

Nos. A07-1763
A07-1764
A07-1765
A07-1766
A07-1767

STATE OF MINNESOTA

IN COURT OF APPEALS

City of Saint Paul,

Plaintiff/Respondent,

vs.

The State of Minnesota Department of Revenue and Ward Einess, in his capacity
as the Commissioner of the Department of Revenue,

Defendants/Appellants.

APPELLANTS' BRIEF AND APPENDIX

LORI SWANSON
Attorney General
State of Minnesota

JOHN J. CHOI
Saint Paul City Attorney

James W. Neher
Assistant Attorney General
Atty. Reg. No. 0077379
445 Minnesota Street, Suite 900
St. Paul, MN 55101-2127
(651) 296-0986

Louise Toscano Seeba
Assistant City Attorney
Atty. Reg. No. 292047
750 City Hall and Courthouse
15 West Kellogg Boulevard
St. Paul, MN 55102

Attorneys for Appellants

Attorneys for Respondent

The appendix to this brief is not available for online viewing as specified in the *Minnesota Rules of Public Access to the Records of the Judicial Branch*, Rule 8, Subd. 2(e)(2).

TABLE OF CONTENTS

	Page
TABLE OF AUTHORITIES	ii
LEGAL ISSUES	1
STATEMENT OF THE CASES AND FACTS.....	3
I. THE “PARK PURPOSES” APPEALS	3
II. THE “SNOW REMOVAL/STREET CLEANING” APPEAL (A07-1766).....	4
ARGUMENT	5
I. THE STANDARD OF REVIEW	5
II. RECONVEYANCE OF THE PROPERTIES IN QUESTION TO THE STATE IS PROPER.....	5
A. The Applicable Statutes.	5
B. The City Has Failed To Put The “Park Purposes” Parcels To The Authorized Public Use Specified In The Deeds Conveying Them To The City.....	7
C. The City Ceased Using The Snow Removal And Street Cleaning Parcel For Its Authorized Public Use In 1995.	11
CONCLUSION	16

TABLE OF AUTHORITIES

Page

STATE CASES

<i>Burnham v. City of Jackson</i> , 379 So.2d 931 (Miss. 1980)	2, 9
<i>City of Lincoln v. Townhouses, Inc.</i> , 534 N.W.2d 756, 760 Neb. 1995	2, 10
<i>Cohen v. City of Lynn</i> , 598 N.E.2d 682 (Mass. App. 1992), rev. den. 602 N.E.2d 1094	2, 10
<i>Manor v. Gales</i> , 649 N.W.2d 892, (Minn. App. 2002)	5
<i>Siegel, et al. v. City of Branson, et al.</i> , 952 S.W.2d 294 (Mo. 1997)	2, 10

LOCAL LEGISLATION

St. Paul, Minn. Charter § 13.01.1	8
St. Paul, Minn. Leg. Code § 60.216.0	2, 8, 9
St. Paul, Minn. Leg. Code § 170.01	2, 8

STATE STATUTES

Minn. Stat. § 282.01	5, 6, 7
Minn. Stat. § 383A.76	10, 11
Minn. Stat. § 645.08(1)	7

LEGAL ISSUES

1. Where the State conveys tax-forfeited land to a municipality under Minn. Stat. § 282.01, subd. 1a, to be used “exclusively for park purposes,” and (1) the municipality makes no effort to either maintain the land as a park or make it available to the public for any form of recreational use and (2) there is no evidence that the public has ever used the land for recreation, is reversion of the land to the State, in accordance with the requirements of Minn. Stat. § 282.01, subs. 1d and 1e, proper?

The District Court held that it would be improper for the tax-forfeited land to revert to the State under Minn. Stat. § 282.01, subd. 1d.

2. Where the State conveys tax-forfeited land to a municipality under Minn. Stat. § 282.01, subd. 1a, to be used “exclusively for snow removal and street cleaning disposal,” and the municipality (1) discontinues depositing snow and street cleaning debris on the land when it becomes filled with the debris and (2) indicates at that time and later that it is considering using the site for purposes other than snow removal and street cleaning disposal, is reversion of the land to the State, in accordance with the requirements of Minn. Stat. § 282.01, subs. 1d and 1e, proper?

The District Court held that it would be improper for the tax-forfeited land to revert to the State under Minn. Stat. § 282.01, subd. 1d.

