

Discussion to expand the allowable disposal methods when a county takes property for tax deed. (Work item: Harold will look into other similar code)

Title 7, Chapter 8, Part 22 – Acquisition, Transfer and Management of County Property

7-8-2210. Authorization to dedicate park land. The board of county commissioners may dedicate county land to the public use as county park land. Except as provided in 7-16-2324, a county may not sell, lease, or exchange land that is dedicated as park land under the provisions of this section.

7-8-2211. Authorization to sell and exchange county property. (1) Boards of county commissioners of this state have the power to sell, trade, or exchange any real or personal property, however acquired, belonging to the county that is not necessary to the conduct of county business or the preservation of its property.

(2) Whenever a county purchases equipment, as provided in 7-5-2301 and 7-5-2303 through 7-5-2308, county equipment that is not necessary to the conduct of the county business may be traded in as part of the purchase price after appraisal, as provided in 7-8-2214, or may be sold at public auction, as provided in 7-8-2212, in the discretion of the board.

(3) Any sale, trade, or exchange of real or personal property must be accomplished under the provisions of this title. In an exchange of real property, the properties must be appraised, and an exchange of county property may not be made unless property received in exchange for the county property is of an equivalent value. If the properties are not of equivalent values, the exchange may be completed if a cash payment is made in addition to the delivery of title for property having the lesser value.

(4) If a county owns property containing a historically significant building or monument, the county may sell or give the property to nonprofit organizations or groups that agree to restore or preserve the property. The contract for the transfer of the property must contain a provision that:

(a) requires the property to be preserved in its present or restored state upon any subsequent transfer; and

(b) provides for the reversion of the property to the county for noncompliance with conditions attached to the transfer.

(5) A county may authorize the transfer of ownership of rural improvement district improvements as provided in 7-12-2128.

7-8-2212. Notice of sale and public auction required for certain sales. Unless otherwise provided, if real or personal property to be sold is reasonably of a value in excess of \$2,500, the sale must be at public auction at a site determined by the board of county commissioners after notice by publication as provided in 7-1-2121. Property described in 7-8-2211(4) is not subject to the requirements of this section.

7-8-2213. Terms of sale. (1) Except as provided in 7-8-2211(4), a sale under this part must be for cash or on terms that the board of county commissioners may approve, provided that at least 20% of the purchase price is paid in cash. All deferred payments on the purchase price of any property sold must bear interest at the rate of 6% a year, payable annually, and may be extended over a period of not more than 5 years.

(2) Subject to 7-8-2211(4), a sale may not be made at public auction or to any school district without public auction for less than 90% of the appraised value.

(3) Subject to 7-8-2211(4), the title to any property sold under the provisions of 7-8-2211 through 7-8-2220 may not pass from the county until the purchaser or the purchaser's assigns have paid the full amount of the purchase price into the county treasury for the use and benefit of the county.

7-8-2214. Appraisal required for certain sales. Unless otherwise provided:

(1) in all sales of property of a value in excess of \$2,500, there must, before any sale, be an appraisal thereof by the board and at a price representing a fair market value of such property. Such appraised value shall be stated in the notice of sale.

(2) no sale shall be made at public auction or to any school district without public auction of any property unless it has been appraised within 3 months prior to the date of the sale.

7-8-2215. Procedure to challenge appraised value. (1) A taxpayer who believes that the appraised value under 7-8-2214 is less than the actual value of the property may, at any time before the day fixed for the sale of the property, file with the board of county commissioners written objections to the appraised value.

(2) When an objection is filed, it vacates the sale and the board shall at once apply to the judge of the district court to have the property reappraised.

(3) (a) Upon application, the district judge shall appoint for purpose of reappraisal three disinterested persons or a disinterested certified real estate appraiser. Each appraiser, when appointed by the district judge and after filing the appraisal report with the county clerk and recorder, must be allowed necessary and actual expenses as determined by the judge.

(b) The appraisal of the persons appointed under subsection (3)(a) must be made and filed with the county clerk and recorder. The new appraisal or reappraisal must be used in the next sale of the property.

7-8-2216. Sale of county property to school district. (1) The board of county commissioners shall have the power to sell directly to the school district, without the necessity of a public auction, any real or personal property, however acquired, belonging to the county and which is not necessary to the conduct of the county's business or the preservation of its property, for its appraised value, which shall represent a fair market value of such property.

(2) If the property to be sold to the school district is reasonably of a value in excess of \$2,500, notice of the sale shall be given by publication as provided in 7-1-2121.

