

State Deed Application Instructions

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Overview

General Information

A state deed application must be certified by the county auditor or a deputy auditor for all state deeds issued by the Minnesota Department of Revenue. This is required by statute, which is referenced in state deed text by the statement that the deed is issued “in reliance on the Auditor’s certification stating the above.” ([M.S. 282.01, subd. 6](#), para. (a))

All types of deed applications must be submitted using the online application system, with an exception noted below. Counties must also request a correction to a previously issued deed through the online application system.

Several acquisition types require a copy of the county board resolution approving the conveyance or other documentation. These can be uploaded as attachments as part of the online application. If you need to send the application by mail as described above, any required documentation should be enclosed. You can find specific instructions for each acquisition type in these instructions.

Exception for Conditional Use Deed and Replacement Deed Applications

For conditional use deed and replacement deed applications, payment must be made at the time of application. You can include this payment within the online application.

If your county chooses to not pay through the online application, then for these two deed types you must use the PDFs provided on the [State Deeds Forms webpage](#) instead of the online application. When completed, the application must be sent by **both** mail and email.

- Send the single-sided PDF application and enclosures with a check by mail as shown on the PDF. Be sure to follow all the instructions on the application, including a signature and auditor’s seal. The check must be in the same envelope as the application.
- Send the application and enclosures by email to state.deeds.mdor@state.mn.us. You may need to include a Word document with the legal description.

Subdividing and Grouping of Parcels

Revenue must issue a state deed for a single whole parcel in most cases. The process for an exception for purchases is described in this section.

Note: For parcels that have forfeited after December 31, 2023, this exception applies only to parcels that were not sold under Minnesota Statutes, section 282.005, and are subsequently handled under M.S. 282.01.

The section “Improvements to Tax-Forfeited Land” in Chapter 9 of the [Delinquent Real Property Tax and Tax Forfeiture Manual \(Red Book\)](#) explains how parcels can be subdivided or grouped for conservation or sale.

When classifying, reclassifying, appraising, or selling tax-forfeited land, the county board may by resolution subdivide a parcel into smaller units or group parcels into one larger parcel. The subdividing or grouping is to be done only when it is deemed advantageous for conservation or sale purposes. A county board may not subdivide tax-forfeited land that is on or adjacent to public waters. ([M.S. 282.01, subd. 1, para. \(e\).](#))

The state deed will be issued after the county submits a [state deed application](#) and, if applicable, the county board resolution adopted under M.S. 282.01, subd. 1, para. (e). You can attach the resolution to your online deed application.

State Deed and Application Fees

All state deed and application fees can be paid when submitting an online state deed application. For most deed types, your county can choose instead to be invoiced at the beginning of the following year.

Conditional use deed and replacement deed application fees are due at the time of application, so must be paid with the online application or by check as noted in the Exception for Conditional Use Deed and Replacement Deed Applications.

| Type of Property Acquisition | Deed Fee | Statute |
|---|---------------|---------------------------------------|
| Purchase | \$25 | M.S. 282.014 |
| Conditional Use Deed | N/A - \$250** | M.S. 282.01, subd. 1g |
| Remove Blight/Affordable Housing | \$25 | M.S. 282.014 |
| Failure to Convey to City or Association | \$25 | M.S. 282.014 |
| Conservation-Related Usage | \$25 | M.S. 282.014 |
| Replacement for Lost/Destroyed Deed | \$25 | M.S. 282.33 |
| Repurchase | \$25 | M.S. 282.36 |
| Release (State Agencies Only) | \$25 | M.S. 282.014 |
| School Forest | \$25 | M.S. 282.014 |
| ** The deed fee does not apply, but an application fee of \$250 is required. If the application is denied, the department will refund \$150 of the fee. | | |

Acquisition Types

You can find more information about how tax-forfeited parcels can be conveyed in Chapters 8 and 9 of the [Delinquent Real Property Tax and Tax Forfeiture Manual \(Red Book\)](#).

