

AGENDA

packet 2

CITY OF EMILY
Emily, MN 56447

December 13, 2023

SPECIAL COUNCIL MEETING

12:00 p.m. CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

- Revised proposed Personnel Policy, continued from December 12, 2023 regular Council Meeting, pending City Attorney review and effective January 1, 2024
- Resolution 23-49 Receiving Feasibility Report and Calling Hearing on Improvement for 2024 Road Improvement Project
- Proposed Special Assessment and Trunk Area Policies and Procedures for Public Improvements and Maintenance Costs
- Bond/Payment Scenarios for 2024 Road Improvement Project

ADJOURN

**CITY OF EMILY
COUNTY OF CROW WING
STATE OF MINNESOTA**

RESOLUTION NO. 23-49

RESOLUTION RECEIVING FEASIBILITY REPORT AND CALLING HEARING ON IMPROVEMENT

WHEREAS, pursuant to resolution of the Emily City Council adopted November 14, 2023 a report has been prepared by SEH Incorporated with reference to proposed improvement called 2024 Road Improvements, the improvement of Anna Drive from Highway 6 to Blue Lane East, Bemis Court from Whitetail Drive to its terminus, Birchwood Drive from Highway 1 to its terminus, Blue Lake Road from Highway 6 to the bridge at Crooked Creek, Blue Lane East from 435.1 feet west of Blue Lane West to 738.4 feet east of Anna Drive, Blue Lane West from Blue Lane East to its terminus, Clearwater Drive from Highway 6 to its terminus, Dahler Avenue from Highway 6 to Trout Avenue, East Emily Drive from South Shore Drive to its terminus, Eladron Drive from Blue Lake Road to its terminus, Evergreen Drive from County Road 1 to Highway 6, Faye Court from Blue Lane East to Anna Drive, Lake Street from 2nd Street to 3rd Street, Levitt Avenue from Oak Street to Highway 6, Little Pine River Road from Whitetail Drive to its terminus, Mill Road from Highway 6 to its terminus, North Shore Drive from 697 feet west of Mary Lake Road to its terminus, Old Highway 6 from Highway 6 to Highway 6, Par West Drive from County Road 1 to its terminus, Park Lane from 2nd Street to County Road 1, Pinewood Drive from South Bay Drive to Pinewood Lane, Poplar Drive from Highway 6 to its terminus, Robinson Street from County Road 6 to it terminus, South Bay Drive from Highway 6 to Highway 6, South Shore Drive from Whitetail Drive to its terminus, Sandhill Drive from County Road 1 to its terminus, Shadow Point from County Road 1 to its terminus, West Trout Avenue from County Road 1 to its terminus, White Tail Drive from County Road 1 to South Shore Drive, Wood Lake Boulevard from County Road 136 to its terminus, Yellow Birch Lane from County Road 1 to its terminus by applying various surfacing and rehabilitation methods to extend pavement life and improve ride quality, and this report was received by the Council on December 13, 2023, and

WHEREAS, the report provides information regarding whether the proposed improvement is necessary, cost-effective, and feasible; whether it should best be made as proposed or in connection with some other improvement; the estimated cost of the improvement as recommended; and a description of the methodology used to calculate individual assessments for affected parcels.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF EMILY, MINNESOTA:

1. The Emily City Council will consider the improvement of such streets in accordance with the report and the assessment of abutting property for all or a portion of the cost of the improvement pursuant to Minnesota Statutes, Chapter 429 at an estimated total cost of the improvement of \$4,525,218.19.
2. A public hearing shall be held on such proposed improvement on the _____ day of _____, in the council chambers of the Emily City Hall at _____ a.m. (p.m.) and the clerk shall give mailed and published notice of such hearing and improvement as required by law.

Adopted by the Emily City Council this 13th day of December, 2023.

Mayor

City Clerk

Presentation for

2024 Road Improvements

Emily, Minnesota

**City Council Meeting
December 13, 2023**



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Project Background

- Study included all paved streets in Emily
- All streets were evaluated using the PASER method giving a rating between 1 and 10
- Treatment Methods were assigned based on rating
- Total length: approximately 24 miles

Proposed Improvements

- Rating 10 – 8: No Treatment Recommended
- Rating 7-6: Overlay - A one inch overlay of new pavement over the existing pavement
- Rating 5: Mill and Overlay - Grind off one inch of existing pavement and pave back two inches on top
- Rating 4-1: Full Depth Reclamation - Grind existing pavement with underlying gravel and repave 2 inches

Project Segments



1	2	3
4	5	

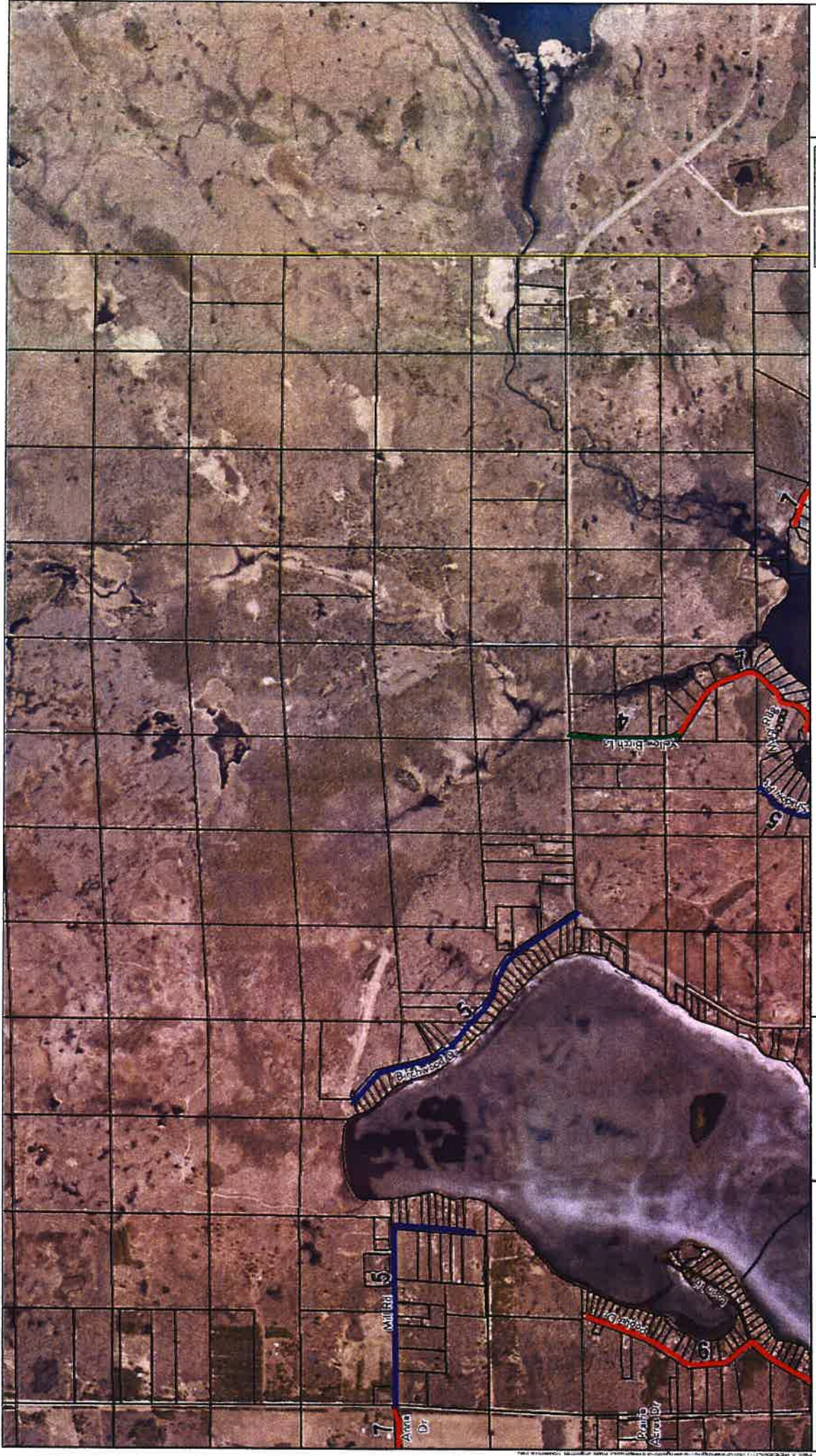
2024 Road Improvements
 Road Treatments Figures
 City of Emily, Minnesota

- █ Overlay
- █ Mill and Overlay
- █ Full Depth Reclamation
- █ No Treatment
- X Road Raising

Project: EMILY 171807
 Print Date: 10/09/23
 User Name: rslawrence
 Software: MicroStation
 Source: C:\Users\slawrence\OneDrive\Documents\171807.dwg



Project Segments



1	2	3
4	5	

2024 Road Improvements Road Treatments Figures City of Emily, Minnesota

- Overlay
- Mill and Overlay
- Full Depth Reclamation
- No Treatment
- X Road Rubbing

Project: EMILY 171857
 Print Date: 10/02/2023
 User: T. Stone, Administrator
 Application: GIS (Map, Layout, Print, Data)
 Project: City of Emily, MN - 171857



Project Segments



1	2	3
4	5	

2024 Road Improvements
 Road Treatments Figures
 City of Emily, Minnesota

- Overlay
- Mill and Overlay
- Full Depth Reconstruction
- No Treatment
- X Road Rating

Project: EMILY 211867
 Print Date: 10/9/2023
 City of Emily, Minnesota
 Project: Creek Way Study - Quantitative - 10/1/23
 Author: City of Emily, 10/1/23



Project Costs

Below are the lengths and estimated costs for each treatment

Treatment	Miles	Cost per Square Yard	Total Cost
Overlay	9.68	\$11.80	\$1,611,418.49
Mill and Overlay	9.6	\$17.70	\$2,271,819.39
Full Depth Reclamation	2.26	\$29.50	\$641,980.31
			\$4,525,218.19

Assessment Costs

- Previous Projects have Assessed 50% of project costs
- Report assumes Assessing 33% of project costs
- Previous projects have split the assessment between “per lot” and “front footage”
- 75% of assessed cost on a per lot basis
- 25% of assessed cost on a front footage basis

Other Fund Sources	Total Cost Assessed	Assessed to Footage	Estimated Footage	Cost Per Foot	Assessed to Lots	Estimated Lots	Cost Per Lot
\$3,031,525.81	\$1,493,692.38	\$373,698.33	211,129	\$1.77	\$1,119,994.05	885	\$1,265.53

Schedule

- City Council Approves Report
& Orders Improvement Hearing: December / January
- Improvement Hearing: January / February
- City Council Orders Improvements: January / February
- City Council Plan Approval: March / April
- Bidding: April / May
- Assessment Hearing: May / June
- Council Bid Award Consideration: May / June
- Construction: Summer 2024

Note: Schedule subject to change

Questions?

Alex Voit
(218) 821-0085
avoit@sehinc.com

Jeff Ledin
(218) 855-1711
jledin@sehinc.com

Feasibility Report

2024 Road Improvements

Emily, Minnesota

EMILY 171857 | December 13, 2023



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for All of US[®]

Engineers | Architects | Planners | Scientists



Building a Better World
for All of Us®

December 13, 2023

RE: 2024 Road Improvements
Feasibility Report
Emily, Minnesota
SEH No. EMILY 171857 4.00

Honorable Mayor and City Council Members
c/o Cari Johnson, City Clerk
City of Emily
PO Box 68
Emily, MN 56447

Dear Mayor and Members of the City Council:

Short Elliott Hendrickson Inc. (SEH®) is pleased to present this Feasibility Report for the project referenced above. It illustrates the proposed improvements, opinions of probable cost, and preliminary assessments.

Please contact me with any questions or concerns.

Sincerely,

A handwritten signature in black ink that reads "Alex Voit".

Alex Voit, PE
Project Manager
(Lic. MN)

mrh

x:\aet\emily\171857\4-prelim-dsgn-rpt\stfeasibility report\feasibility report - 2023.12.13.docx

Engineers | Architects | Planners | Scientists

Short Elliott Hendrickson Inc., 416 South 6th Street, Suite 101, Brainerd, MN 56401-3540

218.855.1700 | 866.852.8880 | 888.908.8166 fax | sehinc.com

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Feasibility Report

2024 Road Improvements
Emily, Minnesota

SEH No. EMILY 171857

December 13, 2023

I hereby certify that this report was prepared by me or under my direct supervision, and that I am a duly Licensed Professional Engineer under the laws of the State of Minnesota.



Alex Voit, PE

Date: December 13, 2023 License No.: 54203

Reviewed By: Neil Heinonen, PE Date: December 13, 2023

Short Elliott Hendrickson Inc.
416 South 6th Street, Suite 101
Brainerd, MN 56401-3540
218.855.1700





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Contents

Letter of Transmittal
Certification Page
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Road Treatments
Assessment Map

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Appendix A Preliminary Assessment Worksheet
Appendix B PASER Manual

Feasibility Report

2024 Road Improvements

Prepared for City of Emily, Minnesota

1 Introduction

As authorized by the City Council, this Feasibility Report was prepared for improvements to approximately 24 miles of paved City streets as shown in Figure 1. All paved City streets were evaluated in the field and rated using the PASER method, which gives a rating between 1 and 10. Three treatments were considered to rehabilitate the roads and assigned based on the relative condition of each road segment. Some roads received a rating that indicates the roads do not need treatment at this time.

This report contains an opinion of probable costs and design recommendations for street improvements. The report has been developed based on previous reports, field observations and discussions with City staff and Council.

2 Existing Conditions

Existing roads were generally paved in the last 20 years. Roads vary in width between 20 feet and 24 feet. The roads studied ranked between 3 and 8 using the PASER method. See Road Treatments figures for ratings for individual road. Appendix B contains the PASER Manual for reference on the ranking criteria used. Road rankings were used to determine treatment type.

3 Proposed Improvements

Based on ratings, treatment types were assigned to every road. Three treatment types were considered, and Full depth Reclamation, Mill and Overlay and Overlay.

Full Depth Reclamation, where the pavement and underlying aggregate base will be ground up, shaped and repaved was applied where roads were rated 4 and below.

Mill and Overlay was the treatment selected when roads were rated at a 5, where one inch of the existing pavement surface is ground off and 2 inches are paved back on top.

A Thinner Overlay, where a one inch layer of pavement is added directly on top of the existing pavement is planned where roads were rated a 7 or 6.

All treatments are intended to address existing deficiencies and extend pavement life.

4 Opinion of Probable Cost

An estimate probable project costs are summarized in the table below.

Table 1 – Cost Breakdown

Treatment	Miles	Cost per Square Yard	Total Cost
Overlay	9.68	\$11.80	\$1,611,418.49
Mill and Overlay	9.6	\$17.70	\$2,271,819.39
Full Depth Reclamation	2.26	\$29.50	\$641,980.31
			\$4,525,218.19

5 Financial Considerations

Past practice for street projects has been to assess a portion of improvements to abutting properties. Previous paving projects have assessed approximately one half of the estimated project cost to benefiting properties. This project is rehabilitating existing pavements so a lower assessment rate may be appropriate. After discussions with City Staff one third of project costs was used as an assessment rate.

Previous practice is to split the assessment between a per lot rate and a per front footage rate. This project used the same methodology, weighing the assessments to account for approximately 75% of the rate to be determined on a "per lot" basis and approximately 25% determined on a "front footage" basis. Other sources of funds will be utilized to cover the remaining portion of the costs, with the City to determine the appropriate financing for these costs. The City must ultimately decide the method of financing.

The table below summarizes the Assessment costs and rates.

Table 2 – Assessment Costs and Rates

Other Fund Sources	Total Cost Assessed	Assessed to Footage	Estimated Footage	Cost Per Foot	Assessed to Lots	Estimated Lots	Cost Per Lot
\$3,031,525.81	\$1,493,692.38	\$373,698.33	211,129	\$1.77	\$1,119,994.05	885	\$1,265.53

These figures are estimates, final assessment rates and amounts would be determined at the completion of the project. Assessment Figures at the end of this report show the parcels to be assessed. A detailed breakdown of the preliminary assessments is included in the Appendix.

6 Feasibility and Recommendations

The project, as presented in this Report, is both cost effective and feasible from an engineering standpoint. The estimated project costs are presented to assist the City in deciding the feasibility of the project from a monetary standpoint. The improvements are necessary to replace deteriorating streets in the area.

Based on information presented in this report, we make the following recommendations:

1. Review estimated costs for financial planning.
2. Update estimated costs, if necessary.
3. Schedule and hold public hearings and begin the formal process required for special assessments.
4. Complete plans and specifications for selected improvements.
5. Construct street improvements as recommended herein.

