



# Board of County Commissioners Agenda Request



**Requested Meeting Date:** October 11, 2022

**Title of Item:** Earl Nikko application to repurchase tax-forfeited property

<input type="checkbox"/> REGULAR AGENDA	<b>Action Requested:</b>	<input type="checkbox"/> Direction Requested
<input checked="" type="checkbox"/> CONSENT AGENDA	<input type="checkbox"/> Approve/Deny Motion	<input type="checkbox"/> Discussion Item
<input type="checkbox"/> INFORMATION ONLY	<input checked="" type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Hold Public Hearing*
<i>*provide copy of hearing notice that was published</i>		

<b>Submitted by:</b> DJ Thompson	<b>Department:</b> Land
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<b>Presenter (Name and Title):</b> DJ Thompson, Land Commissioner	<b>Estimated Time Needed:</b> NA
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**Summary of Issue:**

S 282.241 allows application to repurchase tax-forfeited property by an owner/heir/mortgagee/representative of heirs of a vested interest in the property at the time of forfeiture, have the privilege to make written application to the Aitkin County Board requesting to be allowed to repurchase this property.

Earl Nikko, Owner at the time of forfeiture, has made and filed an application with the County Auditor for the repurchase of the hereinafter described parcel of tax-forfeited land:

Parcel # 10-0-059402    N 1/4 of the SE NE    Sect: 36    Twp: 49    Rge: 22

Property will revert to the owner at the time of forfeiture.

**Alternatives, Options, Effects on Others/Comments:**

**Recommended Action/Motion:**  
Adopt resolution allowing repurchase of tax forfeited property

**Financial Impact:**

Is there a cost associated with this request?     Yes     No

What is the total cost, with tax and shipping? \$

Is this budgeted?     Yes     No    *Please Explain:*



## AITKIN COUNTY LAND DEPARTMENT

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502 Minnesota Ave N.  
Aitkin, MN 56431

acl@co.aitkin.mn.us  
phone: 218-927-7364

September 21, 2022

Earl Nikko  
46721 100<sup>th</sup> Avenue  
Tamarack, MN. 55787

RE: PID 10-0-059402

The above property forfeited to Aitkin County on 8/11/2022 for the nonpayment of real estate taxes. The property is now owned by Aitkin County and is the responsibility of this department.

You, as an **owner/heir/mortgagee/representative of heirs** of a vested interest in the property at the time of forfeiture, have the privilege to make written application to the Aitkin County Board **requesting to be allowed to repurchase** this property.

Prior to the County Board considering a repurchase request, the following must be received in this office:

1. A copy of any document, preferably the deed, that shows you have a legal interest in this property and what type of ownership you hold on the property, whether it be previous owner, mortgagee, heir or representative of heir. If you do not have title to the property, we will not be able to accept an application from you.
2. Original fully completed, notarized and signed repurchase application form (enclosed).
3. Certified check or money order for the full amount of the repurchase made payable to Aitkin County. The repurchase amount due on Parcel #10-0-059402 is \$418.43. This amount includes the real estate taxes that have not been paid and all repurchase costs. These are due before 10/31/2022 to be eligible to put in a repurchase application for this amount. An application received after this date will need to be refigured for the cost.

FULLY complete the enclosed application. This is the only information the County Board of Commissioners has as to why they should approve the repurchase. The County Board can approve the repurchase only if it is determined that:

- An undue hardship or injustice resulting from the forfeiture will be corrected by the repurchase.
- The repurchase will promote the use of such lands that will best serve the public interest.

After the completed application and full payment of the repurchase amount has been received in this office, the application will be submitted to the Aitkin County Board for consideration. If the County Board approves the repurchase of the property, the property will go back into the same status as before any forfeiture. In other words, if there are any liens on the property they will all be reinstated. The fees that you are paying here cover only the forfeiture and real estate tax costs. The money that you send to us will be cashed if the County Board approves the repurchase. If they do not approve the repurchase, the money will be returned to you.

If you have any questions, please feel free to contact me.

Dennis Thompson  
Land Commissioner  
Aitkin County Land Department  
502 Minnesota Ave North  
Aitkin, MN 56431  
[acld@co.aitkin.mn.us](mailto:acld@co.aitkin.mn.us)  
218-927-7364

To the Honorable Board of County Commissioners of

Aitkin County, Minnesota.

I, the undersigned owner-mortgagee-heir-representative of heirs Earl T. Mikha at the time of forfeiture of the parcel .... of land situated in the County of Aitkin, State of Minnesota, described as follows, to-wit:

do hereby make application for the purchase of said parcel... of land from the State of Minnesota, in accordance with the provisions of Minnesota Statutes 1945, Section 282.241, as amended.

In support of this application for the repurchase of said land I make the following statement:

(a) That hardship and injustice has resulted because of forfeiture of said land, for the following reasons, to-wit: We harvest fuel wood of the back land, and after so long we harvest the front while that regrows. It would be a financial hardship because without our back property our heating gas bill would increase to over \$3,000 dollars in a heating year. Because of how much firewood we use in a heating season we can not afford fire wood from suppliers.

