

Exhibit A

October 27, 2015

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

Re: 2015 Tax Forfeiture Classification List

Dear Bruce Engelbrekt:

Enclosed is a list of properties which forfeited on August 1, 2015 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 Records and Revenue, 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 of the newly forfeited properties located within their boundaries for their approval or disapproval of the classification. This starts the 60-day notification period.

You may request a conveyance of a parcel of tax forfeited land during the 60-day notification period by submitting an application or written request, whichever is appropriate for the conveyance, along with a certified resolution from your governing body. You may also request that a parcel be withheld from sale or lease for a maximum of six-months. Withhold requests must be in writing and accompanied by a certified resolution stating the reason for the withhold request for each property. You are responsible for paying maintenance costs incurred during the withholding period if you acquire the property. If an application or request to acquire a property is not received within the 60-day notification period or six-month hold period, 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 the 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 by operation of the law. 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:
 - 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 Records and Revenue
Property Tax Services
Attn: Tax Forfeited Lands
PO Box 64097
St. Paul, MN 55164-0097**

Please be advised that your office will be used as the central point of contact regarding notification of the 2015 forfeitures. Please forward the information to all city offices and departments that you deem necessary to receive it, as well as the district councils that operate within the City of St. Paul.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Kristine A. Kujala". The signature is written in a cursive style with a large initial "K" and a long horizontal stroke at the end.

Kristine A. Kujala, Supervisor
Tax Forfeited Lands

Enclosures

Options for Acquiring Tax Forfeited Land

Option	Explanation	Comments
Acquire at market value	Purchase the property at appraised market value.	
Acquire at no cost	Acquire the property free of charge if a developer fails to convey: <ul style="list-style-type: none"> • a property to a local government entity (Developer Outlot) • a parcel to a common interest community association, as agreed upon in a written agreement. 	<ul style="list-style-type: none"> ▪ Conveyance is by Quit Claim Deed ▪ Deed fees and Recording costs only
Acquire through Conditional Use Deed	Acquire the property with the condition that it be used for the public good. Such uses are limited to: <ul style="list-style-type: none"> ▪ Public Roads (or right-of-ways for future roads) ▪ Public parks that include amenities such as campgrounds, playgrounds, athletic fields, trails, and/or shelters ▪ Public trails for walking, bicycling, snowmobiling, etc., along with a reasonable amount of surrounding land maintained in its natural state ▪ Public transit facilities (for buses, light rail transit, commuter rail, or passenger rail) including transitways, park-and-ride lots, transit stations, maintenance and garage facilities, etc. ▪ Public beaches or boat launches ▪ Public parking ▪ Public service facilities such as fire stations, police stations, lift stations, water towers, sanitation facilities, water treatment facilities, and administrative offices ▪ Civic recreation or conference facilities 	<ul style="list-style-type: none"> ▪ Conditional Use Deed fee: \$250 <ul style="list-style-type: none"> ○ Check payable to Commissioner of Revenue ○ If Conditional Use Deed is denied, there is a \$150 refund ▪ 3-year timeframe to establish use ▪ Deed has reversionary clause

Options for Acquiring Tax Forfeited Land

<p>Acquire at less than market value</p>	<p>Purchase the property at a price less than the appraised market value for the purpose of improving Non-Conservation lands in the following ways:</p> <ul style="list-style-type: none"> • Correcting blight • Developing affordable housing 	<ul style="list-style-type: none"> ▪ Reduced price is necessary to provide an incentive to correct the blighted conditions that make the lands undesirable in the open market ▪ Reduced price is contingent on buyer developing the land for affordable housing <ul style="list-style-type: none"> ○ need documentation of specific plans for correcting blighted conditions or developing affordable housing ○ Specific law or laws that empower buyer to acquire property in furtherance of those plans ▪ Conveyance is by Quit Claim Deed
	<p>Purchase the property at a price less than the appraised market value for the purpose of improving Conservation lands in the following ways:</p> <ul style="list-style-type: none"> • Creating or preserving wetlands • Managing storm water • Preserving or restoring land in its natural state 	<ul style="list-style-type: none"> • Conveyance requires a restrictive covenant for 30 years • Conveyance is by Quit Claim Deed
<p>Targeted community acquisition</p>	<p>Acquire the property in order to sell or otherwise convey it to another party to contribute to the redevelopment or stabilization goals of the community in which the property is located.</p>	<ul style="list-style-type: none"> ▪ Requires favorable recommendation of the County board. ▪ Conveyance is by Quit Claim Deed ▪ State public purpose and specific plans for the property