



Board of County Commissioners Agenda Request

2G

Agenda Item #

Requested Meeting Date: October 9, 2018

Title of Item: Application to repurchase tax-forfeited property

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input checked="" type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <small>*provide copy of hearing notice that was published</small>
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Submitted by: Rich Courtemanche	Department: Land Department
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Presenter (Name and Title): Rich Courtemanche	Estimated Time Needed: n/a
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Summary of Issue:

S 282.241 allows application to repurchase tax-forfeited property by the heir.

Robert S. Christle has submitted a letter of application to repurchase:

Sheshebe Point Third Addition Plat: 7 Lot 13 Block 45, Section 27 Twp 49 Rge 23 and
 Sheshebe Point Third Addition Plat: 7 Lot 15 Block 45, Section 27 Twp 49 Rge 23

and

has submitted the fee of \$4,209.65

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

Approve the repurchase of parcel Sheshebe Point Third Addition Plat: 7 Lot 13&15 Block 45, Section 27 Twp 49 Rge 23

Financial Impact:

Is there a cost associated with this request? Yes No

What is the total cost, with tax and shipping? \$

Is this budgeted? Yes No Please Explain:

By Commissioner: xx

20181009-0xx

Repurchase Application - Christle

WHEREAS, Robert S. Christle 16503 55th St, Oak Park, MN 56357, the heir at the time of forfeiture, has made and filed an application with the County Auditor for the repurchase of the hereinafter described parcel of tax forfeited land, in accordance with the provisions of Minnesota Statutes 1945, Section 282.241, of amended, which land is situated in the County of Aitkin, Minnesota and described as follows, to-wit:

Sheshebe Point Third Addition Plat: 7 Lot 13 Block 45, Sec 27 Twp 49 Rge 23
Sheshebe Point Third Addition Plat: 7 Lot 15 Block 45, Sec 27 Twp 49 Rge 23 and

WHEREAS, said applicant has set forth in his application that:

- a. Hardship and injustice has resulted because of forfeiture of said land, for the following reasons, to-wit:
My mother, Joyce D. Rasmussen willed to me, Robert S. Christle, her only child, the property described above. The delinquent property taxes were not disclosed to me until August of 2018.
- b. The repurchase of said land by me will promote and best serve the public interest, because:
Accepting payment of the delinquent taxes will result in immediate revenue for Aitkin County.

AND WHEREAS, this board is of the opinion that said application should be granted for such reasons.

NOW, THEREFORE BE IT RESOLVED, that the application of Robert S. Christle for the purchase of the above described parcel of tax forfeited land be and the same is hereby granted and the County Auditor is hereby authorized and directed to permit such repurchase according to the provisions of Minnesota Statutes 1945, Section 282.241, as amended.

Commissioner xx moved the adoption of the resolution and it was declared adopted upon the following vote

FIVE MEMBERS PRESENT
STATE OF MINNESOTA}
COUNTY OF AITKIN}

All Members Voting Yes

I, Jessica Seibert, County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 9th day of October 2018, and that the same is a true and correct copy of the whole thereof.

Witness my hand and seal this 9th day of October 2018

Jessica Seibert
County Administrator

To the Honorable Board of County Commissioners of
Aitkin County, Minnesota.

I, the undersigned owner-mortgagee-heir-representative of heirs x Robert S. Christle, at the time of forfeiture of the parcel of land situated in the County of Aitkin, State of Minnesota, described as follows, to-wit:

Lots 13, 14, 15 Block 45 Sheshebe Point Third Addition
S 27 T 49 R 23

do hereby make application for the purchase of said parcel... of land from the State of Minnesota, in accordance with the provisions of Minnesota Statutes 1945, Section 282.241, as amended.

In support of this application for the repurchase of said land I make the following statement:

(a) That hardship and injustice has resulted because of forfeiture of said land, for the following reasons, to-wit:

My mother Joyce D. Rasmussen willed to me, Robert S. Christle, her only child, the property described above. The delinquent property taxes were not disclosed to me until August of 2018.