Purchase

This is for a purchase of a nonconservation tax-forfeited parcel at market value or auction ([M.S. 282.005, subd. 4](#), or [M.S. 282.01, subd. 1a](#), para. (b), [subd. 3](#), or [subd. 7a](#)), except those parcels purchased by a state agency (see Release (State Agencies Only) below).

This acquisition type includes a field to indicate if the purchase was financed by the county (e.g., through a contract for deed). This is only available for purchases under M.S. 282.01. The deed will reference M.S. 282.01, subd. 6, instead of the references listed in the previous paragraph.

Repurchase

This is for those parcels of tax-forfeited land repurchased under [M.S. 282.005, subd. 3](#), [M.S. 282.012](#), or [M.S. 282.241](#).

For forfeitures that occurred prior to January 1, 2024, repurchase is only permitted within six months from the date of forfeiture and by resolution of the county board unless the property was homesteaded on the date of forfeiture. If the parcel was homesteaded on the date of forfeiture, a repurchase can take place at any time until the parcel is sold.

For forfeitures occurring on or after January 1, 2024, repurchase is only permitted prior to the public sale required under M.S. 282.005. Homestead status is not a consideration.

For repurchases approved on or after July 1, 2021, the Department of Revenue must issue the state deed to the record owner of the property at the time of the expiration of redemption. If the record owner is deceased, the state deed must name the record owner's estate as the grantee. ([M.S. 282.302](#)) Include the name of the personal representative in the Name(s) field so that it is included as the grantee on the deed.

If the record owner at the time of expiration of redemption assigned a repurchase contract and the assignment was registered or recorded, the state deed must name the assignee as the grantee. ([M.S. 282.303](#))

Acquisition Authorized by Other Statute or Special Law

This is for an acquisition authorized by a statute other than one of the other options or by a special law. The citation of the other statute or special law is required.

Conditional Use Deed

See separate Conditional Use Deed Application section.

Conservation-Related Usage

This is for a parcel of tax-forfeited land classified as conservation land that is acquired by a governmental subdivision of the state under [M.S. 282.01, subd. 1a](#), para. (h). You must select one of the following for why the county board determined a reduced-price sale is in the public interest:

- (1) creation or preservation of wetlands
- (2) drainage or storage of storm water under a storm water management plan
- (3) preservation or restoration of the land in its natural state

Note: You must attach a copy of the board resolution giving a favorable recommendation.

Easement on Land Bordering Water

This is for a parcel of tax-forfeited land acquired by the Department of Natural Resources under [M.S. 282.37](#). The online application includes a field to provide a detailed description of the purpose for the Department of Natural Resources easement.

Note: You must attach a copy of the board resolution giving a favorable recommendation.

Failure to Convey to City or Association

This is for a parcel of nonconservation tax-forfeited land acquired by a local government or association of a common interest community under the conditions of [M.S. 282.01, subd. 1a](#), para. (f) or (g).

Note: You must attach a copy of the board resolution giving a favorable recommendation.

Land Exchange

This is for parcels of tax-forfeited land acquired through a land exchange under [M.S. 94.344](#).

Note: You must attach a copy of the county board resolution, DNR approval, Land Exchange Board approval, and any other supporting documents.

Release (State Agencies Only)

This is for a parcel of tax- forfeited land purchased by a state agency at market value. It is released from the state trust in favor of the taxing districts to the state agency under [M.S. 282.01, subd. 1a](#), para. (c).

Remove Blight/Affordable Housing

This is for a parcel of tax-forfeited land acquired under [M.S. 282.01, subd. 1a](#), para. (d). The state agency or governmental subdivision of the state that is purchasing the parcel must document its specific plans for correcting the blighted condition or developing affordable housing.

