

**CITY OF BAXTER, MINNESOTA
RESOLUTION NO. 2024-086**

**A RESOLUTION AUTHORIZING THE CITY OF BAXTER
TO ADOPT A REASSESSMENT OF CERTAIN PROPERTY
FOR THE 2024 MILL & OVERLAY AND FULL DEPTH RECLAMATION AND
RECONSTRUCTION IMPROVEMENTS PROJECT, MUNICIPAL PROJECT NO. 4424**

WHEREAS, the City of Baxter (the “City”) authorized roadway improvements on Forthun Road and Elmwood Drive as part of the City’s 2024 Mill & Overlay and Full Depth Reclamation and Reconstruction Improvements Project, Municipal Project No. 4424 (the “Project”); and

WHEREAS, Baxter PS 2016, LLC (the “Property Owner”) owns a parcel of real property in the City, identified by parcel identification number 40070529 (the “Property”); and

WHEREAS, on May 7, 2024, by Resolution No. 2024-041, the City levied a special assessment against the Property in the amount of \$172,381.63, comprised of an assessed amount of \$164,856.93 plus \$7,524.70 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-24-1982; 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-24-1982 (“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 \$125,000.00 as of October 15, 2024 (“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 \$125,000.00 pursuant to Minn. Stat. §429.071, subdivision 2, and the Settlement Agreement.
2. Such reassessment shall be payable in equal annual installments extending over a period of 12 years and will bear interest at the rate of 7% per annum from May 7, 2024,

the date of the adoption of the original assessment resolution. 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 City Clerk 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 15th day of October, 2024.

CITY OF BAXTER

Darrel Olson
Mayor

ATTEST:

Kelly Steele
Assistant City Administrator/City Clerk