Figures

Road Treatments
Assessment Map



1	2	3
4	5	

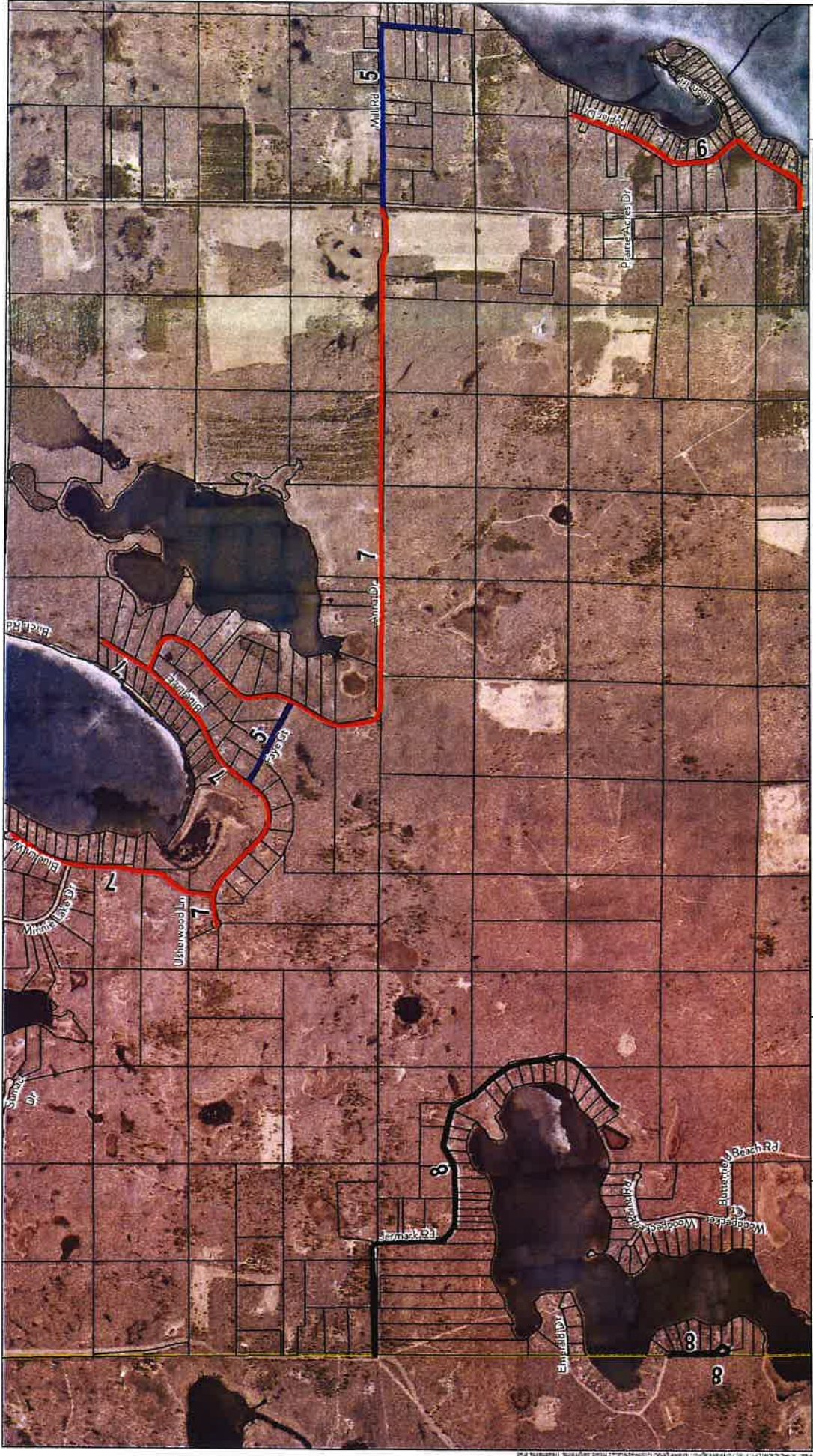
2024 Road Improvements Road Treatments Figures City of Emily, Minnesota

- Overlay
- Mill and Overlay
- Full Depth Reclamation
- No Treatment
- X Road Rating

Project EMILY 171857
Print Date: 10/6/2023
User: [Name]
Project: [Name]
Source: [Name]



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1	2	3
4	5	

2024 Road Improvements

Road Treatments Figures
City of Emily, Minnesota

- █ Overlay
- █ Mill and Overlay
- █ Full Depth Reclamation
- █ No Treatment
- X Road Railing

Project: EMILY 171857
Print Date: 10/9/2023
User Name: emily@emilymn.gov
Source: Local Work, County, ESR, SEH



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2024 Road Improvements
Road Treatments Figures
City of Emily, Minnesota

Page 4 of
5

Project: EMILY 171057
Print Date: 10/07/2023
User Name: msherman@seh.com
Projection: County of Hennepin - English
Source: GeoWiring, Esri, USGS, SRTM

1 inch = 1,250 feet
0 625 1,250 Feet

1	3
2	4
5	

Overlay

- █ Mill and Overlay
- █ Full Depth Reclamation
- █ No Treatment
- X Road Raising

SEH and its consultants warrant that the information contained herein was prepared in accordance with the professional standards of the engineering profession. SEH and its consultants do not warrant that the information contained herein is complete, accurate, or that the use of the information is limited to the project for which it was prepared. SEH and its consultants shall not be held liable for any damages, including consequential damages, arising from the use of the information contained herein. The user of this information shall be responsible for its own use and for any damages, including consequential damages, arising from the use of the information contained herein.



1	2	3
4	5	

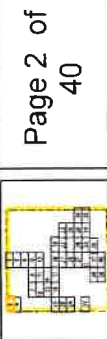
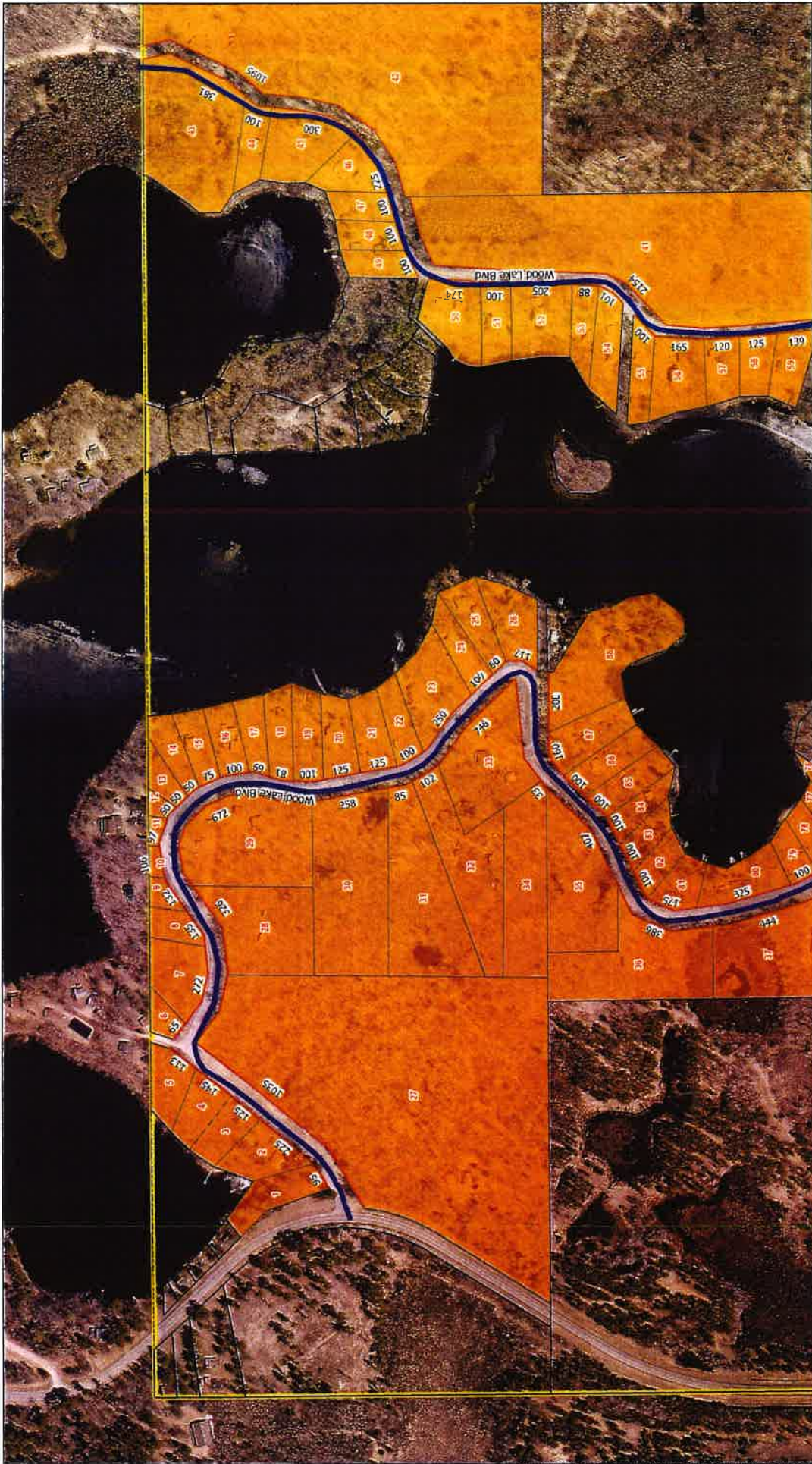
2024 Road Improvements Road Treatments Figures City of Emily, Minnesota

- Overlay**
- Mill and Overlay
 - Full Depth Reclamation
 - No Treatment
 - X Road Paving

Project EMILY 171857
Print Date: 10/6/2023
User Name: emily@emilymn.gov
Scale: 1 inch = 1,250 feet



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2024 Road Improvements Assessment Figures City of Emily, Minnesota

Project: EMILY 171857
 Print Date: 12/11/2023
 US State: Minnesota
 Project Location: Emily, Minnesota
 Project County: Lincoln County, MN
 Project City: Emily, MN



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2024 Road Improvements

Assessment Figures

City of Emily, Minnesota

Project: EMILY_171857
 Print Date: 12/11/2023
 User Name: mskawmngpl
 Source: County ESRI, SEH

Scale: 1:3,600
 Feet
 0 150 300

Legend:

- Project: Emily (City Name)
- City of Emily
- Footage
- Treatment:
 - Priority
 - Priority
 - Full Depth Resurfacing
 - No Treatment



Map data provided by Esri, DeLorme, Garmin, IGN, Intermap, iSDI, GEBCO, USGS, AeroGRID, IGN, Esri, and Swatch-North. All other data provided by the City of Emily. The City of Emily is not responsible for any errors or omissions in this map. The City of Emily is not responsible for any damages or liabilities arising from the use of this map. The City of Emily is not responsible for any damages or liabilities arising from the use of this map. The City of Emily is not responsible for any damages or liabilities arising from the use of this map.



2024 Road Improvements
Assessment Figures
 City of Emily, Minnesota

- Full Assessment CA Road
- Roadway
- Treatment
- Pavement
- Mill and Overlay
- Full Depth Reclamation
- No Treatment

Project: EMILY 171857
 Print Date: 12/11/2023

User Name: rick@seh.com
 Project: City of Emily - 2024 Roadway
 Source: City of Emily - GIS



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Project: EMILY 171857
 Print Date: 12/11/2023
 User: Niles, Nathan (nilesn)
 Project: ClearWing - county coordinates - english
 Source: ClearWing County EBH SBT

Project: EMILY 171857
 Print Date: 12/11/2023
 User: Niles, Nathan (nilesn)
 Project: ClearWing - county coordinates - english
 Source: ClearWing County EBH SBT



Project: EMILY 171857
 Print Date: 12/11/2023
 User: Niles, Nathan (nilesn)
 Project: ClearWing - county coordinates - english
 Source: ClearWing County EBH SBT



2024 Road Improvements Assessment Figures City of Emily, Minnesota

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2024 Road Improvements Assessment Figures City of Emily, Minnesota

■ Patch and Seal
■ Mill and Overlay
■ Full Depth Reclamation
■ Full Depth

Project: EMILY 171857
 Print Date: 12/11/2023
 User: Emily, MN
 Project: City of Emily
 Project: City of Emily

0 150 300 Feet
 1:3,000



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2024 Road Improvements Assessment Figures City of Emily, Minnesota

- Project: Emily 171857
- Print Date: 12/11/2023
- Map Name: 2024RoadImp
- Projection: StatePlane - County - Minnesota - NAD83
- Scale: 1:1000
- Units: Feet

SEH
 0 150 300 Feet
 1:1,000

Project: Emily 171857
 Print Date: 12/11/2023
 Map Name: 2024RoadImp
 Projection: StatePlane - County - Minnesota - NAD83
 Scale: 1:1000
 Units: Feet

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1st/2nd/3rd Class Road

 4th/5th Class Road

 6th/7th Class Road

 8th/9th Class Road

Treatment

 No Treatment

 No Treatment

 No Treatment

 No Treatment

Project: EMILY 171857

 Print Date: 12/11/2023

 User Name: emily@seh.com

 Project Location: Lemark Rd, SEH, USA

0 150 300 Feet



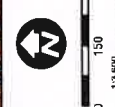
2024 Road Improvements

Assessment Figures

City of Emily, Minnesota



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Project EMILY 171857
 Print Date: 12/11/2023
 User Name: jh@seh.com
 Project: City of Emily - 2024 Road Improvements
 Source: ClearView County ESRI SHI

- Parcel Address to City SHI
 Feature
 Treatment
 No Treatment
 Hill and Driveway
 Full Depth Rehabilitation
 No Treatment

2024 Road Improvements Assessment Figures City of Emily, Minnesota



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Project: EMILY 171857
 Print Date: 12/11/2023
 User Name: mdujardin@seh.com
 Source: City of Emily GIS Data



0 150 300 Feet

1:3,500

2024 Road Improvements
 Assessment Figures
 City of Emily, Minnesota



Page 17 of 40

Map Legend:

- Maple Street Avenue to City Street
- City of Emily
- Forestry
- Treatment:
 - Color by
 - Soil Bedrock
 - No Treatment

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2024 Road Improvements
Assessment Figures
 City of Emily, Minnesota

Project: EMILY 171857
 Print Date: 12/11/2023
 User: Mike Anderson
 Project: City of Emily - 2024 Road Improvements - Final
 Bruce Crow Wing County, EBRI, SEH

Project: EMILY 171857
 Print Date: 12/11/2023
 User: Mike Anderson
 Project: City of Emily - 2024 Road Improvements - Final
 Bruce Crow Wing County, EBRI, SEH



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2024 Road Improvements Assessment Figures City of Emily, Minnesota

- From Asph to Cr Ash
- Lvs to Emly
- Fodage
- TREATMENT**
- No Treatment
- Resurfacing
- Seal Coat
- Full Depth Reclamation
- No Treatment

Project: EMILY 171857
 Print Date: 12/11/2023
 User Name: rhaas@emilymn.gov
 Project: City of Emily
 Project: City of Emily



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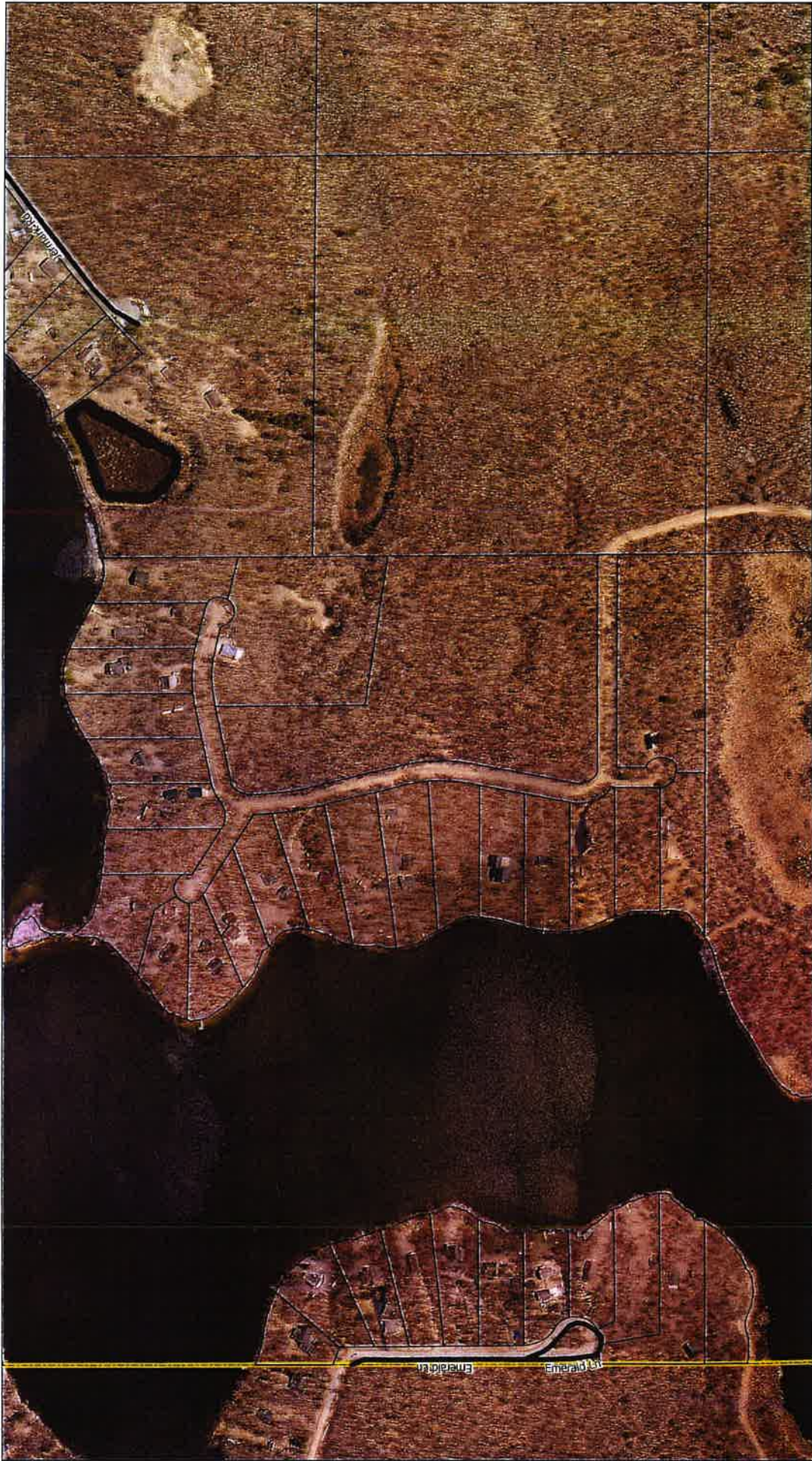
2024 Road Improvements Assessment Figures City of Emily, Minnesota