Relevant authorities:

As to all five cases:

Minn. Stat. § 282.01, subs. 1a, 1b, 1c, and 1d

As to Appeal Nos. A07-1763, A07-1764, A07-1765, and A07-1767 (Issue No. 1):

St. Paul, Minn. Charter § 13.01.1

St. Paul, Minn. Leg. Code § 170.01

Siegel, et al. v. City of Branson, et al., 952 S.W.2d 294 (Mo. 1997)

Burnham v. City of Jackson, 379 So.2d 931 (Miss. 1980)

Cohen v. City of Lynn, 598 N.E.2d 682 (Mass. App. 1992), rev. den. 602 N.E.2d 1094

City of Lincoln v. Townhouses, Inc., 534 N.W.2d 756, 760 Neb. 1995)

STATEMENT OF THE CASES AND FACTS

These five cases were heard and decided below by the Honorable David C. Higgs of the Ramsey County District Court, Second Judicial District.

Respondent City of Saint Paul (“City”) brought the District Court actions on June 29, 2006, appealing from Declarations of Reversion filed by the State of Minnesota (“State”), through its Commissioner of Revenue (“Commissioner”), on May 31, 2006. The Declarations of Reversion declared that the tax-forfeited lands subject to these appeals, which previously had been conveyed to the City by the State pursuant to Minn. Stat. § 282.01, subd. 1a, were subject to reversion to the State in accordance with the provisions of Minn. Stat. § 282.01, subd. 1e. Appendix at 46, 47, 48, 49, and 50.

Following commencement of the District Court actions, the City brought Motions for Summary Judgment on the broad legal issue common to each case and the State, in its responses to the City’s Motions, also sought summary judgment. The parties agreed that the material facts in all five cases were undisputed and that the cases presented purely legal issues. The District Court heard the City’s Motion and by its Order dated July 6, 2007, granted summary judgment to the City in all five cases. Judgments were entered in the cases on July 18, 2007. The State now appeals from the judgments of the District Court. By its Order dated September 26, 2007, this Court ordered that these appeals be consolidated for briefing and oral argument.

I. THE “PARK PURPOSES” APPEALS

The material facts in each of the “park purposes” appeals (Appeals A07-1763, A07-1764, A07-1765, and A07-1767) are substantially identical and can be argued as

though the properties comprise the same parcel of land.¹ Facts common to all of the “park purposes” appeals are that (1) there is no evidence that the City has maintained any of the parcels, or any portions of them, as parks or public recreation areas of any kind; (2) there is no evidence to show that the public has ever used any of the parcels as parks or public recreation areas of any kind; (3) the City has never advertised or held out to the public any of the parcels as parks or recreation areas of any kind; and (4) the City has never advertised or held out to the public any of the parcels as suitable for any use whatever. Appendix at 83, 86, 89, 92. In correspondence with the State and Ramsey County, the City proposed to change the “current conditioned use” of all four of the parcels to a new public use “consistent with the actual use,” including such uses as storm water ponding, drainage, and bluff preservation. Appendix at 94.

II. THE “SNOW REMOVAL/STREET CLEANING” APPEAL (A07-1766)

On May 2, 1980, the Commissioner, pursuant to Minn. Stat. § 282.01, subd. 1a, conveyed tax-forfeited land to the City to use “exclusively for snow removal and street cleaning disposal.” Appendix at 97. From 1980 to 1995, the City used the land to

¹ Each parcel, of course, has its own individual topographical characteristics, which will be referred to only where pertinent to resolution of the legal issue. The physical descriptions of the “park purposes” parcels, as agreed to between the parties, are as follows: (1) Appeal A07-1763 - described as a “low, partially wooded undeveloped parcel.” Appendix at 51, 55 (conveyed to the City on June 18, 1993). Appendix at 57. (2) Appeal A07-1764 - described as a “low, partially wooded undeveloped parcel.” Appendix at 58, 63. (adjacent to the parcel in Appeal A07-1763 and conveyed to the City on June 18, 1993). Appendix at 65. (3) Appeal A07-1765 - described as a “steep, partially wooded hillside along Wheelock Pkwy.” Appendix at 66, 71. (conveyed to the City on June 18, 1993). Appendix at 73. (4) Appeal A07-1767 - Described as a “rolling, prairie-like parcel adjacent to RR/RW. Some wetland areas within the parcel. Parcel is in original, natural state, not developed into a park.” Appendix at 74, 79 (conveyed to the City on October 27, 1995. Appendix at 81.

deposit and dispose of snow collected in snow removal operations and debris collected in street cleaning operations. Appendix at 98, 100; Finding of Fact No. 2. In 1995 the land was filled to capacity with debris collected in the street cleaning operations and the City stopped using the land to deposit and dispose of both snow and street cleaning debris. Appendix at 102; Finding of Fact No. 3. In correspondence with the State and Ramsey County, dated April 26, 2006, the City proposed to change the “current conditioned use” of the parcel to a new public use (park purposes) “consistent with the actual use.” Appendix at 94.