(b) That the repurchase of said land by me will promote and best serve the public interest, because

State of Minnesota  
County of Aitkin

Earl T. Mikha  
Owner-Mortgagee-Heir-Representative of Heirs

The foregoing instrument was acknowledged before me this 14 day of Sept, 2022, by

Notarial Seal  
 **DAVID B. GAST**  
NOTARY PUBLIC - MINNESOTA  
My Comm. Exp. Jan. 31, 2023

David B. Gast  
Signature of person taking acknowledgement

Filed in my office this \_\_\_\_\_  
day of \_\_\_\_\_, 19\_\_\_\_

\_\_\_\_\_  
*County Auditor*

Resolution authorizing repurchase adopted  
this \_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

\_\_\_\_\_  
*County Auditor*

Repurchase made this \_\_\_\_\_ day of  
\_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
*County Auditor*

Certificate of purchase forwarded to  
Commissioner of Taxation this \_\_\_ day of  
\_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
*County Auditor*



19.50

Kenneth Nikko

PO Box 163

6-9

Wright, Mn 55798

RECORDED   
TRACT INDEX   
GRANTOR   
GRANTEE   
COMPARED

OFFICE OF COUNTY RECORDER  
ATKIN COUNTY, MN  
 WILL CERTIFICATE RECEIVED  
 WILL CERTIFICATE NOT REQUIRED

COUNTY RECORDER  
ATKIN COUNTY, MINNESOTA

**FILED**

APR 6 '99 9AM

*Carol M. Jones*  
As Doc. No.

316119

399128

FILED MAR 24 '10 AT 9:11 AM

Diane M. Lafferty, County Recorder

TRANSFER ENTERED

THIS 24 DAY OF Mar 2010  
Kurt Pysar by Elyse H. Hermon  
COUNTY AUDITOR Deputy

AFFIDAVIT OF IDENTITY AND SURVIVORSHIP

STATE OF MINNESOTA

NAME OF DECEDENT

COUNTY OF AITKIN

KENNETH CARL NIKKO

AKA KENNETH C. NIKKO

I, Earl T. Nikko, being first duly sworn, on oath state from personal knowledge:

That the above named decedent is the person named in the certified copy of Certificate of Death attached hereto and made a part hereof.

That the name of the survivor is Earl T. Nikko.

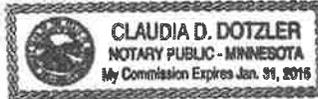
That said decedent on date of death held a life estate interest according to Document No. 316119 dated April 2, 1999 and filed on April 6, 1999 in the Office of the Aitkin County Recorder, of the land legally described as follows:

The North Quarter of the South Half of the Northeast Quarter (N1/4 of S1/2 of NE 1/4) of Section 36, Township 49, Range 22.

*Earl T. Nikko*  
Earl T. Nikko

Subscribed and sworn to before me this 10th day of March, 2010

*Claudia D. Dotzler*  
Notary Public



This Instrument Was Drafted By:  
SHARI S. LARSON  
Attorney at Law  
P.O. Box 456, McGregor, MN 55760  
218-768-4005, Atty.ID#0187689

Tax Statements for the real property described in this instrument should be sent to:  
Earl T. Nikko  
P.O. Box 163  
Wright, MN 55798

399128

AD Doc. No. *Blair & Kelly*

MAR 24 2010 9AM

FILED  
COUNTY RECORDER  
ATKIN COUNTY, MINNESOTA

4th District of Court  
Atkin County, Minnesota  
Blair & Kelly  
Attorneys  
1000 1st Avenue  
St. Cloud, MN 56301  
Phone: 828-2222  
Fax: 828-2223

RECORDED  
TRACT INDEX  
GRANTOR  
GRANTEE  
COMPARER

3-24-9  
7

*favor law office  
PO Box 456  
Mn 55760*

*1  
page*

## DEATH CERTIFICATE

DECEDENT'S NAME	KENNETH CARL NIKKO	
DECEDENT'S ALIAS		
SEX, SOCIAL SECURITY NUMBER	MALE	723-01-1477
RESIDENCE (COUNTY AND CITY, STATE)	AITKIN	TAMARACK, MINNESOTA
DATE AND PLACE OF BIRTH	JULY 31, 1930	EAGLE TOWNSHIP, MINNESOTA
MARITAL STATUS	WIDOWED	
SPOUSE'S NAME	BEVERLY JOAN KELLER	
PARENT(S) NAME(S)	THOMAS WALTER NIKKO SYLVIA KOKKO	
DATE OF DEATH	MARCH 01, 2010	
PLACE OF DEATH (COUNTY AND CITY)	CARLTON	CLOQUET
FUNERAL HOME	ATKINS - NORTHLAND FUNERAL HOME	
CAUSE OF DEATH IMMEDIATE	ACUTE CORONARY SYNDROME WITH FATAL ARRHYTHMIA	
UNDERLYING	HYPERTENSIVE ARTERIOSCLEROSIS; DIABETES MELLITUS	
OTHER CONTRIBUTING CONDITIONS	MORBID OBESITY	
MANNER	NATURAL	
CORONER, MEDICAL EXAMINER OR PHYSICIAN	RICARD R PUUMALA, M.D., CORONER	
	417 SKYLINE BLVD., CLOQUET, MINNESOTA 55720	



