

**Statement of Position  
Reporting of Asset Forfeitures**

Property used in the commission of a crime may be seized by law enforcement. The types of property subject to forfeiture under Minnesota law include cash, vehicles, firearms, drugs, and precious stones. If the seized property itself is not harmful or is not required to be destroyed, law enforcement may decide to sell it or use it for law enforcement purposes.<sup>1</sup>

**Forfeiture Incident Reporting**

Property seized subject to forfeiture must be reported to the Office of the State Auditor (OSA).<sup>2</sup> The OSA then reports annually to the legislature on the nature and extent of forfeitures.

Each entity that uses the forfeiture provisions must provide a written record of each forfeiture incident to the OSA on a “quarterly basis.”<sup>3</sup> In addition, all instances in which property seized for forfeiture was returned to its owner must be identified. “Forfeiture incidents” that must be reported include administrative, judicial, and summary forfeitures.

To comply with the reporting statutes, the following steps should be taken:

1. Maintain a record for each forfeiture incident, including:
  - a. date seized;
  - b. the type of property seized;
  - c. a brief description of the circumstances;
  - d. the statutory authority for the forfeiture;
  - e. the basis for disposition;
  - f. whether the forfeiture was contested;
  - g. whether the forfeiture was initiated as an administrative or judicial forfeiture (for controlled substance and driving while impaired forfeitures only);
  - h. the estimated value (if not cash or sold);
  - i. the gross amount received, the total expenses deducted, and the net amount for distribution;
  - j. the year and model of any vehicles;

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<sup>1</sup> See, e.g., Minn. Stat. § 609.5315, subd. 1.

<sup>2</sup> See, e.g., Minn. Stat. §§ 84.7741, subd. 13; 97A.221, subd. 5; 97A.223, subd. 6; 97A.225, subd. 10; 169A.63, subd. 12; 609.5315, subd. 6; 609.762, subd. 6; and 609.905, subd. 3.

<sup>3</sup> Minn. Stat. § 609.5315, subd. 6(a), (b), and (d).

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- k. the number of firearms forfeited;
- l. the make, model, and serial number of any firearm forfeited;
- m. how the property was or is to be disposed of; and
- n. the date of disposition of the property.

2. Report forfeiture incidents to the OSA:

- a. Report forfeitures through the OSA's SAFES system within 30 days of the final disposition of the property;
- or**
- b. Report “no forfeitures” through the OSA's SAFES system after January 1 if no forfeitures occurred during the previous year.

For purposes of the reporting requirement, forfeitures are considered “complete” in the month in which a final disposition or decision is made on the seized property, regardless of the date the property is initially seized. The final disposition date for forfeited property to be sold at an auction, for example, is the date on which the property is sold.

The report must be filed by the entity with the statutory authority to seize and forfeit the property. Multijurisdictional law enforcement entities whose activities result in forfeiture must report quarterly to the state auditor on their own behalf.<sup>4</sup> Because multijurisdictional entities often have no staff of their own, they may designate who among their members will make the quarterly reports to the OSA on behalf of the multijurisdictional entity.

Instructions on reporting forfeitures are available on the OSA website at:

<https://www.osa.state.mn.us/media/vpnpcxnn/instructionsforsafesandforfeitureform.pdf>.

### **Remitting Proceeds to the State**

Proceeds that are required to be remitted to the State should be sent directly to Minnesota Management and Budget (MMB).<sup>5</sup> A template for remitting forfeiture funds to MMB is available at: <https://www.osa.state.mn.us/media/jvlguafl/formatforremittingforfeiturefunds.docx> . Please e-mail [Fiscal.Services.MMB@state.mn.us](mailto:Fiscal.Services.MMB@state.mn.us) or contact MMB budget coordinator Monty Larson at [monty.larson@state.mn.us](mailto:monty.larson@state.mn.us) with any further questions on how to submit your proceeds to the State.

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<sup>4</sup> Minn. Stat. § 609.5315, subd. 6(d).

<sup>5</sup> See, e.g., Minn. Stat. § 609.5315, subd. 5.