



REPORT

TO: Commissioners
FROM: Bob Thompson
DATE: March 24, 2026
SUBJECT: Tax Forfeit Land

DESCRIPTION:
Tax Forfeit Land

SUMMARY:

Today I'm requesting Board action on three different resolutions.

1. To classify the attached list of tax forfeit parcels as non-conservation.
2. To request the State of Minnesota convey title of 64-acres in Tofte received in the 2019 federal land exchange to the Cook County Housing & Redevelopment Authority.
3. To authorize the County Auditor to pursue adjacent-owner sales of substandard tax forfeited parcels.

PURPOSE:

If passed, these resolutions address Cook County's obligations related to the Tyler vs. Hennepin County class-action settlement, which requires Cook County make a good-faith effort to sell all parcels forfeited between June 23, 2016, and December 31, 2023.

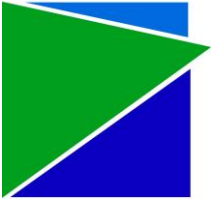
Additionally, this will convey roughly 64-acres of land in Tofte to the Cook County Housing & Redevelopment Authority to promote new affordable housing initiatives in the County's Westend. The Housing & Redevelopment Authority's request for the land and the Specific Plan required under MN 282.01 Subd. 1a (d) (1 & 2) has been attached for reference.

ANALYSIS:

I have attached copies of each Certificate of Forfeiture and the Exchange Deed, as well as an additional parcel information packet.

FINANCIAL IMPLICATIONS:

There are different levels of financial implications. Several of the parcels will be offered at the appraised value and 75%-85% of the proceeds will be remitted to Minnesota Management and Budget (MMB) per the Tyler settlement agreement. The proceeds from one parcel that forfeited prior to the Tyler settlement period will be apportioned to the various taxing districts according to MN 282.08. The request to convey land to the HRA may be for less than the appraised value, the Board must determine the appropriate compensation amount in exchange for the land.



Date: 3/24/2026

To: Cook County Board of Commissioners
RE: Public Hearing - Tax Forfeit Land Classification

Madam Chair & Commissioners,

Today I'm requesting Board action on three different resolutions.

1. To classify the attached list of tax forfeit parcels as non-conservation.
2. To request the State of Minnesota convey title of 64-acres in Tofte received in the 2019 federal land exchange to the Cook County Housing & Redevelopment Authority.
3. To authorize the County Auditor to pursue adjacent-owner sales of substandard tax forfeited parcels.

If passed, these resolutions address Cook County's obligations related to the Tyler vs. Hennepin County class-action settlement, which requires Cook County make a good-faith effort to sell all parcels forfeited between June 23, 2016, and December 31, 2023.

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Tax-Forfeited Lands Settlement

This document explains an uncodified provision in [Minnesota Laws 2024, Chapter 113](#), section 1, as amended by [Minnesota Laws 2024, Chapter 127](#), article 70, section 10. If you have questions regarding the tax-forfeited lands settlement you should contact your county attorney.

Introduction

This tax-forfeited lands settlement law is in response to an agreement reached on February 28, 2024, settling litigation related to the retention of tax-forfeited lands, surplus proceeds, and mineral rights. The U.S. Supreme Court in [Tyler v. Hennepin County](#), 598 U.S. 631 (2023) held that the county's retention of the surplus from the sale of a tax-forfeited property violated the Takings Clause of the Fifth Amendment of the United States Constitution. This section applies only to parcels that forfeited between the applicable start date (see below) and December 31, 2023.

Definitions

For purposes of this uncodified law, the following terms apply.

Applicable start date:

- Hennepin County – August 16, 2012
- Saint Louis County – June 2, 2016
- All other counties – June 23, 2016

Commissioner: The commissioner of management and budget (MMB)

Participating County: A county that elects to participate in the settlement or a county that is deemed to participate.

Settlement: The agreement reached on February 28, 2024, settling the litigation related to the state's retention of tax-forfeited lands, surplus proceeds from the sale of tax-forfeited lands, and mineral rights in those lands.

Requirements of Participating Counties

A participating county must agree to the following:

1. Provide the claims administrator administering the settlement with all applicable public property tax records reasonably necessary to effectuate the settlement agreement by August 1, 2024;

2. Make a good faith effort to sell all properties that forfeited between the applicable start date and December 31, 2023. The following properties are exempt from this requirement:
 - a. Properties that are classified as conservation lands;
 - b. Properties that are part of a rehabilitation program; and
 - c. Properties in which title is no longer held in trust by the state of Minnesota.

3. For any sale made pursuant to this law:
 - a. The county will conduct an auction of the property, either in person or online; list the property through a private broker; or, if the property meets the criteria in [M.S. 282.01, subd. 7 \(a\)](#), sell the property pursuant to that subdivision;
 - b. The sale will be for no less than the property's appraised value;
 - c. The sale will be for cash only and not on terms; and
 - d. Notwithstanding any provision of Minnesota Statutes, Chapter 282, to the contrary, for any property sold on or after the effective date of this section:
 - i. 75 percent of the proceeds of any sale on or before June 30, 2027; and
 - ii. 85 percent of the proceeds of any sale on or after July 1, 2027, and on or before June 30, 2029,will be remitted to Minnesota Management and Budget (MMB) for deposit in the general fund and the remaining proceeds will be retained by the county to be used for any permissible purpose; and
 - e. If the property is a residential property with four or fewer residential units or a property that is unimproved with a structure, the property will first be offered for a period of 30 days to persons who intend to own and occupy the property as a residence or who intend to use the property for a noncommercial personal use. Contact PropTax.Admin@state.mn.us if you need a copy of the Purchaser Intent to Use Tax-Forfeited Property form; and
 - f. The sale must be advertised for 30 days by publication in newspapers, websites, and other forums that serve diverse communities in the county where the property is located.

4. Any tax-forfeited properties subject to sale that remain unsold on June 30, 2029, must continue to be managed under the laws governing tax-forfeited lands until they are disposed of under those laws.

Receipts

The commissioner of MMB must deposit into the general fund any proceeds remitted by participating counties. The commissioner of MMB must also deposit into the general fund any returned amounts by the claims administrator.

Participating/Nonparticipating Counties

If a county did not notify the claims administrator by August 1, 2024, a county will be deemed to have elected to become a participating county in the Settlement.

A county that is not a participating county retains all risk of liability for claims related to properties forfeited prior to January 1, 2024. The state of Minnesota is not financially responsible for claims related to those

properties and may seek indemnification from counties that are not participating counties for any expenses or judgements related to those properties.

Reporting

Each participating county must submit a report to the commissioner of MMB. Reporting will commence on December 31, 2024, and must be completed annually thereafter through December 31, 2029. The following information pertaining to parcels that forfeited between the applicable start date and December 31, 2023, must be included:

1. The date on which each parcel forfeited;
2. A brief description of the good faith efforts made to list and sell properties under this appendix; and
3. If a parcel was sold, the purchase price and the amount remitted to the commissioner of management and budget.

Beginning on February 1, 2025, and each February 1 thereafter through 2030, the commissioner of MMB must compile the information reported by the participating counties and issue a report to the legislative committees with jurisdiction over finance, environment, and taxes. This Reporting section expires on February 2, 2030.

Expiration

Minnesota Laws 2024, Chapter 113, expires February 2, 2030.

Any properties subject to sale that remain unsold on June 30, 2029, must continue to be managed under the laws governing tax-forfeited lands until they are disposed of under those laws.

Tax Forfeit Parcels for Classification

Table of Contents by Page:

1. PID# 25-054-0104 - Overlook Trail (Tofte)
2. PID# 51-015-2205 - West Highway 61
3. PID# 54-234-2475 - West County Road 14
4. PID# 55-320-1100 - Camp 20 Road
5. PID# 55-321-2200 - Camp 20 Road
6. PID# 55-326-2250 – Tom Lake Road
7. PID# 80-060-1801 – Blackwell Addition (Grand Marais)

Tax Forfeit Parcel# 25-054-0104



- LOT 4 BLK 1 LEVEAUX RIDGE 2ND ADDN
- 2025 EMV \$84,500
 - Last taxes: 2016 - \$344
- 3.45 Acres
- Zone R-1
- \$5,216 Estimated HOA Lien



Recent Land Sales				
PID	Sale Date	Sale Price	Acres	Notes
25-069-0104	2/2025	\$70,000	2.19	Platted Subdivision
25-054-0101	11/2024	\$85,000	2.0	Same Subdivision
25-069-0101	10/2024	\$70,000	2.91	Platted Subdivision
25-053-0103	3/2024	\$73,000	2.05	Same Subdivision
25-038-0112	11/2023	\$81,000	5.00	Platted Subdivision
25-053-0206	6/2023	\$99,900	2.12	Same Subdivision
25-038-0105	5/2023	\$65,000	5.03	Platted Subdivision
25-059-0104	4/2023	\$94,000	2.05	Platted Subdivision
25-054-0107	2/2023	\$70,500	3.33	Same Subdivision

Tax Forfeit Parcel# 51-015-2205



- Part of Lot 1 N of 100 FT ROW Excluding E 183 Ft of W 366 FT N of 100 FT ROW, Section 15, Twp 60, Range 2-West
- 2025 EMV \$65,300 (\$19,263/acre)
 - Last taxes: 2021 - \$392
- 3.39 Acres
- Zoning: R-1 (2 Acre minimum)
- Parcel consists of two non-contiguous polygons and neither independently meet the minimum lot size requirement for the zoning district
- Wetlands Unknown
- Snowmobile Trail Crosses NW Corner of Land

