

Reconveyance (PT Form 975 and PT Form 976)

Instructions

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Overview

General Information

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 procedures in place to reconvey the land to the state of Minnesota.

- 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.

- Complete the appropriate reconveyance form. Your reconveyance form must be printed on legal-size paper (8.5" x 14") for submission to the Department of Revenue.
- Mail the completed reconveyance form, copy of the state deed for the property being reconveyed, and governmental subdivision's resolution.

Choosing the Appropriate Reconveyance Form

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 did not implement the use on any of the four parcels. 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. PT Form 976 would be used to reconvey the other two parcels to the state.

Information Required on Reconveyance Form

You need the following items to fill out your form:

- 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.
- Resolution of the governmental subdivision. The resolution number and date are required on the reconveyance forms.

Once the form is filled out, you need the following:

- 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.

Mail to Department of Revenue

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

What Happens When Received by State Deeds Staff?

State deeds staff review the reconveyance for completeness and accuracy. It is then approved or rejected by the Department of Revenue. If approved, staff mail the reconveyance to the county auditor of the county where the property lies for recording. If rejected, staff will reach out to the sender for any needed corrections or other necessary communication.

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.

Questions

State deeds staff in the Property Tax Division of the Department of Revenue are available to provide assistance in the completion of your reconveyance form. Email us at state.deeds.mdor@state.mn.us.