(b) That the repurchase of said land by me will promote and best serve the public interest, because

Accepting payment of the delinquent taxes will result in immediate revenue for Aitkin County

x Robert S. Christle
Owner-Mortgagee-Heir-Representative of Heirs

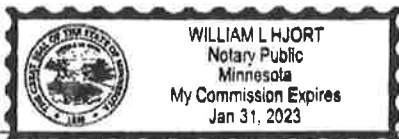
State of Minnesota
County of Aitkin County

The foregoing instrument was acknowledged before me this 9th day of September, 2018, by

Robert S. Christle

Notarial Seal

[Signature]
Signature of person taking acknowledgement



Joyce D Rasmussen
 August 23, 2018
 29-1-292400

Interest calc September 30, 2018

	<u>Year</u>	<u>Tax</u>	<u>Cost</u>	<u>Interest</u>	<u>Penalty</u>	<u>Total</u>
	2012	\$ -	\$ -	\$ -	\$ -	\$ -
	2013	\$ -	\$ -	\$ -	\$ -	\$ -
	2014	\$ 42.00	\$ 20.00	\$ 24.83	\$ 4.20	\$ 91.03
	2015	\$ 42.00		\$ 12.71	\$ 4.20	\$ 58.91
	2016	\$ 44.00		\$ 8.47	\$ 4.40	\$ 56.87
	2017	\$ -		\$ -	\$ -	\$ -
	2018	\$ 44.00		\$ -	\$ 3.08	\$ 47.08
Total:		\$ 172.00	\$ 20.00	\$ 46.00	\$ 15.88	\$ 253.88

Total:	253.88
St Deed Tax	0.84
Forf Proc Cost	100.00
Sheriff Cost	40.00
Deed	25.00
Land Dept Cost	100.00
Rec Fee	46.00
Crt Letter Fee-Auditor	0.00
Crt Letter Fee-Land	0.00
<u>Insurance</u>	<u>0.00</u>
Total:	565.72

Joyce D Rasmussen
 August 23, 2018
 29-1-292600

Interest calc September 30, 2018

	<u>Year</u>	<u>Tax</u>	<u>Cost</u>	<u>Interest</u>	<u>Penalty</u>	<u>Total</u>
	2012	\$ -	\$ -	\$ -	\$ -	\$ -
	2013	\$ -	\$ -	\$ -	\$ -	\$ -
	2014	\$ 572.00	\$ 20.00	\$ 243.45	\$ 57.20	\$ 892.65
	2015	\$ 574.00		\$ 173.64	\$ 57.40	\$ 805.04
	2016	\$ 544.00		\$ 104.72	\$ 54.40	\$ 703.12
	2017	\$ 314.83		\$ 25.97	\$ 31.48	\$ 372.28
	2018	\$ 524.00		\$ -	\$ 18.34	\$ 542.34
Total:		\$ 2,528.83	\$ 20.00	\$ 547.78	\$ 218.82	\$ 3,315.43

Total:	3315.43
St Deed Tax	10.94
Forf Proc Cost	100.00
Sheriff Cost	40.00
Deed	25.00
Land Dept Cost	100.00
Rec Fee	46.00
Crt Letter Fee-Auditor	6.56
Crt Letter Fee-Land	0.00
<u>Insurance</u>	<u>0.00</u>
Total:	3,643.93

Woodlands
NATIONAL BANK

Zimmerman
763-634-6030

4609

REMITTER

DATE Sep 7, 2018

75-888/919

PAY TO THE
ORDER OF

Itain County

\$4,209.65

Four Thousand Two Hundred Nine and 65/100 *****

DOLLARS

CASHIER'S CHECK

TWO SIGNATURES REQUIRED IF OVER \$2500.00

[Signature]
[Signature]

MP

⑈004609⑈ ⑆09190888⑆ 0700002160⑈

LAST WILL AND TESTAMENT
OF
JOYCE DOROTHY RASMUSSEN

I, Joyce Dorothy Rasmussen, of Anoka County, Minnesota, revoke any prior Wills and
Is, and make this my Will.

ARTICLE I

PAYMENT OF EXPENSES AND TAXES

1. My representatives shall pay from the residue of my estate:

1.1. My valid debts, any estate or other death taxes (except any generation skipping
transfer tax) which become due because of my death, including any interest and penalties and
the expenses of my last illness and funeral, and the expenses of administering my estate,
including non-probate assets;

1.2. There shall be no apportionment of any taxes paid under this Article, and I
waive on behalf of my estate any right to recover any part of them from any person,
including any recipient of property passing apart from this Will.

ARTICLE II

SPECIAL GIFTS

2. I make the following special gifts:

2.1. I give all of my tangible personal property to my son, Robert Scott Christie, if
he survives me, or if he does not survive me, my personal property, except for the specific
gifts in this Article, shall be distributed with the residue of my estate.


Joyce Dorothy Rasmussen

2.2. If I have made one or more written lists which have been signed by me, and otherwise prepared in accordance with the provisions of Minnesota Statutes, Section 524.2-513, then I give the property described in such list or lists to the persons named in such lists who survive me.