Tax Forfeit Parcel# 54-234-2475



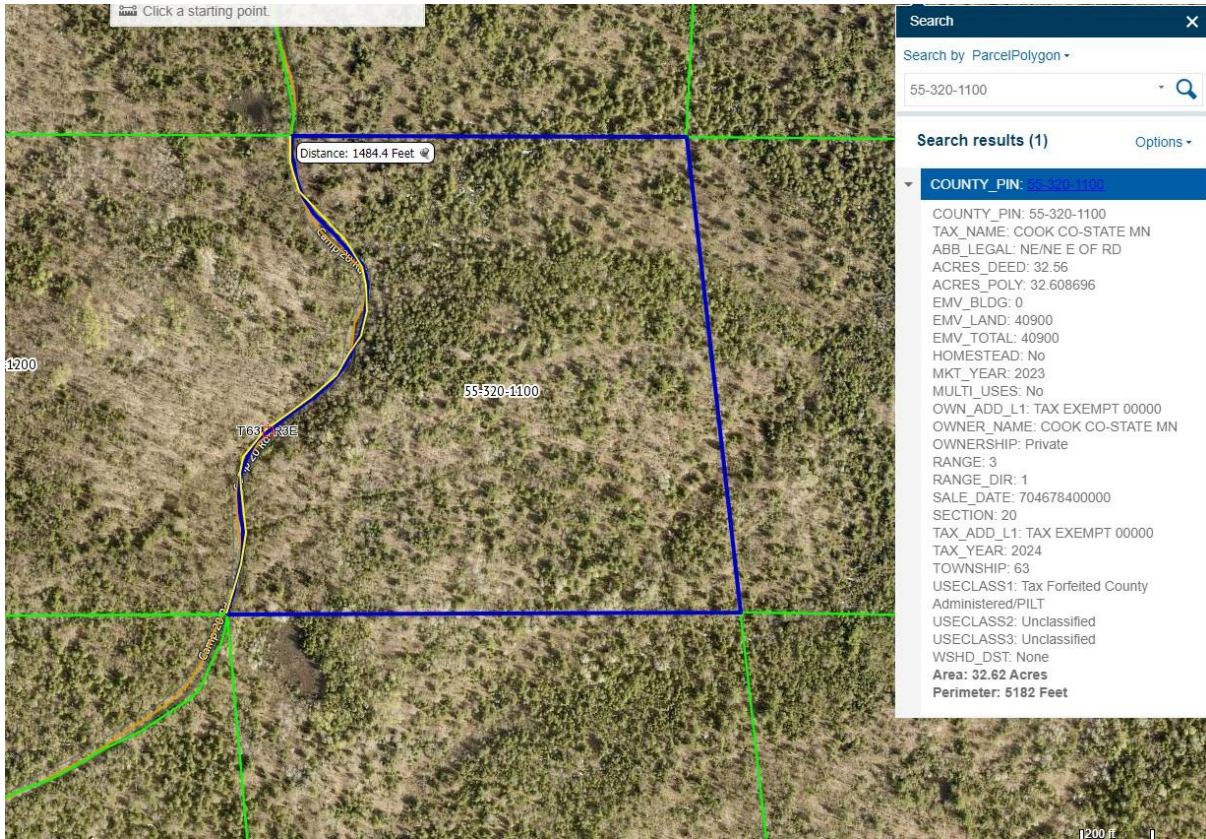
- W 330 FT N 1/2 SE/NW of Sec 34, Twp 62, Range 2E
- 2025 EMV \$57,600 (\$11,520/acre)
 - Last taxes: 2017 - \$302
- 5 Acres
- Zoning: FAR-3 (5 Acre minimum)
- Easement for Road and Utility Access - Doc# A000094710

Recent Land Sales

PID	Sale Date	Sale Price	Acres	\$/Acre	Notes
54-234-2465	5/2024	\$75,000	5	\$15,000	
53-235-4125	6/2024	\$90,000	5	\$18,000	
53-110-2405	5/2023	\$85,000	6.3	\$13,490	
53-109-4435	3/2023	\$67,500	5	\$13,500	
54-107-3230	1/2023	\$70,000	8.02	\$8,730	
54-234-2100	6/2022	\$107,000	10	\$10,700	
Average price per acre:				\$13,200	

Tax Forfeit Parcel# 55-320-1100

Tax

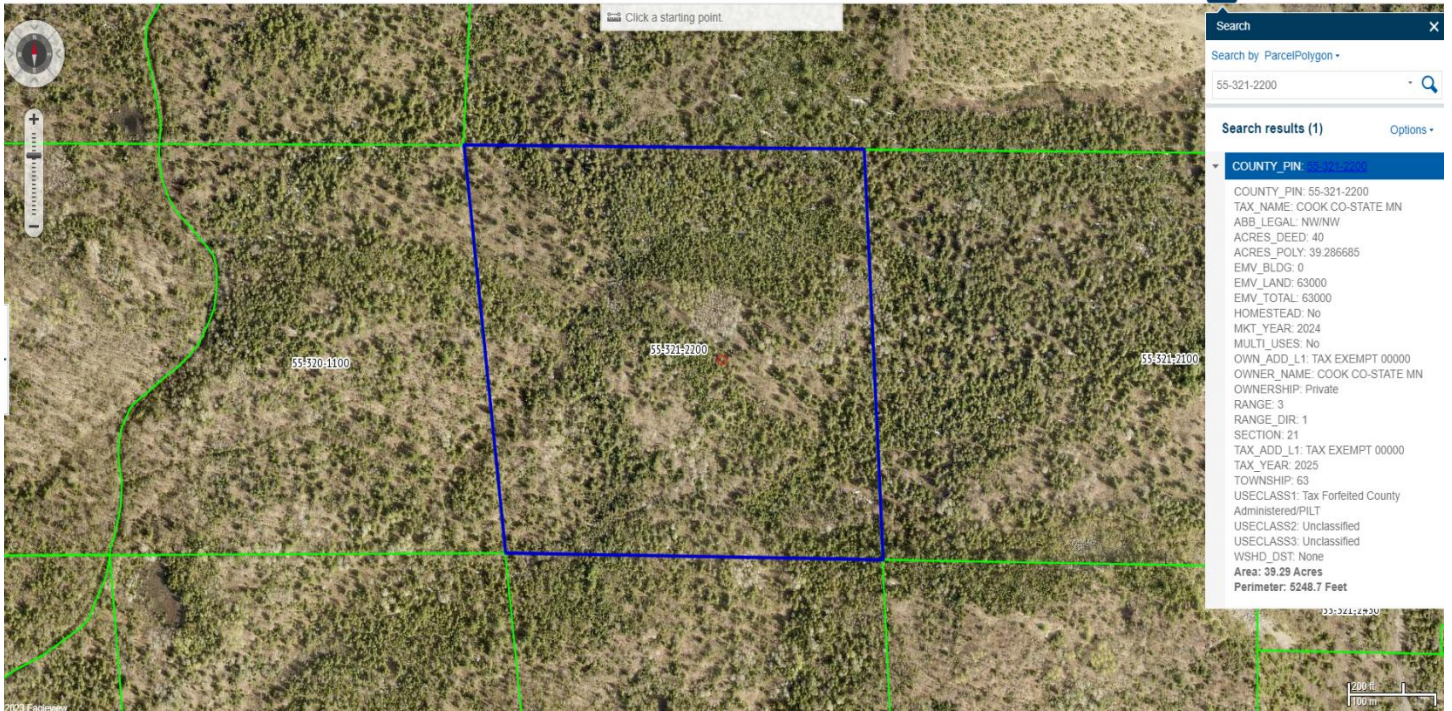


- NE/NE, E OF RD, Sec 20, Twp 63, Range 3E
- 2025 EMV \$58,400 (\$1,794/acre)
 - Last taxes: 2020 - \$246
- 32.56 Acres
- Zoning: FAR-1 (20 Acre minimum)
- Camp 20 Road Access

Recent Land Sales					
PID	Sale Date	Sale Price	Acres	\$/Acre	Notes
55-311-4100 55-311-1400	1/2026	\$65,400	39.98	\$1,678	
55-329-4250	2/2025	\$32,000	20.13	\$1,739	
55-329-4300	8/2023	\$56,000	31.49	\$1,778	
Average price per acre:				\$1,732	

Forfeit Parcel# 55-321-2200

CONNECTEXPLORER



Search

Search by ParcelPolygon

55-321-2200

Search results (1) Options

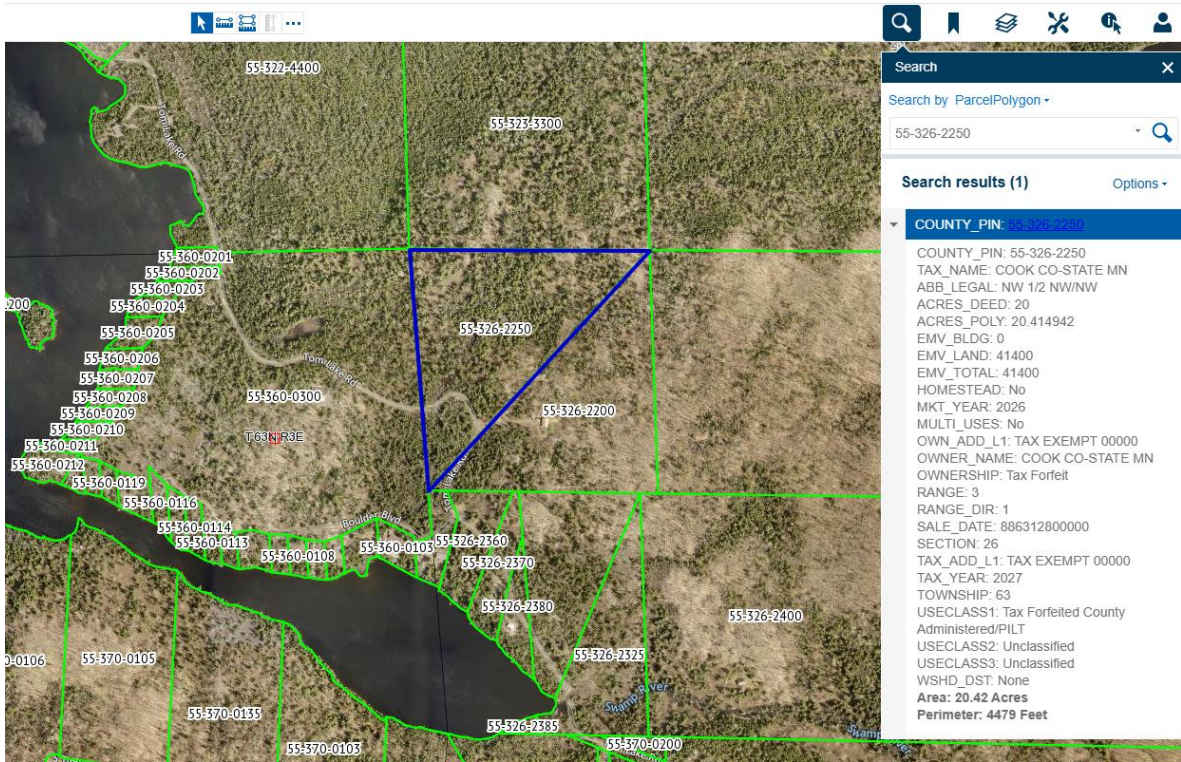
COUNTY_PIN: 55-321-2200

COUNTY_PIN: 55-321-2200
 TAX_NAME: COOK CO-STATE MN
 ABB_LEGAL: NWNW
 ACRES_DEED: 40
 ACRES_POLY: 39.296685
 EMV_BLDG: 0
 EMV_LAND: 63000
 EMV_TOTAL: 63000
 HOMESTEAD: No
 MKT_YEAR: 2024
 MULTI_USES: No
 OWN_ADD_L1: TAX EXEMPT 00000
 OWNER_NAME: COOK CO-STATE MN
 OWNERSHIP: Private
 RANGE: 3
 RANGE_DIR: 1
 SECTION: 21
 TAX_ADD_L1: TAX EXEMPT 00000
 TAX_YEAR: 2025
 TOWNSHIP: 63
 USECLASS1: Tax Forfeited County Administered/PILT
 USECLASS2: Unclassified
 USECLASS3: Unclassified
 WSHD_DST: None
 Area: 39.29 Acres
 Perimeter: 5248.7 Feet