000042671

09A-000042671

THIS IS A TRUE AND OFFICIAL RECORD OF THE DEATH REGISTERED IN THE  
OFFICE OF THE STATE REGISTRAR. DATE FILED: MARCH 02, 2010

PLACE ISSUED: CARLTON

DATE ISSUED: MARCH 04, 2010

State Registrar

THIS CERTIFICATION IS VALID ONLY WHEN REPRODUCED ON WATERMARKED SECURITY PAPER  
WITH A RAISED BORDER AND RAISED STATE SEAL OF MINNESOTA.

ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE



Nikko, Earl  
 September 7, 2022  
 10-0-059402

Interest calc September 30, 2022  
 (Subject to change)

Year	Tax	Cost	Interest	Penalty	Total	
2018	\$ 110.78	\$ 15.39	\$ 50.85	\$ 9.42	\$ 186.44	0.375
2019	\$ -	\$ -	\$ -	\$ -	\$ -	0.275
2020	\$ -	\$ -	\$ -	\$ -	\$ -	0.175
2021	\$ -	\$ -	\$ -	\$ -	\$ -	0.075
2022	\$ 140.00	\$ -	\$ -	\$ 4.90	\$ 144.90	0
Total:	\$ 250.78	\$ 15.39	\$ 50.85	\$ 14.32	\$ 331.34	

Total:	331.34
St Deed Tax	1.09
Forf Proc Cost	100.00
Well Cert	
Sheriff Cost	0.00
Deed	25.00
Land Dept Cost	100.00
Rec Fee	48.00
Crt Letter Fee-Auditor	0.00
<u>Insurance</u>	<u>0.00</u>
Total:	\$ 603.43

Less previously paid -185.00

**New Total = \$ 418.43**

THIS CHECK CONTAINS THE FOLLOWING SECURITY FEATURES: MULTI-COLOR PRINTING ON FACE, WATERMARK IN PAPER, AND MICROPRINTING ON BORDER.

**MONEY ORDER**

**GRAND TIMBER BANK**  
PO Box 210, McGregor, MN 55760  
Phone: (218) 768-2410  
www.grandtimberbank.com

75-1578/812

**021925**

DATE **09/30/2022**

PAY TO THE ORDER OF **AITKIN COUNTY**

\$ **418.43**

**\$418.43**

DOLLARS

REMITTER **WESLEY D NIKKO**

*Kimberly Nelson*  
AUTHORIZED SIGNATURE

⑆021925⑆ ⑆091216780⑆6002672⑆

51

By Commissioner: xxx

20221011-xxx

**Nikki Repurchase**

**WHEREAS**, Earl Nikko, Owner at the time of forfeiture. (Applicant)

**WHEREAS**, the Applicant has made and filed an application with the County Auditor for the repurchase of the hereinafter described parcel of tax-forfeited land, in accordance with the provisions of Minnesota Statutes 1945, Section 282.241, of amended, which land is situated in the County of Aitkin, Minnesota and described as follows, to-wit:

Parcel # 10-0-059402      N 1/4 of the SE NE      Sect: 36      Twp: 49      Rge: 22

and **WHEREAS**, said Applicants has set forth in his application that:

A. Hardship and injustice has resulted because of forfeiture of said land, for the following reasons, to-wit:

We harvest fuelwood off the back land, and after so long we harvest the front while that regrows. It would be a financial hardship because without our back property our heating gas bill would increase to over \$3,000 dollars in a heating year. Because of how much firewood we use in a heating season, we cannot afford firewood from suppliers.

and **WHEREAS**, the Applicants have made payment of all delinquent taxes of properties

and **WHEREAS**, this board is of the opinion that said applications should be granted for such reasons,

**NOW, THEREFORE BE IT RESOLVED**, That the application of Members Cooperative Credit Union for the purchase of the above-described parcel of tax-forfeited land be and the same is hereby granted and the County Auditor is hereby authorized and directed to permit such repurchase according to the provisions of Minnesota Statutes 1945, Section 282.241, as amended.

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

FIVE MEMBERS PRESENT

All Members Voting Yes

**STATE OF MINNESOTA}**  
**COUNTY OF AITKIN}**

I, Jessica Seibert, County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 11<sup>th</sup> day of October 2022, and that the same is a true and correct copy of the whole thereof.

**Witness my hand and seal this 11<sup>th</sup> day of October 2022**

\_\_\_\_\_

Jessica Seibert

\_\_\_\_\_

J. Mark Wedel, County Board Chair

\_\_\_\_\_

Kirk Peysar, County Auditor

By Commissioner: xxx

20221011-xxx

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Jessica Seibert

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J. Mark Wedel, County Board Chair

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Kirk Peysar, County Auditor