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Minn. Stat. § 480A.08, subd. 3 (2016).*

**STATE OF MINNESOTA
IN COURT OF APPEALS
A17-0927**

In the Matter of the Estate of:
Prince Rogers Nelson, Decedent

**Filed March 5, 2018
Affirmed
Rodenberg, Judge**

Carver County District Court
File No. 10-PR-16-46

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appellant Cousins Law, APA)

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Justin Andrew Bruntjen, Minneapolis, Minnesota; and Nicholas Paul Granath, Seham,
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Minnesota (for respondents Norrine Nelson, Sharon Nelson, John Nelson)

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respondent Omarr Baker)

Tyka Nelson, Minneapolis, Minnesota (pro se respondent)

Considered and decided by Rodenberg, Presiding Judge; Smith, Tracy M., Judge;
and Bratvold, Judge.

UNPUBLISHED OPINION

RODENBERG, Judge

Appellant Cousins Law A.P.A. challenges the district court's order dismissing its Petition for Allowance of Claim Previously Disallowed as untimely. We affirm.

FACTS

Prince Rogers Nelson died intestate on April 21, 2016. Probate proceedings were commenced, and there have been several appeals to this court concerning other matters pertaining to the probate. Respondent Comerica Bank & Trust N.A. currently serves as the personal representative (PR) of the estate. Five months after Prince's death, Patrick Cousins, a Florida attorney who claims to have performed some legal services for Prince, and Cousins Law submitted a claim against the estate for an outstanding bill for \$599,735.63 by way of a certified letter addressed to the special administrator. Although Cousins Law did not provide "itemization or detail of the alleged services provided," it explained that the legal services provided included "amongst other things, representing Prince in a contested divorce," a proceeding that concluded on October 2, 2007.

On October 27, 2016, appellant received from the PR a Notice of Disallowance of Claim that explained that its claim against the estate "is disallowed because the claim has no basis in law or fact." The notice further said, "Your claim will be barred unless you file a petition for allowance with the Court or commence a proceeding against the Special Administrator no later than two months after the mailing of this notice to you." On December 6, 2016, appellant filed a Written Statement of Claim with the district court,

claiming the same amount as claimed originally. When no hearing was scheduled, appellant filed a petition for allowance of claim on February 8, 2017.

The PR moved to dismiss appellant's petition for allowance as untimely. At the hearing before the district court, the parties disputed whether appellant's December 6, 2016 Written Statement of Claim constituted a petition for allowance of claim under the applicable statute and whether filing that Written Statement of Claim provided sufficient notice of appellant's intent to challenge the earlier denial of its claim.

The district court filed a written order analyzing the PR's motion to dismiss as one for failure to state a claim upon which relief can be granted under Minn. R. Civ. P. 12.02(e). The district court dismissed appellant's petition for allowance of claim because it was filed more than two months after the PR denied appellant's claim. The district court observed that, while appellant did not request it, the two-month limit within which proceedings on a denied claim must be commenced is eligible for an extension by the court. Noting that the extension may not "run beyond the applicable statute of limitations," the district court was "not convinced that such an extension is warranted based upon the applicable statute of limitations."

This appeal followed.

D E C I S I O N

We review a district court's decision regarding claims made against a decedent's estate for abuse of discretion. *See In re Estate of Hoppke*, 388 N.W.2d 754, 756 (Minn. App. 1986). "If there is reasonable evidence to support the district court's findings, we will not disturb them." *Rogers v. Moore*, 603 N.W.2d 650, 656 (Minn. 1999). We will

reverse a district court's findings only if, upon review of the entire record, we are "left with a definite and firm conviction that a mistake has been made." *In re Estate of Beecham*, 378 N.W.2d 800, 802 (Minn. 1985).

A claim against a decedent's estate begins when a claimant "deliver[s] or mail[s] to the personal representative a written statement of the claim indicating its basis, the name and address of the claimant, and the amount claimed." Minn. Stat. § 524.3-804(1) (2016). A claimant may instead "file a written statement of the claim, in the form prescribed by the rule, with the court administrator." *Id.* If a claim is presented to the personal representative, the personal representative may either pay the claim or disallow it. Minn. Stat. § 524.3-806(a) (2016). To challenge a personal representative's denial of a claim, the claimant may "file[] a petition for allowance in the court or commence[] a proceeding against the personal representative *not later than two months after the mailing of the notice of disallowance* . . . if the notice warns the claimant of the impending bar." *Id.* (emphasis added). But, "in any case, to avoid injustice the court, on petition, may order an extension of the two month period, but in no event shall the extension run beyond the applicable statute of limitations." Minn. Stat. § 524.3-804(3) (2016).