- NW/NW, Sec 21, Twp 63, Range 3E
- 2024 EMV \$63,000 (\$1,575/acre)
 - Last taxes: 2020 - \$218
- 40 Acres
- Zoning: FAR-1 (20 Acre minimum)

Recent Land Sales					
PID	Sale Date	Sale Price	Acres	\$/Acre	Notes
55-322-2100	7/2024	\$60,000	40	\$1,500	
55-304-3200	6/2024	\$70,000	42.18	\$1,660	
55-332-4300	5/2024	\$44,000	43.38	\$1,014	
55-329-4100	3/2024	\$57,900	40.98	\$1,413	
Average price per acre:				\$1,397	

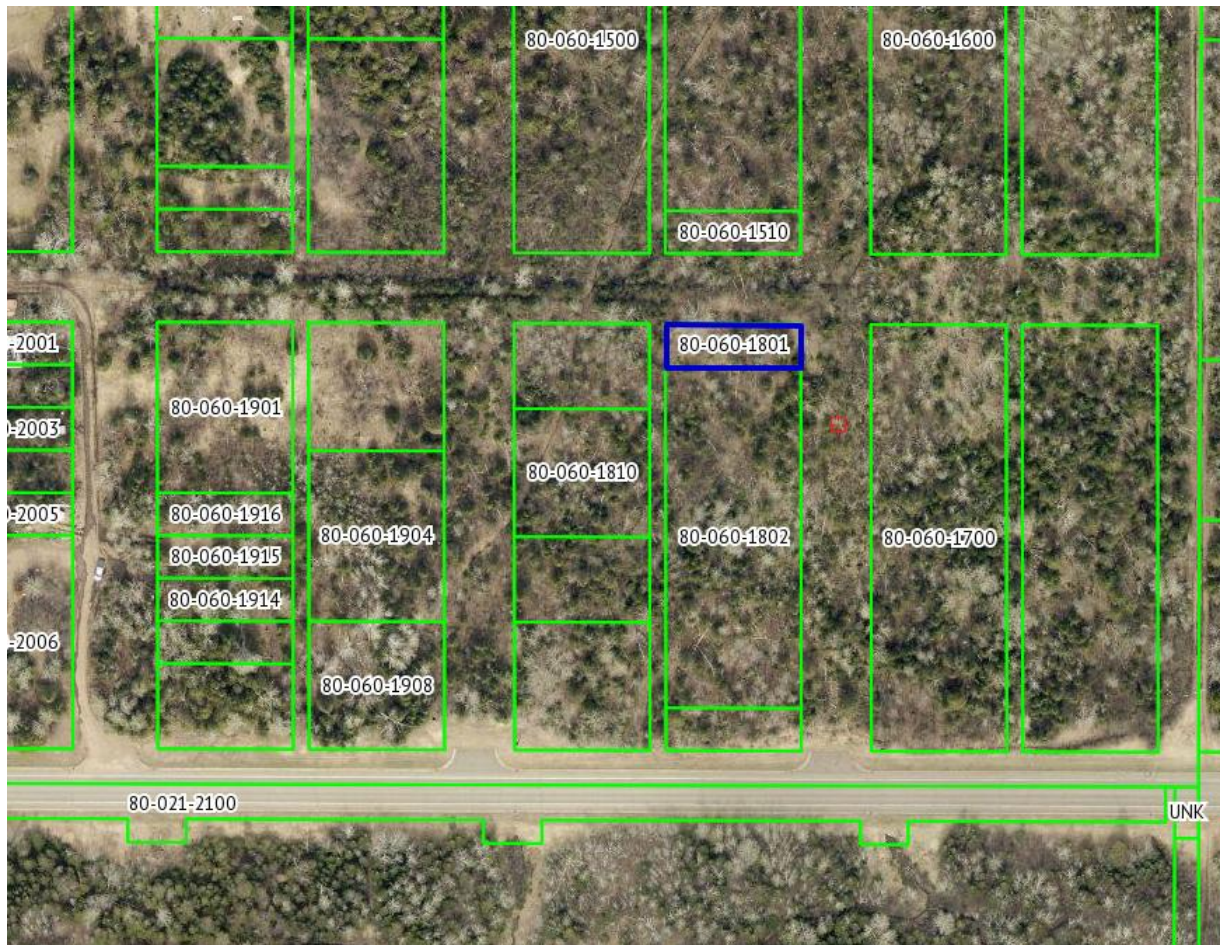
Tax Forfeit Parcel# 55-326-2250



- The NW ¼ of the NW ¼, Section 26, T63N, R3E, of the 4th P.M. , Except that part thereof described as follows: Commencing at the Southeast Corner of said NW ¼ of NW ¼ which is the Point of Beginning of this exception parcel; Thence Northerly along the East Line of said NW ¼ of NW ¼ to the Northeast Corner thereof, Thence Southwesterly in a straight line to the Southwest Corner of said NW ¼ of NW ¼; Thence Easterly along the South Line of said NW ¼ of NW ¼ to the Point of Beginning and there terminating.
- 2025 EMV \$41,400 (\$2,070/acre)
 - Last taxes: Unknown (Pre 2008)
- 20 Acres
- Zoning: FAR-1 (20 Acre minimum)

Recent Land Sales					
PID	Sale Date	Sale Price	Acres	\$/Acre	Notes
55-311-4100 55-311-1400	1/2026	\$65,400	39.98	\$1,678	
55-329-4250	2/2025	\$32,000	20.13	\$1,739	
55-329-4300	8/2023	\$56,000	31.49	\$1,778	
Average price per acre:				\$1,732	

Tax Forfeit Parcel# 80-060-1801



- Lot 1 Block 18, Blackwell Addition
- 2024 EMV \$17,400 (\$3.41/Square-Foot)
 - Last taxes: 2019 - \$126
- .12 Acres
- Zoning: R-1

Transfer entered on 9th day of
December 2016
Braidy Powers
County Auditor-Treasurer
By Cathie Bernier
Deputy



A000124768
OFFICE OF THE COUNTY RECORDER
COOK COUNTY, MINNESOTA
CERTIFIED, FILED, AND/OR
RECORDED ON

12/9/2016 3:00 PM
AS DOC #: A000124768

DUSTY NELMS
COOK COUNTY RECORDER
BY Dusty Nelms Dep

PAGES: 1

COUNTY AUDITOR'S CERTIFICATE OF FORFEITURE

State of Minnesota

County of Cook

I, Braidy Powers, Cook County Auditor-Treasurer, do hereby certify that a tax judgment was entered against the parcels of real property described below in the District Court in Cook County on January 2, 2011, to enforce payment of delinquent real property taxes payable in the year 2010.

I do further certify that the said parcels of real property were bid in for the state at a tax judgment sale held in the county auditors office on May 9, 2011. The said parcels of real property could have been redeemed by paying the delinquent tax amount by September 30, 2016.

I do further certify that the time for redemption of said parcels of real property has expired, after notice was given as provided by law, without payment of the delinquent tax amount due, and that the title to the parcel has been forfeited to the State of Minnesota in trust for the local taxing districts.

Names—Last Known Addresses Description of Property

ANGELA C D'ANGELO
1817 41ST AVE NE
COLUMBIA HEIGHTS MN

LOT 4 BLK 1 LEVEAUX RIDGE 2ND ADDITION
SECTION 14, T59N, R4W. ACRES: 3.45 +/-

PID: 25-054-0104

Witness my hand and official seal this 9th day of December, 2016.

BRAIDY POWERS, COOK COUNTY AUDITOR-TREASURER
411 WEST SECOND ST
GRAND MARAIS, MN 55604 (218) 387-3640

Drafted by: Cook County Auditor-Treasurer
411 W 2nd St
Grand Marais MN 55604



A000134660
OFFICE OF THE COUNTY RECORDER
COOK COUNTY, MINNESOTA
CERTIFIED, FILED, AND/OR
RECORDED ON
12/16/2021 4:00 PM
AS DOC #: A000134660
DUSTY NELMS
COOK COUNTY RECORDER

CERTIFICATE OF FORFEITURE

By Dolly Schuman Dep

State of Minnesota

COOK COUNTY

PAGES: 1

I, BRAIDY POWERS, COOK COUNTY AUDITOR-TREASURER was entered against the parcels of real property County of COOK on January 2, 2018 real property taxes payable in the year 2017.

do hereby certify that a tax judgment described below in the District Court in to enforce payment of delinquent

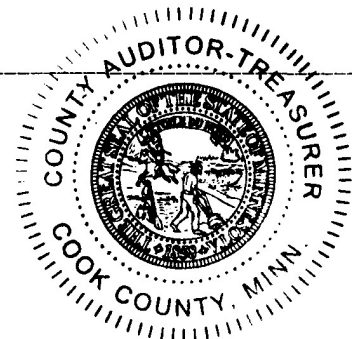
I do further certify that the said parcels of real property were bid in for the state at a tax judgment sale held in the county auditors office on May 8, 2018. The said parcels of real property could have been redeemed by paying the delinquent tax amount by November 15, 2021.

I do further certify that the time for redemption of said parcels of real property has expired, after notice was given as provided by law, without payment of the delinquent tax amount due, and that the title to the parcel has been forfeited to the State of Minnesota in trust for the local taxing districts.

Names/Addresses	Description of Property
NELSON OLE NO ADDRESS AVAILABLE	51-015-2205 UNORG RGE 2W SECT: 15 TWP: 60 RGE: 2 W ACRES: 3.39 PART LOT 1 N OF 100 FT ROW EX E 183 FT OF W 366 FT N OF 100 FT ROW

Witness my hand and official seal on this 16th day of December, 2021.

