Ramsey County District Court, Second Judicial District of Minnesota

WAS YOUR PROPERTY FORFEITED UNDER MINNESOTA LAW DUE TO NON-PAYMENT OF PROPERTY TAXES?

You could be eligible for money from a $109 Million Class Action Settlement

A Minnesota Court authorized this Class Notice. This is not a solicitation from a lawyer.

- A settlement (the "Settlement") has been proposed in the class action lawsuit called *Tyler v. Hennepin County* (62-CV-19-6012) pending in the Ramsey County District Court, Second Judicial District of Minnesota. The lawsuit alleges that the State and all Minnesota Counties violated the constitutional rights of property owners by failing to pay them the value of their tax-forfeited properties in excess of the unpaid property taxes and related fees and costs. The U.S. Supreme Court ruled that this violated the Constitution but did not address defenses that might be asserted by the State or Counties. The Court has not decided who is right with respect to those defenses. Both sides have agreed to settle the lawsuits to provide money to property owners now and avoid expensive, uncertain and time-consuming litigation.
- You have been identified as a potential Settlement Class Member who may be entitled to money from the Settlement if you owned or held an interest in property that was forfeited in Minnesota for non-payment of taxes during the following time periods:
  - Properties in Hennepin County forfeited between August 16, 2012 – December 31, 2023.
  - Properties in St. Louis County forfeited between June 2, 2016 – December 31, 2023.
  - Properties in all other Minnesota counties forfeited between June 23, 2016 – December 31, 2023.
- You could be eligible to receive up to 90% of the Surplus Value (plus interest) of the forfeited property. The Surplus Value is the value of the property at the time of forfeiture less taxes and associated charges owed, except for mineral rights owners (who receive a flat $300 payment). A property's sale price, the assessor's estimated market value, and/or an appraisal may determine the property's value at the time of forfeiture. If multiple Approved Claims are made on an Eligible Property, the total Settlement Payment that property is eligible for will be allocated among the Claimants with the Settlement Payment capped at 90% of the Surplus Value plus interest from the date of forfeiture.
- The Court in charge of this case must decide whether to approve the Settlement[1]. If it does, and after any appeals are resolved, Settlement Payments will be distributed to those who submit proper and timely Claims.

Your legal rights may be affected by the Settlement. Read this Notice carefully.

YOUR OPTIONS IN THIS SETTLEMENT:	
SUBMIT A CLAIM FORM	**The only way to get a Settlement Payment is to submit a Claim Form**. You must submit a Claim Form by **June 6, 2025**.
EXCLUDE YOURSELF	You may request to be excluded from the Settlement. You will not receive money from the Settlement if you do, but you will keep your right to sue Defendants over the claims alleged in the Litigation. You must exclude yourself by **November 8, 2024**.
OBJECT	You may write to the Claims Administrator and object to or comment on the Settlement. You will remain in the Class and are still eligible for money if you do. You must object by **November 8, 2024**.
FINAL APPROVAL HEARING	The Court has scheduled a Final Approval Hearing at **10 a.m. CT** on **December 16, 2024.** You may attend if you would like, but it is not necessary. You may ask to speak in court about the fairness of the Settlement. *See* **Question 19, below,** for details.
DO NOTHING	You will **not** receive money from the Settlement, you give up your right to bring your own lawsuit about the claims in this case, and you will be bound by all decisions of the Court.

[1] Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Settlement Agreement entered into in this Litigation. This Notice is a summary only; more detailed information is in the Settlement Agreement.

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BASIC INFORMATION

1. Why was this Class Notice issued?

The Court authorized this Class Notice to inform you about a proposed settlement of class action lawsuits and your legal rights and options in connection with the proposed Settlement. The Court must approve the Settlement before it can take effect. This Class Notice explains the legal rights and options that you may exercise before the Court decides whether to approve the Settlement.

2. What is the lawsuit about?

The Plaintiffs who brought these lawsuits are Geraldine Tyler, Sherri Sporleder, Darrin L. Demars and Sally Trenti Turk (the "Lead Plaintiffs") and they allege that the government failed to compensate owners and interested parties for Surplus Value that existed when a property forfeited for nonpayment of property taxes.

For additional information about the claims, arguments, and history of the case, you may view pleadings and other important documents at **www.MNTaxForfeitureSettlement.com**.

3. What is a class action and who is involved?

In a class action, one or more people, called the "Lead Plaintiffs" here, sue on behalf of a group of people who have similar claims. The people together are a "Class" or "Class Members." The individuals who sue, along with the Class Members are together called the plaintiffs. In a class action, a court resolves the issues for all Class Members, except those who exclude themselves from the class.

4. Why is there a Settlement?

Although the U.S. Supreme Court has found that Lead Plaintiffs stated a valid claim against the Defendants, Defendants deny liability and maintain that they have a number of defenses that limit to whom or in what amounts they would owe such compensation. Further litigation would be risky, time-consuming and expensive. The Court has not made a final decision in favor of Plaintiffs or Defendants. The Parties have agreed to a settlement, which is subject to Court approval, to provide benefits now and avoid the delays, costs and uncertainty of a trial. Lead Plaintiffs and their lawyers think the proposed Settlement is best for the Plaintiffs and that the Settlement is the best result that could have been achieved at this time.

The Minnesota legislature has appropriated funding for the Settlement and the Governor of Minnesota has signed the appropriation into law.

WHO IS PART OF THE SETTLEMENT?

5. Am I part of the Settlement Class and included in the Settlement?

You are included in the Settlement as a Settlement Class Member if you held any ownership interest, including a valid lien or other security interest, in an "Eligible Property" that was forfeited during the "Class Period", and for which there was "Surplus Value".

An "Eligible Property" means a Parcel of real property (real estate) or Severed Mineral Rights that forfeited to the State of Minnesota for nonpayment of Property Tax Obligations during the relevant Class Period, and which has not been repurchased pursuant to Minn. Stat. § 282.241.

"Surplus Value" means the value for Settlement purposes of each Eligible Property (other than Severed Mineral Rights) in excess of the Property Tax Obligations associated with such Eligible Property, as determined in accordance with the Plan of Allocation in the Settlement Agreement. The Surplus Value for Severed Mineral Rights is $300 per Parcel. Lienholder Plaintiffs will be compensated based on order of priority and otherwise in accordance with the Settlement Agreement.

"Class Period" means the following dates:

- Properties in **Hennepin County** that were forfeited between August 16, 2012 and December 31, 2023.
- Properties in **St. Louis County** that were forfeited between June 2, 2016 and December 31, 2023.
- Properties in **all other** Minnesota counties that were forfeited between June 23, 2016 and December 31, 2023.

Various types of persons or entities may qualify to participate in the Settlement, including owners, heirs of owners, personal representatives, corporations, LLCs, lienholders and others.

6. What if I'm not sure I Am a Settlement Class Member?

If you are not sure whether you are included as a Settlement Class Member, or you have additional questions, visit the Settlement website at **www.MNTaxForfeitureSettlement.com** or contact the Claims Administrator toll-free at **(833) 522-3374**.

THE SETTLEMENT BENEFITS

7. What does the Settlement provide?

The Settlement provides $109 million to pay Approved Claims, Notice and Administration Costs, and attorneys' fees and expenses.

Settlement Class Members who are former owners will receive up to 90% of the Surplus Value of their forfeited property, plus interest starting from the Date of Forfeiture.

It is possible that more than one valid Claim may be submitted for an Eligible Property. If more than one valid Claim is made for an Eligible Property, the Surplus Value for that Eligible Property will be allocated among the Approved Claimants based upon their order of priority under Minnesota law.

Former owners of Severed Mineral Rights will receive $300 per Parcel, plus interest.

Former lienholders will receive a Settlement Payment up to the amount of the lien value as of the date of forfeiture (and which was not otherwise satisfied, in whole or in part, by, for example, mortgage insurance), plus interest, based upon the unpaid amount of the lien, the Surplus Value and the amount of other valid lien or ownership claims as determined under the Settlement.

It is possible that Settlement Payments may need to be reduced proportionately, depending on the amount of Approved Claims relative to the Net Settlement Fund.

8. How do I file a Claim?

You must complete and submit a Claim Form to qualify for a Settlement Payment.

You can file a Claim in any of three ways: (1) online at **www.MNTaxForfeitureSettlement.com**; (2) complete and mail in the Claim Form that came with this Class Notice; or (3) download a Claim Form from the above website and mail it in.

The deadline to submit a Claim Form is 11:59 p.m. CT on June 6, 2025. Claim Forms submitted by mail must be postmarked no later than June 6, 2025.

No matter which method you choose to file your Claim, please read the Claim Form carefully and provide all the information required.

9. When will I get money?

Settlement Payments to Settlement Class Members will be made after Claims have been reviewed and approved, the Court grants final approval to the Settlement, and any appeals are resolved (*see* "Final Approval Hearing" below). If there are appeals, resolving them will take time. Please be patient.

EXCLUDE YOURSELF FROM THE SETTLEMENT

10. How do I get out of the Settlement?

If you do not wish to participate in the Settlement, you must exclude yourself. By excluding yourself, you will **not** be eligible for money from the Settlement. Excluding yourself is the only way to keep your right to sue Defendants on your own about the legal issues in this case. Be aware, however, that the law imposes time limits for filing lawsuits. If you exclude yourself from this settlement and want to file your own lawsuit, the time limits may be running for you to sue. Please consult with an attorney for legal advice.

A Request for Exclusion must include the following information:

(1) Your Name;

(2) Current mailing address;

(3) Telephone number;

(4) Address, parcel number, and/or legal description of the Eligible Property;

(5) Documentation and explanation of the nature and extent of your ownership interest, lien or other security interest in the Eligible Property (*e.g*., if the ownership interest is partial (*e.g*., a contingent or partial interest in the Property);

(6) County in which the Eligible Property is located;

(7) A statement that you want to be excluded from the Settlement Class; and

(8) Your signature. Requests signed solely by a lawyer or attorney-in-fact for a person requesting exclusion are not valid.

Your Request for Exclusion must be submitted by mail and received by the Claims Administrator no later than **November 8, 2024** at the following address:

Tyler v. Hennepin County – Request for Exclusion
c/o Kroll Settlement Administration LLC
P.O. Box 5324
New York, NY 10150-5324

You **cannot** ask to be excluded on the phone, by email, or on the Settlement website. Requests for Exclusion cannot be made on behalf of anyone else. You cannot request to exclude anyone but yourself.

11. If I exclude myself can I still get a Settlement Payment?

No. You will not get a Settlement Payment if you exclude yourself.

12. If I do NOT exclude myself, can I sue the Defendants for the same thing?

No. If you do not exclude yourself, you give up the right to sue Defendants for the claims that the Settlement resolves.

13. What am I giving up by staying in the Settlement Class?

If you stay in the Settlement, you can submit a Claim, but you also give up and release the Defendants from all claims relating to the loss or forfeiture of your property, mineral rights or lien interest, and you will be bound by the decisions and judgments by the Court in this case.

The Settlement Agreement is available at **www.MNTaxForfeitureSettlement.com** and provides more detail regarding the release and describes the released claims in more detail.

THE LAWYERS REPRESENTING YOU

14. Do I have a lawyer in the case?

Yes. The Court has appointed the following lawyers to represent the Settlement Class. They are called "Lead Plaintiffs' Class Counsel". They are experienced in handling similar class action cases. You may contact Lead Plaintiffs' Class Counsel using the information below:

Charles R. Watkins GUIN, STOKES & EVANS, LLC 805 Lake Street, #226 Oak Park, IL 60301 (312) 878-8391 charlesw@gseattorneys.com	David Guin GUIN, STOKES & EVANS, LLC 300 Richard Arrington Jr. Blvd N., #600 Birmingham, AL 35203 (205) 503-4505 davidg@gseattorneys.com
Vildan A. Teske TESKE LAW PLLC 80 S. 8th Street, Suite 900 Minneapolis, MN 55402 (612) 767-0521 teske@teskelaw.com	Garrett Blanchfield Roberta A. Yard REINHARDT WENDORF & BLANCHFIELD 80 S. 8th Street, Suite 900 Minneapolis, MN 55402 (651) 287-2100 g.blanchfield@rwblawfirm.com r.yard@rwblawfirm.com

15. Do I need to hire a lawyer?

No, you do not need to hire a lawyer. You can hire a lawyer, at your own expense, but that is your decision. You are not required to hire your own lawyer because the Court has appointed Lead Counsel to work on your behalf. *See* **Question 14**. If you hire your own lawyer, they may enter an appearance for you in court and represent you in this case.

16. How will the lawyers be paid?

Lead Plaintiffs Class Counsel will apply to the Court for a Fee and Expense Award equal to 15% of the total $109 million Settlement Amount plus 8% of the amount of Claims actually approved and paid to each eligible Claimant.

These fees and expenses, or whatever amounts of fees and expenses are approved by the Court, are expected to be paid out of the Settlement Amount and not deducted from your recovery, unless the volume of Approved Claims is very high. You may review the request for attorneys' fees after it is filed at **www.MNTaxForfeitureSettlement.com**.

OBJECT TO THE SETTLEMENT

17. How do I tell the Court if I do not like the Settlement?

If you are a member of the Settlement Class (and do not exclude yourself), you can tell the Court that you do not like it or some part of it by submitting an objection.