7-8-2217. Procedure for sale of property of lesser value. (1) If the property to be sold is valued at less than \$2,500, it may be sold at either a public or private sale as the board of county commissioners determines to be to the best interests of the county.

(2) If the property is sold at public sale, notice must be given as provided in 7-1-2121.

7-8-2218. Procedure if property not sold at public auction. After notice and appraisal are given as provided in 7-8-2212 and 7-8-2214, if no bid or offer is made for any property offered for sale at public auction, the board of county commissioners may, at any time after the auction, sell the property at private sale and may at the private sale accept as the purchase price an amount not less than 70% of the appraised value of the property.

7-8-2219. Exchange or donation of county land -- failure to make sale. (1) If within 1 year real estate attempted to be sold under the provisions of 7-8-2211 through 7-8-2220 is not sold, the board of county

commissioners may make trades or exchanges of the real estate owned by the county for any other land or real estate of equal value located within the same county.

(2) In lieu of the procedure in subsection (1), the board of county commissioners may donate the land or sell the land at a reduced price to a corporation for the purpose of constructing:

(a) a multifamily housing development operated by the corporation for low-income housing;
(b) single-family houses. Upon completion of a house, the corporation shall sell the property to a low-income person who meets the eligibility requirements of the corporation. Once the sale is completed, the property becomes subject to taxation.

(c) improvements to real property or modifying, altering, or repairing improvements to real property that will enable the corporation, subject to the restrictions of Article X, section 6, of the Montana constitution, to pursue purposes specified in the articles of incorporation of the corporation, including the sale, lease, rental, or other use of the donated land and improvements.

(3) Land that is transferred pursuant to subsection (2) must be used to permanently provide low-income housing. The transfer of the property may contain a reversionary clause to reflect this condition.

7-8-2220. Use of proceeds of property disposition. The funds derived from property disposed of in accordance with 7-8-2211, in the discretion of the board of county commissioners, may be credited to any account that is in the best interest of the county.

Title 7, Chapter 8, Part 23 - Sale of Tax Deed Land

7-8-2301. Disposal of county tax-deed land. (1) Whenever the county acquires land by tax deed, it is the duty of the board of county commissioners, within 6 months after acquiring title, to enter an order to:

(a) sell the land at public auction;
(b) donate the land to a municipality, as provided in subsection (3), if the land is within the incorporated boundaries of the municipality;
(c) donate the land or sell the land at a reduced price to a corporation as provided in subsection (3); or
(d) retain the land for the county as provided in subsection (3).

(2) When tax-deed land is to be sold, the sale may not be made for a price less than the sales price determined and fixed by the board prior to making the order of sale. The sales price may be set in an amount sufficient to recover the full amount of taxes, assessments, penalties, and interest due at the time the tax deed was issued to the county plus the county's costs in taking the tax deed and in conducting the sale and additional taxes due, if any, at the time of the sale.

(3) A board of county commissioners may, upon expiration of the repurchase period provided for in 7-8-2303:

(a) sell the land as provided in subsections (2) and (4);
(b) donate the land to a municipality with the consent of the municipality;
(c) donate the land or sell the land at a reduced price to a corporation for the purpose of constructing:
(i) a multifamily housing development operated by the corporation for low-income housing;
(ii) single-family houses. Upon completion of a house, the corporation shall sell the property to a low-income person who meets the eligibility requirements of the corporation. Once the sale is completed, the property becomes subject to taxation.

(iii) improvements to real property or modifying, altering, or repairing improvements to real property that will enable the corporation, subject to the restrictions of Article X, section 6, of the Montana constitution, to pursue purposes specified in the articles of incorporation of the corporation, including the sale, lease, rental, or other use of the donated land and improvements;

(d) retain the land for the county pursuant to 7-8-2501.

(4) If bids are not received at a sale of tax-deed land, the board shall order another auction sale of the land under this part within 6 months and may, if required by the circumstances, redetermine the sales price of the land determined under subsection (2). In the period of time between the auction conducted under subsection (1), in which there were not any qualifying bids for the land, and an auction held pursuant to this subsection, the board may sell the land by negotiated sale at a price that is not less than the sales price that was fixed for the original auction under subsection (1)(a).

(5) If a bid is not received at the sale conducted under subsection (4), the board may dispose of the land as provided in 7-8-2218.

