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PROPERTY TAX Mahnomen County Tax Forfeited Land Sale

February 5, 2010

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 2357 (Skoe) / H.F. 2661 (Eken)

The bill allows Mahnomen County to sell a parcel of tax forfeited land bordering public waters. The conveyance must include a deed restriction that prohibits buildings, structures, tree cutting, removal of vegetation, and shoreline alterations within an area 75 feet from the ordinary high water level. A 15 foot strip for lake access and a dock is allowed. The parcel is described, and is roughly 0.7 acres.

The proposed sale may have an impact on the local tax base and tax rate in the future and may result in a small change in property tax refunds paid by the state.

Source: Minnesota Department of Revenue
Property Tax Division – Research Unit
http://www.taxes.state.mn.us/taxes/legal_policy

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