ARGUMENT

I. THE STANDARD OF REVIEW

The facts in these cases are not in dispute and the District Court decided them as presenting pure questions of law. This Court reviews questions of law de novo. *See e.g., Manor v. Gales*, 649 N.W.2d 892, (Minn. App. 2002).

II. RECONVEYANCE OF THE PROPERTIES IN QUESTION TO THE STATE IS PROPER.

A. The Applicable Statutes.

The statute authorizing the conveyance of land to a governmental subdivision “for an authorized public use” provides as follows:

Tax-forfeited lands may be sold by the county board to an organized or incorporated governmental subdivision of the state for any public purpose for which the subdivision is authorized to acquire property or may be released from the trust in favor of the taxing districts on application of a state agency for an authorized use at not less than their value as determined by the county board. *The commissioner of revenue may convey by deed in the name of the state a tract of tax-forfeited land held in trust in favor of the taxing districts to a governmental subdivision for an authorized public use, if an application is submitted to the commissioner which includes a*

statement of facts as to the use to be made of the tract and the need therefore and the recommendation of the county board.

Minn. Stat. § 282.01, subd. 1a (emphasis added). The emphasized language in this statute provides the authority for the Commissioner's *conveyance* of tax-forfeited property to a governmental subdivision for "an authorized public use." This is different from a county's *sale* of tax-forfeited property to a governmental subdivision for "any public purpose," the authority for which is found in the first sentence of section 282.01, subdivision 1a.

In addition to authorizing the conveyance of land to a governmental subdivision (hereinafter "municipality") for an "authorized public use," Minnesota law provides that "[t]he deed of conveyance . . . must be conditioned on *continued use for the purpose stated in the application* [for the deed of conveyance]. Minn. Stat. § 282.01, subd. 1c.

Finally, if the land is not put to the use specified in the deed of conveyance, or that use has been abandoned, the municipality is required to reconvey the land to the State. If such reconveyance is not made, the Commissioner may take action to declare the land reverted to the State. The statutes governing these contingencies provide as follows:

When a governmental subdivision to which tax-forfeited land has been conveyed for a specified public use as provided in this section fails to put the land to that use, or some other authorized public use as provided in this section, or abandons that use, *the governing body of the subdivision shall authorize the proper officers to convey the land, or the part of the land not required for an authorized public use, to the state of Minnesota. The officers shall execute a deed of conveyance immediately.*

Minn. Stat. § 282.01, subd. 1d (emphasis added).

If the tax-forfeited land is not conveyed to the state in accordance with subdivision 1d, the commissioner of revenue shall by written instrument, in form approved by the attorney general, declare the land to have reverted to the state, and shall serve a notice of reversion, with a copy of the declaration, by certified mail upon the clerk or recorder of the governmental subdivision concerned. No declaration of reversion shall be made earlier than five years from the date of conveyance for failure to put land to the use specified or from the date of abandonment of that use if the lands have been put to that use.

Minn. Stat. § 282.01, subd. 1e.

B. The City Has Failed To Put The “Park Purposes” Parcels To The Authorized Public Use Specified In The Deeds Conveying Them To The City.

The term “park purposes,” as the “authorized public use” at issue in these cases, is not defined in Minn. Stat. ch. 282. Therefore, the term should be given its common and approved usage. *See* Minn. Stat. § 645.08(1) (common and approved usage favored in absence of special meanings assigned to technical terms). Accordingly, in the context of these cases involving a municipality, “park” has been defined simply as “a tract of land maintained by a city or town as a place of beauty or of public recreation.” Webster’s Third New International Dictionary, unabridged, B. & C. Merriam Co. (1976) at 1642. Thus, land used for park purposes is land used as a park, i.e., land maintained as a place of beauty or of public recreation.