Note: You must attach a copy of the board resolution giving a favorable recommendation that includes why a reduced price is in the public interest. The specific plans of the state agency or governmental subdivision acquiring the parcel must be included in the county's resolution or in a separate attached resolution or letter from the state agency or governmental subdivision.

Replacement for Lost/Destroyed Deed

This is only for those applications that are a request for a new state deed that will replace a previously issued state deed that was lost and not recorded or was destroyed before recording under [M.S. 282.33](#). Replacement deeds must be issued in the name of the original grantee or the estate of the original grantee.

Note: You must attach a statement of facts in support of the allegations that the deed was lost or destroyed before it was recorded (*please be specific*), signed by the applicant. If it appears that the facts stated in the petition are true, a new deed will be issued with like effect as the original deed.

The county can be the applicant if the replacement deed is for a recently issued deed that was sent to the county and not recorded before it was lost or destroyed.

However, for older deeds where the deed was sent directly to the grantee (before the mid-1980s), the grantee must be the applicant.

The \$25 fee must be paid at the time of application. The fee can be paid when application is entered online, otherwise you must submit the PDF application with a check as described in the Overview.

Legal Description. See the Legal Description section. For PDF applications sent by mail as described in the Overview, in addition to entering the full legal description into the PDF, email legal descriptions in a Word document to state.deeds.mdor@state.mn.us.

School Forest Deed

This is only for those parcels of tax-forfeited land acquired under [M.S. 282.01, subd. 1a](#), para. (j).

Note: The School Forest Deed Supplement is included in the online application, which requires a description of the current parcel conditions, including improvements and natural features, and

a description of how the property will be used as a School Forest. You must attach a copy of the board resolution and a recommendation by the commissioner of the Department of Natural Resources.

Application for State Deed for Tax-Forfeited Land

The following fields must be completed on the state deed application. Required fields can vary depending on the acquisition type selected. When completing the online state deed application, the required fields are marked with an asterisk. Special instructions follow this section for conditional use deed applications.

Name of County

Choose the name of the county from the drop-down menu.

Choose “No” for “Is this a correction to a state deed?”

Applicant Information

Name(s)

Enter the name of the applicant as it should appear on the state deed as the grantee. If the applicant is a governmental subdivision (county, school district, city, town, or special taxing district), enter the legal name of the entity.

- For a trust, the name(s) of the trustee(s) must be included along with the name of the trust.
- For an estate, the name(s) of the personal representative(s) must be included along with the name of the estate.

Address

Enter the mailing address of the applicant on the lines provided.

Ownership Type

Choose the ownership type from the drop-down menu. If there is co-ownership, be certain to differentiate between “joint tenancy” and “tenancy in common.”

Property Information

Acquisition Type

Please select the type of acquisition. You can select only one type.

Date of Auditor's Certificate of Forfeiture

On the line provided, enter the date that the requested property was forfeited to the state. This information should reflect the date on the auditor's certificate of forfeiture.

Sale Information

- Date the tax-forfeited land was sold
- Date the purchase price was paid in full
- Purchase price. It is important that the amount of the purchase price is filled in (when applicable) and that this information is accurate. When this amount is between \$0.00 and \$3,000, the following statement will appear on the face of the deed: "THE MONETARY CONSIDERATION FOR THIS DEED IS \$3,000 OR LESS."

Property Identification Number (PIN) for Requested Property

This is a required field for all state deed applications. Enter the property identification number for the tax-forfeited parcel.

Note: For a land exchange that involves more than a small number of parcels, enter "Land Exchange" in this field and attach a document listing all of the property identification numbers.

Legal Description

In the box provided, enter the complete legal description of the requested tax-forfeited property as it should appear on the deed. Do not use an abbreviated legal description used for tax statement or other purposes. The legal description should be the same as what was on the certificate of forfeiture and/or the notice of expiration of redemption.

Is all or part of the described property registered Torrens?

Choosing Yes or No changes the fields that appear.

Certificate of Title Number

If you choose "Yes" for the Torrens question, this field is required.