Braid Powers
 COOK COUNTY AUDITOR-TREASURER
 BRAIDY POWERS



Drafted bt: Cook County Auditor
 411 W 2nd St
 Grand Marais MN 55604

Transfer entered this 16 day of December, 2021
Braid Powers
 County Auditor-Treasurer
 By Catherine Bernier
 Deputy

CERTIFICATE OF FORFEITURE

State of Minnesota

COOK COUNTY

I, BRAIDY POWERS, COOK COUNTY AUDITOR/TREASURER do hereby certify that a tax judgment was entered against the parcels of real property described below in the District Court in County of COOK on January 2, 2014 to enforce payment of delinquent real property taxes payable in the year 2013.

I do further certify that the said parcels of real property were bid in for the state at a tax judgment sale held in the county auditors office on May 12, 2014. The said parcels of real property could have been redeemed by paying the delinquent tax amount by October 31, 2017.

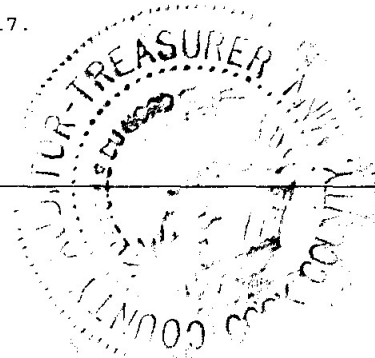
I do further certify that the time for redemption of said parcels of real property has expired, after notice was given as provided by law, without payment of the delinquent tax amount due, and that the title to the parcel has been forfeited to the State of Minnesota in trust for the local taxing districts.

Names/Addresses	Description of Property
HOUGLUM SCOTT G 2554 COUNTY RD 7 GRAND MARAIS MN 55604-2210	54-234-2475 UNORG RGE 2E SECT: 34 TWP: 62 RGE: 2 E ACRES: 5.00 W 330 FT N 1/2 SE/NW
SMITH LARRY E DECEASED	80-060-2307 GRAND MARAIS CITY SECT: 16 TWP: 61 RGE: 1 E ACRES: .24 BLACKWELL ADDITION PLAT: 60 LOT: BLOCK: LOTS 7-8

Witness my hand and official seal on this 7th day of December, 2017.

B. Powers

COOK COUNTY AUDITOR/TREASURER
BRAIDY POWERS



Drafted by: Cook County Auditor-Treasurer
411 W 2nd St
Grand Marais MN 55604

Transfer entered this 7 day of
December, 2017

Braid Powers
County Auditor-Treasurer

By Caitnee Bernin
Deputy



A000126605
OFFICE OF THE COUNTY RECORDER
COOK COUNTY, MINNESOTA
CERTIFIED, FILED, AND/OR
RECORDED ON
12/8/2017 10:00 AM
AS DOC #: A000126605

DUSTY NELMS
COOK COUNTY RECORDER
BY Dusty Nelms Dep



A000131937

OFFICE OF THE COUNTY RECORDER
COOK COUNTY, MINNESOTA
CERTIFIED, FILED, AND/OR
RECORDED ON

11/30/2020 4:00 PM

AS DOC #: A000131937

DUSTY NELMS

COOK COUNTY RECORDER

By Dusty Nelms Dep

PAGES: 1

Transfer entered this 30 day of
November, 2020

Braidy Powers
County Auditor-Treasurer

By Christine Bernier
Deputy

CERTIFICATE OF FORFEITURE

State of Minnesota

COOK COUNTY

I, BRAIDY POWERS, COOK COUNTY AUDITOR-TREASURER
was entered against the parcels of real property
County of COOK on January 2, 2016
real property taxes payable in the year 2016.

do hereby certify that a tax judgment
described below in the District Court in
to enforce payment of delinquent

I do further certify that the said parcels of real property were bid in for the state at a tax
judgment sale held in the county auditors office on May 9, 2016. The said parcels of
real property could have been redeemed by paying the delinquent tax amount by
October 31, 2020.

I do further certify that the time for redemption of said parcels of real property has expired,
after notice was given as provided by law, without payment of the delinquent tax amount due,
and that the title to the parcel has been forfeited to the State of Minnesota in trust for the
local taxing districts.

Names/Addresses	Description of Property
JAEGER JEFFERY L 58064 110TH ST LYLE MN 55953	55-320-1100 UNORG RGE 3E SECT: 20 TWP: 63 RGE: 3 E ACRES: 32.56 NE/NE E OF RD
JAEGER JEFFERY L 58064 110TH ST LYLE MN 55953	55-321-2200 UNORG RGE 3E SECT: 21 TWP: 63 RGE: 3 E ACRES: 40.00 NW/NW

Witness my hand and official seal on this 25th day of November, 2020.

Braidy Powers

COOK COUNTY AUDITOR-TREASURER
BRAIDY POWERS



Drafted by: Cook County Auditor
411 W 2nd St.
Grand Marais MN 55604

Transfer entered this 11th day of July, 2008
By Braidy Powers
County Auditor-Treasurer
By Cortnee Ashford
Deputy

STATE OF MINNESOTA }
COUNTY OF COOK } SS
I hereby certify that the within instrument
was filed in this office for record
July 11, 2008
at 8:00 A: M. and was duly recorded as
Document No. 109350
Dusty Nelms
Cook County Recorder
By Holly Schroder
Deputy

COUNTY AUDITOR'S CERTIFICATE OF FORFEITURE

State of Minnesota

County of Cook

I, Braidy Powers, Cook County Auditor-Treasurer, do hereby certify that a tax judgment was entered against the parcels of real property described below in the District Court in Cook County on January 2, 2003, to enforce payment of delinquent real property taxes payable in the year 2002.

I do further certify that the said parcels of real property were bid in for the state at a tax judgment sale held in the county auditors office on May 12, 2003. The said parcels of real property could have been redeemed by paying the delinquent tax amount by May 27, 2008.

I do further certify that the time for redemption of said parcels of real property has expired, after notice was given as provided by law, without payment of the delinquent tax amount due, and that the title to the parcel has been forfeited to the State of Minnesota in trust for the local taxing districts.

<u>Names—Last Known Addresses</u>	<u>Description of Property</u>
JOHNSON-JOHNSON-JOHNSON-LOFSTROM	SW ¼ OF SE ¼ EXCEPT THE WEST 46 2/3 RODS AND EXCEPT THE EAST 33 1/3 RODS, SECTION 24, T62N, R1W. PID:52-224-4350
OMITTED PROPERTY	
DUBKE AE ET AL KERLING MRS JOHN 6551 W 143 RD ST #6 LONSDALE MN 55046	THAT PART OF THE SW ¼ OF SE ¼ OF SECTION 11, T62N, R3E OF THE 4 TH P.M. DESCRIBED AS FOLLOWS: COMMENCING AT THE SOUTHWEST CORNER OF THE ABOVE DESCRIBED TRACT AS POINT OF BEGINNING, THENCE RUNNING NORTH ON THE WEST LINE THEREOF A DISTANCE OF 20 RODS, THENCE RUNNING EAST A DISTANCE OF 8 RODS, THENCE SOUTH PARALLEL WITH THE QUARTER LINE A DISTANCE OF 20 RODS TO THE SECTION LINE BETWEEN SECTIONS 11 AND 14, THENCE RUNNING WEST ON SAID SECTION LINE A DISTANCE OF 8 RODS TO THE PLACE OF BEGINNING; BEING 1 ACRE OF SAID SW ¼ OF SE ¼, SECTION 11, T62N, R3E. PID:55-211-4210
WEGMILLER, DEAN C 8314 CYPRESS LANE EDEN PRAIRIE MN 55347-1571	THE NW ¼ OF THE NW ¼, SECTION 26, T63N, R3E, OF THE 4 TH P.M. , EXCEPT THAT PART THEREOF DESCRIBED AS FOLLOWS: COMMENCING AT THE SOUTHEAST CORNER OF SAID NW ¼ OF NW ¼ WHICH IS THE POINT OF BEGINNING OF THIS EXCEPTION PARCEL; THENCE NORTHERLY ALONG THE EAST LINE OF SAID NW ¼ OF NW ¼ TO THE NORTHEAST CORNER THEREOF, THENCE SOUTHWESTERLY IN A STRAIGHT LINE TO THE SOUTHWEST CORNER OF SAID NW ¼ OF NW ¼; THENCE EASTERLY ALONG THE SOUTH LINE OF SAID NW ¼ OF NW ¼ TO THE POINT OF BEGINNING AND THERE TERMINATING. PID: 55-326-2250

Witness my hand and official seal this 11th day of July, 2008.

Braidy Powers
BRAIDY POWERS, COOK COUNTY AUDITOR-TREASURER
411 WEST SECOND STREET, GRAND MARAIS, MN 55604 (218) 387-3640

Drafted by: Cortnee Ashford, Deputy Auditor
Cook County Auditor-Treasurer's Office
Grand Marais, Minnesota

CERTIFICATE OF FORFEITURE

State of Minnesota

COOK COUNTY

I, BRAIDY POWERS, COOK COUNTY AUDITOR-TREASURER do hereby certify that a tax judgment was entered against the parcels of real property described below in the District Court in County of COOK on January 2, 2016 to enforce payment of delinquent real property taxes payable in the year 2015.

I do further certify that the said parcels of real property were bid in for the state at a tax judgment sale held in the county auditors office on May 9, 2016. The said parcels of real property could have been redeemed by paying the delinquent tax amount by November 8, 2019.

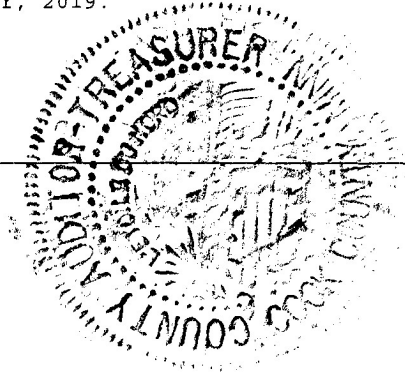
I do further certify that the time for redemption of said parcels of real property has expired, after notice was given as provided by law, without payment of the delinquent tax amount due, and that the title to the parcel has been forfeited to the State of Minnesota in trust for the local taxing districts.

Names/Addresses	Description of Property
NYSTROM RUTH C/O NYSTROM RODNEY W 4714 SALEM WAY CARMICHAEL CA 95608	80-060-1801 GRAND MARAIS CITY SECT: 16 TWP: 61 RGE: 1 E ACRES: .12 BLACKWELL ADDITION PLAT: 60 LOT: BLOCK: LOT 1 BLOCK 18
NELSON HULDA	

Witness my hand and official seal on this 18th day of December, 2019.

