

**Lien Subordination**

To request a lien subordination on specific property, you must apply in writing indicating which lien you would like released. Include the following documentation:

- Address of the property
- Legal description
- Parcel ID
- Description of how subordination the lien is in the best interest of the Minnesota Department of Revenue
- Loan application
- Title opinion
- Settlement statement (ALTA)
- Mortgage statement showing balance and escrow amount
- Current real estate tax statement
- All federal and state liens
- Appraisal
- All other liens and judgments

You may submit your request by email at [revenue.liens@state.mn.us](mailto:revenue.liens@state.mn.us) or mail to:

Minnesota Department of Revenue  
P.O. Box 64447 – CCP  
St. Paul, MN 55164-0447

Please allow two weeks for us to process your request.