Acquisition and Resale of Seized Property Program

Reporting Period: January 1, 2019-December 31, 2019

March 13, 2020
Minnesota Department of Revenue
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March 16, 2020

The Honorable Paul Marquart  
Chair, House Tax Committee  
597 State Office Building

The Honorable Greg Davids  
Minority Lead House Tax Committee  
283 State Office Building

The Honorable Lyndon Carlson  
Chair, House Ways and Means Committee  
479 State Office Building

The Honorable Pat Garofalo  
Minority Lead House Ways and Means Committee  
295 State Office Building

The Honorable Roger Chamberlain  
Chair, Senate Tax Committee  
3225 Minnesota Senate Building

The Honorable Ann Rest  
Minority Lead Senate Tax Committee  
2217 Minnesota Senate Building

The Honorable Julie Rosen  
Chair, Senate Finance Committee  
2113 Minnesota Senate Building

The Honorable Richard Cohen  
Minority Lead Senate Finance Committee  
2301 Minnesota Senate Building

Dear Committee Chairs:

Minnesota Statute 270C.711 requests the Department of Revenue to provide an annual report on the status of the Acquisition and Resale of Seized Property Program. Under this program, the department will seize a debtor’s assets after thorough consideration of the particular situation to ensure the seizure is appropriate and in the State’s best interest.

During the timeframe of this report, the Department expended $2,238.57 to maintain the value and sell real property.

The sale recovered $269,900.00 of which:

- $141,298.95 was returned to the seized property appropriation that was spent in the last report dated March 29, 2019, to purchase the real property,
- $13,331.53 was applied to amounts the department expended in the reports dated September 30, 2017, March 29, 2019, and March 31, 2020, to preserve the value and prepare the property to be sold, and
- $115,269.52 was applied to unpaid tax.

Sincerely,

Justin Nieman  
Assistant Commissioner

Acquisition and Resale of Seized Property Program