BJ Powers

COOK COUNTY AUDITOR-TREASURER
 BRAIDY POWERS



Drafted by:
 County Auditor
 411 W 2nd St
 Grand Marais MN
 55604



A000130071
 OFFICE OF THE COUNTY RECORDER
 COOK COUNTY, MINNESOTA
 CERTIFIED, FILED, AND/OR
 RECORDED ON

12/18/2019 4:00 PM
 AS DOC #: A000130071

DUSTY NELMS
 COOK COUNTY RECORDER
 BY *Dusty Nelms* Dep



March 19, 2026

Dear Cook County Commissioners,

The shortage of affordable housing for those living and working in Cook County impacts our businesses, organizations, and regional economic growth. The Cook County HRA is committed to expanding housing options despite rising market prices—recently noted by the *Star Tribune* as rivaling those in the Twin Cities.

Our 2022 Housing Needs Analysis shows strong employment and population growth slightly above the state average. However, with an aging workforce, attracting young families and supporting employment turnover through new housing is essential.

At the November 13th Tofte Township meeting, Supervisor Craig Horak encouraged the HRA to acquire an 80-acre parcel adjacent to our current 29-acre property behind Birch Grove School. While wetlands and easements pose challenges, a larger parcel allows for phased single-family housing development and broader marketing of the site to developers.

This parcel presents an opportunity to create affordable housing through strategies like a land trust to keep homeownership costs down. The statutory authority under which the Cook County HRA is making the request - MN 282.01 Subd. 1a (d)(1 & 2). Our specific plan for this parcel is to create single-family, workforce housing at this location in a Phase II after developing housing first at the abutting property that we currently own in a Phase I of this development. The HRA board is in the process of identifying the next steps to find a developer for the project with a targeted start date of 2027.

We respectfully request the Cook County Commissioners convey parcel 25-029-4200, currently tax-exempt, to the Cook County HRA for single-family housing development.

Thank you for your consideration.

Sincerely,

Jeff Brand

Executive Director, Cook County HRA



A000129501
OFFICE OF THE COUNTY RECORDER
COOK COUNTY, MINNESOTA
CERTIFIED, FILED, AND/OR
RECORDED ON

8/28/2019 9:20 AM
 AS DOC #: A000129501

DUSTY NELMS
COOK COUNTY RECORDER
 BY *Dusty Nelms* Dep

PAGES: 13

No delinquent taxes and transfer entered;
 Certificate of Real Estate Value () filed
 (✓) not required Certificate No. _____
August 28, 2019
Brady Powers
 County Auditor-Treasurer
 by Courtnee Bernier
 Deputy

EXCHANGE DEED

THIS DEED, made this 26th day of August, 2019,
 between the UNITED STATES OF AMERICA, Washington, D.C., acting herein by and through
 the Forest Service, United States Department of Agriculture, GRANTOR, and the State of
 Minnesota, in trust for the local taxing districts of the County of Cook, of hereinafter collectively
 referred to as STATE.

WITNESSETH: That the GRANTOR, hereunto authorized by the Act of Congress approved
 March 1, 1911, as amended, (16 U.S.C. 516), and the Act of Congress approved October 21,
 1976, as amended, (43 U.S.C. 1716) and the Federal Land Exchange Facilitations Act of 1988
 (102 Stat. 1086), the provisions of which have been complied with, for and in consideration of
 the conveyance to it by the STATE of ONE THOUSAND FIVE HUNDRED THREE AND
 SEVENTY-SIX HUNDREDTHS (1503.76) acres of land, more or less, situated in the County of
 COOK, State of MINNESOTA, does by these presents, remise, release and quitclaim unto the
 STATE all its right, title and interest in and to that parcel of land situated in the County of
 COOK County, State of MINNESOTA, and more particularly described on the table on the
 following page:

DOC.# 22017
 Cert. # 10770 BK. 32 P. 187
 Cert. # 10771 BK. 32 P. 188
 Cert. # 10773- BK. 32 P. 190

REGISTRAR OF TITLES

STATE OF MINNESOTA
 COUNTY OF COOK

I hereby certify that the within
 instrument was filed in this office.

August 28, 2019
 at 9:20 A M.
Dusty Nelms
 Registrar of Titles
 Deputy

Consideration, Acreage, Description checked	<u>CME</u>
Reservation, Exception, Easement checked	<u>CME</u>

DOC.# 22017

Township	Range	Section	Description	GLO Acres
59N	4W	29	SWNE	40.00
		29	NWSE (partial)*	27.00
60N	3W	23	SWSE, SESE	80.00
		24	SWSW	40.00
61N	4W	34	NWSW	40.00
62N	1E	24	NWSE, NWSW, SENW, NWNE, NESW, NENW, SWNE, NWNW, SWNW	360.00
		30	SESE	40.00
62N	1W	21	NWSE, NESE, SWNE, SENE	160.00
62N	2E	12	NWSW	40.00
		24	NWSW	40.00
64N	1W	9	NESE	40.00
		10	NWSW	40.00
65N	3W	30	SWSE	40.00
65N	4W	26	NESW, SENW	80.00
			Total Acres	1067.00

* All of Government Lot 2 of Section 29, T59N, R4W, except that part "lying southeast of the right-of-way of the centerline of U.S. Highway 61," as described in the Exchange Deed dated 04/06/1988, and recorded in the Cook County Recorder's Office on 05/16/1988 as Document #67456.

Containing ONE THOUSAND SIXTY-SEVEN (1067) acres, more or less.

WITNESSETH: That the GRANTOR has also provided to the STATE a cash equalization payment of FIFTY-ONE THOUSAND DOLLARS (\$51,000.00), the payment of which is hereby acknowledged by the STATE. The value of the cash equalization and the National Forest Land herein conveyed is of equal value to the land received by the GRANTOR from the STATE.

Upon subsequent conveyance out of State ownership of all or any part of the property described in this deed, written notification of this action shall be provided to the USDA, Forest Service, within 30 days.

SUBJECT TO easements, if any, for established or existing trails, roads, highways, railroads and utilities, including without limitation that certain easement in Township Fifty-Nine (59) North,

DOC. # 22017

Range Four (4) West, Section 29, Lot 2, as described in Document 2552 filed of record with the Cook County Registrar of Titles on December 31, 1940, and recorded in Book 9, page 162, in favor of the State of Minnesota for U.S. Highway 61.

SUBJECT ALSO TO minerals and mineral rights outstanding of record in third parties, if any.

RESERVING TO THE UNITED STATES and its assigns all minerals and mineral and mining rights, inclusive of oil and gas and other substances of value, to the extent such rights are not outstanding of record in third parties.

RESERVING ALSO TO THE UNITED STATES and its assigns road easements as described in EXHIBIT A, which is attached hereto and made a part hereof.

TO HAVE AND TO HOLD the above described real property unto the STATE, its successors or assigns forever, together with all hereditaments and appurtenances thereunto belonging.

IN WITNESS WHEREOF, the GRANTOR, by its duly authorized representative has executed this deed on the day and year first above written, pursuant to the delegation of authority dated August 22, 1984, and published August 29, 1984, in 49 Fed. Reg. 34283, as continued by the delegation of authority effective May 23, 1988, and published May 23, 1988, in 53 Fed. Reg. 18253, and as further amended and continued by the delegation of authority dated February 4, 2000 and published February 18, 2000, in 65 Fed. Reg. 8334, and the further delegation of authority dated September 15, 2000, and published September 25, 2000 in 65 Fed. Reg. 57591.

UNITED STATES OF AMERICA

By: Shawn A. Olson
 SHAWN A. OLSON
 Director, Lands and Minerals
 Eastern Region
 Forest Service
 U. S. Department of Agriculture

Deed Tax hereon of \$ exempt Paid

Brady Powers
 County Auditor-Treasurer

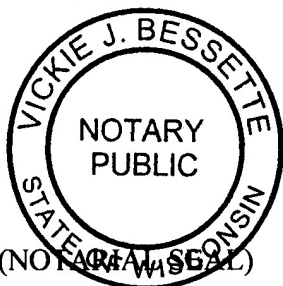
Courtney Berner
 Deputy

Doc. # 22017

STATE OF Wisconsin)
COUNTY OF Milwaukee) ss

On this 26th day of August, 2019, before me personally appeared SHAWN A. OLSON, Director of Lands and Minerals, Eastern Region, Forest Service, U.S. Department of Agriculture, known to me to be the person who executed the foregoing instrument and acknowledged that he executed the same as his free act and deed for and on behalf of the United States of America.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year first above written.



Vickie J. Besette
NOTARY PUBLIC

My commission expires: 3-18-2023

This instrument was drafted by Jessica A. Franklin, Attorney, Office of the General Counsel, U.S. Department of Agriculture, Milwaukee, Wisconsin.

DOC.# 22017

Exhibit A
Existing Road Reservations
For Certain Lands to be Conveyed to Nonfederal Party

EXCEPTING AND RESERVING TO THE UNITED STATES of America, acting through the Forest Service, Department of Agriculture and its permittees, contractors and assigns, a perpetual non-exclusive easement, for an existing road(s), and all appurtenances thereto, along and across a strip of land, hereinafter called the "premises", said easement being 33-feet wide, 16.5-feet each side of centerline, over and across the following described land in the County of Cook, State of Minnesota:

<u>Road Name</u>	<u>Legal Description</u>	<u>Map Exhibit</u>
FR315	T64N, R1W, Section 9 NESE	A-1
FR1334	T64N, R1W, Section 10, NWSW	A-1
FR164	T61N, R4W, Section 34, NWSW	A-2
FR140G	T62N, R2E, Section 12, NWSW	A-3
FR 1201	T59N, R4W, Section 29, Lot 2 and SWNE	A-4
FR304	T62N, R1E, Section 24, NWSW and NESW	A-5
FR304C	T62N, R1E, Section 24, NESW, NWSE, SWNE, NWNE, and NENW	A-5
FR140	T62N, R2E, Section 24, NWSW	A-6

The approximate location of said premises is shown on 6 attached maps.

The said easement hereby reserved is for the reconstruction, maintenance, and full, free, and quiet use and enjoyment of said road(s) located and constructed over and across the above-described premises.

If the road is located substantially as described herein, the centerline of said road as constructed is hereby deemed accepted by the United States/Forest Service and the Grantee as the true centerline of the premises reserved. If any subsequent survey of the road shows that any portion of the road, although located substantially as described, crosses lands of the Grantee not described herein, the easement shall

Doc. #22017

be amended to include the additional lands traversed; if any lands described herein are not traversed by said road(s) as constructed, the easement traversing the same shall be terminated in the manner hereinafter provided.

