

Exhibit A

October 23, 2017

Office of Financial Services – Real Estate Section 25 W. 4th St., Rm. 1000 St. Paul, MN 55102

Attn: Bruce Engelbrekt, Real Estate Manager

Re: 2017 Tax Forfeiture Classification List

Dear Bruce Engelbrekt:

Enclosed is a list of properties which forfeited on August 1, 2017 for failure of the owners to pay the property taxes. Pursuant to county board resolutions 98-047 and 2010-366 delegating classification authority to Property Tax, Records and Elections Services, we have reviewed and classified all of the parcels on the list as either non-conservation or conservation lands. Minnesota Statutes, section 282.01, subd. 1, requires the county to notify each city or township of the classification or reclassification and sale of the tax-forfeited properties located within their boundaries for their approval or disapproval of the classification or reclassification and sale of the properties. The city or township is considered to have approved the classification or reclassification and sale if the Property Tax, Records and Election Services Department is not notified of the disapproval of the classification or reclassification and sale within 60 days of the date the request for approval is sent to you.

At this time you may request a parcel of tax-forfeited land be withheld from sale or lease to others for a maximum of six-months. Withhold requests must be in writing and submitted to this office. You are responsible for paying maintenance costs incurred during the withholding period and until the sale of the property is completed if you acquire the property. If a request to withhold a property is not received the property will become available for public sale.

If you wish to acquire any of the parcels for an authorized public use you must submit an application for a conditional "use deed" accompanied by a certified resolution of the governing body stating the public use for the property. The use must qualify as one of the eight defined uses listed in statute and outlined further below. The fee for a use deed is \$250, payable to the commissioner of revenue. Use deed forms can be obtained from our office upon request.

Please be advised that you have three years from the date of the use deed to put the land to its stated use. If you fail to do so or abandon the use, you have the option to purchase the property; otherwise it will revert back to the State. This also applies when only part of the parcel is being used for an authorized public use. Governmental subdivisions may retain title to the part that continues to be used as authorized; however, title to the part that is not being used must be purchased or re-conveyed.

In 2010, the Minnesota Legislature revised and expanded the options in which a governmental subdivision can acquire tax-forfeited properties. Some of the changes you should be aware of are the limits on the uses of a conditional use deed and new alternatives for acquiring tax-forfeited lands for less than full market value. The conveyance options are as follows:

- Purchase at market value
- Conditional "Use Deed" (free of charge) Acceptable public uses are limited to:
 - Road or right-of-way for a road;
 - Park that is both available to, and accessible by, the public that contains amenities such as campgrounds, playgrounds, athletic fields, trails, or shelters;
 - Trails for walking, bicycling, snowmobiling, or other recreational purposes, along with a reasonable amount of surrounding land maintained in its natural state;
 - Transit facilities for buses, light rail transit, commuter rail or passenger rail, including transit ways, park-and-ride lots, transit stations, maintenance and garage facilities, and other facilities related to a public transit system;
 - Public beaches or boat launches;
 - Public parking;
 - Civic recreation or conference facilities; and
 - Public service facilities such as fire halls, police stations, lift stations, water towers, sanitation facilities, water treatment facilities, and administrative offices.
- Acquisition at no cost:
 - o Outlots that developers fail to convey to local governments under development agreements.
 - Parcels that developers fail to convey to associations of common interest communities under a written agreement.
- Acquisition at a price that may be less than market value:

Non-Conservation land

- Correct blight
- Development of affordable housing

Conservation land

- Creating or preserving wetlands
- Storm water management
- Preservation or restoration of land in its natural state
- Conveyance of a property in a targeted community

Correspondence regarding this notice may be addressed to:

Ramsey County Property Tax, Records and Election Services
Property Tax Services
Attn: Tax Forfeited Lands
PO Box 64097

PO BOX 04097

St. Paul, MN 55164-0097

If you have any questions regarding this information please feel free to contact me at (651) 266-2081.

Sincerely,

Kristine A. Kujala, Supervisor

Tax Forfeited Lands

Enclosures