All figures are in City Dollars
 Treatment
 Postage
 Sewer
 Sidewalk
 Stormwater
 Streetlights
 Utility
 Other

Project: EMILY 171857
 Print Date: 12/11/2023
 User: Micaela, Administrator
 Projection: NAD 83 - Minnesota State Plane
 Source: City of Emily, CAD, GIS





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Scale: 1" = 300'





Project: EMILY 171857
 Print Date: 7/21/2023
 User: Mike, mku@seh.com
 Projection: DTM WGS 84 UTM Zone 16N
 State: Clearing County, MN

Legend

- No Treatment
- P13 and Overlay
- P13
- Overlay
- Fodage
- Core Area
- Private Roads to City

Page 24 of 40



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2024 Road Improvements Assessment Figures City of Emily, Minnesota

- Street
- Shoulder
- Topsoil
- Mill and Overlay
- Full Depth Reconstruction
- No Treatment

Project: EMILY 171857
 Print Date: 12/11/2023
 Map Date: 12/11/2023
 Source: City of Emily, MN
 Scale: 1 inch = 300 feet



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SEH

Project: EMILY 171857
 Print Date: 12/11/2023
 User: Jack Koenigsmuller
 Project: City of Emily, East Side
 Scale: City of Emily, East Side

North Arrow

Scale: 0 150 300 Feet

Legend:

- Peak Assessment Zone
- Leveling
- Resurfacing
- Treatment
- Utility
- Water
- Other
- Other
- Other
- Other

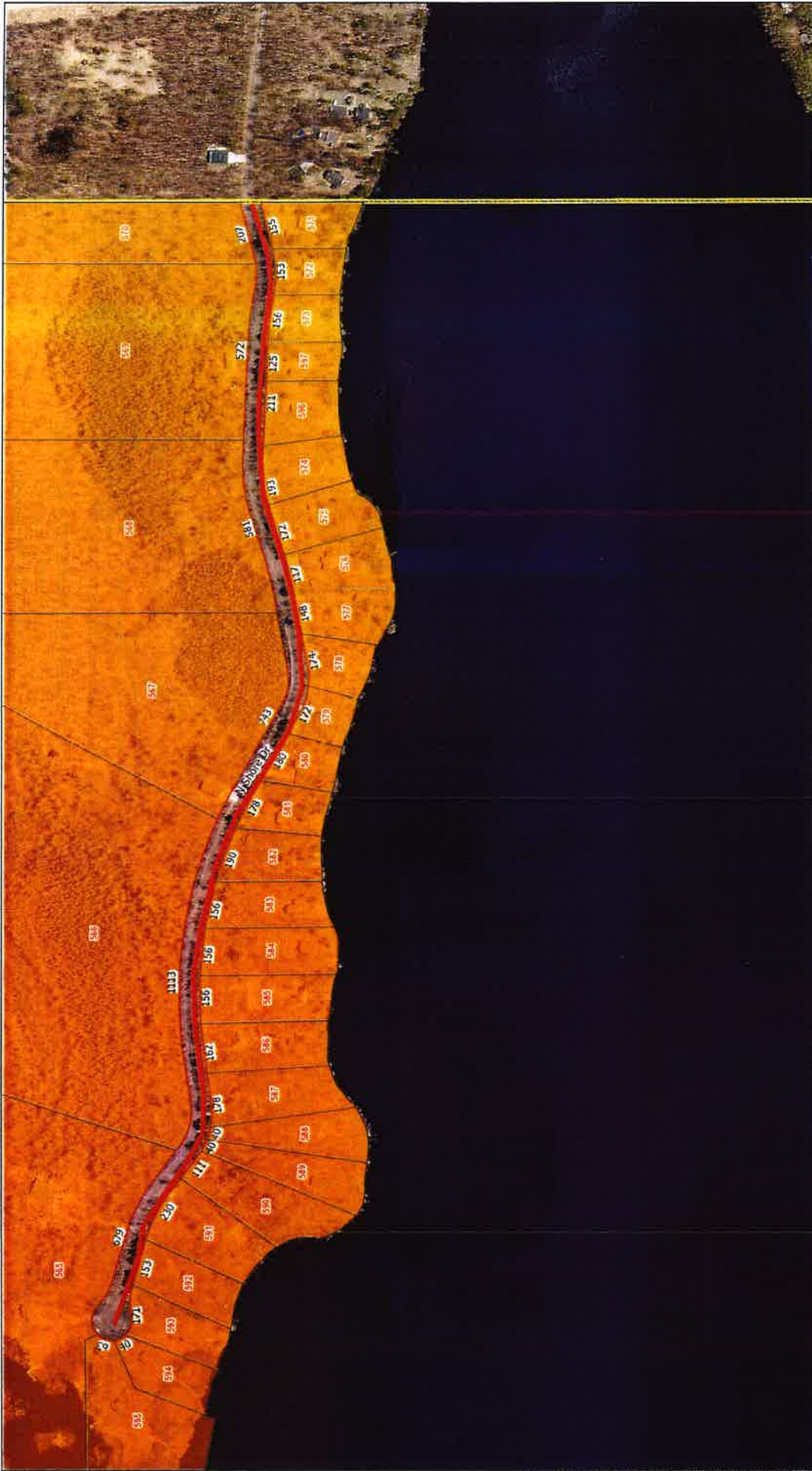
2024 Road Improvements

Assessment Figures

City of Emily, Minnesota



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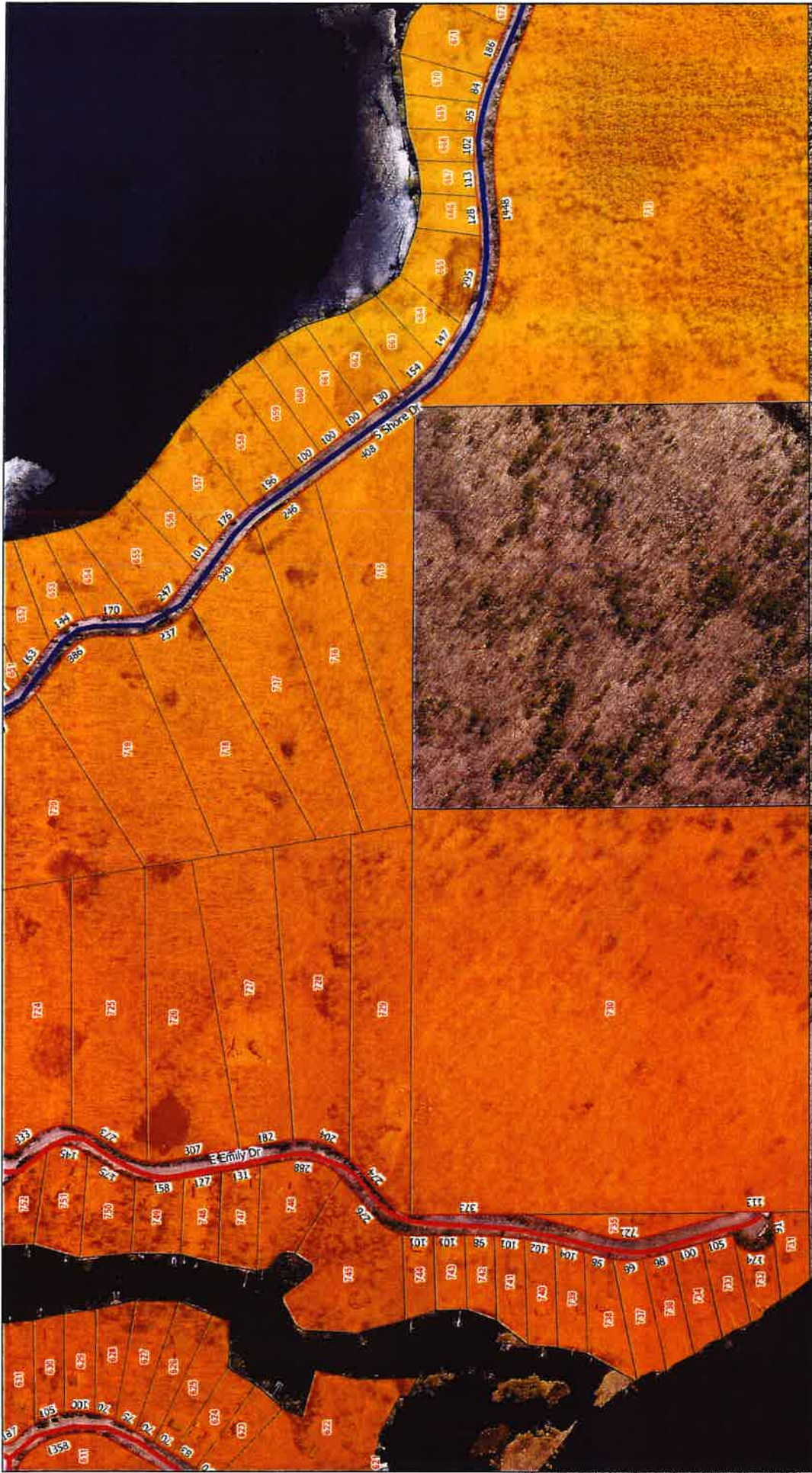
2024 Road Improvements Assessment Figures City of Emily, Minnesota

Parcel Assessed to City Street
 City of Emily
 Project
 Tree/Street
 No and Quality
 Full Street Reconstruction
 No Improvement

Project: EMILY 171857
 Print Date: 12/11/2023
 User: JHARRIS (jharri1@emilymn.gov)
 System: City of Emily GIS (SDE)
 System: City of Emily GIS (SDE)



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0 150 300 Feet

1:3,000

Project EMILY 171857
Print Date: 12/11/2023

Map Name: roadimprovements
Project: City/Trg - County/Councils - english
Source: City/Trg County GIS/ BSI

SEH

2024 Road Improvements
Assessment Figures
City of Emily, Minnesota



Page 34 of
40

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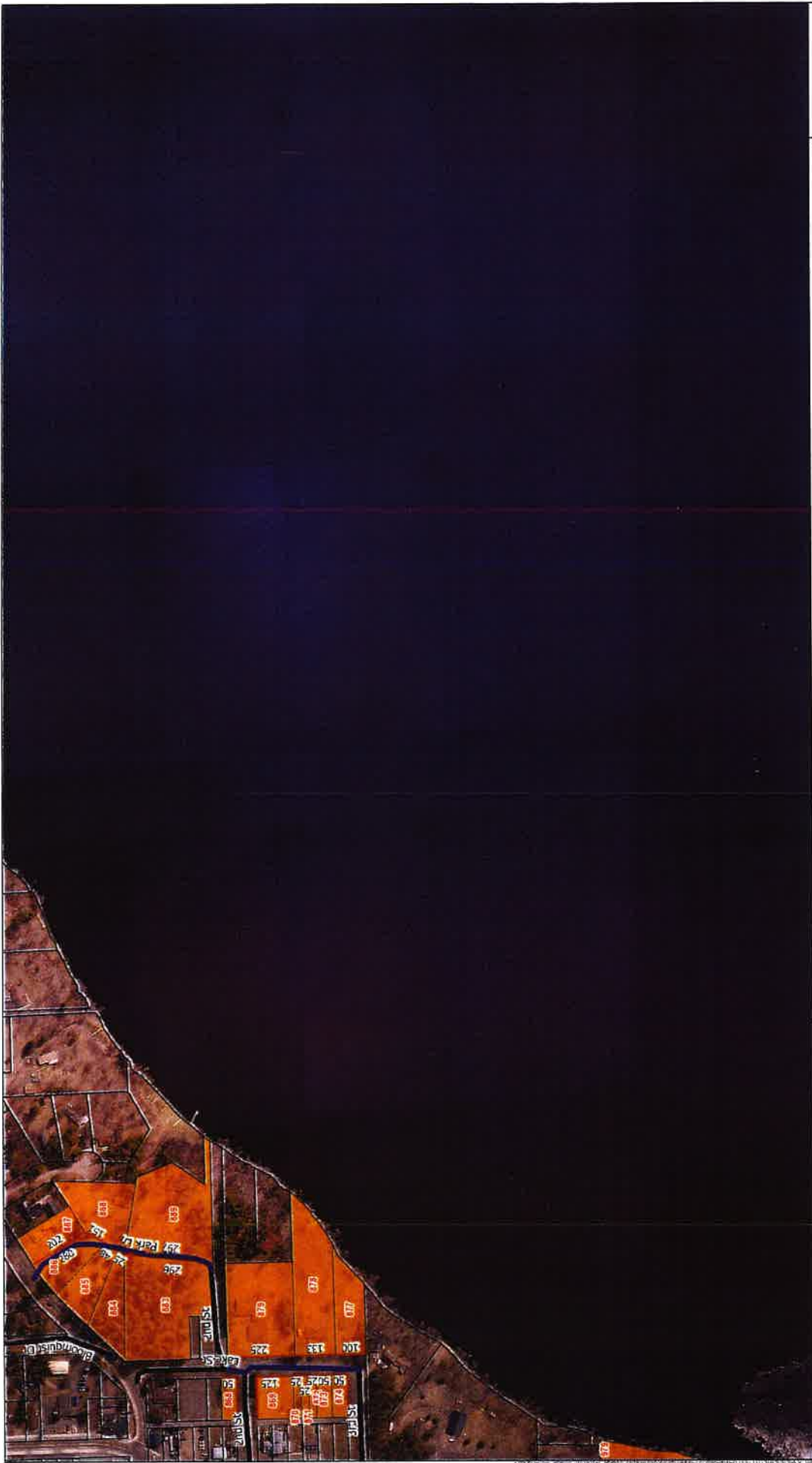
2024 Road Improvements Assessment Figures City of Emily, Minnesota

- Franklin County Street
- City Limits
- Frontage
- Treatment:
 - Gravel
 - Asphalt
 - Full Depth Reclamation
 - No Treatment

Project: EMILY 171637
 Print Date: 12/11/2023
 User Name: mrc@emilymn.gov
 Printing Date: 12/11/2023 12:11:23 PM



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Project EMILY 171857
Print Date: 12/11/2022
Map Name: 2024 Road Improvements
Map Path: C:\Users\emilys\OneDrive\Documents\2024 Road Improvements\2024 Road Improvements - August
Source: Crow Wing County, ESRM, SEH

0 150 300 Feet

SEH

Treatment
 Full Depth Reddenation
 Mill and Overlay
 No Treatment

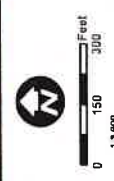
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2024 Road Improvements
 Assessment Figures
 City of Emily, Minnesota

Parcel Map with City Street
 Lay of Earth
 Postage
 Treatment
 Overlay
 Street Overlay
 Street Overlay
 No Treatment

Project: EMILY 171857
 Print Date: 12/11/2023
 User: Niles, niles@seh.com
 Project Path: C:\Users\Niles\Documents\2024 Road Improvements - Emily
 Source: County, County ES&T, SEH



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2024 Road Improvements Assessment Figures City of Emily, Minnesota

Parcel Attributes by Color

- Orange: Street
- Yellow: Road
- Green: Treatment
- Red: Street
- Blue: Full Depth Resurfacing
- Black: No Treatment

Project: EMILY 171857
Print Date: 12/11/2023
City Name: Emily, Minnesota
Project Location: Emily, Minnesota
County: Chisago County, MN
Scale: 1:500



This map is a representation of the City of Emily's current information and is not intended to be used for legal purposes. The City of Emily is not responsible for any errors or omissions in this map. The City of Emily is not responsible for any damages or losses resulting from the use of this map. The City of Emily is not responsible for any damages or losses resulting from the use of this map. The City of Emily is not responsible for any damages or losses resulting from the use of this map.

