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**Sponsor:** Property Tax and Election Services

**Meeting Date:** 4/27/2021

**Title:** Cancellation of 2020 Forfeiture of 903 Burr Street, Saint Paul  
MN 55130

**File Number:** 2021-204

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**Background and Rationale:**

The subject property at 903 Burr Street forfeited to the State of Minnesota for non-payment of delinquent property taxes in 2011. The property was purchased on a contract for deed at public auction in 2013. This individual (Seller) sold the property to a 3rd party (Fee Owner) on January 26, 2018. Tax Forfeited Land received a check for the full payment of Seller's contract for deed on January 30, 2018 and requested a state deed granting title to Seller from the Minnesota Department of Revenue (MDOR).

On February 8, 2018 a warranty deed from the January 26, 2018 closing was recorded in favor of Fee Owner. Subsequently the state deed in favor of Seller was issued by MDOR and recorded on February 28, 2018. This out-of-order recording sequence resulted in an administrative error while updating taxpayer information following the change of ownership, with tax records incorrectly reflecting Seller as the responsible taxpayer of record. All future tax statements, legal notices, postings and services for the subject property were thereafter incorrectly directed to Seller rather than Fee Owner. The subject property then became delinquent on property taxes in January 2019 and following a one-year redemption period, forfeited to the State of Minnesota for non-payment of delinquent property taxes on August 3, 2020.

Upon review, the Ramsey County Auditor has determined that Fee Owner made several good-faith efforts to contact Ramsey County about the tax status prior to forfeiture with no success. The Ramsey County Auditor has further determined that an administrative error occurred in the process of updating taxpayer information after the recording of deeds and change of ownership prior to the forfeiture, and that absent this administrative error, Fee Owner would have likely cured the tax delinquency prior to forfeiture.

After approval and findings by the County Auditor, the forfeiture cancellation process requires agreement and approval by the County Board. Upon approval by the County Board, the County Auditor will forward a request to the Minnesota Commissioner of Revenue to cancel forfeiture for this property. The order of the Commissioner will cancel forfeiture. This action is needed to correct an injustice in the forfeiture process.

**Recommendation:**


The Ramsey County Board of Commissioners resolved to:

Approve the cancellation of the 2020 forfeiture of 903 Burr Street, Saint Paul MN 55130, PIN: 29-29-22-31-0049.

A motion to approve was made by Commissioner Reinhardt, seconded by Commissioner McDonough.

Motion passed.

Aye: - 7: Carter, Frethem, MatasCastillo, McDonough, McGuire, Ortega, and Reinhardt

By: 

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Abby Goldsmith, Interim Chief Clerk - County  
Board