(6) Notwithstanding the amount of the sales price fixed by the board prior to the auction conducted under subsection (1)(a), if the successful sale bidder is the delinquent taxpayer or the taxpayer's successor in interest, the taxpayer's agent, or a member of the taxpayer's immediate family, the purchase price may not be less than the amount necessary to pay, in full, the taxes, assessments, penalties, and interest due on the land at the time of taking the tax deed plus interest on the full amount at the rate provided for in 15-16-102 from the date of the tax deed to the date of the repurchase as well as the costs of the county in taking the tax deed and additional taxes or assessments due, if any, at the time of repurchase.

(7) Land that is transferred pursuant to subsection (3)(c) must be used to permanently provide low-income housing. The transfer of the property may contain a reversionary clause to reflect this condition.

7-8-2302. Notice of disposal of tax-deed lands. (1) Notice of the sale, donation, or retention of tax-deed lands provided for in 7-8-2301 must be given by publication as provided in 7-1-2121.

(2) The notice must be signed by the county clerk and must include a list of all lands to be sold, donated, or retained, the fair market value of the lands as determined and fixed by the department of revenue, and the time and place of sale, donation, or retention. If the land is to be sold, the sales price as determined under 7-8-2301 must be stated in the published notice of sale.

7-8-2303. Repurchase rights of taxpayer or successors. At any time up to 24 hours before the time fixed for the first offering of property for sale or the time fixed for the donation or retention of the property pursuant to 7-8-2301, the taxpayer or the taxpayer's successor in interest or legal representative may repurchase the property from the county. The property may be repurchased, subject to the reservations provided for in 7-8-2305, by payment to the county of the full amount of the taxes, assessments, penalties, and interest due on the land at the time of taking the tax deed plus interest on the full amount at the rate provided for in 15-16-102 from the date of the tax deed to the date of repurchase as well as the costs of the county in taking the tax deed and additional taxes or assessments due, if any, at the time of repurchase. The purchase and payment may be effected by an installment contract with annual payments as provided for in 7-8-2304.

7-8-2304. Terms for sale of tax-deed land. (1) A sale must be made for cash or, in the case of real property, on terms that the board of county commissioners approves.

(2) (a) If the sale is made on terms, at least 20% of the purchase price must be paid in cash at the date of sale and the remainder may be paid in installments extending over a period not to exceed 5 years. All deferred payments bear interest at a rate established by the board of county commissioners.

The rate may not exceed more than 4 percentage points a year above the prime rate published by the federal reserve system in its statistical release H.15 Selected Interest Rates for bank prime loans dated within 7 days prior to the date of sale.

(b) If a sale is made on terms, the presiding officer of the board shall execute a contract containing the terms that are provided by a contract approved by the department of revenue. 7-8-2305. Deed of conveyance -- reservation of mineral royalty. (1) Subject to the provisions of subsection (2), upon payment of the purchase price in full, together with all interest that may become due on any installment or deferred payments, the presiding officer of the board of county commissioners shall execute a deed attested to by the county clerk to the purchaser or the purchaser's assigns or other instruments that are sufficient to convey all of the title of the county in and to the property sold.

(2) The county may in the discretion of the board reserve not to exceed 6 1/4% royalty interest in the oil, gas, other hydrocarbons, and minerals produced from the land.

7-8-2306. Distribution of sale and lease proceeds. The proceeds of each sale or lease under this part or part 25 must be paid over to the county treasurer, who shall apportion and distribute the proceeds in the following manner:

(1) (a) Upon a sale of the property, the proceeds of each sale must be credited to the county general fund for reimbursement of expenditures made from it in connection with the procurement of the tax deed and holding of the sale.

(b) Upon a sale of the property, if there is any money remaining after the payment of the amount specified in subsection (1)(a) and the remainder is:

(i) in excess of the aggregate amount of all taxes and assessments accrued against the property for all funds and purposes, without penalty and interest, then as much of the remaining proceeds must be credited to each fund or purpose as each fund or purpose would have received had the taxes been paid before becoming delinquent, and all excess must be credited to the general fund of the county; or

(ii) less in amount than the aggregate amount of all taxes and assessments accrued against the property for all funds and purposes, without penalty or interest, the proceeds must be prorated between the funds and purposes in the proportion that the amount of taxes and assessments accrued against the property for each fund or purpose bears to the aggregate amount of taxes and assessments accrued against the property for all funds and purposes.

(2) If tax-deed lands have been sold and the county has reserved a royalty interest, any sums of money received from the royalty interest must be credited to the general fund of the county, except that the board of county commissioners may allocate to the county road fund not more than 50% of the money received from reserved royalty interests.