County Board Application Date

Enter the date of the application to the county board.

Well Information

State law ([M.S. 103I.235](#)) requires the disclosure of wells on tax-forfeited land being conveyed. A wells disclosure must be provided on all state deed applications. You can find more information about this in Chapter 9 of the [Delinquent Real Property Tax and Tax Forfeiture Manual \(Red Book\)](#).

The face of the deed will indicate wells information for the property as indicated below. It is the county auditor's (or land commissioner's) responsibility to check the appropriate box on the application form indicating one of the following three options.

There are one or more wells on this property

Selecting this box will cause an “X” to be marked on the face of the deed indicating “A well disclosure certificate accompanies this document. (If electronically filed, insert WDC number: _____)”.

If you have an electronic WDC number, enter it on the application for inclusion in the deed.

NOTE: The county is responsible for providing the well disclosure certificate at the time of recording.

There are no wells on this property

Selecting this box will cause an “X” to be marked on the face of the deed indicating “The Seller certifies that the Seller does not know of any wells on the described real property.”

No change since last well certificate

Selecting this box will cause an “X” to be marked on the face of the deed indicating “I am familiar with the property described in this instrument and I certify that the status and number of wells on the described real property have not changed since the last previously filed well disclosure certificate.”

Wetland Information

Wetland information must be completed except for replacement deeds for which the original deed did not have a wetland restriction.

This is required so that the Department of Revenue can determine whether or not a restrictive covenant must be inserted into the state deed. It is the county auditor’s (or land commissioner’s) responsibility to ensure that it is completed properly. A Wetland Information section is included in the online application and a Wetland Certification Form is included in the PDF for those applications that must be sent by mail as described in the Overview.

Related or Required Documentation

In this section of the online application you can attach any required or optional documentation. Any required documents are listed.

Signature and Seal

All applications require the signature of the county auditor or a deputy auditor. An electronic signature is acceptable for the online application. Applications for replacement deeds require the additional signature of the applicant on the statement of facts. Conditional use deed and replacement deed applications sent by mail must include the auditor’s seal.

Conditional Use Deed Application

This acquisition type is only for those parcels of tax- forfeited land acquired by governmental subdivisions of the state under [M.S. 282.01, subd. 1a](#), para. (e).

If you are completing a PDF application, you must complete and include a Conditional Use Deed Supplement for this type of acquisition. The supplement is provided as a separate document from the application on the [State Deeds Forms webpage](#).

For an online application, all the required fields from the supplement are included in the Property Information section. See Enclosures section below for additional documentation and payment requirements.

Property Information

In addition to other fields listed for all deeds, the following fields must be completed for a conditional use deed application. Some fields are repeated here and may include additional information that applies to conditional use deed applications.

Legal Description

See the Legal Description section above. For PDF applications sent by mail and email as described in the Overview, in addition to entering the full legal description into the PDF, email legal descriptions in a Word document to state.deeds.mdor@state.mn.us.

Property Identification Number (PIN) for Requested Property

Enter the property identification number for the parcel of requested property.

Market Value of Property

Please provide the market value of the requested property, from the records of the county assessor. If the most recent market value of the property occurred in the last six years, a new assessment is not required. (**Please Note:** This is not the same as the “market value” determined by the county board for the purposes of a sale of the property.)

Total Acreage of Property

List the total acreage of the requested property. This will be reviewed to determine if the size of the requested property is appropriate for the requested public use.

Current Condition of Property

Provide a description of the property in its current condition, identifying any improvements, structures, natural features, or other elements that exist on the property. If more room is needed, use attachments.

(Certificate of Forfeiture) Recorded By

Choose Recorder or Registrar of Titles

(Certificate of Forfeiture) Recording Date

Enter the date of recording.

(Certificate of Forfeiture) Recording Number

Enter the recording number.

How will the property be used?