Specific to these cases, the City’s own Charter and Legislative Code support the Commissioner’s position that the parcels in question must be made available to the public for some sort of recreational use in order to qualify as land used for park purposes.

The City Charter provides, with respect to the term “park purposes:”

Lands which may have been heretofore acquired by any means or which may hereafter be acquired by any means for *park purposes* shall not be diverted to other uses or disposed of by the city except in the following manner. . . . “Park Purposes” shall include, but not be limited to mean, playground, trail, parkways, open space *and any other recreational purpose*.

St. Paul, Minn. Charter § 13.01.1 (emphasis added). This provision is consistent with the definition of “park” in the St. Paul Legislative Code as “all the *public* grounds and squares maintained as pleasure grounds and designated *recreation areas* by the City of Saint Paul.” St. Paul, Minn. Leg. Code § 170.01 (emphasis added). The City has neither maintained nor designated any of the parcels in question as public “pleasure grounds” or “recreation areas.” *See* Appendix at 83, 86, 89, 92.

It is undisputed that the City has failed to satisfy the requirement that land, in order to qualify as land used for park purposes (or used as a “park”), must be open to the public for some sort of recreation or enjoyment. Despite this undisputed fact, the District Court concluded that “[f]rom [date of conveyance] to the present, the City has continuously used [each property] exclusively for ‘park purposes’ in accordance with the specified use set forth in the deed conveying [each property] to the City on [date of conveyance].” Conclusion of Law No. 6. This conclusion appears to be based on the Court’s analysis of City Legislative Code and Charter provisions as follows: (1) “Open space” is defined as “[l]and and water areas retained for use as active or passive recreation areas or for resource protection.” Code § 60.216.0. (2) The land in question is “open space” because the City has used it for “resource protection.” Finding of Fact No. 5. (3) The definition of “park purposes” in Section 13.01.1 of the Charter includes

“open space.” (4) Therefore, the property has been used for “park purposes” because it is “open space.” The District Court’s analysis is flawed.

The flaw in this analysis results from the fact that the definition of “park purposes” in section 13.01.1 of the Charter includes only open space that is used for a “recreational purpose.” That definition² does *not* include open space used for “resource protection,” which is one of the two uses (recreation *or* resource protection) that qualify land for open space classification. Code § 60.216.0. For this reason, the properties in question, all of which the City claims are used for resource protection, as distinguished from public recreation, do not qualify as land used for park purposes under the provisions of the City’s own Charter.³

It is worth noting that the City’s Charter and Code provisions applicable to the determination of what constitutes a municipal park and the use of land for park purposes are consistent with a number of non-binding foreign court decisions discussed below, holding that land must be open to the public for some form of enjoyment and recreation in order to qualify as a municipal park.

While there is no requirement in the case law that land, in order to qualify as a municipal park, must provide structural improvements such as benches, picnic tables, and playground equipment, *see Burnham v. City of Jackson*, 379 So.2d 931, 934 (Miss.

² “ ‘Park Purposes’ shall include, but not be limited to mean, playground, trail, parkways, open space *and any other recreational purpose.*” Charter § 1301.1 (emphasis added).

³ In addition to the flaw in the District Court’s analysis of the City’s Charter and Legislative Code provisions, it was erroneous for the Court to disregard the commonly accepted definition of what constitutes a municipal “park” or land used for “park purposes.”

1980), or that land must provide finished landscaping, *see City of Lincoln v. Townhouses, Inc.*, 534 N.W.2d 756, 760 (Neb. 1995), there is a requirement that land, in order to qualify as a park, be more than a “mere field or open space.” *See Siegel, et al. v. City of Branson*, 952 S.W.2d 294, 297 (Mo. 1997). *See also Cohen v. City of Lynn*, 598 N.E.2d 682, 686 (Mass. App. 1992), rev. den. 602 N.E.2d 1094 (holding that “park” or “park purposes” signifies land set apart for the recreation and enjoyment of the public). These decisions, while not, of course, binding on Minnesota courts, are persuasive authority for the Commissioner’s intuitive position in this case — especially in light of the City Code and Charter provisions defining the terms “park” and “park purposes” — that none of the four parcels at issue have ever been used for park purposes. The physical descriptions of these parcels, none of which has ever been held out by the City as open to the public for recreation or enjoyment, are as follows: Appeal A07-1763 - “low, partially wooded and undeveloped parcel” (Appendix at 51); Appeal A07-1764 (same description as Appeal A07-1763) (Appendix at 58); Appeal A07-1765 - “steep, partially wooded hillside along Wheelock Pkwy” (Appendix at 66); and Appeal A07-1767 - “rolling, prairie-like parcel adjacent to RR/RW. Some wetland areas within the parcel. Parcel is in original, natural state, not developed into a park” (Appendix at 74).