The United States alone may extend rights and privileges for use of the road easement over and across the premises to other Government departments and agencies, States, and local subdivisions thereof, and to other users including members of the public.

The United States shall have the right to use the road on the premises without costs for all purposes deemed necessary or desirable in connection with the protection, administration, management and utilization of its lands or resources, now or hereafter owned or controlled, subject to such traffic control regulations and rules it may reasonably impose upon or require of other users of the road pursuant to the regulations of the Secretary of Agriculture and as they may be amended and published in the Code of Federal Regulations.

The United States shall have the right to cut all timber now and hereafter growing upon the premises to the extent necessary for reconstructing and maintaining the road. Timber so cut shall, unless otherwise agreed to, be cut into logs of lengths specified by the timber owner and decked along the road for disposal by the owner of such timber.

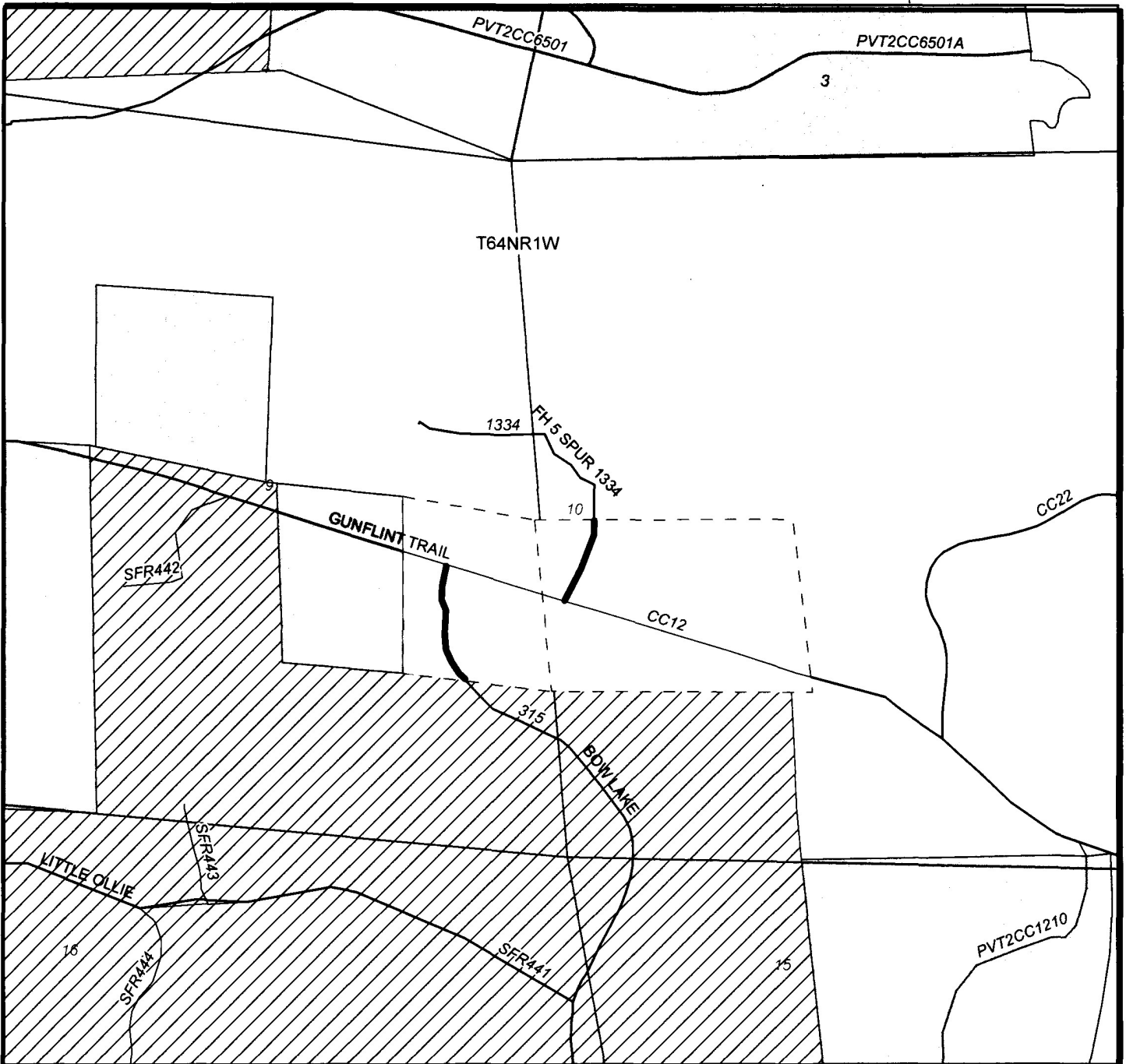
The Grantee, its heirs and assigns will be permitted to use the existing road described herein for all purposes deemed necessary or desirable by Grantee in connection with the protection, administration, management, and utilization of Grantee's lands or resources now or hereafter owned or controlled, subject, however, to traffic-control regulations as the United States may reasonably impose, the bearing of road maintenance costs proportionate to use and the sharing of the cost of construction or reconstruction proportionate to use, in each case as authorized and provided by the regulations of the Secretary of Agriculture and as they may be amended and published in the Code of Federal Regulations. Provided, however, that nothing herein shall be interpreted as either an agreement by the State of Minnesota to incur indebtedness prior to, or in excess of, an appropriation for such funds contrary to Minnesota Constitution Article XI, Section 1 or Minnesota Statutes, section 16A.138, or an agreement to incur indebtedness without an encumbrance pursuant to Minnesota Statutes, section 16A.15.

Grantee has the right to cross and re-cross the premises and road at any place by any reasonable means and for any purpose in such manner as will not interfere unreasonably with use of the road.

Grantee has the right to all timber now or hereafter growing on the premises, subject to the United States' right to cut such timber as hereinbefore provided.

DOC. # 22017

PROVIDED, that if the Regional Forester determines that the said road(s), or any segment thereof, is no longer needed, for the purposes reserved, the easement shall terminate upon execution and delivery of a statement in recordable form furnished by the Regional Forester to the Grantee, or their successors or assigns in interest.



Legend

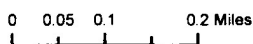
References:

Data acquired from a variety of sources of differing accuracy, precision, and reliability. Features represented by these data may not represent accurate geographic locations.

Disclaimer:

The USDA Forest Service makes no warranty, expressed or implied regarding the data displayed on this map, and reserves the right to correct, update, modify, or replace this information without notification.

-  National Forest Lands to Be Conveyed
-  National Forest
-  State of Minnesota
-  Other Ownership
-  Roads
-  Reservation



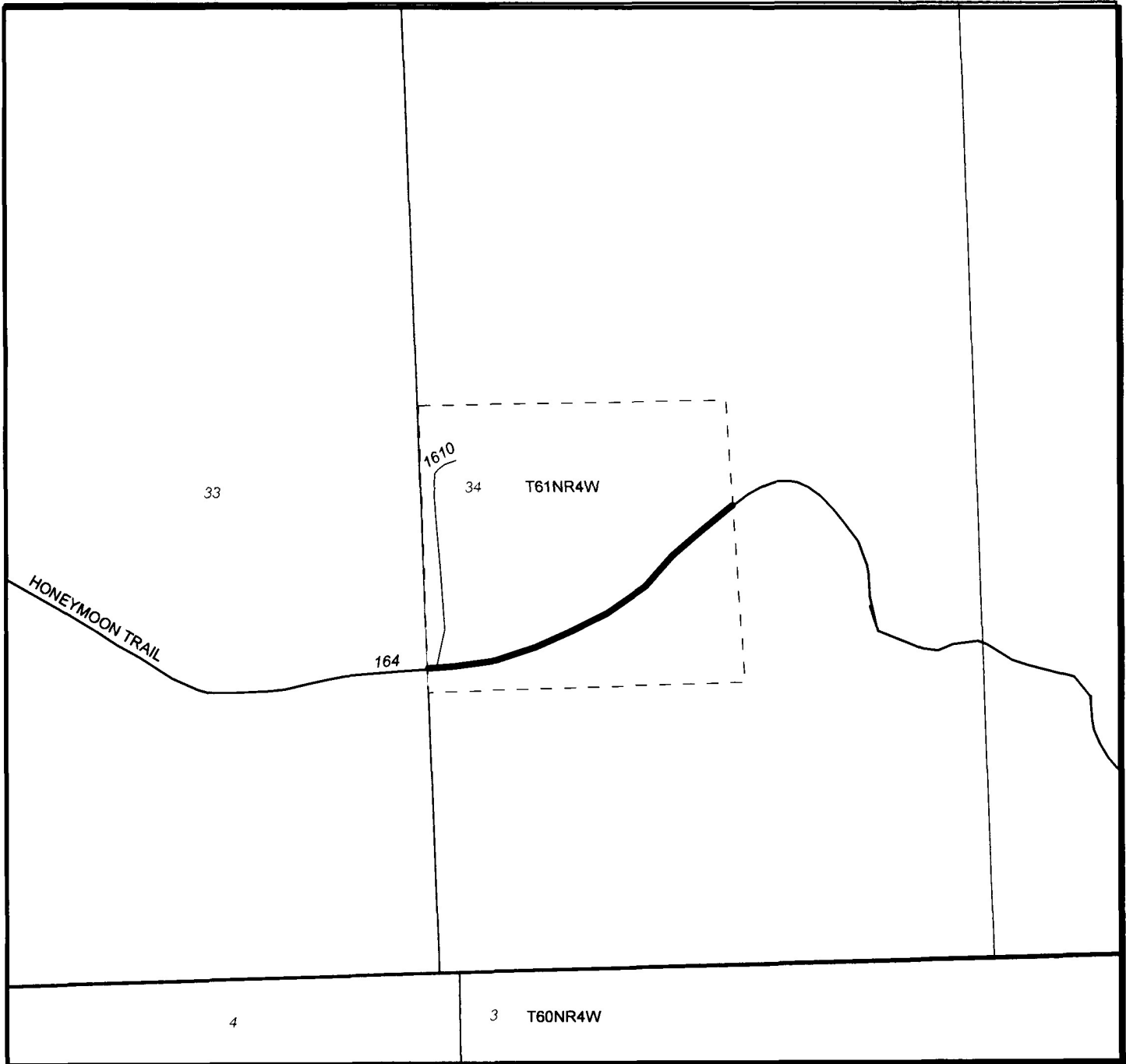
Existing Forest Road Reservation Cook County Land Exchange #4552 Exhibit A-1

Forest Road 315: 0.18 miles long, 33 feet wide through NESE, Section 9, Township 64 North, Range 1 West, 4th P.M.