Appendix A

Preliminary Assessment Worksheet



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SEH No. EMILY 171857

PRELIMINARY SPECIAL ASSESSMENT RATES
\$1.77 /LF
\$1,265.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT LN/FT	FF ASSESSMENT ASSESSMENT	LOT ASSESSMENT EACH	TOTAL PRELIMINARY ASSESSMENT
1	21060582	LOT 4 EXCEPT UND 5/8 INT IN MINERALS	RIDENOUR WOOD LAKE LODGE 2 INC	5870 ESSER DR PITTSBORO IN 46167	0 EMILY 56447	95	\$108.15	1	\$1,433.69
2	21060581	LOT 5	LEITZAU, MARK J & LINDA L FAMILY TRUST	17878 WOOD LAKE FIFTY LAKES MN 56448	17878 WOOD LAKE BLVD EMILY 56447	225	\$398.25	1	\$1,663.78
3	21060580	LOT 6	LEITZAU, MARK J & LINDA L FAMILY TRUST	17878 WOOD LAKE FIFTY LAKES MN 56448	0 EMILY 56447	125	\$221.25	1	\$1,486.78
4	21060589	LOT 7	BRAUER, MARTIN JAMES	33313 VENEZIA VIEW LEANDER TX 78641	0 EMILY 56447	145	\$256.65	1	\$1,522.18
5	21060587	LOT 8	BRAUER, MARTIN JAMES	33313 VENEZIA VIEW LEANDER TX 78641	0 EMILY 56447	113	\$200.01	1	\$1,465.54
6	21060586	LOT 9, EXCEPT UND 5/8 INT IN MINERALS	BIRCHWOOD CABIN LLC	810 PARKVIEW CT NORTH MANKATO MN 56003	10 WOOD LAKE TRL NE FIFTY LAKES 56448	65	\$115.05	1	\$1,380.58
7	21060585	LOT 10	KINNEY MERRILEE M	8621 NORWAY ST NW 55204 MAPLE HEIGHTS RD	0 EMILY 56447	272	\$481.44	1	\$1,746.97
8	21060584	LOT 11	JACOBSEN, MARIETTA J	55204 MAPLE HEIGHTS RD GREENWOOD MN 55331	0 EMILY 56447	135	\$238.95	1	\$1,504.48
9	21060583	LOT 12	JACOBSEN, MARIETTA J	GREENWOOD MN 55331	0 EMILY 56447	132	\$233.64	1	\$1,499.17
10	21060582	LOT 13	JACOBSEN, MARIETTA J	3530 MAPLE HEIGHTS RD GREENWOOD MN 55331	0 EMILY 56447	106	\$187.62	1	\$1,453.15
11	21060581	LOT 14	BRIGHT, WILLIAM J & MARLYS	1015 WOOD LAKES BLVD NE FIFTY LAKES MN 56448	0 FIFTY LAKES 56448	97	\$171.69	1	\$1,437.22
12	21060580	LOT 15	BRIGHT, WILLIAM J & MARLYS	8015 WOOD LAKES BLVD NE FIFTY LAKES MN 56448	0 FIFTY LAKES 56448	50	\$86.50	1	\$1,354.03
13	21060579	LOT 16	BRIGHT, WILLIAM J & MARLYS	8015 WOOD LAKES BLVD NE FIFTY LAKES MN 56448	0 FIFTY LAKES 56448	50	\$86.50	1	\$1,354.03
14	21060578	LOT 17	LENNANDER, JON W	8910 PAULIE CIR EDINA, MN 55439	1800 WOOD LAKE BLVD EMILY 56447	50	\$86.50	1	\$1,354.03
15	21060577	LOT 18	LENNANDER, SCOTT J & JANET C &	MARY K LENNANDER 4125 22ND AVE S	18010 WOOD LAKE BLVD EMILY 56447	75	\$132.75	1	\$1,398.28
16	21060576	LOT 19	JOHNSON, ROBERT C	800 STATE HIGHWAY 495 LOT 728 ALAMO, TX 78516-6921	18018 WOOD LAKE BLVD EMILY 56447	100	\$177.00	1	\$1,442.53
17	21060575	LOT 20, EXCEPT AN UND 5/8 INT IN MINERALS	KLINE, JERRY B	18072 WOOD LAKES BLVD FIFTY LAKES MN 56448	0 EMILY 56447	59	\$122.13	1	\$1,387.66
18	21060574	LOT 21	REINKING, LIVING TRUST (THE)	C/O GORDON & CAROL REINKING, 12955 TILTON TRAIL	18032 WOOD LAKE BLVD EMILY 56447	81	\$143.37	1	\$1,409.90
19	21060573	LOT 22	KUEHNEL FAMILY TRUST	10507 CEDAR LAKE RD APT 204 MINNETONKA, MN 55305	18040 WOOD LAKE BLVD EMILY 56447	100	\$177.00	1	\$1,442.53
20	21060572	LOT 23	OHUS, JAMES M	2800 WOOD LAKE BLVD PROVE MN 56469	0 EMILY 56447	125	\$221.25	1	\$1,486.78
21	21060571	LOT 24 EXCEPT UND 5/8 INT IN MINERALS	JOHNSON, ALAN N & JANETTE K	759 ALEXANDER CIR CHASKA MN 55318	0 EMILY 56447	125	\$221.25	1	\$1,486.78
22	21060570	LOT 25 EXCEPT UND 5/8 INT IN MINERALS	JOHNSON, ALAN N & JANETTE K	759 ALEXANDER CIR CHASKA MN 55318	0 EMILY 56447	100	\$177.00	1	\$1,442.53
23	21060569	LOTS 26 & 27, EXCEPT AN UNDIVIDED 5/8 TH OF ALL MINERALS AND MINERAL RIGHTS.	MARTEL, STEPHEN JAMES & DEBRA KAY	13923 EVELTH CT APPLE VALLEY, MN 55124	18098 WOOD LAKE BLVD FIFTY LAKES 56448	250	\$442.50	1	\$1,708.03
24	21060568	LOT 28	BAKER, KENDAL & JESSICA (VZ INT)	32640 SKOGMAN LAKE RD NE CAMBRIDGE MN 55008	18104 WOOD LAKE BLVD FIFTY LAKES 56448	100	\$177.00	1	\$1,442.53
25	21060567	LOT 29	THOMPSON, SHARON K &	836 CROSS TOWN BLVD LAKES MN 56448	18110 WOOD LAKE BLVD FIFTY LAKES 56448	60	\$106.20	1	\$1,371.73
26	21060566	LOTS 30 & 31	CAVE, PATRICK C & JUDITH ANN	18114 WOOD LAKE BLVD FIFTY LAKES MN 56448	0 EMILY 56447	117	\$207.09	1	\$1,472.62
27	21060572	PART OF GOV LOT 4 (TRACT A) DESCRIBED AS FOLLOWS, COMM. AT THE NW CORNER OF LOT 2 BLOCK 1	IMORIN, JUDITH A	13208 HIGHVIEW DR BURNSVILLE MN 55337	44638 COUNTY ROAD 136 EMILY 56447	1035	\$1,821.95	1	\$3,097.48
28	21060514	LOT 1 BLOCK 1	KLINE, JERRY B	420 15TH ST N MOORHEAD MN 56560	18012 WOOD LAKE BLVD FIFTY LAKES MN 56448	326	\$577.02	1	\$1,842.55
29	21060513	LOT 2 BLOCK 1	STAINER, RON AKA ROLAND	4096 UPPER ROY LAKE RD NESSVA, MN 56469	0 EMILY 56447	672	\$1,189.44	1	\$2,454.97
30	21060513	LOT 3 BLOCK 1	STAINER, RON AKA ROLAND	4096 UPPER ROY LAKE RD NESSVA, MN 56469	0 EMILY 56447	258	\$456.66	1	\$1,722.19
31	21060513	LOT 4 BLOCK 1	FRIES, STEVE W & LORLA	18075 WOOD BLVD FIFTY LAKES MN 56448	0 EMILY 56447	85	\$150.45	1	\$1,475.98
32	21060511	LOT 5 BLOCK 1	FRIES, STEVE W & LORLA	18075 WOOD BLVD FIFTY LAKES MN 56448	0 EMILY 56447	102	\$180.54	1	\$1,446.07



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SEH No. EMILY 171657

PRELIMINARY SPECIAL ASSESSMENT RATES

\$1.77 /LF
\$1,265.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT		LOT ASSESSMENT		TOTAL PRELIMINARY ASSESSMENT
						LN FT	ASSESSMENT	EACH	ASSESSMENT	
33	21060509	LOT 7 BLOCK 1	ZELINSKE, SCOTT A	18088 WOOD LAKE BLVD FIFTY LAKES MN 56448	18088 WOOD LAKE BLVD FIFTY LAKES 56448	746	\$1,320.42	1	\$1,265.53	\$2,585.95
34	21060510	LOT 6 BLOCK 1	ORDORFF, RICHARD R & LINDA A	360 50TH ST NW BUFFALO, MN 55313		33	\$54.41	1	\$1,265.53	\$1,323.94
35	21060500	THAT PART OF THE N 234 FT OF THE FOLLOWING DESC. TRACT OF LAND WHICH LIES THAT PART OF THE N 550 FT OF GOV LOT 3 THAT LIES W/1/4 OF A LINE DESC. AS FOLLOWS: THEN E 1/2 LINE OF SD LOT 3 FOR ADJUST. OF THAT PT OF GOV LOT 3 SEC 6 THAT LIES S OF THE N 989 FT OF SAID GOV LOT 3 AND W/1/4 OF NESW 1/4 THAT PT DRY-BEG CORNER OF SD NE 1/4 OF SE 1/4 SEC 6 EXCEPT THAT PT DESC AS FOLLOWS: BEG AT THE NW CORNER OF PART OF GOV. LOT 2 1/2 138.26 DESC. AS FOL. BEG. AT THE SE CORNER OF GOV. LOT 2. THEN THAT PART OF GOV. LOT 1 SECTION 6 DESCRIBED AS FOLLOWS: BEG. AT THE SW	ORDORFF, KEVIN & G SCHAEFFLER (1/3) ORDORFF, KEVIN & G SCHAEFFLER (1/3) ORDORFF, KEVIN & G SCHAEFFLER (1/3) Klatt, Jeffrey J & Patricia	C/O THOMAS & RENEE BURCHELL 2633 BAKER AVE C/O THOMAS & RENEE BURCHELL 2633 BAKER AVE	BURCHELL 2633 BAKER AVE 0 C/O THOMAS & RENEE BURCHELL 2633 BAKER AVE	407	\$1720.39	1	\$1,265.53	\$1,985.92
36	21060607					386	\$663.22	1	\$1,265.53	\$1,948.75
37	21060606					444	\$785.88	1	\$1,265.53	\$2,051.41
38	21060605					383	\$677.91	1	\$1,265.53	\$1,943.44
39	21060604					1165	\$2,097.45	1	\$1,265.53	\$3,362.98
40	21060589					631	\$1,116.87	1	\$1,265.53	\$2,382.40
41	21060614					2154	\$3,612.58	1	\$1,265.53	\$5,078.11
42	21060615					1095	\$1,938.15	1	\$1,265.53	\$3,203.68
43	21060517	LOT 98	FETIG, MARK A & LISA S	4131 C J CIR SE PRIOR LAKE, MN 55372	FIFTY LAKES 56448	381	\$674.37	1	\$1,265.53	\$1,939.90
44	21060516	LOT 97	MONTGOMERY, CURTIS L & DEBRA A	1769 FLANDRAU ST MAPLEWOOD, MN 55109	EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
45	21060519	LOTS 95 & 96 EXCEPT AN UND 3/4 OF ALL MINERALS & MINERAL RIGHTS, LOT 94	PAWELSKI, LORI & PAWELSKI, LORI	9809 CARTAIL CT COTTAGE VELENO, BOBBIE J & RUSSELL N 5875 374TH ST FIFTY LAKES 56448	18703 WOOD LAKE BLVD FIFTY LAKES 56448	300	\$531.00	1	\$1,265.53	\$1,796.53
46	21060520					225	\$398.25	1	\$1,265.53	\$1,663.78
47	21060521	LOT 83	WHITE, KRISTIL & LAWRENCE H III	16182 255TH AVE NW BIG LAKE MN 55309	18520 WOOD LAKE BLVD CROSSLAKE 56442	100	\$177.00	1	\$1,265.53	\$1,442.53
48	21060522	LOT 82	JORGENSEN, BRYAN	9556 AUSTIN ST NE BLAINE, MN 55014	EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
49	21060523	LOT 81	PEDERSON, LEROY P & COLLEEN M	PO BOX 96 FIFTY LAKES MN 56448	EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
50	21060525	LOTS 81 & 82	LENBERG, SCOTT E	925 W 141ST CT WESTMINSTER CO 80023	EMILY 56447	174	\$307.98	1	\$1,265.53	\$1,573.51
51	21060526	LOT 80	PAWELSKI, LORI J TRUST	3975 374TH ST NORTH BRANCH MN 55056	18628 WOOD LAKE BLVD FIFTY LAKES 56448	100	\$177.00	1	\$1,265.53	\$1,442.53
52	21060527	LOTS 78 & 79	BRADIC, JOSEPH S & MARGARET A	8401 CHOWEN AVE S BLOOMINGTON MN 55431	18514 WOOD LAKE BLVD FIFTY LAKES 56448	205	\$362.85	1	\$1,265.53	\$1,628.38
53	21060528	LOT 77	ANTONICH, GARY & LINDA	18598 WOOD LAKE BLVD FIFTY LAKES, MN 56448	18598 WOOD LAKE BLVD EMILY 56447	88	\$153.76	1	\$1,265.53	\$1,421.29
54	21060529	LOT 76	WITTENBERG, GALEN R & ALICE K	3695 MAHER AVE HASTINGS, MN 55033	18568 WOOD LAKE BLVD FIFTY LAKES 56448	101	\$178.77	1	\$1,265.53	\$1,444.30
55	21060530	LOT 75	MCCARTHY, JAMES E & RITA K	18550 WOOD LAKE BLVD FIFTY LAKES, MN 56448	18550 WOOD LAKE BLVD EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
56	21060531	LOTS 73 & 74	GOTTMANN, RONALD L	18550 WOOD LAKE BLVD FIFTY LAKES, MN 56448	18550 WOOD LAKE BLVD EMILY 56447	165	\$292.05	1	\$1,265.53	\$1,557.58
57	21060532	LOT 72	GOTTMANN, RONALD L	18550 WOOD LAKE BLVD FIFTY LAKES, MN 56448	18550 WOOD LAKE BLVD EMILY 56447	120	\$212.40	1	\$1,265.53	\$1,477.93
58	21060533	LOT 71	PAWELSKI, MICHAEL & JEANETTE TRUST	1005 198TH AVENUE CEDAR, MN 55413	EMILY 56447	125	\$221.25	1	\$1,265.53	\$1,486.78
59	21060534	LOT 70	SORG, ROBERT P JR & BARBARA J FLEET	308 13TH AVE MINNEAPOLIS MN 55413	EMILY 56447	139	\$246.03	1	\$1,265.53	\$1,511.56
60	21060535	LOT 69	SORG, ROBERT P JR & BARBARA J FLEET	2240 OAK RIDGE DR ROGERS, MN 55374	EMILY 56447	200	\$354.00	1	\$1,265.53	\$1,619.53
61	21060536	LOTS 67 & 68 AND ALSO INCLUDING THE E1/2 OF LOT 66 KAVULIS WOOD LAKE SHORES	LARSON, ERIC & SARAH SOLTYS LARSON	14063 62ND ST MAVER MN 55350	FIFTY LAKES 56448	312	\$552.24	1	\$1,265.53	\$1,817.77
62	21060537	LOT 65 AND THE W1/2 OF LOT 66	WORM, SCOTT & ERIN	8121 FAIRMONT CIR FRIDLEY MN 55432	EMILY 56447	167	\$330.99	1	\$1,265.53	\$1,596.52
63	21060538	LOT 64	SEERY, ROBERT J & KRISTIN M	1862 STANBRIDGE AVE ROSEVILLE, MN 55113	EMILY 56447	125	\$221.25	1	\$1,265.53	\$1,486.78
64	21060539	LOTS 62 & 63, EXCEPT MINERALS	JOHNSON, DAVID K & JOYCE L	18399 WOOD LAKE BLVD FIFTY LAKES, MN 56448	EMILY 56447	229	\$403.33	1	\$1,265.53	\$1,670.86