Here, appellant submitted its claim to the PR on September 2, 2016, stating that Prince "has an outstanding . . . running account, with Cousins for legal services" with an "amount due of \$599,735.63." Appellant explained that "Prince did not object, complain, or exhibit any dissatisfaction with the work or the bill[, and] has made payments from time to time." Appellant attached to the claim a one-page statement indicating only the "grand total of all charges" with no line items or other identification of the services claimed to

have been provided, and no information concerning the dates on which any services were provided. Appellant summarily explained that its work for Prince included, “amongst other things, representing Prince in a contested divorce, including responding to the complaint, attending hearings and depositions, extensive discovery, negotiations, travel to and from Minnesota and other parts of the world, preparing legal documents, etc.”

The PR denied appellant’s claim and sent a letter to that effect on October 18, 2016.¹ The notice disallowing the claim expressly stated that the “claim will be barred unless you file a petition for allowance with the Court *or* commence a proceeding against the Special Administrator not later than two months after the mailing of this notice to you.” (Emphasis added.) Appellant received the Notice of Disallowance of Claim on October 27, 2016. Instead of filing a petition for allowance with the district court or commencing a proceeding against the PR, appellant filed its notice of claim a second time, but with the district court. It was not until February 8, 2017 that appellant filed a petition for allowance and requested a hearing on the matter. Because appellant did not meet the statutory requirement that it commence any proceeding for allowance of the claim within the two-month statutory time limit, the district court correctly determined that its claim was untimely. *See* Minn. Stat. § 524.3-806(a).

Appellant argues that the district court should have extended the time to file the petition for allowance of claim under Minn. Stat. § 524.3-804(3). But appellant did not

¹ On October 14, 2016, the PR mailed an earlier Notice of Disallowance of Claim to appellant that addressed another claimant. But on October 18, 2016, the PR sent a corrected Notice of Disallowance of Claim to appellant, and we rely on this later date for the purposes of our analysis. Appellant agrees that it received the corrected notice on October 27, 2016.

“petition” the district court for such an extension. The Minnesota Probate Code defines a “petition” as “a written request to the court for an order after notice.” Minn. Stat. § 524.1-201(41) (2016). Appellant submitted no such written request. Instead, it merely suggested at the April 7, 2017 hearing that an extension of time to file the petition would be alternative relief available to it. In its order dismissing appellant’s claim, the district court explained that appellant “has not filed a petition or motion requesting an extension of the two month period, and that even had he done so, the Court is not convinced that such an extension is warranted.” We agree. There was no petition requesting an extension, and even if appellant had petitioned for an extension, it failed to demonstrate entitlement to an extension of time.

If appellant had filed a petition for an extension, appellant would have had to demonstrate both that an extension was necessary to avoid injustice and that an extension would not “run beyond the applicable statute of limitations.” See Minn. Stat. § 524.3-804(3). The statute plainly contemplates that the burden concerning such an extension is on the claimant. The district court’s discussion of the period of limitations was in the context of a hypothetical petition to extend the two-month period. After concluding that appellant’s petition for allowance was untimely,² the district court explained that, even if an extension had been properly requested, “nothing in the record

² The district court granted respondent’s motion to dismiss under Minn. R. Civ. P. 12.02(e) and not under Minn. R. Civ. P. 12.03, which, at this stage, would have been treated as a motion for summary judgment under Minn. R. Civ. P. 56. The district court ruled on the motion based on the pleadings and only considered the documents that were included as exhibits attached to the petition for allowance of claim.

indicates that the claims of Cousins Law are not barred by the applicable statute of limitations.”³

Appellant’s February 8, 2017 petition for allowance of claim was not timely filed. Appellant did not petition the district court for an extension under Minn. Stat. § 524.3-804(3). And even if it had petitioned for an extension, we see no abuse of the district court’s discretion in concluding that appellant had failed in any event to satisfy the requirements of Minn. Stat. § 524.3-804(3) for an extension of time.

Affirmed.

³ The district court’s hypothetical discussion of whether an extension would “run beyond the applicable statute of limitations” necessarily relied on the pleadings. Appellant has never produced a detailed billing statement concerning the legal services it claims to have provided. Although it could be possible that appellant provided legal services to Prince after his divorce, appellant pleaded no facts to suggest when the legal work was done. Appellant has also never identified if and when any payments were made on the account.