Finally, in correspondence with the State and Ramsey County, the City has implicitly conceded that the parcels do not qualify as land used for “park purposes.” In that correspondence the City invoked Minn. Stat. § 383A.76, subd. 2, as support for changing the “current conditioned use” of the parcels to a new public use “consistent with the actual use.” Appendix at 94. Based on the plain language of section 383A.76,

subdivision 2, however, it is permissible to change the public use of a parcel only if it is being put to an authorized public use at the time the change is made.⁴ By proposing to change the use of the parcels to a use consistent with what the City perceives to be their *actual use*, e.g., storm water ponding, drainage, and bluff preservation, the City has admitted that their actual use does not conform to the authorized public use, viz., park purposes, for which they were conveyed to the City.

Based on the foregoing, the four parcels conveyed by the Commissioner to the City to be used “exclusively for park purposes” were never used by the City for those purposes, and the Commissioner’s Declaration of Reversion of those parcels to the State should be sustained.

C. The City Ceased Using The Snow Removal And Street Cleaning Parcel For Its Authorized Public Use In 1995.

As the District Court found, from 1980 to 1995, the City used the land in question in Appeal A07-1766 to deposit and dispose of snow collected in snow removal operations and debris collected in street cleaning operations. Finding of Fact No. 2. As the Court

⁴Minn. Stat. § 383A.76, subd. 2, provides:

For lands located within Ramsey county, the deed of conveyance of tax-forfeited land to an organized or incorporated governmental subdivision of the state for an authorized use must be on a form approved by the attorney general and must be conditioned on continued use for the purpose stated in the application. If the governing body of the governmental subdivision determines by resolution after public hearing that some other public use should be made of the lands, the changed use may be made upon filing with the county recorder or registrar of titles a certified copy of the resolution and without conveying the lands back to the state and securing a new conveyance for the new public use. Permitted public uses under this section include street, storm water ponding, drainage, parks, watershed, wetlands, library, fire and police stations, utility easements, and public facilities.

also found, the land has been filled to capacity with street cleaning debris since 1995, and the City has not deposited snow or street cleaning debris on the site since that time.

Finding of Fact No. 3.

Even before the City closed the site for snow and debris disposal in 1995, internal documents show that there was discussion about using it for purposes entirely different from the use specified in the deed of conveyance. For example, a Meeting Memo dated August 31, 1994, shows that the City's Public Works Department anticipated closing the site in 1995 and that the City was considering "additional" soil tests, a survey of the site, and development of "a plan for slope stabilization and reclaiming with plantings, topsoils, etc." Appendix at 103. In addition, a File Memo dated over a year earlier, June 11, 1993, indicates that the City anticipated closing the site in two to four years, which would end its "useful life" as a site for depositing snow and street cleaning debris. Appendix at 104.

Other City documents dated July 26, 2005, and March 12, 2004, respectively, discuss plans by the City's Planning and Economic Development Department ("PED") to construct "housing" at or near the site, Appendix at 102, as well as a possible transfer of the property to "Parks or HRA for future development when the soils are stabilized" Appendix at 105.

In addition to the anticipated closing of the site, the 1994 Meeting Memo refers to the "Railroad Island Small Area [development] Plan," ("the Plan") recommended by the City's Planning Commission and adopted by the City Council on November 16, 1994, which includes the land at issue in this appeal. The Plan describes the land as the "street sweeping dumpsite, operated by the Saint Paul Public Works Department and located at

the terminus of Minnehaha Ave.” It states that the site “is the only environmental issue identified” and that “[t]he City plans to cease dumping at the site in 1995.” Appendix at 111. The Plan further recommends assistance to “those involved with planning reuse of the area to determine what types of *development* may be feasible in specific locations on the site,” Appendix at 112 (emphasis added), and raises the possibility of using the site for “recreation.” Appendix at 114.