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SEH No. EMILY 171857

PRELIMINARY SPECIAL ASSESSMENT RATES
\$1.77 /LF
\$1,265.53 /LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT	LOT ASSESSMENT EACH	TOTAL PRELIMINARY ASSESSMENT
65	21060540	LOT 61	DEBOER, CAROL J	4807 DAFWOOD AVE UNIT 411 MACALLEN, TX 76801	18392 WOOD LAKE BLVD EMILY 56447	196.92	\$1,265.53	\$1,462.45
66	21060541	LOT 60	DEBOER, TRENT H	1200 GOLD DEBBER 8215 TAYLOR, MN 55080	18392 WOOD LAKE BLVD FIFTY LAKES 56448	\$177.00	\$1,265.53	\$1,442.53
67	21060542	LOT 59	LARWECK, LEROY L	2300 GREENVIEW DR NEW BRIGHTON, MN 55112	EMILY 56447	\$265.50	\$1,265.53	\$1,531.03
68	21060543	LOT 58	LARWECK, LEROY L	2300 GREENVIEW DR NEW BRIGHTON, MN 55112	EMILY 56447	\$265.50	\$1,265.53	\$1,531.03
69	21060544	LOT 57	SCHIEBER, TERRANCE L & REBECCA L	5389 SOUTH PARK DR SAVAGE, MN 55378	EMILY 56447	\$557.55	\$1,265.53	\$1,823.08
70	21060546	LOTS 55 & 56	MCKAY, DEREK & KATE & LUBELY, PAUL J (25% INT)	1609 BERNE CIR NE FRIDLEY, MN 55421	EMILY 56447	\$388.25	\$1,265.53	\$1,653.78
71	21060547	LOTS 53 & 54	TRIERMERT, JASON D & AIMEE J	MN 55020	EMILY 56447	\$186.20	\$1,265.53	\$1,451.73
72	21060548	LOT 52	TRIERMERT, JASON D & AIMEE J	5833 38TH COT NW MINNEAPOLIS, MN 55408	EMILY 56447	\$115.05	\$1,265.53	\$1,380.58
73	21060549	LOT 51	TRIERMERT, STEVEN R & ALLYN C	16200 WOOD LAKE BLVD FIFTY LAKES, MN 56448	EMILY 56447	\$47.79	\$1,265.53	\$1,313.32
76	21060552	LOT 48	BELL, CHARLES MORRIS & SIGRID RAMIEE	17365 W GRAND ST EDEN PRAIRIE, MN 55346-1201	EMILY 56447	\$177.00	\$1,265.53	\$1,442.53
77	21060553	LOT 47	FLOW, MARK E & DIANNE	6107 2ND AVE S MINNEAPOLIS MN 55419	EMILY 56447	\$177.00	\$1,265.53	\$1,442.53
78	21060554	LOT 46	BAUER, VICTORIA E & COLLEEN M TRUAX	& KATHLEEN A KUMMER & ANN M ROTHY 1989A KIRBY AVE MINNEAPOLIS, MN 55408	EMILY 56447	\$177.00	\$1,265.53	\$1,442.53
79	21060555	LOT 45	BAUER, VICTORIA E & COLLEEN M TRUAX	M ROTHY 1989A KIRBY AVE MINNEAPOLIS, MN 55408	EMILY 56447	\$177.00	\$1,265.53	\$1,442.53
80	21060556	LOTS 42, 43 & 44 EXC MINERALS	FERGUSON, COLLEEN E & RONALD I	18230 WOOD LAKE BLVD FIFTY LAKES 56448	EMILY 56447	\$369.75	\$1,265.53	\$1,635.28
81	21060557	LOT 41 EXC MINERALS	OTTIMAN, JOSHUA L & ENSKEAT, ELMORA LARSON	18230 WOOD LAKE BLVD FIFTY LAKES 56448	EMILY 56447	\$177.00	\$1,265.53	\$1,442.53
82	21060558	LOT 40	ENSKEAT, ELMORA LARSON	C/O GARY LOEFELHOLZ 26228 REDWIND AVE 18188 WOOD LAKE BLVD EMILY 56447	EMILY 56447	\$177.00	\$1,265.53	\$1,442.53
83	21060559	LOT 39	FERREAU, JESSICA	534 LOMBARD AVE SAINT PAUL, MN 55105	EMILY 56447	\$177.00	\$1,265.53	\$1,442.53
84	21060560	LOT 38	OSMUNDSON, MIRA	642 7TH AVE S SOUTH ST PAUL, MN 55075	EMILY 56447	\$177.00	\$1,265.53	\$1,442.53
85	21060561	LOT 37	BOGDANOVICH, MOMCHILLO	18188 WOOD LAKE BLVD FIFTY LAKES, MN 56448	EMILY 56447	\$177.00	\$1,265.53	\$1,442.53
86	21060562	LOT 36	SCHOON, GUY H & NICOLE I	12188 COUNTY ROAD 13 SEBEN, MN 56472	EMILY 56447	\$177.00	\$1,265.53	\$1,442.53
87	21060563	LOT 35	BLAISDELL, JOSHUA M & STEPHANIE	18188 WOOD LAKE BLVD FIFTY LAKES, MN 56448	EMILY 56447	\$283.20	\$1,265.53	\$1,548.73
88	21060565	LOT 32	ANDERSON, PATRICK A	P.O. BOX 67 FIFTY LAKES, MN 56448	EMILY 56447	\$354.00	\$1,265.53	\$1,619.53
90	21030581	ALL THAT PT OF GL 3 DAF TO-WIT: BEG AT THE POINT OF INTERS OF THE W LINE OF STATE PT OF GL 3 BEG A POINT OF INTER OF W LINE OF STATE HWY #6 & S BNDRY LINE OF SD GL 3	CUNIFF, PATRICIA A REV TRUST	55439 16223 20RD ST NW BIG LAKE, MN 55309	EMILY 56447	\$223.02	\$1,265.53	\$1,488.55
91	21030582	PT OF GL 3 BEG A POINT OF INTER OF W LINE OF STATE HWY #6 & S BNDRY LINE OF SD GL 3	NAGORSKI, MICHAEL M & DARCI L	44677 STATE HWY 6 MINNEAPOLIS, MN 55405	EMILY 56447	\$217.71	\$1,265.53	\$1,483.24
92	21030584	PT OF GL 3 BEG AT A POINT OF INTER OF W LINE OF STATE HWY #6 & S BNDRY LINE OF W LINE OF STATE HWY #6	MARSHALL, TODD C & LYNDA E	44689 STATE HWY 6 MINNEAPOLIS, MN 55405	EMILY 56447	\$253.11	\$1,265.53	\$1,518.64
93	21030585	PT OF GL 3 BEG AT POINT OF INTER WITH W LINE OF STATE HWY 6 & S BNDRY LINE WITH W LINE OF STATE HWY 6	JOHNSON, DAVID P	PAKIRATZ, JOSEPH 16318 44711 OLD HWY 6 JOUTING, MN 55962	EMILY 56447	\$388.86	\$1,265.53	\$1,654.39
94	21030586	PT OF GL 3 BEG COMM AT SW COR OF SD GL 3 THEN S 860' 442' 1/2" SW COR OF SD GL 3	JOHNSON, DAVID P	44733 OLD HWY 6 JOUTING, MN 55962	EMILY 56447	\$254.88	\$1,265.53	\$1,520.41
95	21030585	PT OF GL 3 BEG AT POINT OF INTER OF SD GL 3 THEN S 860' 442' 1/2" SW COR OF SD GL 3	JOHNSON, DAVID P	44733 OLD HWY 6 JOUTING, MN 55962	EMILY 56447	\$254.88	\$1,265.53	\$1,520.41
99	21040545	LOT 1 BLOCK 3	BROWN, DANIEL J	3638 BELLOEN DR NE ST. ANTHONY, MN 55418	EMILY 56447	\$247.80	\$1,265.53	\$1,513.33
100	21040535	LOT 12 BLOCK 3	DOTEN, SHIRLEY J TRUST	202W PINE ST ST. ANTHONY, MN 55418	EMILY 56447	\$247.80	\$1,265.53	\$1,513.33
101	21040553	LOT 1 BLOCK 2	JOHANNSEN, MARK K	SPEARFISH SD 57783 66965 285TH ST HARTLAND, MN 55042	EMILY 56447	\$247.80	\$1,265.53	\$1,513.33
102	21040547	LOTS 7 & 8 BLOCK 2 AND ALSO INCLUDING LOTS 10, 11 & 12 BLOCK 2 EXCEPT HIGHWAY	KRATOCHVIL, JAMES J & ANITA B	238 5TH ST SW NEW PRAGUE MN 56071	EMILY 56447	\$247.80	\$1,265.53	\$1,513.33



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SHEET No. EMILY 171857

PRELIMINARY SPECIAL ASSESSMENT RATES
\$1.77 / LF
\$1,265.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT		LOT ASSESSMENT		TOTAL PRELIMINARY ASSESSMENT
						LN	FT	EACH	ASSESSMENT	
103	21090617	ELY 300 FT OF NLY 300 FT OF PT OF GL 1 LYING W OF COUNTY HWY #6	OLSON, RICHARD W	20014 BLUE LAKE RD EMILY, MN 56447	43865 STATE HWY 6	300	\$531.00	1	\$1,265.53	\$1,796.53
104	21090618	PT OF GL 1 DESC: BEG AT THE COR OF SD SEC 9 & THEN S ALG ELY BNDRY OF SD SEC 9 300 FT.	SMITH, REGINALD L & WILLIAM H & SMITH, WILLIAM H & AUDREY	1001 KINGWOOD ST APT 102 BRAINERD MN 56401	20628 CLEARWATER DR	769	\$1,361.13	1	\$1,265.53	\$2,626.66
105	21090592	LOT 1	SMITH, WILLIAM H & AUDREY	614 HARRY DAVIS LN MINNEAPOLIS MN 55411	20570 CLEARWATER DR	100	\$177.00	1	\$1,265.53	\$1,442.53
106	21090591	LOT 2	SMITH, WILLIAM H & AUDREY	614 HARRY DAVIS LN MINNEAPOLIS MN 55411	EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
107	21090590	LOTS 3 & 4	UECKER, NATHAN L	940 SUNSET LN WELLS MN 5618	20346 CLEARWATER DR	140	\$247.80	1	\$1,265.53	\$1,513.33
108	21090589	LOT 5	MENSING, DALE D & LINDA A	PO BOX 249 LESTER PRAIRIE, MN 55354	20392 CLEARWATER DR	80	\$141.60	1	\$1,265.53	\$1,407.13
109	21090588	LOTS 6 & 7	ST MARTIN, JAMES G & KRISTIS	9082 SUNNIVALE DR CHANHASSEN, MN 55317	EMILY 56447	170	\$300.90	1	\$1,265.53	\$1,566.43
110	21090587	LOTS 8, 9 & 10 INCLUSIVE	GALLAGHER, PAUL J & CAROLYN J	5775 PIONEER TRL LORETO, MN 55357	EMILY 56447	300	\$531.00	1	\$1,265.53	\$1,796.53
111	21090586	LOT 11	LEOPOLD, RANDALL J & CAROLYN A	1300 BROAD ST DES MOINES IA 50315	EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
112	21090585	LOT 12	ANDERSON, TIMOTHY J	1240 COTTAGE LANE SE SWATONNA, MN 56060	EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
113	21090584	LOT 13	SHEPARD, THOMAS GREENE & MARIT L	3232 HENNEPIN AVE S MINNEAPOLIS, MN 55409	EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
114	21090583	LOT 14	WAROLIN, ROBERT A & JOYCE	8224 Z 1/2 ST W E FRIDLEY MN 56447	EMILY 56447	90	\$158.30	1	\$1,265.53	\$1,423.83
115	21090582	LOT 15	HYTTINEN, JEFFREY G & PEGGY M	20386 CLEARWATER DR EMILY MN 56447	EMILY 56447	90	\$158.30	1	\$1,265.53	\$1,423.83
116	21090581	LOTS 16 & 17	KIGIN, JENNIFER O	20382 CLEARWATER DR EMILY MN 56447	EMILY 56447	198	\$350.46	1	\$1,265.53	\$1,615.99
117	21090580	LOTS 18, 19 & 20 INCL CLEARWATER BEACH ADDT, EXC THAT PT OF LOTS 18 & 19 DESC AS THAT PT OF LOTS 18 & 19 CLEARWATER BEACH	BASTIA, MICHAEL & SUSAN	1404 HUBBARD AVE SAINT PAUL, MN 55104	EMILY 56447	793	\$1,403.61	1	\$1,265.53	\$2,669.14
118	21090670	ADDITIONAL DESC AS FOLL: COMM AT THE SE PT OF GL 1 BEING PT OF S 300.7 FT OF N 660.7 FT OF LOT 1 LYING W OF E 1069 FT THEREOF.	GORSUCH, BEVERLY J & DENISE	377 SOUTH LAKE LAWRENCE PD NE	EMILY 56447	452	\$800.04	1	\$1,265.53	\$2,065.57
119	21090614	WLY 300 FT OF THE FOL DESC PROPERTY, PT OF GL 1 BEING PT OF S 300.7 FT OF N 660.7 FT OF LOT 1 LYING W OF E 1069 FT THEREOF.	SMITH, W HAYDEN & AUDREY B	614 HARRY DAVIS LN MINNEAPOLIS, MN 55411	EMILY 56447	251	\$444.27	1	\$1,265.53	\$1,709.80
120	21090503	PT OF GL 1 BEING W OF E 1069 FT THEREOF.	SMITH, REGINALD L & KAREN J	20621 CLEARWATER DR EMILY 56447	EMILY 56447	300	\$531.00	1	\$1,265.53	\$1,796.53
121	21090615	THAT PART OF GOV. LOT 11 DESCRIBED AS FOL. BEG FOLLOWS: COMM AT A POINT ON THE ELY	POKORNY, JAMES P	20653 CLEARWATER DR EMILY 56447	EMILY 56447	769	\$1,361.13	1	\$1,265.53	\$2,626.66
122	21090581	LOT 1	GRAUNKE, JOHN	9349 13TH ST NE ST MICHAEL, MN 55376	EMILY 56447	250	\$442.50	1	\$1,265.53	\$1,708.03
123	21090580	LOTS 2 & 3	WALKER, CARL K	20296 CLEARWATER DR EMILY, MN 56447	EMILY 56447	350	\$619.50	1	\$1,265.53	\$1,885.03
124	21090559	LOT 4	UNCLE TOM WALKER'S CABIN CORP	6115 MORNINGSIDE AVE SIOUX CITY, IA 51105	EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
125	21090558	LOT 5	UNCLE TOM WALKER'S CABIN CORP	6115 MORNINGSIDE AVE SIOUX CITY, IA 51106	EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
126	21090557	LOT 6	REED, WILLIAM C &	SMITH, MICHAEL D (UND 1/3 INT) 1256 GREGG ST N	EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
127	21090556	LOT 7, EXCEPT MINERALS, SUBJ TO AN ESMNT OF RECORD.	WALKER, JAMES R LIV TRUST (1/2 INT)	4901 DURTLE CREEK TRL EMILY 56447	EMILY 56447	150	\$265.50	1	\$1,265.53	\$1,531.03
128	21090555	LOT 8	SCHLEITZ, CHARLES J & LINDA C	11175 BUSHEL CURVE WOODBURY, MN 55129	EMILY 56447	175	\$309.75	1	\$1,265.53	\$1,575.28
129	21090554	LOT 9	SCHLEITZ, CHARLES J & LINDA C	11175 BUSHEL CURVE WOODBURY, MN 55129	EMILY 56447	175	\$309.75	1	\$1,265.53	\$1,575.28
130	21090553	LOT 10	SCHLEITZ, CHARLES J & LINDA C	11175 BUSHEL CURVE WOODBURY, MN 55129	EMILY 56447	125	\$221.25	1	\$1,265.53	\$1,486.78
131	21090552	LOTS 11 & 12, EXCEPT THE FOLLOWING DESC PART, (TRACT A) THAT PART OF LOT 12 OF THE GOV. LOT 5 9 136 26 EX. PLAT OF ELAORON, SUBJ TO ROAD EASEMENT.	GEWITZ, ALAN R & MARY C MCMATHON	6195 OLD SHADY OAK RD STE 2304 MAPLEVIEW AVENUE MAPLEWOOD MN 55109	EMILY 56447	109	\$192.93	1	\$1,265.53	\$1,458.46
132	21090605	LOT 13	NORDALE, JOHN E & JOHANNE	610 RANDALL BLVD PORTITZ, MN 56447	EMILY 56447	1322	\$2,339.94	1	\$1,265.53	\$3,605.47
133	21090556	NW1/4 OF SE1/4 SECTION 9, EXCEPT THE E. 330 FT THEREOF.	RANDY AND FRANK LLC	614 HARRY DAVIS LN MINNEAPOLIS, MN 55411	EMILY 56447	941	\$1,666.57	1	\$1,265.53	\$2,931.10
134	21090611	GL 4 EXC PT PLATTED AS FLETCHER'S ADDN TO CLEARWATER BEACH.	SMITH, W HAYDEN & AUDREY B	EMILY 56447	EMILY 56447	1421	\$2,515.17	1	\$1,265.53	\$3,780.70