(3) Upon a lease of the property, except as otherwise provided, the amount received as rent, royalty, or otherwise, including interest received on the payments under either a sale or lease, must be apportioned on the current year's levy and must be credited as earnings of tax-deed property and not considered as a credit to tax-deed accrued accounts as in the case of the principal received from sales of tax-deed lands.

7-8-2307. Tax liability of purchased tax-deed lands. (1) On January 1 following the execution of a contract or deed, the land is subject to taxation in the name of the purchaser or the purchaser's assignee.

(2) If the taxes are not paid and become delinquent, the contract is subject to cancellation and all payments made must be regarded as rent for the property.

7-8-2308. Sale or donation of land valued at less than \$50 and land not acquired by tax deed. (1)

Property belonging to the county of the value of less than \$50 and property of the county acquired by means other than by tax deed may be:

(a) sold as provided by 7-8-2211 through 7-8-2220. Except to the extent that those sections may conflict with the provisions of this part, 7-8-2211 through 7-8-2220 remain in force and effect. This section may not be construed as repealing 7-8-2401 through 7-8-2403.

(b) donated or sold at a reduced price to a corporation for the purpose of constructing:

(i) a multifamily housing development operated by the corporation for low-income housing;

(ii) single-family houses. Upon completion of a house, the corporation shall sell the property to a low-income person who meets the eligibility requirements of the corporation. Once the sale is completed, the property becomes subject to taxation.

(iii) improvements to real property or modifying, altering, or repairing improvements to real property that will enable the corporation, subject to the restrictions of Article X, section 6, of the Montana constitution, to pursue purposes specified in the articles of incorporation of the corporation, including the sale, lease, rental, or other use of the donated land and improvements.

(2) Land that is transferred pursuant to subsection (1)(b) must be used to permanently provide low-income housing. The transfer of the property may contain a reversionary clause to reflect this condition.

Title 7, Chapter 8, Part 24 – Exchange of Tax Deed Land with the United States

7-8-2401. Authorization to exchange tax-deed land with United States for certain purposes. (1) All real property acquired by any county under tax title which in the judgment of the board of county commissioners is suitable for the production of trees or as a watershed or for other national forest purposes may be conveyed by deed to the United States by the board in exchange for government land or timber, if in the discretion of the board it is to the advantage and best interests of the county to make such exchange.

(2) The board is hereby authorized to accept from the United States for and on behalf of the county, as full compensation for such county land so exchanged, title to land or timber of the United States equal in value to the appraised value of the county land so exchanged for the same.

(3) No public notice of the intention to convey title to the United States to any of the property subject to this part shall be necessary. The board shall have authority to defray all expenses necessarily incident to such exchange.

7-8-2402. Disposal of land and timber acquired by county pursuant to exchange agreement with United States. (1) Any timber acquired from the United States in any exchange may be disposed of by the county commissioners by agreement with the United States department of agriculture that the timber must be cut and removed by any agency selected by the United States department of agriculture, with the understanding that the stumpage payments for timber cut will be paid over to the county in cash as full compensation for the county land exchanged to the United States. The amount of the stumpage payments must equal the appraised value of the county land exchanged for timber, and the cash payments must be deposited in the county treasury for the use of the county.

(2) All land and all timber not subject to the arrangement authorized in subsection (1) and acquired by the county under the provisions of this part may be:

(a) sold by the board of county commissioners in the manner provided by law for the sale of county property, and the proceeds of the sale must be deposited in the county treasury for the use of the county; or

(b) donated or sold at a reduced price to a corporation for the purpose of constructing:

(i) a multifamily housing development operated by the corporation for low-income housing;

(ii) single-family houses. Upon completion of a house, the corporation shall sell the property to a low-income person who meets the eligibility requirements of the corporation. Once the sale is completed, the property becomes subject to taxation.

(iii) improvements to real property or modifying, altering, or repairing improvements to real property that will enable the corporation, subject to the restrictions of Article X, section 6, of the Montana constitution, to pursue purposes specified in the articles of incorporation of the corporation, including the sale, lease, rental, or other use of the donated land and improvements.

(3) Land that is transferred pursuant to subsection (2)(b) must be used to permanently provide low-income housing. The transfer of the property may contain a reversionary clause to reflect this condition.

7-8-2403. Effect of conveyance of land to United States. The execution by the board of county commissioners of a deed of conveyance to the United States of any county land conveyed under this part shall operate to discharge and cancel all tax levies, tax liens, and special assessments of every sort and kind against such land and to convey all of the county's title to such lands at the time of the execution of said deed.

