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TO: Board of Commissioners

FROM: Brian Anderson, Finance Director

DATE: May 22, 2019

RE: Approval of repurchase of tax-forfeited land

Summary

Parcel 55.020.1640 forfeited to the State of MN due to nonpayment of property taxes. Homeowner David Schwab has received numerous notices from us that the property would forfeit if taxes were not current. His delinquent taxes date back to pay 2015. On May 13, 2019 the property forfeited. On May 17th we received an inquiry from a cousin of David's asking about the requirements to repurchase the property. David is currently in a nursing home and the cousin would like to help David out. On May 22nd we received a letter asking to repurchase the parcel. We indicated to them that upon your approval David has 30 days to make full payment on all past due taxes, penalty, interest and costs (\$7,398.26). On May 22nd we were also notified that squatters had moved in. Police investigated and determined that the people had taken up residence. We are currently working with the attorney's office to evict the people that have set up residence on the property. Should we not receive full payment within 30 days an eviction hearing will take place and David will no longer have the opportunity to repurchase his house under these conditions.

Background

MN Statute 282.241 states that at this point in the process the property owner or taxpayer does not have a right to repurchase the property; however, they do have the privilege of submitting a written application to the county board, requesting to repurchase a parcel of tax-forfeited property. The county board by resolution has the authority and responsibility to approve or disapprove any written request for repurchase.

The county board's approval is to be given only if at least one of the following conditions is determined to be true.

1. The county board is to determine that the undue hardship or injustice resulting from the tax forfeiture will be corrected by the repurchase.
2. The county board is to determine that the repurchase will best serve the public interest.

Recommendation

We feel condition #2 above is met and staff recommend the board approve the repurchase of parcel 55.020.1640.

RESOLUTION FOR REPURCHASE OF FORFEITED LANDS

WHEREAS, property located in the City of Red Wing described as parcel 55.020.1640 forfeited to the State of MN for delinquent taxes in the 2014 payable 2015 and subsequent years, as provided by the appropriate statutes, and

WHEREAS, MS 282.241 provides for repurchase after forfeiture of tax by aggregate of all delinquent taxes and assessments, together with penalties, interest and costs which would have accrued had said lands not forfeited to the State, unless prior to the time of repurchase such parcels shall have been sold, and

WHEREAS, this Board has determined that said repurchase would best serve the public interest;

NOW THEREFORE BE IT RESOLVED, that David Schwab, be authorized to repurchase property referred to above, under the provisions of the above mentioned statute, provided that payment is made in the sum of all taxes, assessments, penalties, interest and costs. The property will be placed back into the name of David Schwab, as it was at the time of forfeiture.