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SEH No. EMILY 171857

PRELIMINARY SPECIAL ASSESSMENT RATES
\$1.77 / LF
\$1,265.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT		LOT ASSESSMENT		TOTAL PRELIMINARY ASSESSMENT
						LIN FT	ASSESSMENT	EACH	ASSESSMENT	
135	21090595	THE S 284 FT OF E 330 FT OF NW1/4 OF SE1/4.	BENZ, CHAD E & KAMERON J	PO BOX 367 EMILY, MN 56447	20494 BLUE LAKE RD EMILY 56447	338	\$598.26	1	\$1,265.53	\$1,863.79
136	21090598	NE1/4 OF SE1/4 EXC E 520 FT THEREOF & ALSO EXC TRACT IN BK 257 DEEDS PG 278 & ALSO PT OF NE1/4 OF SE1/4 DEEDS COMM AT NE COR OF SD NESE THEN ON A BEAR OF S ALG E LINE	BENZ, CHAD E & KAMERON J	20494 BLUE LAKE RD EMILY, MN 56447	20559 BLUE LAKE RD EMILY 56447	671	\$1,187.67	1	\$1,265.53	\$2,453.20
137	21090501	THE SW COR OF A BEAR OF S ALG E LINE	TER-CAR METAL LLC	C/O MID STATE SAND STEER, 101 4329 STATE HWY 16 EMILY, MN 56447	4329 STATE HWY 16 EMILY 56447	593	\$1,049.61	1	\$1,265.53	\$2,315.14
138	21090593	THE SW COR OF A BEAR OF S ALG E LINE	JENSEN, ALVIN S & PATRICIA	20117 BLUE LAKE RD EMILY 56447	20117 BLUE LAKE RD EMILY 56447	209	\$369.93	1	\$1,265.53	\$1,635.46
139	21090509	LOT 9 BLOCK 1	LANDOWSKI, TIMOTHY T & ANNA M	17256 145TH ST NE FORESTON MN 56330	17256 145TH ST NE FORESTON MN 56330	255	\$451.35	1	\$1,265.53	\$1,716.88
140	21090511	LOT 3 & 4 BLK 1	CHEEVER, STEVEN &	714 MAIN ST W BELLE PLAINE, MN 56011	20625 BLUE LAKE RD EMILY 56447	400	\$708.00	1	\$1,265.53	\$1,973.53
141	21090512	LOT 2 BLOCK 1	LUCK, BRIAN R	485 MAJOR RIDGE DR NW ROCHESTER, MN 55901	20599 BLUE LAKE RD EMILY 56447	200	\$354.00	1	\$1,265.53	\$1,619.53
142	21090513	LOT 1 BLOCK 1	JOHANNES, CHARLES A REV TRST AGRMNT	2726 24TH AVE S SAINT CLOUD, MN 56301	20599 BLUE LAKE RD EMILY 56447	200	\$354.00	1	\$1,265.53	\$1,619.53
143	21090594	SW1/4 OF SE1/4 S 138 26	STATE OF MINNESOTA ADMIN BLDG	PO BOX 367 EMILY, MN 56447	20229 BLUE LAKE RD EMILY 56447	1279	\$2,263.83	1	\$1,265.53	\$3,529.36
144	21090501	SE1/4 OF SW1/4 S 138 26	REINHART, DAVID D	20229 BLUE LAKE RD EMILY, MN 56447	20229 BLUE LAKE RD EMILY 56447	489	\$865.53	1	\$1,265.53	\$2,131.06
145	21090588	LOT 14 BLOCK 1	NORDALE, JOHN E & JOANNE	2204 MAPLEVIEW AVENUE MAPLEWOOD, MN 55109	2204 MAPLEVIEW AVENUE EMILY 56447	160	\$316.60	1	\$1,265.53	\$1,584.13
146	21090567	LOT 13 BLOCK 1	NORDALE, JOHN E & JOANNE	2204 MAPLEVIEW AVENUE MAPLEWOOD, MN 55109	2204 MAPLEVIEW AVENUE EMILY 56447	170	\$300.90	1	\$1,265.53	\$1,566.43
147	21090568	LOT 12 BLOCK 1	NORDALE, JOHN E & JOANNE	2204 MAPLEVIEW AVENUE MAPLEWOOD, MN 55109	2204 MAPLEVIEW AVENUE EMILY 56447	370	\$654.90	1	\$1,265.53	\$1,920.43
148	21090569	LOT 11 BLOCK 1	MARSHAW, SHANE A & LISA M	43366 ELADRON DR EMILY, MN 56447	43366 ELADRON DR EMILY 56447	160	\$283.20	1	\$1,265.53	\$1,548.73
149	21090570	LOT 10 BLOCK 1	NORDALE, JOHN E & JOANNE	2204 MAPLEVIEW AVENUE MAPLEWOOD, MN 55109	2204 MAPLEVIEW AVENUE EMILY 56447	151	\$267.27	1	\$1,265.53	\$1,532.80
150	21090571	LOT 9 BLOCK 1	NORDALE, JOHN E & JOANNE	2204 MAPLEVIEW AVENUE MAPLEWOOD, MN 55109	2204 MAPLEVIEW AVENUE EMILY 56447	163	\$323.91	1	\$1,265.53	\$1,589.44
151	21090572	LOT 8 BLOCK 1	OLSON, RICHARD W	20014 BLUE LAKE RD EMILY, MN 56447	20014 BLUE LAKE RD EMILY, MN 56447	201	\$355.77	1	\$1,265.53	\$1,621.30
152	21090573	LOT 7 BLOCK 1	MYLES, DAVID GILBERT & SANDRA GAZDA	9996 BELVEDERE DR EODEN PRAIRIE, MN 55347	43468 ELADRON DR EMILY 56447	150	\$265.50	1	\$1,265.53	\$1,531.03
154	21090574	LOT 6 BLK 1 ELADRON, ACCORD TO THE PLAT THEREOF ON FILE AND OF REC IN THE OFFICE OUTLOT A	VERSON, KEVIN & ERIN	2 CREEKSIDE LN NORTH OAKS, MN 55128	43467 ELADRON DR EMILY 56447	60	\$106.20	1	\$1,265.53	\$1,371.73
155	21090500	LOT 5 BLOCK 1	UNDIVIDED INTEREST			46	\$81.42	1	\$1,265.53	\$1,346.95
156	21090575	LOT 5 BLOCK 1	ST MARTIN, JOSEPH & MARY	18610 37TH AVE N PLYMOUTH MN 55446	EMILY 56447	200	\$354.00	1	\$1,265.53	\$1,619.53
157	21090576	LOT 4 BLOCK 1	ST MARTIN, JOSEPH & MARY	18387 AVE N PLYMOUTH MN 55446	43387 ELADRON DR EMILY 56447	190	\$336.30	1	\$1,265.53	\$1,601.83
158	21090577	LOT 3 BLOCK 1	NORDALE, JOHN E & JOANNE	2204 MAPLEVIEW AVENUE MAPLEWOOD, MN 55109	43389 ELADRON DR EMILY 56447	183	\$323.91	1	\$1,265.53	\$1,589.44
159	21090578	LOT 2 BLOCK 1	KEMMITT, GREGORY J & JEAN	31912 N 16TH AVE PHOENIX, AZ 85005	43359 ELADRON DR EMILY 56447	136	\$240.72	1	\$1,265.53	\$1,506.25
160	21090579	LOT 1 BLOCK 1	NORDALE, JOHN E & JOANNE	2204 MAPLEVIEW AVENUE MAPLEWOOD, MN 55109	2204 MAPLEVIEW AVENUE EMILY 56447	448	\$792.96	1	\$1,265.53	\$2,058.49
161	21090535	LOT 16	FRERICKS, BRIAN & SUSAN SCHINDLER	20052 BLUE LAKE RD EMILY, MN 56447	20052 BLUE LAKE RD EMILY 56447	98	\$173.46	1	\$1,265.53	\$1,439.99
162	21090538	LOT 15	MATTISEN LIVING TRUST (THE)	13660 GARDENIA PATH APPLE VALLEY, MN 55124	20038 BLUE LAKE RD EMILY 56447	60	\$106.20	1	\$1,265.53	\$1,371.73
163	21090537	LOT 14 EXC PT OF LOT 14 DEEDS: BEG AT SW COR OF SD LOT 14, THEN N, E, S, D, E 24'E ASSM	LANGFELLS LIVING TRUST	902 CONVENTRY PLACE EDINA MN 55435	20028 BLUE LAKE RD EMILY 56447	30	\$55.10	1	\$1,265.53	\$1,318.63
164	21090539	LOT 13 & PT OF LOT 14 DEEDS: AS FOLLOWS: BEG AT THE SW CORNER OF SAID LOT 14, THEN N,	OLSON, RICHARD W	20014 BLUE LAKE RD EMILY 56447	20014 BLUE LAKE RD EMILY 56447	90	\$159.30	1	\$1,265.53	\$1,424.83
165	21090539	LOT 12	LERACH, KENNETH J & NANCY A	1383 FARMDALE RD ST PAUL, MN 55118	20002 BLUE LAKE RD EMILY 56447	70	\$123.90	1	\$1,265.53	\$1,389.43
166	21090540	LOT 11	SCHNEIDER, EDDY RAE	18132 155TH ST ELK RIVER MN 55330	18132 155TH ST ELK RIVER MN EMILY 56447	70	\$123.90	1	\$1,265.53	\$1,389.43
167	21090541	LOT 10	SCHNEIDER, EDDY RAE	18132 155TH ST ELK RIVER MN 55330	18132 155TH ST ELK RIVER MN EMILY 56447	75	\$132.75	1	\$1,265.53	\$1,398.28



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\$1,265.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT LIN FT	ASSESSMENT	LOT ASSESSMENT EACH	TOTAL PRELIMINARY ASSESSMENT
188	21080542	LOT 9 SUBJ TO AN ESMNT OF RECORD.	SCOTT, LEROY P & NANCY J	14482 CONNOR RD NE POLEY MN 55439	10966 BLUE LAKE RD EMLY 55447	35	\$61.95	1	\$1,265.53
189	21080543	LOT 6, EXCEPT MINERALS.	RING, STEVEN J (1/2 INT)	1453 ROSE PLACE ST PAUL, MN 55113	19958 BLUE LAKE RD EMLY 55447	75	\$132.75	1	\$1,398.28
170	21080544	LOT 7	REYNOLDS, MICHAEL R & PAMELA A	1124 MADISON ST SHAKOPEE MN 55379	19934 BLUE LAKE RD EMLY 55447	97	\$171.69	1	\$1,437.22
171	21080545	LOT 6	GIANNAKAKIS, TONY & CYNTHIA K	5904 CHANTREY RD EDINA MN 55435	19978 BLUE LAKE RD EMLY 55447	97	\$171.69	1	\$1,437.22
172	21080546	LOT 5	LUTZ, MARY ALICE	3119 N LOWRY TER GOLDEN VALLEY MN 55427	19904 BLUE LAKE RD EMLY 55447	97	\$171.69	1	\$1,437.22
173	21080547	LOT 4	LANGEMO, JANINE	928 WATSON ST PAUL, MN 55102	19890 BLUE LAKE RD EMLY 55447	97	\$171.69	1	\$1,437.22
174	21080548	LOT 3	OLSON FAMILY TRUST	5620 SHADYVIEW LN N PLUMCROFT MN 55446	19872 BLUE LAKE RD EMLY 55447	115	\$203.55	1	\$1,469.08
175	21080549	LOT 2	DWA CROW WING HOLDINGS LLC	2964 EYRIE DR ST PAUL MN 55129	19834 BLUE LAKE RD EMLY 55447	150	\$265.50	1	\$1,531.03
176	21080550	LOT 1	NEUBAUER, PAUL R & BUSAN	2184 GERMAN ST N MAPLEWOOD MN 55109	19810 BLUE LAKE RD EMLY 55447	150	\$265.50	1	\$1,531.03
177	21080604	PT OF GL 6 DESC: BEG AT MEANDER COR ON W LINE OF SD SEC 9 SD POINT BEING ON S SHORE LOT 14	PETERSEN FAMILY TRUST AGREEMENT RICE, ROBERT	18584 JASPER WAY LAKEVILLE MN 55044	19790 BLUE LAKE RD EMLY 55447	113	\$200.01	1	\$1,465.54
178	21080554	LOT 14		8140 YALES AVE N BROOKLYN PARK MN 55438	19744 BLUE LAKE RD EMLY 55447	153	\$270.81	1	\$1,536.34
179	21080555	LOT 13	MALM, MICHAEL E SR & BARBARA G MALM	14513 DULLEC AVE PARK MIL 55446	19718 BLUE LAKE RD EMLY 55447	158	\$279.66	1	\$1,546.19
180	21080558	LOT 12	RIESCHL, DONNA & ROBERT & MICHAEL & RIESCHL, MICHAEL JOHN	14513 DULLEC AVE SAVAGE MN 55378	19718 BLUE LAKE RD EMLY 55447	77	\$136.29	1	\$1,401.82
181	21080557	LOT 11		P O BOX 302 EMILY, MN 55447	19710 BLUE LAKE RD EMLY 55447	77	\$136.29	1	\$1,401.82
182	21080558	LOT 10	CINCOSSI FAMILY LLC	20153 FERN GLEN BLVD N FOREST LAKE MN 55025	19696 BLUE LAKE RD EMLY 55447	120	\$212.40	1	\$1,477.93
183	21080559	LOT 9	KIMM, JEROME F (1/2 INT)	C/O CHRISTOPHER KIMM 4110 NANCY PLACE	19696 BLUE LAKE RD EMLY 55447	159	\$281.43	1	\$1,546.96
184	21080560	LOT 8	OLSON, CYNTHIA & JESSIE OLSON	9874 4TH ST NW UNIT B ALBUQUERQUE NM 87114	19692 BLUE LAKE RD EMLY 55447	100	\$177.00	1	\$1,442.53
185	21080561	LOT 7	SCHUH, JEFFREY J & BARBARA	5935 WAGBOND LN LAKEVILLE MN 55046	19694 BLUE LAKE RD EMLY 55447	100	\$177.00	1	\$1,442.53
186	21080562	LOT 6	SMITH, SHARON J	16025 OAK CURVE LAKEVILLE MN 55044	19644 BLUE LAKE RD EMLY 55447	100	\$177.00	1	\$1,442.53
187	21080563	LOT 5	RIEF, MICHAEL J & BRIDGET M	17857 191TH TRL W LAKEVILLE MN 55044	19632 BLUE LAKE RD EMLY 55447	65	\$115.05	1	\$1,380.58
188	21080564	LOT 4	GIBBS, DAVID	519 W OAK ST OGDEN IA 50242-7358	19624 BLUE LAKE RD EMLY 55447	50	\$88.50	1	\$1,354.03
189	21080565	LOT 3	THOMAS, DIANA D TRUST	4350 OCEAN DR APT 302 CORPUS CHRISTI TX 78412	19612 BLUE LAKE RD EMLY 55447	50	\$88.50	1	\$1,354.03
190	21080566	LOT 2	THOMAS, DIANA D TRUST	4350 OCEAN DR APT 302 CORPUS CHRISTI TX 78412	19604 BLUE LAKE RD EMLY 55447	100	\$177.00	1	\$1,442.53
191	21080567	LOT 1	ANDERSON, ELAINE K	C/O JEROME ANDERSON 2004 NE 96TH ST BENNINGTON MA 55403	19590 BLUE LAKE RD EMLY 55447	101	\$178.77	1	\$1,448.30
192	21080570	(TRACT A) THAT PT OF GL 7 & 8 SEC 8 DAF; BEG AT THE SW CORN OF LOT 108 SEC 8 AS FOLLOWS: COMMENCING AT THE SW CORNER OF LOT 1 (ASSESSED ELSEWHERE) COMMON ELEMENTS FOR THE WOODS AT CROOKED CREEK	GRADY, JOAN (1/2 UND INT)	20851 FEEN DR LAKEVILLE, MN 0 55044	EMLY 55447	172	\$304.44	1	\$1,569.97
193	21080571		BECKMAN, BRENT D	30 S 7TH ST SUITE 5000 MINNEAPOLIS, MN 55402	EMLY 55447	67	\$153.99	1	\$1,419.52
194	21080576		WABASH MANAGEMENT, INCORPORATED	30 SOUTH 7TH ST STE 5000 MINNEAPOLIS, MN 55402	EMLY 55447	2997	\$5,304.69	1	\$6,570.22
195	21080505	OUT LOT 8	WABASH CROOKED CREEK PROPERTY LLC	43378 LEDIN DR EMLY MN 55447	EMLY 55447	1143	\$2,023.11	1	\$3,288.64
196	21080574	NE 1/4 OF SW 1/4 9 138 26	LEDIN, GF	2787 MARION ST ROSEVILLE, MINN 55068	EMLY 55447	607	\$1,074.39	1	\$2,339.92
197	21080573	GL 6	BLUE VISTA LLC	15011 LEE CT ARDEN HILLS, MN 55142	EMLY 55447	55	\$97.35	1	\$1,362.68
198	21080535	LOT 1, EXCEPT THAT PART OF LOT 1 LYING 4308 1/2 ELM ST, BEING THE BOUNDARY THAT PART OF LOT 1 LYING BETWEEN THE LINE FORMING THE BOUNDARY OF LOT 1 AND LOT 2	GAERTNER, CYNTHIA PAHL GAERTNER, SUSAN	19363 BLUE LAKE RD EMLY 55447	EMLY 55447	60	\$106.20	1	\$1,371.73