Forest Road 1334: 0.12 miles long, 33 feet wide through NWSW, Section 10, Township 64 North, Range 1 West, 4th P.M.



U.S. Forest Service - Eastern Region
Superior National Forest
U.S. Congressional District 8



Legend

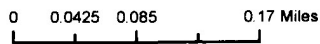
References:

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-  National Forest Lands to Be Conveyed
-  National Forest
-  State of Minnesota
-  Other Ownership
-  Roads
-  Reservation

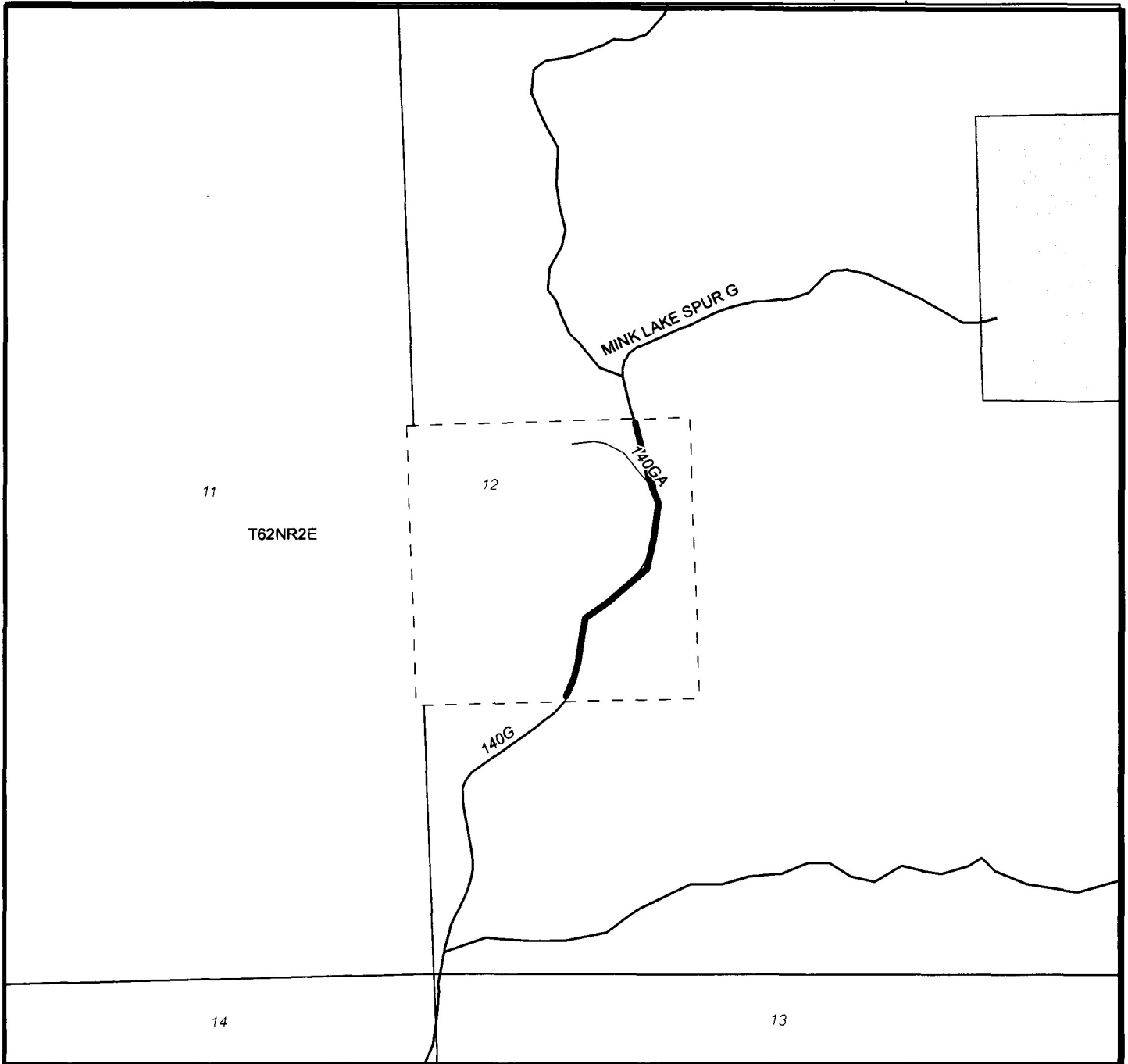


Existing Forest Road Reservation Cook County Land Exchange #4552 Exhibit A-2

Forest Road 164: 0.27 miles long, 33 feet wide through NWSW, Section 34, Township 61 North, Range 4 West, 4th P.M.



U.S. Forest Service - Eastern Region
Superior National Forest
U.S. Congressional District 8



Legend

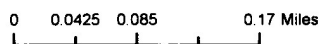
References:

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-  National Forest Lands to Be Conveyed
-  National Forest
-  State of Minnesota
-  Other Ownership
-  Roads
-  Reservation

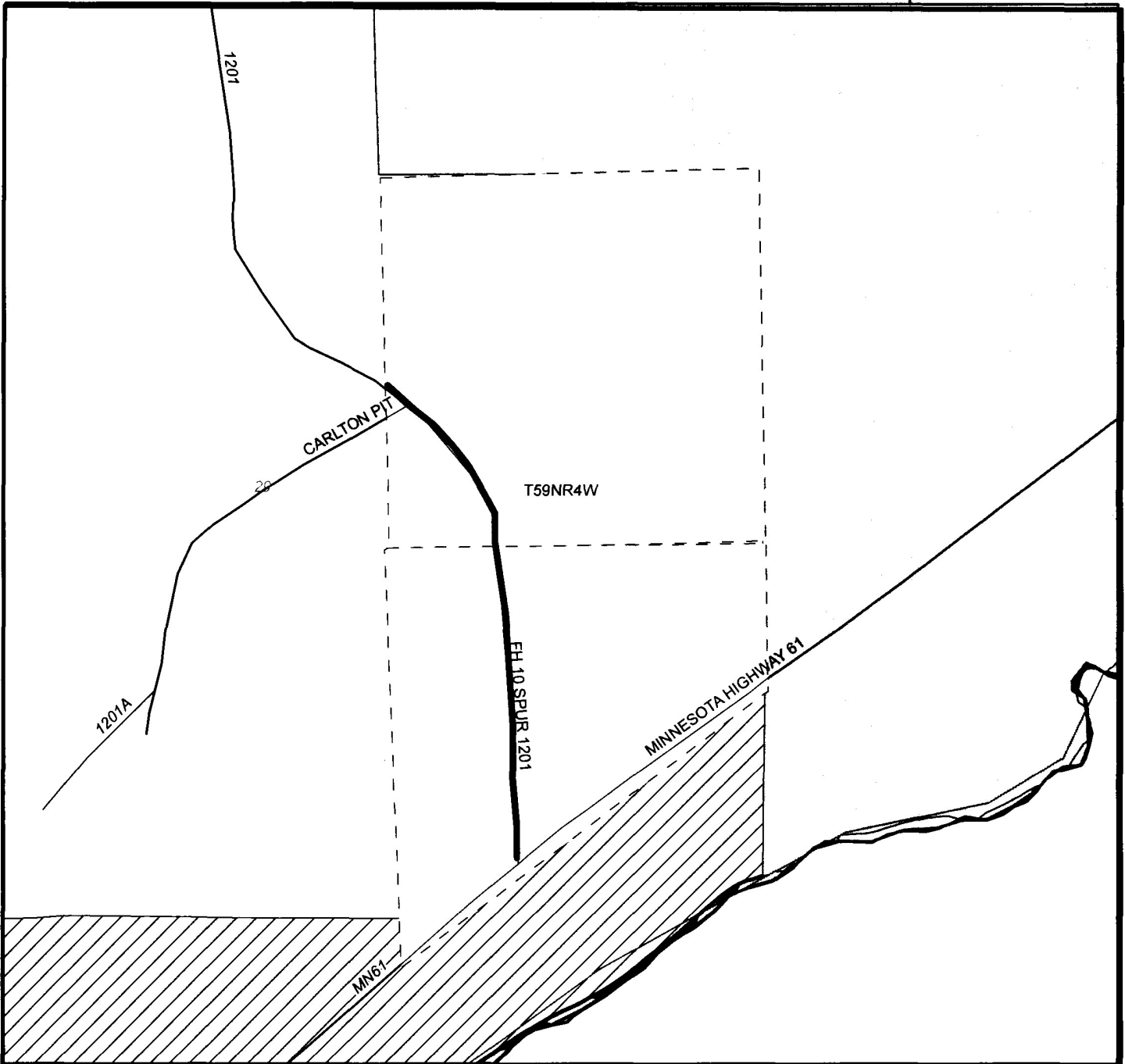


**Existing Forest Road Reservation
Cook County Land Exchange #4552
Exhibit A-3**

Forest Road 140G: 0.8 miles long, 33 feet wide through NWSW, Section 12, Township 62 North, Range 2 East, 4th P.M.



