



# Board of County Commissioners Agenda Request

## 2L

Agenda Item #

**Requested Meeting Date:** 11/10/15

**Title of Item:** Abandoned personal property on tax forfeited land

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input checked="" type="checkbox"/> Adopt Resolution (attach draft) <small>*provide copy of hearing notice that was published</small>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
<b>Submitted by:</b> Land Commissioner		<b>Department:</b> Land
<b>Presenter (Name and Title):</b> Mark Jacobs		<b>Estimated Time Needed:</b> n/a
<b>Summary of Issue:</b>  <p>Sometimes, the former owner will vacate a parcel of real property when it forfeits without removing the personal property located on the real property. It is only the real property that forfeits for failure to pay real property taxes. Until 1994, the county auditor did not have jurisdiction over the abandoned personal property. So, it remained unclear what to do with it.</p> <p>The 1994 Minnesota Legislature clarified the issue by authorizing the county auditor to seize and sell any personal property abandoned on tax-forfeited land. The seizure and sale of the abandoned personal property must be completed before the sale of the tax-forfeited land itself. (M.S. 282.04, Subd. 2).</p> <p>The county board must approve by resolution the seizure and sale of any abandoned personal property on tax-forfeited land. The county board may approve the seizure and sale either under the provisions governing the sale of abandoned property by the county sheriff under M.S. 345.15 or by the county auditor under M.S. 504B.271.</p> <p>The net proceeds from the sale of abandoned personal property must be deposited in the forfeited tax sale fund. They must be distributed according to the apportionment plan prescribed in M.S. 282.08.</p>		
<b>Alternatives, Options, Effects on Others/Comments:</b> <p>The board can pass a resolution for each individual forfeited property as they arise or pass a resolution to authorize the Land Commissioner to seize and dispose of personal property on tax forfeited property as outlined in statute, to expedite the clean up of forfeited properties.</p>		
<b>Recommended Action/Motion:</b> <p>The attached resolution authorizes the Land Commissioner to seize and dispose of abandoned personal property when the land owner has been notified, an inventory of the personal property from each parcel is maintained, and the process is approved by the Sheriff, County Attorney and County Auditor.</p>		
<b>Financial Impact:</b> <p>Is there a cost associated with this request?      <input type="checkbox"/> Yes      <input type="checkbox"/> No</p> <p>What is the total cost, with tax and shipping? \$</p> <p>Is this budgeted?      <input type="checkbox"/> Yes      <input type="checkbox"/> No      <i>Please Explain:</i></p>		

Legally binding agreements must have County Attorney approval prior to submission.

By Commissioner: xx

20151110-0xx

Abandoned Personal Property on Tax-Forfeited Land

**WHEREAS**, certain tax forfeited parcels of lands forfeit with abandoned personal property located on them, and

**WHEREAS**, the interests of Aitkin County would be best served to clean up the parcels by removing the personal property from the parcels.

**THEREFORE**, the Aitkin County Land Commissioner is authorized to seize and sell any abandoned personal property located on tax forfeited lands in the manner dictated by the Minnesota Statute 504B.271 and/or MS 345.15 depending on the type of personal property. This process includes notification of the landowner at the last known address, consultation with the Sheriff/Co Atty/Co Auditor as to which process to use, and maintain an inventory list of the seized personal property.

Commissioner xx moved the adoption of the resolution and it was declared adopted upon the following vote

FIVE MEMBERS PRESENT

All Members Voted Yes

STATE OF MINNESOTA)  
County of Aitkin) ss.  
Office of County Auditor,)

I, Kirk Peysar, Auditor, of the County of Aitkin, do hereby certify that I have compared the foregoing with the original resolution filed in my office on the 10<sup>th</sup> day of November A.D., 2015, and that the same is a true and correct copy of the whole thereof.

WITNESS MY HAND AND SEAL OF OFFICE at Aitkin, Minnesota, this 10<sup>th</sup> day of November A.D. 2015

KIRK PEYSAR, County Auditor

BY \_\_\_\_\_, Deputy