



Anoka County
PROPERTY RECORDS & TAXATION DIVISION
Respectful, Innovative, Fiscally Responsible

July 19, 2024

Sean Sullivan, Economic Development Manager
CITY OF RAMSEY
7550 Sunwood Dr NW
Ramsey, MN 55303

RE: Tax-Forfeited Property, New Legislation and Future Sales

Dear Sean Sullivan, Economic Development Manager:

The 2024 Minnesota Legislature enacted changes to delinquency and forfeiture laws (See Minnesota Laws 2024, Chapter 127, article 70). We are currently working through the impact of the changes, along with other Minnesota counties and the Department of Revenue. We encourage you to review in detail the entirety of the new MS Statutes 282.005 and 282.007. However, to summarize, the major changes include:

- Within six months from the date of forfeiture (and prior to governmental acquisitions), the county must offer tax-forfeit parcels for sale at two public auctions.
 - 1st auction: parcels are to be sold at the estimated market value
 - 2nd auction (any unsold parcels from 1st auction): parcels are to be reduced to the minimum bid
- If sold at auction and excess proceeds exist, a claims period for interested parties commences. If proceeds are not claimed, they are placed into the forfeited tax sale fund and settled out accordingly.
- If not sold at auction, the property is deemed to be purchased by the state and would then be managed according to the existing laws under Chapter 282.

As a result of these changes, the annual tax-forfeit settlement funds apportioned back to the jurisdictions will be impacted.

In addition to the new laws for future forfeitures, the 2024 Minnesota Legislature also passed a law approving the settlement fund for the class action lawsuits on behalf of previous owners to claim excess proceeds from tax-forfeited land sales. (See Minnesota Laws 2024, Chapter 113). This will require counties to make a good faith effort to sell all properties that forfeited between June 23, 2016 and December 31, 2023, other than those that are classified as conservation lands, those that are part of a rehabilitation program, and those in which title is no longer held in trust by the state of Minnesota for taxing districts. A percentage of the proceeds from these parcels will be deposited into the special settlement fund.

To assist us with this special settlement sale, we are requesting all jurisdictions review their list of tax-forfeit parcels that remain in inventory (included) and provide our office with specific details on the parcels identified as part of this special sale. We have provided a questionnaire form for each parcel and are requesting that all forms be returned by **August 31, 2024**.

Thank you in advance for your assistance. If you have any questions, please do not hesitate to call our office. You can reach me at 763-324-1121 or Jenni Williams at 763-324-1109.

Sincerely,

Kristie Olson
Anoka County Land Commissioner

KO/jw
Enclosures