2.3. I give all interests (real or personal) in property used by me for residential purposes and in all other real estate in which I have an interest in to my son if he survives me.

ARTICLE III.

RESIDUE

3. I give the residue of my estate, consisting of all of the property I can distribute by Will effectively distributed by the preceding Articles of this Will, except any property over which I have a testamentary power of appointment, as follows:

3.1. To my son, Robert Scott Christie, if he survives me; or

3.2. If he does not survive me, to his children who survive me in equal shares, to share and share alike; or

3.3. If neither my son nor his children survive me, to my descendants who survive me, per stirpes.

ARTICLE IV.

FIDUCIARY SELECTION

4. The following selections shall apply to the selection of fiduciaries:

4.1. I nominate son as my Personal Representative.

Joyce Dorothy Rasmussen
Joyce Dorothy Rasmussen

4.2. My son shall have the power to nominate an additional or successor Personal Representative.

4.3. If he fails or ceases to so act and does not designate a successor, I nominate my son, Kathleen Ida Schrom, as my Personal Representative.

ARTICLE V.

FIDUCIARY PROVISIONS

The following shall apply to my fiduciaries:

5.1. *Administrative Powers.* My Personal Representative, in addition to all other powers conferred by law that are not inconsistent with those contained in this Will, shall have the power, exercisable without authorization of any Court:

5.1.1. To sell at private or public sale, to retain, to lease, and to mortgage or pledge for the purpose of borrowing money, any or all of the real or personal property of my estate;

5.1.2. To make partial distributions from my estate from time to time and to distribute the residue of my estate in cash or in kind or partly in each, and for this purpose to determine the value of property distributed in kind;

5.1.3. To settle, contest, compromise, submit to arbitration or litigate claims in favor of or against my estate;

5.1.4. To make any tax election without reimbursement or adjustment between principal and income or in favor of any beneficiary, even if the election directly affects the value of any beneficiary's share; and

Joyce Dorothy Rasmussen

5.1.5. To continue in the same form any unincorporated business or venture in which I was engaged at the time of my death, for such period as my personal representative deems advisable, or to incorporate such business and continue its operation in corporate form whether or not any probable distributee of such business objects to such retention, continuation or incorporation in my estate.

5.2. *Administrative Provisions.*

5.2.1. *Informal Administration.* I request that my estate be administered in as informal a manner as my Personal Representative deems advisable.

5.2.2. *Waiver of Bonds.* No bond or other indemnity shall be required of any Personal Representative nominated or appointed by me.

ARTICLE VI.

GENERAL GOVERNING PROVISIONS

The following provisions shall apply to the interpretation of my Will and the administration:

6.1. *Definitions.*

6.1.1. My son's name is Robert Scott Christie and all references in this Will to my son are to him only;

6.1.2. "Descendants" means all persons who are lineally descended from the person whose descendants are referred to (including legally adopted lineal descendants) except illegitimate descendants and their descendants;

6.1.3. "Child" means a descendant of the first generation, as of the date of this document, my child's name and date of birth is:

Dorothy Rose

Robert Scott Christie - 11-07-65

6.1.4. "Per stirpes" means in equal shares among living children of the person whose descendants are referred to and the descendants (taken collectively) of each deceased child of such persons, with such descendants taking by right of representation of such deceased child, but if no child of such person survives an event which occasions a per stirpes distribution hereunder, "grandchildren" and "grandchild" shall be substituted for "children" and "child" in applying this definition to each distribution.

6.1.5. "Tangible personal property" means tangible personal property including money having value in excess of the face value but excluding evidences of indebtedness, documents of title, securities and any property used in a trade or business.

6.1.6. "Estate taxes" means any estate or other death taxes that become due because of my death, including any interest and penalties but excluding generation-skipping taxes.

6.1.7. "Generation-skipping tax" means any tax imposed under Chapter 13 of the Internal Revenue Code or a similar state statute.

6.2. Rules of Construction.

6.2.1. *Governing Law.* Except as altered by this Will, the law of Minnesota shall govern the meaning and legal effect of this Will and the administration of my estate. Except as otherwise provided, all references to applicable law and Minnesota Statutes are to those in force on the date of my death and shall incorporate any

James Dorothy Rasmussen
James Dorothy Rasmussen

Internal Revenue Code shall incorporate any amendments and successor provisions.

