

**CITY OF BAXTER, MINNESOTA  
RESOLUTION NO. 2026-048**

**A RESOLUTION AUTHORIZING THE CITY OF BAXTER  
TO ADOPT A REASSESSMENT OF CERTAIN PROPERTY  
FOR THE 2025 DESIGN ROAD & TH 371 STORMWATER IMPROVEMENTS  
PROJECT, MUNICIPAL PROJECT NO. 4135**

**WHEREAS**, the City of Baxter authorized improvements on Design Road between Dellwood Drive and Golf Course Drive as part of the City’s 2025 Design Road & TH 371 Stormwater Improvements Project, Municipal Project No. 4135 (the “Project”); and

**WHEREAS**, Mills Property Investments, LLC (“Property Owner”) owns a parcel of real property in the City, identified by parcel identification number 40050719 (the “Property”); and

**WHEREAS**, on October 7, 2025, the City approved Resolution 2025-082, and levied a special assessment against the Property in the amount of \$236,672.52, comprised of an assessed amount of \$233,921.54 plus \$2,750.98 in interest for Project improvements; and

**WHEREAS**, the Property Owner objected to the special assessment levied against the Property for the Project improvements and commenced a special assessment appeal action as Crow Wing County District Court File No. 18-CV-25-4198; and

**WHEREAS**, the City and Property Owner have entered into an agreement to compromise and settle the special assessment appeal filed as Crow Wing County District Court File No. 18-CV-25-4198 (“Settlement Agreement”); and

**WHEREAS**, under Minn. Stat. § 429.071, subdivision 2, the City Council may reassess the Property upon the advice of the City Attorney in settlement of a special assessment appeal; and

**WHEREAS**, in the Settlement Agreement the City and the Property Owner agree that the Property shall be reassessed in the amount of \$140,000.00 plus 2025 accrued interest as of May 19, 2026 (“Reassessment”); and

**WHEREAS**, the Property Owner has waived all rights to notices, hearings, and appeals with respect to the Reassessment.

**NOW, THEREFORE**, be it resolved that the City Council of the City of Baxter does hereby authorize:

1. The City Council hereby reassesses the Property in the amount of \$140,000.00 plus 2025 accrued interest pursuant to Minn. Stat. §429.071, subdivision 2, and the Settlement Agreement. The 2026 assessment installment from the original assessment is being collected with the 2026 property taxes already and shall be applied to the Reassessment.

2. The balance of such Reassessment shall be payable in equal annual installments extending over a remaining period of eleven (11) years, the first of the new installments to be payable on or before the first Monday in January 2027 and shall bear interest at the rate of 5.05% per annum. To each subsequent installment, when due, shall be added interest for one year on all unpaid installments.
3. The Property Owner may, at any time, pay to the City the entire amount of the assessment remaining unpaid, with interest accrued to December 31 of the year in which such payment is made. Such payment must be made before November 15 or interest will be charged through December 31 of the next succeeding year.
4. The Finance Director shall forthwith transmit a certified copy of this reassessment to the County Auditor to be extended on the property tax lists of the County. Such reassessment shall be collected and paid over in the same manner as other municipal taxes.

Enacted by the City Council of the City of Baxter, Minnesota this 16<sup>th</sup> day of June, 2026.

**CITY OF BAXTER**

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Darrel Olson  
Mayor

ATTEST:

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Kelly Steele  
Assistant City Administrator/City Clerk