U.S. Forest Service - Eastern Region
Superior National Forest
U.S. Congressional District 8



Legend

References:

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-  National Forest Lands to Be Conveyed
-  National Forest
-  State of Minnesota
-  Other Ownership
-  Roads
-  Reservation

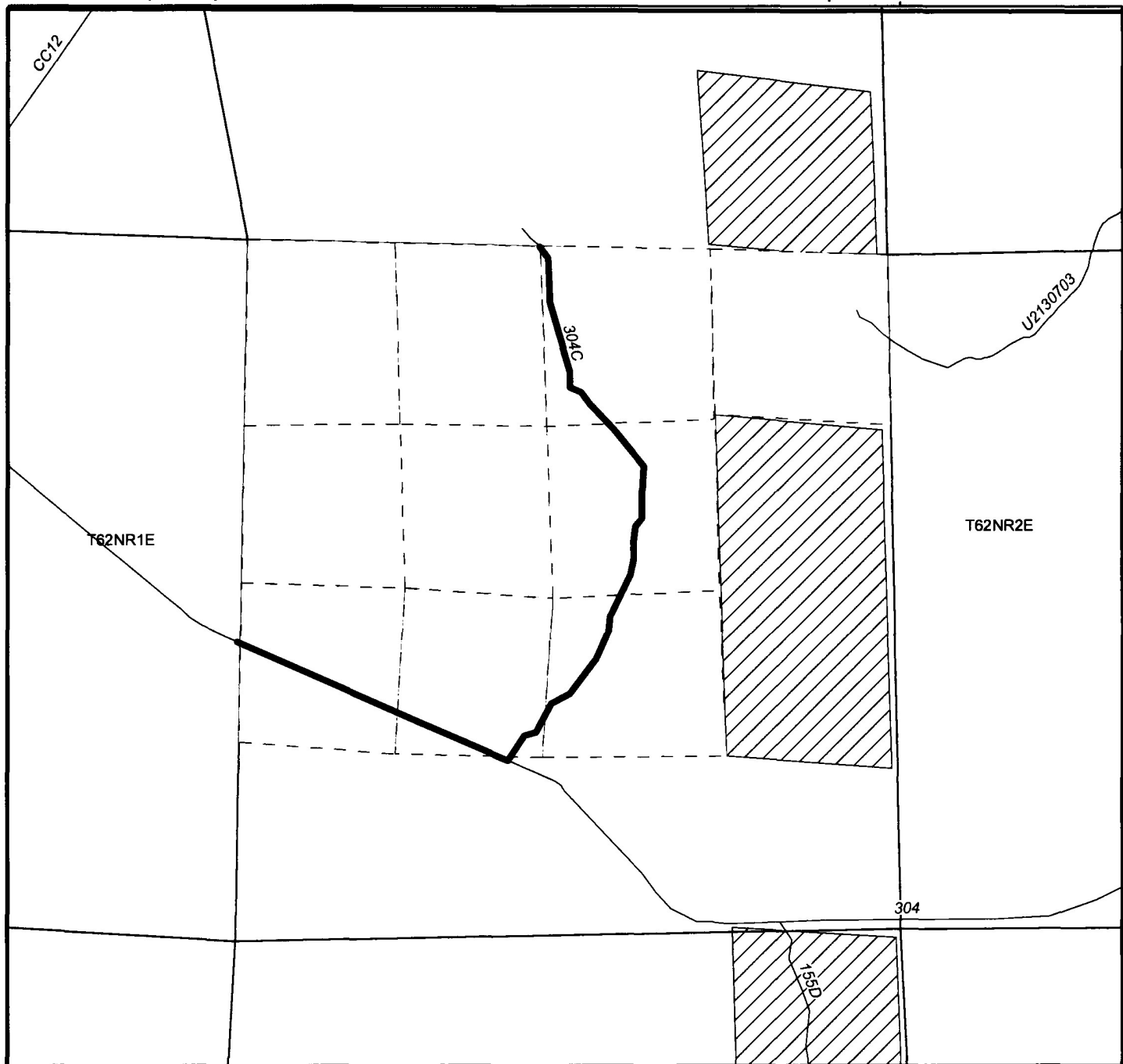


**Existing Forest Road Reservation
Cook County Land Exchange #4552
Exhibit A-4**

Forest Road 1201: 0.4 miles long, 33 feet wide through Lot 2 and SWNE, Section 29, Township 59 North, Range 4 West, 4th P.M.



U.S. Forest Service - Eastern Region
Superior National Forest
U.S. Congressional District 8



Legend

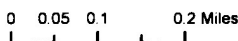
References:

Data acquired from a variety of sources of differing accuracy, precision, and reliability. Features represented by these data may not represent accurate geographic locations.

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-  National Forest Lands to Be Conveyed
-  National Forest
-  State of Minnesota
-  Other Ownership
-  Roads
-  Reservation



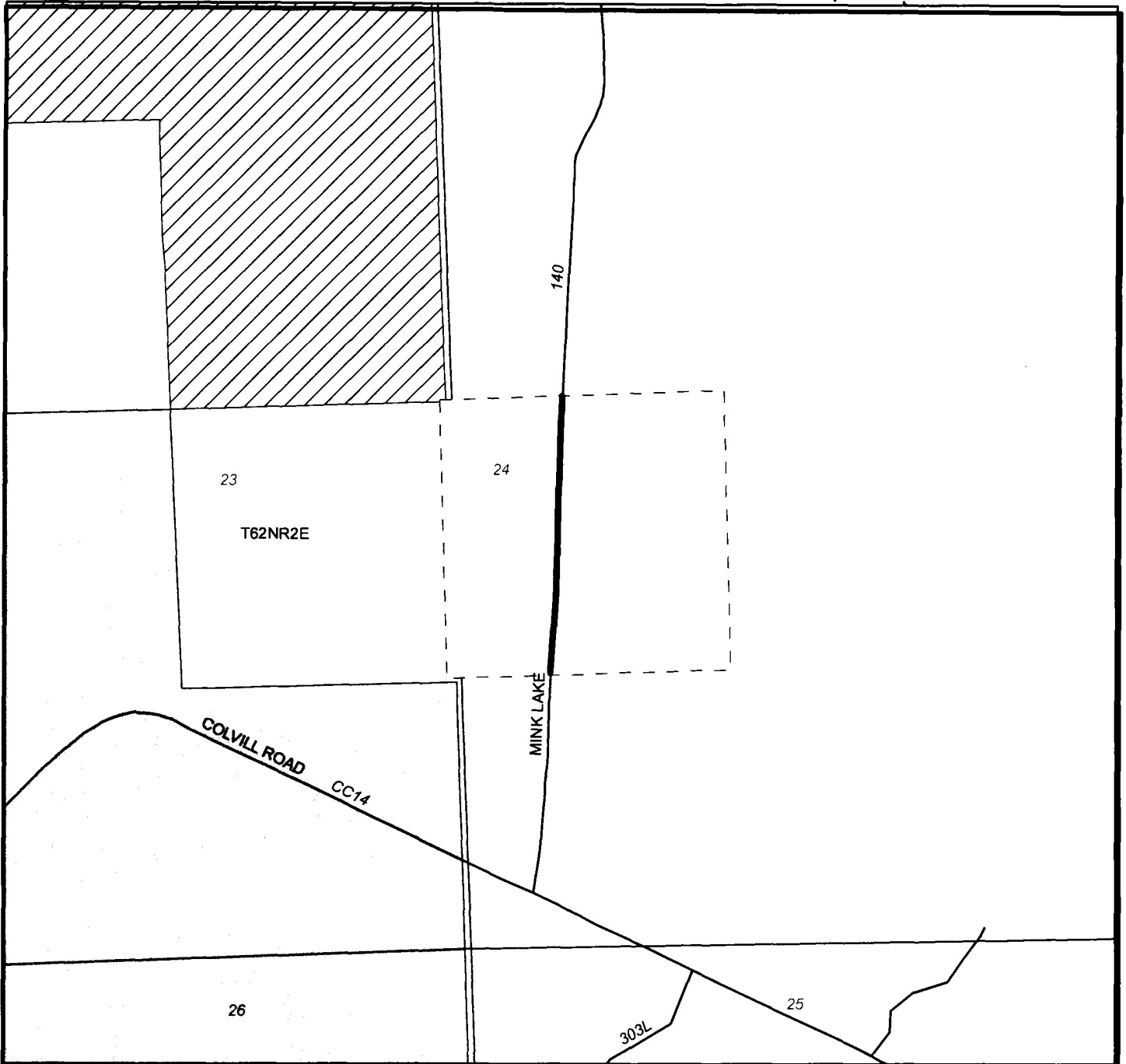
Existing Forest Road Reservation Cook County Land Exchange #4552 Exhibit A-5

Forest Road 304: 0.4 miles long, 33 feet wide through NWSW and NESW, Section 24, Township 62 North, Range 1 East, 4th P.M.

Forest Road 304C: 0.9 miles long, 33 feet wide through NESW, NWSE, SWNE, NWNE, NENW, Section 24, Township 62 North, Range 1 East, 4th P.M.



U.S. Forest Service - Eastern Region
Superior National Forest
U.S. Congressional District 8



Legend

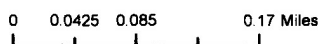
References:

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-  National Forest Lands to Be Conveyed
-  National Forest
-  State of Minnesota
-  Other Ownership
-  Roads
-  Reservation



Existing Forest Road Reservation Cook County Land Exchange #4552 Exhibit A-6

Forest Road 140: 0.25 miles long, 33 feet wide through NWSW, Section 24, Township 62 North, Range 2 East, 4th P.M.



U.S. Forest Service - Eastern Region
Superior National Forest
U.S. Congressional District 8

RESOLUTION NO. 2026
**AUTHORIZE COOK COUNTY AUDITOR TO PURSUE ADJACENT-OWNER SALES UNDER MN
282.01 SUBD. 7A**

WHEREAS, the land hereinafter described, having been duly forfeited for the nonpayment of taxes and held in trust for Cook County, and

WHEREAS, The classification of the following tax forfeited land to be offered for sale has been made by the Cook County Board in accordance with M.S. 282.01, and

WHEREAS, the lands offered for sale have been determined to be unbuildable and will be offered only to the adjacent land owners;

NOW THEREFORE BE IT RESOLVED, That such parcels shall be sold pursuant to MN Statute 282.02 Subd. 7a to the highest bidder:

BE IT FURTHER RESOLVED, That all the land hereunder is sold subject to easements, reservations, and restrictions of record and further subject to easements for roads and public utilities existing on, over or under said premises, and

The appraised value does not represent a basis for future taxes. All property is sold "As Is" and may not conform to local building and zoning ordinances, the buyer is required to contact the agency enforcing land-use laws where the land is located for details of building codes or zoning laws. The County makes no warranty that the land is "buildable".

If a parcel had canceled special assessments, any remaining balance may be reassessed, and special assessments levied after forfeiture, must be assumed by the purchaser.

For all future development, the buyer will comply with all applicable State and Federal laws and any applicable rules, regulations and ordinances of Cook County or local municipalities including, but not limited to, necessary permits for any building, remodeling, demolition, septic tank removal, well abandonment and capping, and or installations. Buyer will dispose of all vehicles, junk, garbage, refuse and debris as required by any Cook County Solid Waste Ordinance or other regulations.

The buyer will acknowledge that Cook County shall not be responsible for any cleanup and/or cost to remediate blight conditions on the parcel.

The buyer will receive an Auditor's Certificate of Purchase at the time of the sale. The Commissioner of Revenue will issue a deed from the State of Minnesota after full payment is made.

All mineral rights are reserved to the State of Minnesota. All sales are final. No refunds or exchanges are permitted.

Lands offered for sale:

Cook County PID# 51-015-2205:

