

We know we can help you. We are so certain we can make a difference that our fee is a percentage of the increase we obtain for you over the government's appraisal. Let us, with our years of experience and dedication to excellence, guide you through the condemnation process.

***Call us today!***

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The Internal Revenue Code provides important tax benefits for recipients of condemnation awards.

Section 1033 of the Code provides up to 36 months to roll over proceeds from a condemnation award.

The rules are very technical but can provide the recipient, in a well-planned transaction, with significant benefits.

*Our tax attorneys are experienced at planning to maximize your after-tax condemnation proceeds.*

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KRASS MONROE, P.A. is a Minneapolis-based law firm, representing business interests locally, regionally and nationally in the areas of corporate finance, mergers & acquisitions and tax. Our unique multi-disciplinary approach encompasses professionals with degrees in law, accounting, finance and tax – all of this coming together to make us “More Than a Law Firm”.



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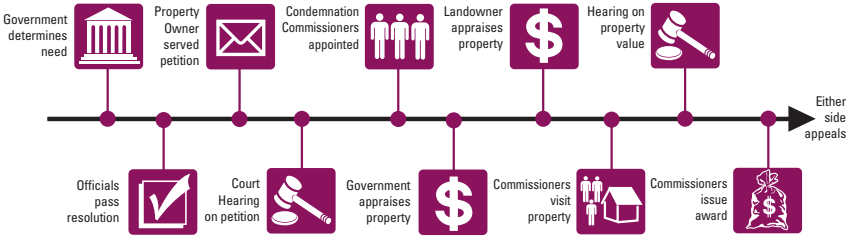
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**MN CONDEMNATION PROCESS**

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MORE THAN A LAW FIRM

# MINNESOTA CONDEMNATION PROCESS



## KEY POINTS IN MINNESOTA CONDEMNATION

### GOVERNMENT DETERMINES NEED

The condemnation process begins when a city, county or state exercises its right to condemn property. Some public utilities also have condemnation rights. Your attorney is the one to advise you whether the government has the right to take your property.

### OFFICIALS PASS RESOLUTION AUTHORIZING CONDEMNATION

This is the opportunity for you and your attorney to appear at the public meeting and argue against the taking of your property.

### PROPERTY OWNER SERVED PETITION

The government serves the Petition, which begins the process. At the same time, or any time after the Petition is served, the government can give a property owner a 90-day “Quick Take” notice. After the 90 days are up, the government can pay you the value of your property according to its appraisal, and the ownership of the property transfers to the government. At that time, you must vacate the property. **THIS DOES NOT TAKE AWAY YOUR RIGHT TO CHALLENGE THE GOVERNMENT’S VALUE.** That challenge takes place at the hearing on property value held by the commissioners.

### COURT HEARING ON PETITION

A court hearing is usually held about a month after the Petition is served on the property owner. If you intend to challenge the government’s right to take your property, your attorney must do so at this hearing.

### CONDEMNATION COMMISSIONERS APPOINTED

If the judge allows the condemnation, three commissioners are appointed. Your attorney has an opportunity to make recommendations about those appointments, which are very important to you. Often, one commissioner is a lawyer, one a real estate professional, and one is in the valuation field.

### GOVERNMENT APPRAISES PROPERTY

The government has a right to come onto your property to work on its valuation.

### LANDOWNER APPRAISES PROPERTY

You hire an appraiser and the government is obligated to reimburse you some or all of the cost of your appraisal. The choice of appraiser is very important and should be made only with your attorney’s advice and counsel.

### COMMISSIONERS VISIT PROPERTY

At this visit, the government’s attorney will be present. It is essential your attorney be there as well.

### HEARING ON PROPERTY VALUE

This hearing is very much like a trial. Witnesses for the government are called to testify under oath and are then cross-examined by your attorney. You and your witnesses also testify and are questioned by the government’s attorney.

### EITHER SIDE APPEALS

If either side is unhappy with the commissioner’s award, they can appeal and the matter is tried before a judge and jury, and the jury makes a new decision on the value. One or more commissioners can be called to tell the jury what they did and why.