Your objection must include the following information:

(1) Description of the objection, including any applicable legal authority and any supporting evidence;

(2) Full name, address, email address, and telephone number;

(3) Physical address, parcel number, and/or legal description of the Eligible Property;

(4) Documentation of the full extent of your ownership interest, lien or other security interest in the Eligible Property, including whether your interest in the property is contingent or partial;

(5) Whether the objection applies class-wide, only to a subset of the Settlement Class, or only to yourself;

(6) A statement of the number of times in which you have objected to a class action or class action settlement within five years preceding the submission of the objection, the caption of the case for each prior objection, and a copy of any relevant orders addressing your other objection(s);

(7) The identity of all counsel who represent or assist you (such as by "ghostwriting" filings) with respect to the objection, including former or current counsel who may be entitled to compensation for any reason related to the objection, along with a statement of the number of times in which that counsel has objected to a class action or class action settlement within five years preceding the submission of the objection, the caption of the case for each prior objection, and a copy of any relevant orders addressing the objection;

(8) Any agreements that relate to your objection or the process of objecting between you, your counsel, and/or any other person or entity;

(9) Your and your attorney's signature on the written objection; and

(10) A statement indicating whether you intend to appear at the Final Approval Hearing (either personally or through counsel).

Your objection must be submitted by mail and received by the Claims Administrator no later than **November 8, 2024,** to the following address:

Tyler v. Hennepin County – Objection
c/o Kroll Settlement Administration LLC
P.O. Box 5324
New York, NY 10150-5324

You cannot ask to object on the phone, by email, or at the Settlement website.

18. What is the difference between objecting and asking to be excluded?

Objecting is telling the Court that you do not like something about the Settlement. You must stay in the Settlement and not exclude yourself or opt out if you wish to object. You can object to the Settlement only if you do not exclude yourself or opt out. **Excluding yourself**, or opting out, is telling the Court that you do not want to be part of the Settlement and do not want to make a claim or receive a Settlement Payment. If you exclude yourself, you cannot object to the Settlement because it no longer affects you.

THE FINAL APPROVAL HEARING

19. When and where will the Court decide whether to approve the Settlement?

The Court has scheduled a Final Approval Hearing at **10 a.m. CT** on **December 16, 2024.** The Final Approval Hearing may be accessed via **Zoom** (Meeting ID: 1613987753; Passcode: 682377). To observe the Final Approval Hearing, you must label yourself as an "Observer" on the Zoom call (for instructions on how to change your label on Zoom, please see **https://support.zoom.com/hc/en/article?id=zm_kb&sysparm_article=KB0061891**). **Please consult the Settlement website closer to the date of the hearing for additional details or further information.**

The Final Approval Hearing may be moved to a different date or time without additional notice, so it is a good idea to check **www.MNTaxForfeitureSettlement.com** for updates. At this hearing, the Court will consider whether the Settlement is fair, reasonable, and adequate. The Court will also consider the request for the Fee and Expense Award and the request for the Lead Plaintiffs to be paid Service Awards not exceeding a total of $50,000. If there are objections, the Court will consider them at that time. After the hearing, the Court will decide whether to approve the Settlement.

20. Do I have to attend the Final Approval Hearing?

No, but you are welcome to attend at your own expense.

21. May I speak at the Final Approval Hearing?

If you attend the hearing, you may ask the Court for permission to speak. However, you cannot speak at the hearing

if you exclude yourself from the Settlement.

IF YOU DO NOTHING

22. What happens if I do nothing at all?

If you do not file a timely Claim, you will not get a Settlement Payment. You must file a timely and Approved Claim to be paid. Further, if you do nothing, you will be bound by any judgment entered by the Court and will, among other things, not be able to sue the Defendants yourself.

GET MORE INFORMATION

23. Where do I get more information?

This Class Notice is only a summary of some of the key terms and conditions of the Settlement. For a more complete description, you should review the Settlement Agreement at **www.MNTaxForfeitureSettlement.com**. For more information, you may also contact the Claims Administrator toll-free at **(833) 522-3374** or via first-class mail to:

Tyler v. Hennepin County
c/o Kroll Settlement Administration LLC
P.O. Box 5324
New York, NY 10150-5324

24. Where can I update my contact information if it changes?

To update your contact information, visit the Contact page of **www.MNTaxForfeitureSettlement.com**. You may also contact the Claims Administrator toll-free at **(833) 522-3374** or via first-class mail to:

Tyler v. Hennepin County
c/o Kroll Settlement Administration LLC
P.O. Box 5324
New York, NY 10150-5324

DO NOT TELEPHONE THE COURT OR THE COURT CLERK'S OFFICE TO INQUIRE ABOUT THIS SETTLEMENT OR THE CLAIM PROCESS

PLEASE DIRECT ALL INQUIRIES TO THE CLAIMS ADMINISTRATOR