



Lucas Dahling
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TO: County Board of Commissioners
FROM: Lucas Dahling, Finance Director
SUBJECT: Fourth Request for Repurchase of Tax-Forfeited Land
DATE: March 19, 2024

Background

Parcel 55.490.0700 forfeited to the State of MN due to nonpayment of property taxes. Carl Stumpf and Johnnie Harris-Stumpf have received numerous notices from the Finance and Taxpayer Services Department stating that the property would forfeit if taxes were not current. Delinquent taxes date back to pay 2019. On May 10, 2023 the property forfeited.

An eviction hearing was held on July 26th. Johnnie was present at that hearing and said she was interested in repurchasing the parcel. A new hearing was scheduled for August 29th. That hearing was set up to allow Johnnie the time to submit to the Board a letter requesting to repurchase the parcel. The county contacted Johnnie multiple times during that period but no repurchase request letter was received. The eviction continuation hearing was held on August 29th. At that time, we received a letter asking to repurchase the parcel. Another eviction hearing was scheduled for October 3rd. We indicated to Johnnie that upon the Board's approval she had until September 29th to make full payment on all past due taxes, penalty, interest, costs and recording fees. The County Board approved the first repurchase request on September 5, 2023, authorizing the repurchase through September 29, 2023.

A letter was mailed to Johnnie indicating the deadline of when and where the taxes needed to be paid. Staff spoke with Johnnie on the phone on September 27th. Johnnie indicated she would be in one of the days before September 29th. Johnnie did not show up and on October 3rd the continuation hearing was held. At that time, Johnnie requested that the judge give her additional time to hire legal representation. Johnnie submitted a second request to repurchase the parcel. The County Board approved the second repurchase request on October 17, 2023, authorizing the repurchase through October 31, 2023.

An evidentiary hearing was held on November 7th. Johnnie was present on November 7th and stated to the judge that she did not have the funds to pay the delinquent taxes. Johnnie wrote a third request to repurchase the parcel. Staff recommended the repurchase of the property with the stipulation that any subsequent request would be denied. The Board approved the third repurchase request on November 21, 2023, authorizing the repurchase through December 31, 2023.

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Since the third repurchase approval, we have had three additional hearings. On December 12th the Judge requested a new complaint be filed based on MN statute 504B.271. Johnnie obtained legal representation who was present at a hearing on January 5th. At that time, the Judge granted them two months to put a proposal together to present to the County Board. A proposal was never delivered or presented to the Board. A continuation hearing was held on March 8th in which Johnnie's representation requested to repurchase the parcel. This request was not submitted in writing.

The balance required to repurchase the property increases each month. The balance owed is as follows:

- Repurchase during March \$27,928.09
- Repurchase during April \$28,087.39
- Repurchase during May \$28,277.75
- Repurchase during June \$28,468.12

Discussion

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.

The County's legal staff would like to make a deal with Johnnie that states either the full payment must be delivered on or by the close of business June 1st, 2024, or Johnnie, Johnnie's heirs, and all other individuals currently occupying the residence must vacate the premises and remove all personal property by the close of business at 4:30PM on June 1st, 2024.

Options

1. Approve this fourth request for repurchase parcel of 55.490.0700. This gives the County's legal staff the authority to make an agreement with the stipulations listed above.
2. Deny this fourth request for repurchase in accordance with the previous recommendation from Finance and Taxpayer Services Department staff. This allows staff to move forward with the forfeiture process.

BOARD OF COUNTY COMMISSIONERS
GOODHUE COUNTY, MINNESOTA

Date: 19 March 2024

RESOLUTION FOR REPURCHASE OF TAX-FORFEITED LANDS

WHEREAS, property located in the City of Red Wing described as parcel 55.490.0700 forfeited to the State of MN for delinquent taxes assessed for 2018 payable 2019 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 Johnnie Harris-Stumpf, 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 Carl Stumpf, as it was at the time of forfeiture.

State of Minnesota
County of Goodhue

Anderson	Yes___	No___
Betcher	Yes___	No___
Flanders	Yes___	No___
Greseth	Yes___	No___
Majerus	Yes___	No___

I, Scott Arneson, duly appointed, qualified and County Administrator of the County of Goodhue, State of Minnesota, do hereby certify that I have compared the foregoing copy of a resolution with the original minutes of the proceedings of the Board of County commissioners, Goodhue County, Minnesota at their session held on the 19th day of March 2024, on file in my office, and have found the same to be a true and correct copy thereof.

Witness my hand and official seal at Red Wing, Minnesota,
this 19th day of March 2024.

Scott Arneson
County Administrator