



Board of County Commissioners Agenda Request

3A
Agenda Item #

Requested Meeting Date: August 12, 2025

Title of Item: 2025 Confession of Judgement Update

<input checked="checked" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA	Action Requested: <div style="display: flex; justify-content: space-between;"><div><input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <input type="checkbox"/> Hold Public Hearing <i>*provide copy of hearing notice that was published</i></div><div><input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input checked="checked" type="checkbox"/> Information Only</div></div>
Submitted by: Kathleen Ryan	Department: Auditor
Presenter (Name and Title): Kathleen Ryan, County Auditor	Estimated Time Needed: 10 Minutes
Summary of Issue: A confession of judgment is a payment plan that enables a taxpayer to repay delinquent taxes over time to prevent forfeiture. The contract combines all delinquent taxes, penalties, special assessments, costs and accumulated interest into a single sum. Contract interest accrues on the unpaid balance monthly. One installment is due annually by December 31st for the duration of the contract. Current year taxes must be kept up to date each year as well. The contract balance can be paid in full at anytime without penalty. Contract terms and eligibility requirements are dictated by the State of Minnesota and can be found in MS Statute 279.37. The legal right to confess is restricted to certain parties including the owner, heir of the owner, lender under a mortgage agreement, buyer under a contract for deed, a power of attorney or a party holding a life estate. The contract terms are determined by the property classification for real property only. In 2025, Aitkin County issued Confession of Judgments on 7 parcels, keeping those parcels from forfeiting. Currently Aitkin County has 17 parcels with COJs (including the 7 which began in 2025). I will update with more details at the board meeting.	
Alternatives, Options, Effects on Others/Comments: 	
Recommended Action/Motion: 	
Financial Impact: <div style="display: flex; justify-content: space-between;"><div><i>Is there a cost associated with this request?</i> <i>What is the total cost, with tax and shipping? \$</i> <i>Is this budgeted?</i></div><div><input type="checkbox"/> Yes <input checked="checked" type="checkbox"/> No</div><div><input type="checkbox"/> Yes <input checked="checked" type="checkbox"/> No</div><div><i>Please Explain:</i></div></div>	