6.2.2. *Written Lists and Tangible Personal Property.* To the extent that I may have written more than one list disposing of tangible personal property, the most recent written list shall control if there are such inconsistent dispositions. If no such list is found by the later of (1) 60 days after the date of my death or (2) the date on which this Will is admitted to probate, any dispositions made by such a list shall abate to the extent that such property has been distributed by my Personal Representative.

6.2.3. *Captions.* Captions are for convenience only and are not intended to alter any of the provisions of this instrument.

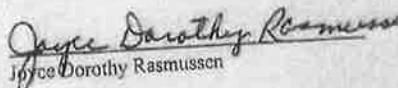
6.2.4. *Gender.* Where appropriate, the masculine includes the feminine, the singular includes the plural, and vice versa.

6.2.5. *Writing.* The requirement that a person act in "writing" requires a dated written document signed by such person.

6.3. *Intentional Omission.* I have intentionally limited gifts to my descendants to those provided in this Will.

6.4. *Estate Taxes.*

6.4.1. Except as provided below there shall be no apportionment of any estate taxes and I waive on behalf of my estate any right to recover any estate taxes from any recipient, including any recipient of property passing apart from this Will.


Joyce Dorothy Rasmussen

6.4.2. If my Personal Representative pays any estate taxes on qualified terminable interest property included in my estate under Section 2044 of the Internal Revenue Code or any comparable state statute, or expenses incurred in determining such taxes, then my personal representative shall seek reimbursement from the owners or recipients of the property.

6.4.3. If my Personal Representative pays any tax on excess retirement accumulations, then my Personal Representative shall seek reimbursement from the recipient of such accumulations.

I have signed this Will consisting of eight (8) typewritten pages, this page included, on the 27th day of August, 2002.

We certify that in our presence on the date appearing above in the State of Minnesota, Joyce Dorothy Rasmussen signed the foregoing instrument and acknowledges it to be her Will, that at her request and in her presence and in the presence of each other, we have signed our names below as witnesses, and that we believe her to be of sound mind and memory.

Geraldine J. Jauraman residing at Maple Grove, MN
Kathleen May residing at St. Louis Park, MN

STATE OF MINNESOTA)
) ss.
COUNTY OF HENNEPIN)

We, Joyce Dorothy Rasmussen, Geraldine Jauraman and Kathleen May the Testatrix and witnesses, respectively, whose names are signed to the attached or foregoing instrument, consisting of eight (8) typewritten pages.

Joyce Dorothy Rasmussen
Joyce Dorothy Rasmussen

being first duly sworn, do hereby declare to be the undersigned authority that the Testatrix
and executed the instrument as her Last Will and Testament, and that she signed willingly,
and that she executed it as her free and voluntary act for the purposes therein expressed, and that
each of the witnesses in the presence and hearing of the Testatrix, signed the Will as witnesses, and
that to the best of their knowledge the Testatrix was at the time eighteen (18) years of age, of sound
mind and under no constraint or undue influence.

Joyce Dorothy Rasmussen
Joyce Dorothy Rasmussen

Geraldine Rasmussen
Witness

Arthur King
Witness

Subscribed, sworn to, and acknowledged before me by Joyce Dorothy Rasmussen, the Testatrix, and
subscribed and sworn to before me by Geraldine Rasmussen and
Arthur King witnesses, this 27 day of August
2002

Jeffrey A. Carson
Notary Public



Beth Haasken

From: James Ratz <jratz@co.aitkin.mn.us>
Sent: Thursday, September 27, 2018 4:24 PM
To: 'Beth Haasken'
Subject: RE: Robert Christle/Joyce Rasmussen property

Hi Beth,

Assuming the death of Joyce Rasmussen has occurred, her son, Robert Christle, on behalf of his mother's estate, would be able to request repurchase of his mother's property.

If you have any other questions, please feel free to contact my office.

Thanks,
Jim

From: Beth Haasken [mailto:beth.haasken@co.aitkin.mn.us]
Sent: Monday, September 24, 2018 8:57 AM
To: Jim Ratz <jratz@co.aitkin.mn.us>
Subject: FW: Robert Christle/Joyce Rasmussen property

Hello Jim,

Can you please have this document checked for determination on whether Robert Christle is able to request repurchase of Joyce Rasmussen property.

Thank you,
Beth

From: Shayne Thelen [mailto:sthelen754@gmail.com]
Sent: Saturday, September 22, 2018 12:33 PM
To: acld@co.aitkin.mn.us
Subject: Robert Christle/Joyce Rasmussen property

Attached are copies of each page of Joyce Rasmussen's will listing her son, Robert Scott Christle as heir to her property and belongings