There can only be one authorized public use granted per application (and therefore only one use selected on a deed). Choose the intended public use from the dropdown list, then describe the intended public use in the following field.

Minnesota Statutes, section 282.01, subdivision 1a, paragraph (e), limits the authorized public uses for conditional use deeds to:

- (1) a road, or right-of-way for a road
- (2) a park that is both available to, and accessible by, the public that contains amenities such as campgrounds, playgrounds, athletic fields, trails, or shelters (see “Park Use” below)
- (3) trails for walking, bicycling, snowmobiling, or other recreational purposes, along with a reasonable amount of surrounding land maintained in its natural state
- (4) transit facilities for buses, light rail transit, commuter rail or passenger rail, including transit ways, park-and-ride lots, transit stations, maintenance and garage facilities, and other facilities related to a public transit system
- (5) public beaches or boat launches
- (6) public parking
- (7) civic recreation or conference facilities
- (8) public service facilities such as fire halls, police stations, lift stations, water towers, sanitation facilities, water treatment facilities, and administrative offices (see “Public Service Facilities below)

Describe the property’s intended public use

The content in this field becomes part of the deed text. This should be a concise statement that follows the phrase “for so long as the Grantee shall continue to use the Property” and is followed by “real property in [name of county], State of Minnesota...”

Do you anticipate establishing the proposed use within 3 years?

Indicate whether or not the proposed use will be established within three years.

Park Use

Conditional use deed applications for park use require additional information to be provided on the application. As indicated above, the law states that a “park” must be “available to, and accessible by, the public that contains amenities.”

When referring to the park, “park” means the whole park including a pre-existing park that is being expanded by the property in the application. It is this meaning of park that is meant to be considered when answering the park use questions on the online application or PDF of the *Conditional Use Deed Supplement* form.

Public Service Facilities

Using the space provided, please indicate the type of facility that is planned.

Establishing the Proposed Use

Minnesota Statutes, section 282.01, subdivision 1d, requires that property conveyed by conditional use deed has been put to the proposed use within three years of conveyance. However, it should be noted that there is no failure to put the land to the use if a formal plan of the governmental subdivision shows an intended future use of the property for the proposed use.

Indicate if the acquiring governmental subdivision anticipates establishing the proposed use within 3 years, and if not when it anticipates the use being established.

Enclosures

Fee Required

M.S. 282.01, subd. 1g, requires a fee of \$250 to be submitted to the Commissioner of Revenue along with this application. This can be paid with the online application. If payment is not made online, the application must be sent by mail along with the check as described in the Overview. If this application is denied, the Commissioner shall refund \$150 of the application fee. Payment should be made out to the Commissioner of Revenue.

Supporting Documentation

Supporting documentation is critical to the approval of an application for a conditional use deed. Please note that the following forms of documentation are required for the application to be considered:

- Copy of county board resolution
- Photos and/or maps
- Resolution of the governmental subdivision authorizing application to the county

Signature and Seal

All applications require the signature of the county auditor or a deputy auditor. An electronic signature is acceptable for the online application. Applications for replacement deeds require the additional signature of the applicant on the statement of facts. Conditional use deed and replacement deed applications sent by mail must include the auditor’s seal.

Corrections to Previously Issued State Deeds

You must use the online application to request a correction to a previously issued state deed that contains an error(s).

First, select your county from the dropdown, then select “Yes” and complete the State Deed Information section of the form.

Required fields:

- Original State Deed Number
- Date Issued
- What is being corrected?
 - Grantee’s Name
 - Ownership Type
 - Legal Description
 - Other
- Enter the correct information
- Was this state deed recorded?
 - If yes, complete the Recorded By, Date Recorded, and Recording Number fields.
 - If no, the original state deed must be shredded.
- Was this an error made by the Minnesota Department of Revenue?

The \$25 deed application fee will not apply to errors made by the Department of Revenue.

State deeds staff will reach out to you if additional information is needed, such as an updated well information.

Questions

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