

NOTICE OF DELINQUENT TAXES

State of Minnesota

District Court

<COUNTY>

<JUDICIAL DISTRICT>

TO: ALL PERSONS WITH A LEGAL INTEREST IN THE PARCELS OF REAL PROPERTY DESCRIBED IN THE FOLLOWING DELINQUENT TAX LIST

A list of real property in <COUNTY> on which delinquent real property taxes and penalties are due has been filed with the district court administrator of <COUNTY>. This list is published to inform all persons that the listed property is subject to forfeiture because of delinquent taxes.

The property owner, taxpayer, or other interested persons must either pay the tax and penalty plus interest and costs or file a written objection with the district court administrator. The objection must be filed by <DATE>, stating the reason(s) why the tax or penalty is not due on the property. If no objection is filed, a court judgment will be entered against the property for the unpaid tax, penalty, interest, and costs.

For property under court judgment, the period of redemption begins on <DATE>. The period of redemption means the time within which taxes must be paid to avoid losing the property through forfeiture. The period of redemption is three years, with a handful of exceptions. The redemption period is one year for most properties located in a targeted neighborhood, as defined in the Minnesota laws, and for municipal solid waste disposal facilities. The redemption period is five weeks for certain abandoned or vacant properties.

You may also enter into a confession of judgment as an alternative method to paying off the delinquent tax amount and avoiding forfeiture. This allows you to pay the delinquent balance in equal annual installments, with a down payment due at the time you enter into the confession. The length of the installment plan varies: five years for commercial-industrial/public utility property; 10 years for all other properties.

If you have homesteaded property, you may be eligible for a Senior Citizen's Property Tax Deferral Program under Minnesota Statutes, Chapter 290B. The program provides a deferral of a portion of property taxes through a low-interest loan for property owned and occupied by a person 65 years of age or older when certain qualifications are met.

If your property is classified as a homestead you may qualify for a Property Tax Refund under Minnesota Statutes, Chapter 290A. The refund provides property tax relief depending on your income and property taxes. An owner of property classified as homestead property is ineligible to receive the Property Tax Refund if property taxes are delinquent.

Information about unencumbered interest in the property may be obtained at your county recorder's office, court administration, or from a real estate title search.

To determine how much interest and costs must be added to pay the tax in full, contact the <COUNTY> Auditor's Office, <COUNTY COURTHOUSE>, <ADDRESS>, <CITY>, Minnesota, <ZIP>. You may also contact the auditor at <PHONE> or <EMAIL>.

<NAME>

(District Court Seal)

District Court Administrator

<JUDICIAL DISTRICT>

<FILING DATE>