

Notice of Seizure of Contraband

Date of notice February 25, 2014	Seizure date and time February 24, 2014 @ 3:20 PM	Seized by Jim Toltzman & Garrett Larson	Tax type Cigarette/Tobacco
Seizure location 1724 University Avenue W. Saint Paul, MN 55104		Seized from Little Grocer LLC Saint Paul, MN 55104-3614	

The property listed below is hereby seized as contraband by the Commissioner of Revenue under the authority granted in Chapter 297 F of the Minnesota Statutes. The specific section(s) of the law under which this property is declared to be contraband is/are Minn. Stat. § 297F.21 Subdivision 1 (a) & i, which state(s):

Subdivision 1. Contraband defined. The following are declared to be contraband and therefore subject to civil and criminal penalties under this chapter: (a) Cigarette packages which do not have stamps affixed to them as provided in this chapter, including but not limited to (i) packages with illegible stamps and packages with stamps that are not complete or whole even if the stamps are legible, and (ii) all devices for the vending of cigarettes in which packages as defined in item (i) are found, including all contents contained within the devices. (i) Tobacco products on which the tax has not been paid by a licensed distributor.

Description of property seized

1 pack of Santa Fe Little Cigars
129 packs of Remington Little Cigars
38 Middleton Jazz Cigars
52 packs of 5 - Swisher Sweet Cigarillos - Sweet
70 packs of Supreme Cigarillos - Wine flavor
31 packs of Supreme Cigarillos - Sweet flavor
2 packs of Supreme Cigarillos - White Grape
37 Swisher Sweet Cigarillos - White Grape
3 Swisher Sweet Cigarillos - Sweet

Description of property seized

53 Swisher Sweet Cigarillos - Strawberry
106 Swisher Sweet Cigarillos - Peach

If you have questions about this seizure, contact the Minnesota Department of Revenue at:

Jim Toltzman @ 651-556-4738. Page 1 of 1.

This notice is being served upon you by certified mail as required by Minnesota law.

You may also be served this notice in person. This property will automatically be forfeited to the State of Minnesota unless you demand a judicial review of the seizure within 60 days of the date of this notice.

How to demand a judicial review.

1. File a civil complaint with the court administrator in the county where the seizure occurred.
2. Include proof that you served a copy of the complaint on the Department of Revenue.
3. List your name as "plaintiff" and the seized property as "defendant" in the title of the complaint.
4. State the grounds on which you allege the property was improperly seized and what your ownership interest is in the property.

You do not have to pay the court filing fee if it is determined you cannot afford the fee. If the value of the seized property is \$7,500 or less, you can file an action in conciliation court to recover the property. If the value of the seized property is less than \$500, you do not have to pay the conciliation court filing fee.