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SCH No. EMILY 171857

PRELIMINARY SPECIAL ASSESSMENT RATES
\$1.77 / LF
\$1,265.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT	LOT ASSESSMENT EACH	TOTAL PRELIMINARY ASSESSMENT
200	21080534	LOT 2	GAERTNER, SUSAN	1235 VALE PL #1407 MINNEAPOLIS, MN 55403	EMILY 56447	\$155.76	1	\$1,421.29
201	21080533	LOT 3	REDMAN, SUZANNE L	6016 ASHCROFT AVE EDINA MINNEAPOLIS, MN 55443	EMILY 56447	\$177.00	1	\$1,442.53
202	21080532	LOT 4 & THAT PT OF LOT 5 DESC AS FOLLOWS: COMM AT THE MOST NWLY CORNER OF SAID	MILLARD, WILLIAM & BRIDGET	19180 BLUE LAKE RD EMILY, MN 56447	EMILY 56447	\$141.60	1	\$1,407.13
203	21080531	LOT 5 EXCEPT THAT PART OF LOT 5 DESCRIBED AS FOLLOWS: COMM. AT THE MOST	SOMERS, ROBERT J	6770 GERONIE PATH W ROSEMOUNT, MN 55068	EMILY 56447	\$123.90	1	\$1,389.43
204	21080530	LOT 6	SOMERS, ROBERT J	6770 GERONIE PATH W ROSEMOUNT, MN 55068	EMILY 56447	\$134.52	1	\$1,400.05
205	21080529	LOT 7 AND THAT PART OF LOT 8, DESC AS FOLLOWS: COMM AT THE NE CORNER OF SAID	SCEARCY, LANNY & KAREN	9056 110TH ST BRANDED MN 55401	EMILY 56447	\$184.70	1	\$1,460.23
206	21080528	LOTS 8 & 9 & 10 EXCEPT OF LOT 8 DESC: COMM AT NE COMM AT NE COR OF SD LOT 8 THEN	SCEARCY, LANNY N & KAREN L	9056 110TH ST BRANDED MN 55401	EMILY 56447	\$184.70	1	\$1,460.23
207	21080527	LOT 11	BANKS, TODD LYNN & LEEANNA SUE	1007 MAIN STEWART VILLE, MO 64490	EMILY 56447	\$123.90	1	\$1,389.43
208	21080526	LOT 12	BANKS, TODD LYNN & LEEANNA SUE	1007 MAIN STEWART VILLE, MO 64490	EMILY 56447	\$115.05	1	\$1,380.58
209	21080525	LOT 13	GROSS, HELEN & DOREN	310 PATRICIA CT STEWARTVILLE MO 64490	EMILY 56447	\$141.60	1	\$1,407.13
210	21080524	LOT 14	GROSS, HELEN & DOREN	310 PATRICIA CT STEWARTVILLE MO 64490	EMILY 56447	\$141.60	1	\$1,407.13
211	21080523	LOTS 15 & 16	LJECK, BRIAN R & LINDSAY	485 MANOR RIDGE DR NW ROCHESTER, MN 55901	EMILY 56447	\$263.20	1	\$1,947.73
212	21080522	LOT 17	DEGIOVANNI, CAROL L	19321 BLUE LAKE RD EMILY, MN 56447	EMILY 56447	\$254.88	1	\$1,520.41
213	21080521	LOT 18	KOCH, NANCY B LIVING TRUST	38881 COUNTY ROAD 3 CROSSLAKE MN 56442	EMILY 56447	\$336.30	1	\$1,601.83
214	21080519	THAT PT OF LOT 18 THAT LIES W/ OF THE	KOCH, NANCY B LIVING TRUST	38881 COUNTY ROAD 3 CROSSLAKE MN 56442	EMILY 56447	\$244.26	1	\$1,509.79
215	21080520	ALL THAT PT OF LOT 18 LIVING SE/4 OF THE	KOCH, HARLAN & ALICE A LIV TRUST	38881 COUNTY ROAD 3 CROSSLAKE MN 56442	EMILY 56447	\$61.42	1	\$1,446.95
216	21080520	FOLLOWING DESC LINE, BEG AT THE NE	KOCH, NANCY B LIVING TRUST (1/2 INT)	38881 COUNTY ROAD 3 CROSSLAKE MN 56442	EMILY 56447	\$177.00	1	\$1,442.53
217	21080522	LOT 16	OTT, RAMONA	724 COUNTY ROAD B ROSEVILLE, MN 55113	EMILY 56447	\$177.00	1	\$1,442.53
218	21080521	LOT 17 EXCEPT OF SD LOT 17 & EXCEPT OF	OTT, RAMONA	724 COUNTY ROAD B ROSEVILLE, MN 55113	EMILY 56447	\$152.22	1	\$1,417.75
219	21080520	SD LOT 17 DESC: BEG AT POINT ON NWLY LINE	JOHANNES, CHARLES A REV TRST AGRMNT	2726 24TH AVE S SAINT CLOUD MN 56301	EMILY 56447	\$266.74	1	\$1,652.27
220	21080549	LOT 18 & THE E 20 FT OF LOT 17 & ALSO	MCNEE, NANCY P	11 SUNSET LN NORTH OAKS MN 55127	EMILY 56447	\$177.00	1	\$1,442.53
221	21080548	THAT PT OF LOT 17 OGEEMA BEACH DESC AS	MCNEE, NANCY P	11 SUNSET LN NORTH OAKS MN 55127	EMILY 56447	\$175.23	1	\$1,440.76
222	21080547	LOT 20	MCNEE, AUTHUR W III	11 SUNSET LN NORTH OAKS MN 55127	EMILY 56447	\$180.54	1	\$1,446.07
223	21080546	LOT 21	BACKBERG, BARBARA ANN	1352 ROCK DOVE CT APT B104 PUNTA GORDA FL 33950	EMILY 56447	\$230.10	1	\$1,495.63
224	21080545	LOT 22	BACKBERG, BARBARA ANN	1352 ROCK DOVE CT APT B104 PUNTA GORDA FL 33950	EMILY 56447	\$417.72	1	\$1,683.25
225	21080544	LOT 23	BROWN, FREDERICK C JR &	EDWARD J BROWN & MICHAEL B BROWN 6705 VERNON AVE S CROFTON MN 55008	EMILY 56447	\$577.02	1	\$1,842.55
226	21080534	LOT 1 BLOCK 1	BROWN, JUDITH A REV LIVING TRUST	C/O FREDERICK G BROWN TRUSTEE 6705 VERNON AVE S CROFTON MN 55008	EMILY 56447	\$208.86	1	\$1,474.39
227	21080533	LOTS 2 & 3 BLOCK 1	STRENGE, LOIS A	19183 BLUE LAKE RD EMILY EMILY 56447	EMILY 56447	\$551.00	1	\$1,796.53
228	21080548	LOT 3	NEUBAUER, PAUL R & SUSAN	5620 SHADYVIEW LN MAPLEWOOD MN 55109	EMILY 56447	\$269.04	1	\$1,544.57
229	21080530	LOT 5 BLOCK 1 TOGETHER WITH AN ESMINT OF	OLSON FAMILY TRUST	1941 ARCADE ST MAPLEWOOD, MN 55109	EMILY 56447	\$270.81	1	\$1,536.34
230	21080529	RECORD.	SCOTT, ROBERT LEE	1841 ARCADE ST MAPLEWOOD MN 55109	EMILY 56447	\$407.10	1	\$1,672.63
231	21080526	OUTLOT A BLOCK 1	SCOTT, ROBERT L	1841 ARCADE ST MAPLEWOOD MN 55109	EMILY 56447	\$70.80	1	\$1,336.33



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SEH No. EMILY 171857

PRELIMINARY SPECIAL ASSESSMENT RATES

\$177 /LF-
\$1,265.33 /LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT LIN FT	ASSESSMENT EACH	LOT ASSESSMENT EACH	TOTAL PRELIMINARY ASSESSMENT
232	21105628	LOT 7 BLOCK 1	HANSON, WAYDE G	1933 OVERLOOK RIDGE RD EMILY MN 56447-3054	1933 OVERLOOK RIDGE RD EMILY 56447	331	\$565.87	\$1,265.53	\$1,831.40
233	21105627	LOT 8 BLOCK 1	HANSON, WAYDE G	1933 OVERLOOK RIDGE RD EMILY MN 56447-3054	1933 OVERLOOK RIDGE RD EMILY 56447	132	\$213.64	\$1,265.53	\$1,479.17
234	21110618	S. 1/2 OF SW1/4 OF NW1/4 SEC. 17	HUGHES, FAYE C & CARPENTIER, BEA ML	PO BOX 342 EMILY MN 56447	PO BOX 342 EMILY MN 56447	744	\$1,316.88	\$1,265.53	\$2,582.41
235	21110617	N. 1/2 OF SW1/4 OF NW1/4 SEC. 17	FRIESNER, JONATHAN P & KATE J	42737 BLUE LN W EMILY, MN 56447	42737 BLUE LN W EMILY 56447	660	\$1,168.20	\$1,265.53	\$2,433.73
236	21110566	LOT 1 BLOCK 1 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	KOVALIK, DAVID A & PATRICIA J	1930 GARDEN LN WHITE BEAR MINNETONKA, MN 55345	1930 GARDEN LN WHITE BEAR EMILY 56447	335	\$592.95	\$1,265.53	\$1,858.48
237	21110563	LOT 2 BLOCK 1 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	HENDRICKSON, MARK D & TAMARA J	1745 NAVARD ST NW ANDOVER, MN 55304	1745 NAVARD ST NW EMILY 56447	200	\$354.00	\$1,265.53	\$1,619.53
238	21110564	LOT 3 BLOCK 2 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	HENDRICKSON, MARK D & TAMARA J	17145 NAVARD ST NW ANDOVER, MN 55304	17145 NAVARD ST NW EMILY 56447	215	\$380.55	\$1,265.53	\$1,646.08
239	21110565	LOT 4 BLOCK 2 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	SLYE, BRADLEY D & SHARON	4298 WOODS WAY MINNETONKA, MN 55345	4298 WOODS WAY EMILY 56447	180	\$318.60	\$1,265.53	\$1,584.13
240	21110568	LOT 1 BLOCK 1 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	KOVALIK, DAVID A & PATRICIA J	1930 GARDEN LN WHITE BEAR LAKE, MN 55110	1930 GARDEN LN WHITE BEAR EMILY 56447	185	\$274.35	\$1,265.53	\$1,539.88
241	21110567	LOT 1 BLOCK 2 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	CASE, DENNIS J & KAREN K	42945 BLUE LN W EMILY MN 56447-3055	42945 BLUE LN W EMILY 56447	282	\$499.14	\$1,265.53	\$1,764.67
242	21110570	LOT 1 BLOCK 3	UNDIVIDED INTEREST	EMILY 56447	EMILY 56447	50	\$86.50	\$1,265.53	\$1,352.03
243	21110576	LOT 2 BLOCK 3 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	SMITH FAMILY TRUST DATED 8/19/2003	670 DREBEK & JULIA SMITH TRUSTEE-42948 BLUE LN W EMILY MN 56447	670 DREBEK & JULIA SMITH EMILY 56447	124	\$219.48	\$1,265.53	\$1,485.01
244	21110577	LOT 3 BLOCK 3 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	BEAMAN, JAMES D & SHARON	42922 BLUE LN W EMILY MN 56447	42922 BLUE LN W EMILY 56447	152	\$269.04	\$1,265.53	\$1,534.57
245	21110578	LOT 4 BLOCK 3 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	THOMPSON, DAVID NORMAN & KERRIE LYNN	8764 AUTUMN OAKS DR ROCKFORD, MN 55373	42900 BLUE LN W EMILY 56447	148	\$261.96	\$1,265.53	\$1,527.49
246	21110575	LOT 5 BLOCK 3 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	RASSETT, JO ANN	42988 BLUE LN W PO BOX 398 EMILY MN 56447	42988 BLUE LN W EMILY 56447	152	\$269.04	\$1,265.53	\$1,534.57
247	21110574	LOT 6 BLOCK 3 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	EIGENMANN, PIUS N & SARAH S	13528 LARKIN DR MINNETONKA, MN 55305-5375	42864 BLUE LN W EMILY 56447	148	\$261.96	\$1,265.53	\$1,527.49
248	21110573	LOT 7 BLOCK 3 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	JACKSON, ANDREW G & DENISE H	19028 115TH AVE N MAPLE GROVE, MN 55311	42934 BLUE LN W EMILY 56447	150	\$265.50	\$1,265.53	\$1,531.03
249	21110572	LOT 8 BLOCK 3 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	BERNING, DANIEL E & SHARON M	2840 LANDER AVE NE ROGERS, MN 55376	42886 BLUE LN W EMILY 56447	150	\$265.50	\$1,265.53	\$1,531.03
250	21110571	LOT 9 BLOCK 3 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	HOLMGREN, GORDON A	42780 BLUE LN W EMILY MN 56447	42780 BLUE LN W EMILY 56447	180	\$265.50	\$1,265.53	\$1,531.03
251	21110570	LOT 10 BLOCK 3 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	WETZGER, JAMES M & DOROTHY	42766 BLUE LAKE WEST EMILY, MN 56447	42766 BLUE LN W EMILY 56447	150	\$265.50	\$1,265.53	\$1,531.03
252	21110569	(ASSESSED ELSEWHERE/COMMON ELEMENTS FOR BLUE LAKE VISTA 2113900990A00091)	BLUE LAKE ASSOCIATION	11 SUNSET LN NORTH OAKS, MN 55197-2608	0	50	\$88.50	\$1,265.53	\$1,354.03
253	21110568	LOT 1 BLOCK 4 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	COLEBANK, SCOTT A	42736 BLUE LAKE W EMILY, MN 56447	42736 BLUE LN W EMILY 56447	150	\$265.50	\$1,265.53	\$1,531.03
254	21110568	LOT 2 BLOCK 4 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	LAUDENBACH, PATRICK A	8954 MONTEGUE TER BROOKLYN PARK, MN 55443	42712 BLUE LN W EMILY 56447	150	\$265.50	\$1,265.53	\$1,531.03
255	21110567	LOT 3 BLOCK 4 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	SAGERER, DONALD E & LINDA L	1257 WOODBRIDGE ST S1 PAUL MN 55117	42894 BLUE LN W EMILY 56447	146	\$258.42	\$1,265.53	\$1,523.95
256	21110566	LOT 4 BLOCK 4 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	HILLENBRAND, GREGORY M & JULIE A	42700 BLUE LN W ADAMS, MN 55127	42700 BLUE LN W EMILY 56447	158	\$279.66	\$1,265.53	\$1,545.19
257	21110569	(ASSESSED ELSEWHERE/COMMON ELEMENTS FOR BLUE LAKE VISTA 2113900990A00091)	BLUE LAKE ASSOCIATION	11 SUNSET LN NORTH OAKS, MN 55197-2608	0	2503	\$4,430.31	\$1,265.53	\$5,695.84
258	21110562	LOT 1 BLOCK 5 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	SCHUNEMAN, JOHN P & ROXANNE	96 W GOLDEN LAKE CIRCLE EMILY MN 56447	19440 BLUE LN E EMILY 56447	199	\$352.23	\$1,265.53	\$1,617.76
259	21110563	LOT 2 BLOCK 5 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	THE SHORES AT BLUE LAKE LLC	CIRCLE PINES MN 55014 1409 MINNEHaha PKWY W MINNEAPOLIS, MN 55419	19456 BLUE LN E EMILY 56447	166	\$293.82	\$1,265.53	\$1,559.35
260	21110564	LOT 3 BLOCK 5 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	FIELD, JAMES O & BARBARA L	1407 PINEFIELD CT WHITE BEAR TOWNSHIP, MN	1407 PINEFIELD CT EMILY 56447	160	\$283.20	\$1,265.53	\$1,548.73
261	21110565	LOT 1 BLOCK 5 & ALSO INCLUDING THE FOLLOWING: THAT PART OF OUTLOT B LYING NELY OF FOL DESO... (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	RELAND, DAVID J & JUDITH LIVING TR	8900 NORTH 78TH ST SCOTTSDALE, AZ 85250	19489 BLUE LN E EMILY 56447	165	\$292.05	\$1,265.53	\$1,557.58
262	21110561	LOT 11 BLOCK 6 & ALSO INCL PT OF OUTLOT B LYING NELY OF FOL DESO... (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	CHAPIN, MICHAEL E & DEBRA MIKELSON	4830 WILSON BLVD MERCERVILLE, MN 55120	19500 BLUE LN E EMILY 56447	200	\$354.00	\$1,265.53	\$1,619.53
263	21110552	LOT 10 BLOCK 6 (COMMON ELEMENT PARCEL 2113900990A00091) (COMMON ELEMENT PARCEL 2113900990A00091)	NOBLE, TODD J & DANA L	19534 BLUE LAKE E EMILY, MN 56447	19534 BLUE LN E EMILY 56447	165	\$292.05	\$1,265.53	\$1,557.58