Title 7, Chapter 8, Part 25 – Classification and Alternative Management of County Property

7-8-2501. Purposes of part. The purposes of this part are:

(1) to authorize a board of county commissioners to establish criteria for the classification of unsold tax-deed lands and other county-owned lands, however acquired, and to classify such lands for retention or disposal in accordance with such criteria so that county-owned lands shall be used in the best interests of the county and for the public benefit and welfare;

(2) to encourage the application of a multiple-use principle in the utilization and administration of such lands so that the administration of lands classified for retention can be coordinated with land use planning, zoning, grazing and agricultural land improvement, fish and wildlife habitat improvement and enhancement, recreation, access to other intermingled or adjacent multiple-use areas, and for any other appropriate uses which are in the best interests of the county or which will advance the public benefit and welfare; and

(3) to grant sufficient powers to the board to enable the board to achieve the foregoing purposes.

7-8-2502. Application of part. (1) Any land offered for sale by the county commissioners of any county pursuant to 7-8-2301 and not sold at the sale, any land classified for retention by the county, any land concerning which the preferential right to purchase has been terminated and barred pursuant to the provisions of 7-8-2303, and any other land owned by the county, however acquired, may, in the discretion and at the election of the board, be:

(a) administered by the board under this part; or

(b) donated or sold at a reduced price to a corporation for the purpose of constructing:

(i) a multifamily housing development operated by the corporation for low-income housing;
(ii) single-family houses. Upon completion of a house, the corporation shall sell the property to a low-income person who meets the eligibility requirements of the corporation. Once the sale is completed, the property becomes subject to taxation.

(iii) improvements to real property or modifying, altering, or repairing improvements to real property that will enable the corporation, subject to the restrictions of Article X, section 6, of the Montana constitution, to pursue purposes specified in the articles of incorporation of the corporation, including the sale, lease, rental, or other use of the donated land and improvements.

(2) The board may in its discretion elect to exercise any of the powers and authority granted to it by this part, and to the extent that the board elects, the provisions of this part are controlling and supersede all conflicting provisions of other laws.

(3) The sale, exchange, lease, donation, or issuance of licenses and permits of county land as provided in this part extends only to land not necessary to the conduct of the county's business.

(4) Land that is transferred pursuant to subsection (1)(b) must be used to permanently provide low-income housing. The transfer of the property may contain a reversionary clause to reflect this condition.

7-8-2503. Definitions. As used in this part, the following definitions apply:

- (1) "Board" means the board of county commissioners.
- (2) "Multiple use" means:
 - (a) the management of the various surface and subsurface resources so that they are utilized in the combination that will best meet the present and future needs of the county;
 - (b) the most judicious use of the land for some or all of these resources or related services over areas large enough to provide sufficient latitude for periodic adjustments in use to conform to changing needs and conditions;
 - (c) the use of some land for less than all of the resources;
 - (d) the harmonious and coordinated management of the various resources, each with the other, without impairment of the productivity of the land and with consideration being given to the relative values of the various resources and not necessarily the combination of uses that will give the greatest dollar return or the greatest unit output; and
 - (e) the use of said lands, where possible, to afford access in multiple-use areas to federal and state lands.

7-8-2504. Classification of county land. The board may:

- (1) establish criteria for the classification of the land referred to in 7-8-2502(1)(a);
- (2) classify the land, surface and subsurface, for retention or disposal and for purposes and uses that the board may determine are in the best interests of the county and for the public benefit and welfare. In classifying the land, the board shall consider the multiple-use potential of the land and the potential of the land as access to other intermingled or adjacent multiple-use land or areas.

7-8-2505. Rules for administration of county lands. The board may promulgate rules for the administration of such lands.

History: En. 84-4192.1 by Sec. 3, Ch. 540, L. 1975; R.C.M. 1947, 84-4192.1(1)(i).

7-8-2506. Advisory committee. The board may appoint not less than three or more than five residents of the county to act as an advisory committee to the board in implementing the provisions of this part. The duties of the advisory committee are to be established by the board. The board may provide for the payment of expenses incurred by the advisory committee in the carrying out of their duties.

History: En. 84-4192.1 by Sec. 3, Ch. 540, L. 1975; R.C.M. 1947, 84-4192.1(7).

