



# Board of County Commissioners Agenda Request

**4A**  
Agenda Item #

**Requested Meeting Date:** September 9, 2025

**Title of Item:** Overpayment of Minerals Management

<input checked="" type="checkbox"/> REGULAR AGENDA  <input type="checkbox"/> CONSENT AGENDA	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <input type="checkbox"/> Hold Public Hearing <i>*provide copy of hearing notice that was published</i>  <input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input checked="" type="checkbox"/> Information Only	
<b>Submitted by:</b> Kathleen Ryan, County Auditor		<b>Department:</b> Auditor
<b>Presenter (Name and Title):</b> Kathleen Ryan, County Auditor		<b>Estimated Time Needed:</b> 10 Minutes
<b>Summary of Issue:</b> <p>An internal review by the DNR has revealed calculation errors in the payments made under Minnesota Statutes 93.2236, which states that if the Minerals Management Account exceeds \$3 million then the amount exceeding \$3 million must be distributed to the permanent school fund, the permanent university fund, and the taxing districts.</p> <p>The calculation errors resulted in overpayments of minerals-related revenues on tax-forfeited lands for payments made in FY23 through FY25. Aitkin County received a total of \$116,165.50 in error over three years. The majority of this funding should have been distributed to the permanent school fund. The DNR is legally obligated to recover these funds, and deposit them into the appropriate fund.</p> <p>To correct these errors and ensure compliance with Minnesota Statutes 16D.08, DNR is reducing the current year distribution related to minerals rents and royalties on tax-forfeited lands under Minnesota Statutes 93.22 by the net overpaid amount (\$114,522.58).</p> <p>This correction will be shared between Aitkin County, City of Tamarack, Clark Twp, Haugen Twp, Salo Twp and ISD #4.</p>		
<b>Alternatives, Options, Effects on Others/Comments:</b>		
<b>Recommended Action/Motion:</b>		
<b>Financial Impact:</b> <p>Is there a cost associated with this request? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>What is the total cost, with tax and shipping? \$</p> <p>Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <span style="float: right;">Please Explain:</span></p>		