

Instructions for Reconveyances of Tax-Forfeited Land

PT Form 975 and PT Form 976

Occasionally, tax-forfeited land conveyed to a governmental subdivision must be reconveyed to the state of Minnesota. This happens when either:

1. The governmental subdivision failed to put the property to the authorized public use for which it was conveyed, or
2. The governmental subdivision abandoned the public use for which it was conveyed.

The Minnesota Department of Revenue has specific forms and procedures in place to reconvey the land to the state of Minnesota.

Reconveyance Forms

(PT Form 975 and PT Form 976)

There are two forms for reconveying land to the state of Minnesota.

PT Form 975. This form is used when the **entire original conveyance** to the governmental subdivision is being reconveyed to the state.

Example: Four parcels were originally conveyed to the governmental subdivision for an authorized public use. The governmental subdivision failed to implement the use on all of the parcels. The PT Form 975 would be used to reconvey all the parcels to the state.

PT Form 976. This form is used **when a part of the original conveyance** to the governmental subdivision is being reconveyed to the state.

Example: Four parcels were originally conveyed to the governmental subdivision for an authorized public use. The governmental subdivision implemented the use on two of the parcels. The PT Form 976 would be used to reconvey the other two parcels to the state.

The reconveyance forms must be printed on legal-size paper (8.5" x 14") for submission to the Department of Revenue.

Resolution Adopted by Governmental Subdivision

The governing body of the governmental subdivision must adopt a resolution granting and conveying the property to the state of Minnesota before either reconveyance form is filled out.

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Procedure

1. Fill out Reconveyance Form.

You need the following information and resources to completely fill out the PT Form 975 or PT Form 976:

- **Copy of the original state deed conveying land to the governmental subdivision for an authorized public use.** The conveyance date and state deed number are both required on the reconveyance forms. Please enclose a copy of the state deed with the reconveyance form.
- **Resolution by the governmental subdivision.** The resolution number and date are required on the reconveyance forms. Please enclose a copy of the resolution with the reconveyance form.
- **Signatures from officials of the governmental subdivision.** The members of the governing body of the governmental subdivision must sign the reconveyance before submitting it to the Department of Revenue.
- **Public notary.** The reconveyance form must be notarized before submission to the Department of Revenue.

2. Submit reconveyance to Department of Revenue.

Mail the reconveyance form to the following address:

Minnesota Department of Revenue
Property Tax Division
ATTN: State Deeds
Mail Station 3340
600 N. Robert St.
St. Paul, MN 55146-3340

At this time we are unable to accept reconveyances through e-mail or fax. We require original signatures on the document.

3. Review by Department of Revenue.

The state deeds team reviews the reconveyance for completeness and accuracy. Complete and accurate forms are approved and sent to the county auditor of the county where the property lies for recording. A reconveyance with errors or missing information is held until all information is obtained or until a new reconveyance form is submitted.

4. Submission to County.

Once the property has been reconveyed to the state of Minnesota, the county board manages the land until it is sold, conveyed, or otherwise dispensed.

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Questions?

Please call the State Deeds Phone Line at 651-556-6085 or e-mail state.deeds.mdor@state.mn.us