7-8-2507. Land management alternatives. The board may:

- (1) (a) grant permits or licenses to use the lands in the manner that the board determines and in the best interests of the county and for the public benefit and welfare; and
- (b) fix the terms, conditions, and price of the permits or licenses;
- (2) enter into cooperative use agreements with individuals, groups of individuals, corporations, associations, cooperative state grazing districts, the state of Montana, the United States of America, and any state or federal subdivision, department, bureau, commission, or agency, including but not limited to the Montana department of fish, wildlife, and parks, the bureau of land management, conservation districts, and the Montana department of natural resources and conservation;
- (3) trade or exchange the lands with individuals or other state or federal governmental agencies, pursuant to terms, conditions, and procedures adopted by the board;
- (4) (a) grant leases of the lands for the purposes and uses that the board determines are in the best interests of the county, including the exploration and development of oil, gas, and other minerals; and
- (b) fix the terms and conditions of the leases and the consideration to be paid by any lessee; and
- (5) sell the lands or any part of the lands pursuant to the procedures provided in this part.

7-8-2511. Procedure for sale of county lands. (1) The board shall make an order for public auction of any lands classified for sale. Such sale shall be held at the front door of the county courthouse.

(2) Notice of the sale shall be given by publishing notice as provided in 7-1-2121. The notice shall describe the land to be sold and the appraised value thereof.

(3) No sale may be made for less than the appraised value of the land, as fixed by the board. The sale shall be for cash or on such terms as the board may approve provided at least 20% of the purchase price shall be paid in cash.

(4) The lessee, permittee, or licensee of any of the lands then subject to a lease, permit, or license shall have a preference to purchase the lands at an amount equal to that bid by the highest bidder at the sale.

7-8-2512. Procedure to exchange county lands. (1) Any of the lands classified for exchange by the board may be exchanged for any other lands pursuant to such procedures as the board may adopt. Any procedures adopted by the board for the exchange of land must include public notice as provided under 7-8-2511 and opportunity for public hearing on the proposed exchange.

(2) All such exchanges must be for equivalent value. If the lands sought to be exchanged are not of equivalent value, any difference may be equalized by a cash payment.

History: En. 84-4192.1 by Sec. 3, Ch. 540, L. 1975; R.C.M. 1947, 84-4192.1(6).

7-8-2513. Appraisal of land required -- exception. (1) The county commissioners shall, before they sell, exchange, or lease lands under the provisions of this part, cause the lands to be appraised by a qualified, independent person, who may be but is not required to be an employee of the department of revenue, to determine the value of the lands for the purpose of the sale, exchange, or lease.

(2) For the purposes of this section, a renewal of the lease is considered an initial lease if the renewal is for a term exceeding 5 years.

(3) The board of county commissioners may lease mineral interests in land, whether the interests are severed or not, without an appraisal as required by subsection (1).

7-8-2514. Reservations of interest by county. (1) When granting a lease for oil, gas, or other mineral exploration or development, the board may reserve to the county a royalty interest as fixed by agreement between the board and the lessee.

(2) In trading, exchanging, or selling such lands, the board may make such reservations in favor of the county as the board considers proper, including but not limited to reserving to the county of any or all oil, gas, or other mineral or royalty interests; sand, gravel, clay, or other material; rights-of-way or easements for roads, utility lines, and other purposes or uses.

Title 7, Chapter 16, Part 23 County Board of Park Commissioners

DEDICATED PARKLAND DISPOSAL

7-16-2324. Sale, lease, or exchange of dedicated park lands. (1) For the purposes of chapter 8, part 25, and this section, lands dedicated to the public use for park or playground purposes under 76-3-621 are considered county lands unless conveyance to a governmental unit other than a county is provided by law or agreement.

(2) A county may not sell, lease, or exchange lands dedicated for park or playground purposes except as provided under chapter 8, part 25, and this section.

(3) Prior to selling, leasing, or exchanging any county land dedicated to public use for park or playground purposes, a county shall:

- (a) compile an inventory of all public parks and playgrounds within the county;
- (b) prepare a comprehensive plan for the provision of outdoor recreation and open space within the county;
- (c) determine that the proposed sale, lease, or exchange furthers or is consistent with the county's outdoor recreation and open space comprehensive plan;
- (d) publish notice as provided in 7-1-2121 of intention to sell, lease, or dispose of the park or playground lands, giving the people of the county opportunity to be heard regarding the action;
- (e) if the land is within an incorporated city or town, secure the approval of the governing body for the action; and
- (f) comply with any other applicable requirements under chapter 8, part 25.

(4) Any revenue realized by a county from the sale, exchange, or disposal of lands dedicated to public use for park or playground purposes must be paid into the park fund and used in the manner prescribed in 76-3-621 for cash received in lieu of dedication.