Thus, in 1994, about a year before the City ceased using the land for snow removal and street cleaning disposal, it was planning a future use of the land far removed from the authorized public use for which the Commissioner had conveyed it to the City in 1980. Similarly, internal e-mails as recently as July 26, 2005, leave no question that the site was closed in 1995, that “Public Works” no longer had any use for it, and that the City anticipated transferring the land to its HRA for possible development. Appendix at 102. Based on these facts, it is apparent that the authorized public use of the land for which the Commissioner conveyed it to the City — snow removal and street cleaning disposal — ended when the site was closed for those purposes in 1995. For this reason, the State’s Declaration of Reversion, issued under the authority of Minn. Stat. § 282.01, subd. 1e, is proper and should have been sustained by the court below.

The District Court, however, in granting the City’s Motion for Summary Judgment, erroneously concluded that “From May 2, 1980 to the present, the City has continuously used [the land] exclusively for ‘snow removal and street cleaning disposal’ in accordance with the specified use set forth in the deed conveying [the land] to the City on May 2, 1980.” Conclusion of Law No. 1. Although the District Court did not include

a Memorandum with its Findings of Fact and Conclusions of Law, this Conclusion apparently is based in large part on its Finding that “Since 1995, the debris collected in street cleaning that were deposited and disposed of on [the land] prior to 1995 have remained and been stored, and continue to remain and be stored, on [the land].” Finding of Fact No. 4. Finding No. 4, in turn, appears to be based on the City’s contention that “storage” of street cleaning debris on the site satisfies the requirement that the land be used “exclusively for snow removal and street cleaning disposal.” See Hearing Transcript at 10-12. Even if depositing and simply leaving street cleaning debris on a parcel of land arguably constitutes “storage” of debris,⁵ which the State disputes, there is no evidence that the City really was using the land for that purpose. To the contrary, the clear evidence in this case, which apparently was disregarded by the District Court, shows that the City had no need for the site for snow removal and street cleaning disposal, and considered the site “closed” for those purposes after 1995. Appendix at 98, 102. The evidence further shows that the City was actively planning to “reclaim” the land for some form of development. Appendix at 103, 105.

⁵ The word “disposal,” as in “street cleaning disposal,” contemplates “disposing of” or “getting rid of” something. In contrast, the word “storage” contemplates an element of “safekeeping” with the intention of later retrieving the item stored. See Webster’s Third New International Dictionary, unabridged, B. & C. Merriam Co. (1976) at 2252. The City never explains to what end it supposedly is “storing” the debris or how it would propose to retrieve the debris at the end of the supposed storage period. Thus, merely leaving debris on the ground does not, in any sense of the word, equate with its storage. Even if the debris could be said to have been stored on the site since 1995, the required use of the land for *both* “snow removal and street cleaning disposal” could not have continued beyond 1995, since there is no question that its use for snow removal was discontinued in that year.

Even if the City could be said to have “stored” the debris on the land between the years 1995 and the present — the years during which it was no longer used for actual snow removal and street cleaning disposal — the record shows that such use could only have been in conjunction with “reclaiming” the land for development, a use plainly inconsistent with the authorized public use for which the State conveyed it to the City. Appendix at 103, 105. As such, the alleged “storage” of the debris on the site, with an eye towards its development for housing or recreational use, is far removed from its use for *disposal* of the debris. That use ended with the closing of the site in 1995.

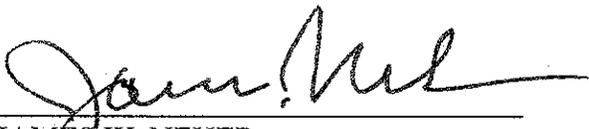
CONCLUSION

As a matter of sound public policy, when the State conveys land to a municipality for an authorized public use, thereby removing it from the tax rolls, the municipality has a responsibility to put the land to that use. With the exception of the land in Appeal A07-1766 limited to the years 1980 to 1995, the City has not fulfilled its responsibility in these cases. For that reason, the State respectfully requests that the Court reverse the decisions of the District Court with respect to all five consolidated appeals herein and sustain the validity of the Declarations of Reversion at issue.

Dated: November 9, 2007

Respectfully submitted,

LORI SWANSON
Attorney General
State of Minnesota



JAMES W. NEHER
Assistant Attorney General
Atty. Reg. No. 0077379

445 Minnesota Street, Suite 900
St. Paul, MN 55101-2127
(651) 296-0986

ATTORNEYS FOR APPELLANTS