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\$1.77 / LF
\$1,266.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT	LOT ASSESSMENT	TOTAL PRELIMINARY ASSESSMENT
264	21170553	LOT 9 BLOCK 9 (COMMON ELEMENT PARCEL 2113900090A0909) (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	LINDSEY, DANNY L & BARBARA L	12438 FLANDERS CT NE UNIT E BLAINE MN 55449	19548 BLUE LN E EMILY 56447	190 \$318.60	1 \$1,265.53	\$1,584.13
265	21170554	LOT 8 BLOCK 9 (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	HOWARD, MICHAEL G & JENNIFER L	13911 FOUNTAIN AVE N HUGO MN 55038	19572 BLUE LN E EMILY 56447	155 \$274.35	1 \$1,265.53	\$1,539.88
266	21170555	LOT 7 BLOCK 9 (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	SOBRASKE, BERUAMINI & CHRIS TOPHER	3817 HENSLER AVE S SAVIT MICHAEL MN 55378	19572 BLUE LN E EMILY 56447	170 \$300.90	1 \$1,265.53	\$1,566.43
267	21170556	LOT 6 BLOCK 9 (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	ROGERS, LOREN D	1911 HENSLER AVE S COTTAGE GROVE MN 55018	19572 BLUE LN E EMILY 56447	210 \$371.70	1 \$1,265.53	\$1,637.23
268	21170557	LOT 5 BLOCK 9 (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	SVIEN, NORMAN EUGENE	26685 XIMO AVE WEBSTER MN 55088	19654 BLUE LN E EMILY 56447	160 \$263.20	1 \$1,265.53	\$1,548.73
269	21170558	LOT 4 BLOCK 9 (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	HORNSETH, JOHN & JANE	4200 EVERGREEN LN N PLYMOUTH MN 55441	19698 BLUE LN E EMILY 56447	170 \$300.90	1 \$1,265.53	\$1,566.43
270	21170559	LOT 3 BLOCK 9 (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	DRUK, TIM & JULIE	19176 BLUE LANE E EMILY MN 56447	19176 BLUE LN E EMILY 56447	170 \$300.90	1 \$1,265.53	\$1,566.43
271	21170560	LOT 2 BLOCK 9 (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	WABASH BLUE LAKE PROPERTY LLC	90 SOUTH 7TH ST STE 5000 MINNEAPOLIS MN 55402	EMILY 56447	150 \$285.50	1 \$1,265.53	\$1,551.03
272	21170561	LOT 1 BLOCK 9 (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	WABASH BLUE LAKE PROPERTY LLC	90 SOUTH 7TH ST STE 5000 MINNEAPOLIS MN 55402	EMILY 56447	66 \$116.82	1 \$1,265.53	\$1,382.35
273	21170562	LOT 8 BLOCK 9 (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	BERG, JOHN E & CANDACE	2055 172ND ST NW BIG LAKE MN 55308	EMILY 56447	102 \$180.54	1 \$1,265.53	\$1,446.07
274	21170563	LOT 7 BLOCK 2 & UND 150 INTEREST IN OUTLOT A (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	AHLSTROM, ALTON L & CHERYL R	19145 BLUE LN E EMILY MN 56447	19145 BLUE LN E EMILY 56447	200 \$354.00	1 \$1,265.53	\$1,619.53
275	21170564	LOT 6 BLOCK 2 & UNDIVIDED 150 INTEREST IN OUTLOT A (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	DRUK, TIMOTHY & JULIE	19176 BLUE LANE E EMILY MN 56447	19176 BLUE LN E EMILY 56447	200 \$354.00	1 \$1,265.53	\$1,619.53
276	21170565	LOT 5 BLOCK 2 & UND 150 INT IN OUTLOT A (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	PAHLEN, CRAIG & SANDY & MARK & DUAN	16479 HIKKA ST NE ANOKA MN 55304	EMILY 56447	658 \$1,164.56	1 \$1,265.53	\$2,430.19
277	21170566	LOT 4 BLOCK 2 & UND 150 INT IN OUTLOT A (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	MATISON, SONIA C LIV TRUST 6-19-09	2829 S WATERFORD DR APT 404 SHOKANEVA 96274-4615	EMILY 56447	200 \$354.00	1 \$1,265.53	\$1,619.53
278	21170601	LOT 3 BLOCK 2 & UND 150 INTEREST IN OUTLOT A (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	MORRISSETTE, JOHN & DENISE	10151 WELLS RD MORRIS MN 56061	EMILY 56447	205 \$362.85	1 \$1,265.53	\$1,628.38
279	21170602	LOT 2 BLOCK 2 & UND 150 INTEREST IN OUTLOT A (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	SCHREIBER, MARK C & CINDY L	173 EAST ROSE AVE ST PAUL MN 55108	EMILY 56447	200 \$354.00	1 \$1,265.53	\$1,619.53
280	21170603	LOT 1 BLOCK 2 & ALSO UNDIVIDED 150TH INTEREST IN OUTLOT A (COMMON ELEMENT (ASSESSED ELSEWHERE) OUTLOT A	STACY, JOHN M COMMON AREA	8000 WOODLAWN DR MOUNDS VIEW, MN 55112	EMILY 56447	222 \$392.94	1 \$1,265.53	\$1,658.47
281	21170615	LOT 11 BLOCK 1 & UND 150 INTEREST IN OUTLOT A (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	CASE, MARK W & WENDY L	12036 CREE ST COON RAPIDS MN 55433	19390 ANNA DR EMILY 56447	66 \$116.82	1 \$1,265.53	\$1,382.35
282	21170604	LOT 10 BLOCK 1 & ALSO UNDIVIDED 150TH INTEREST IN OUTLOT A (COMMON ELEMENT 2113900090A0909 & 2113900090A0909)	O'DONNELL, THOMAS	50 GOLD SPRING DR SOUND BEACH NY 11789	EMILY 56447	350 \$619.50	1 \$1,265.53	\$1,885.03
283	21170605	LOT 9 BLOCK 1 & UNDIVIDED 2990 INTEREST IN OUTLOT A (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	MULCAHY, DAVID W & MARY	17637 TYLER ST NW ELK RIVER MN 55330	EMILY 56447	370 \$654.90	1 \$1,265.53	\$1,920.43
284	21170606	LOT 8 BLOCK 1 & UNDIVIDED 150TH INTEREST IN OUTLOT A (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	CASE, DELBERT L	5445 W 307 ST PALM MN 55101	EMILY 56447	340 \$601.60	1 \$1,265.53	\$1,867.13
285	21170607	LOT 7 BLOCK 1 & ALSO UNDIVIDED 150TH INTEREST IN OUTLOT A (COMMON ELEMENT 2113900090A0909 & 2113900090A0909)	ROSENWINKEL, JEFFREY E & TWYLA D	100 MAGNOLIA ST APT 5209 JACKSONVILLE FL 32204	EMILY 56447	210 \$371.70	1 \$1,265.53	\$1,637.23
286	21170608	LOT 6 BLOCK 1 & UNDIVIDED 150TH INTEREST IN OUTLOT A (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	LUNZER, THOMAS & MICHELLE	536 BRIAR LANE TAYLORS FALLS MN 55094	EMILY 56447	240 \$424.80	1 \$1,265.53	\$1,690.33
287	21170610	LOT 5 BLOCK 1 & ALSO UNDIVIDED 150TH INTEREST IN OUTLOT A (COMMON ELEMENT 2113900090A0909 & 2113900090A0909)	HEDIGER, SANDRA	7509 LOUISIANA AVE N BROOKLYN PARK MN 55428	EMILY 56447	220 \$389.40	1 \$1,265.53	\$1,654.93
288	21170611	LOT 4 BLOCK 1 & ALSO UNDIVIDED 150TH INTEREST IN OUTLOT A (COMMON ELEMENT 2113900090A0909 & 2113900090A0909)	HEDIGER, SANDRA	7509 LOUISIANA AVE N BROOKLYN PARK MN 55428	EMILY 56447	1284 \$2,272.68	1 \$1,265.53	\$3,538.21
289	21170612	LOT 3 BLOCK 1 & UNDIVIDED 150 INTEREST IN OUTLOT A (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	REES, KENT A & NANCY C	19120 ANNA DR EMILY, MN EMILY 56447	EMILY 56447	825 \$1,460.25	1 \$1,265.53	\$2,725.78
290	21170613	LOT 2 BLOCK 1 & UNDIVIDED 150 INTEREST IN OUTLOT A (COMMON ELEMENT PARCEL 2113900090A0909 & 2113900090A0909)	JENSEN, JAMES M & SANDRA L TRUST	5644 SPRUCE TRAIL EDEN PRIDMORE MN 55447	EMILY 56447	200 \$354.00	1 \$1,265.53	\$1,619.53
291	21170614	LOT 1 BLOCK 1 & UNDIVIDED 150TH INTEREST IN OUTLOT A (COMMON ELEMENT 2113900090A0909 & 2113900090A0909)	CZAJA, CHARLES A & ROBIN F	6225 OLD VIKING BLVD NW NOWATKEN MN 55303-9746	EMILY 56447	200 \$354.00	1 \$1,265.53	\$1,619.53
292	21200517	NE 1/4 OF NE 1/4 20 138 26	PEOPLES SECURITY COMPANY	PO BOX 467 BRAINERD, MN 56401	EMILY 56447	1364 \$2,414.28	1 \$1,265.53	\$3,679.81
293	21200518	NW 1/4 OF NE 1/4 20 138 26	FAX FORFEITED	CROW WING COUNTY LAND SERVICES 3922 LAUREL ST STE 19591 ANNA DR MN 55308	EMILY 56447	620 \$1,097.40	1 \$1,265.53	\$2,362.93
294	21200519	LOT 3 BLOCK 1 BLUE LAKE VISTA FIRST ADDITION AND ALSO AN UNDIVIDED 1/50TH	MILLER, ANTHONY JAMES	EMILY 56447	EMILY 56447	642 \$1,136.34	1 \$1,265.53	\$2,401.87



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SEH No. EMILY 171857

PRELIMINARY SPECIAL ASSESSMENT RATES
\$1.77 / LF
\$1,265.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT		LOT ASSESSMENT		TOTAL PRELIMINARY ASSESSMENT
						LIN FT	ASSESSMENT	EACH	ASSESSMENT	
286	21170503	LOT 4 BLOCK 1 COMMON ELEMENT PARCEL	ANDERSON, THOMAS A	2207 SOUTHWOOD DR EMILY MN 55110	EMILY 56447	1564	\$2,769.28	1	\$1,265.53	\$4,034.81
287	21170541	LOT 1 BLOCK 8 EX MINERALS (COMMON ELEMENT PARCEL 211390090A0009)	JOHNSON, GARY J & SUSAN J	1758 GRAMBLE RD ARDEN HILLS, MN 55112	EMILY 56447	572	\$1,012.44	1	\$1,265.53	\$2,277.97
288	21170540	LOT 2 BLOCK 8 (COMMON ELEMENT PARCEL 211390090A0009)	JASPERSON, SUSAN BLAIS	19349 BLUE LN E EMILY MN 56447	EMILY 56447	289	\$311.53	1	\$1,265.53	\$1,777.06
289	21170539	LOT 3 BLOCK 8 (COMMON ELEMENT PARCEL 211390090A0009)	GILMORE, GARY A TRUST	PO BOX 284 LOUISEN MN 55612	EMILY 56447	265	\$469.05	1	\$1,265.53	\$1,734.58
300	21170538	LOT 4 BLOCK 8 (COMMON ELEMENT PARCEL 211390090A0009)	WOOD, ROBERT J	19345 BLUE LN E EMILY MN 56447	EMILY 56447	190	\$336.30	1	\$1,265.53	\$1,601.83
301	21170537	LOT 5 BLOCK 8 (COMMON ELEMENT PARCEL 211390090A0009)	RIEF, MICHAEL J & BRIDGET M	17857 179TH TRL W LAKEVILLE EMILY MN 56447	EMILY 56447	240	\$424.80	1	\$1,265.53	\$1,690.33
302	21170536	LOT 6 BLOCK 8 (COMMON ELEMENT PARCEL 211390090A0009)	LOESCH, MICHAEL L & DANIEL R NOTCH	9412 COUNTY ROAD 146 KIMBALL, MN 55353	EMILY 56447	250	\$442.50	1	\$1,265.53	\$1,708.03
303	21170535	LOT 7 BLOCK 8 (COMMON ELEMENT PARCEL 211390090A0009)	DOBERSTEIN, TIMOTHY A & JULIE A	6300 91ST TRL N BROOKLYN PARK, MN 55445	EMILY 56447	240	\$424.80	1	\$1,265.53	\$1,690.33
304	21170534	LOT 8 BLOCK 8 (COMMON ELEMENT PARCEL 211390090A0009)	LOESCH, MICHAEL L & DANIEL R NOTCH	9412 COUNTY ROAD 146 KIMBALL, MN 55353	EMILY 56447	380	\$672.60	1	\$1,265.53	\$1,938.13
305	21170505	LOT 2 BLOCK 1 & ALSO AN UNDIVIDED 1/80TH INTEREST IN OUTLOT A ANNA LAKE HEIGHTS	GALEGER, B C	3033 E WAGONER RD PHOENIX AZ 85032	EMILY 56447	300	\$531.00	1	\$1,265.53	\$1,796.53
306	21170506	LOT 1 BLOCK 7 AND ALSO AN UNDIVIDED 1/80TH INTEREST IN OUTLOT A ANNA LAKE HEIGHTS	MORITZ, RANDAL L TRUST (UND 1/2 INT) & EMILY MN 56447	5145 S WOOD DR EMILY MN 56447	EMILY 56447	73	\$129.21	1	\$1,265.53	\$1,394.74
307	21170500	THAT PART OF LOT 1 BLOCK 7 DESCRIBED AS THAT PART OF LOT 1 BLOCK 7 DESCRIBED AS FOLLOWS: COMM. AT THE NW CORNER OF THAT PT OF LOT 1 BLOCK 7 LYING ELY OF THE FOLLOWING DESC. LINE. COMM AT THE NW	JACOBSEN, NICHOLAS & TAMMI	19100 BLUE LANE EAST EMILY MN 56447	EMILY 56447	50	\$88.50	1	\$1,265.53	\$1,354.03
308	21170508	LOT 8 BLOCK 7 (COMMON ELEMENT PARCEL 211390090A0009)	HART, DOUGLAS	1885 RIVERVIEW DR HURON SD 57350	EMILY 56447	268	\$474.36	1	\$1,265.53	\$1,739.89
309	21170507	LOT 7 BLOCK 7 (COMMON ELEMENT PARCEL 211390090A0009)	DUFFY, DEBRA & SHAWN	19335 UPLANDER ST NW ANDOVER MN 55304	EMILY 56447	480	\$949.60	1	\$1,265.53	\$2,215.13
310	21170544	LOT 8 BLOCK 7 (COMMON ELEMENT PARCEL 211390090A0009)	AHLSTROM, JANE	19745 BLUE LANE E EMILY MN 56447	EMILY 56447	613	\$1,085.01	1	\$1,265.53	\$2,350.54
311	21170543	LOT 7 BLOCK 7 (COMMON ELEMENT PARCEL 211390090A0009)	AHLSTROM, JANE	19745 BLUE LANE E EMILY MN 56447	EMILY 56447	235	\$415.95	1	\$1,265.53	\$1,681.48
312	21170542	LOT 6 BLOCK 7 (COMMON ELEMENT PARCEL 211390090A0009)	HAWKBRIDGE, TIFFANY S & JAMES W	5883 90TH ST SE OSHKOSH MN 55858	EMILY 56447	400	\$706.00	1	\$1,265.53	\$1,971.53
313	21170502	LOT 1 BLOCK 2 BLUE LAKE VISTA FIRS (ADDITIONAL AND ALSO AN UNDIVIDED 1/80TH INTEREST IN OUTLOT A COMMON ELEMENT PARCEL	ROOKER, JOSHUA & MANDI	17416 FAYE CT EMILY MN 56447	EMILY 56447	926	\$1,638.02	1	\$1,265.53	\$2,904.55
314	21170591	LOT 4 BLOCK 3 & UND 1/50 INTEREST IN OUTLOT A (COMMON ELEMENT PARCEL	WILLIAMS, MICHAEL L	1480 LAFOND AVE ST PAUL MN 55104	EMILY 56447	220	\$389.40	1	\$1,265.53	\$1,654.93
315	21170582	LOT 3 BLOCK 3 AND UNDIVIDED 1/50 INTEREST IN OUTLOT A (COMMON ELEMENT PARCEL	SIPPRELL, DAISY ARLENE	1480 LAFOND AVE ST PAUL MN 55104	EMILY 56447	270	\$477.90	1	\$1,265.53	\$1,743.43
316	21170593	LOT 2 BLOCK 3 AND UNDIVIDED 1/50 INTEREST IN OUTLOT A (COMMON ELEMENT PARCEL	SIPPRELL, DAISY ARLENE	1480 LAFOND AVE ST PAUL MN 55104	EMILY 56447	270	\$477.90	1	\$1,265.53	\$1,743.43
317	21170594	LOT 1 BLOCK 3 AND UNDIVIDED 1/50 INTEREST IN OUTLOT A (COMMON ELEMENT PARCEL	TOENYAN, MICHAEL L & KATHLEEN A	8820 COPPERSMITH CT INVER GROVE HEIGHTS, MN 55078	EMILY 56447	290	\$513.30	1	\$1,265.53	\$1,778.83
318	21170595	LOT 1 BLOCK 3 AND UNDIVIDED 1/50 INTEREST IN OUTLOT A (COMMON ELEMENT PARCEL	PETERSON, DIANE M	3738 112TH CIR NE BLAINE MN 55449	EMILY 56447	579	\$1,024.83	1	\$1,265.53	\$2,290.36
319	21170550	LOT 1 BLOCK 7 (COMMON ELEMENT PARCEL 211390090A0009)	ROGERS, LOREND	17816 JUNKITE ST NW ANOKA MN 55303	EMILY 56447	303	\$890.31	1	\$1,265.53	\$2,155.84
320	21170549	LOT 2 BLOCK 7 (COMMON ELEMENT PARCEL 211390090A0009)	HOWARD, MICHAEL G & JENNIFER L	13911 FOUNTAIN AVE N HUGO MN 55038	EMILY 56447	290	\$513.30	1	\$1,265.53	\$1,778.83
321	21170548	LOT 3 BLOCK 7 (COMMON ELEMENT PARCEL 211390090A0009)	HOWARD, MICHAEL G & JENNIFER L	13911 FOUNTAIN AVE N HUGO MN 55038	EMILY 56447	297	\$525.69	1	\$1,265.53	\$1,791.22
322	21170547	LOT 4 BLOCK 7 (COMMON ELEMENT PARCEL 211390090A0009)	SIPPRELL, KENNETH A & CYNTHIA	1471 SHERRBURNE ST PAUL MN 55104	EMILY 56447	290	\$513.30	1	\$1,265.53	\$1,778.83
323	21170546	LOT 5 BLOCK 7 (COMMON ELEMENT PARCEL 211390090A0009)	SIPPRELL, KENNETH A & CYNTHIA	1471 SHERRBURNE ST PAUL MN 55104	EMILY 56447	260	\$460.20	1	\$1,265.53	\$1,725.73
324	21170545	LOT 6 BLOCK 7 (COMMON ELEMENT PARCEL 211390090A0009)	PHILSTROM, TORI D	18443 BLUE LANE E EMILY MN 56447	EMILY 56447	335	\$592.95	1	\$1,265.53	\$1,858.48
325	21160507	SE1/4 OF SW1/4 16 138 26	STATE OF MINNESOTA ADMIN BLDG	REAL ESTATE & CONSTRUCTION SERVICES EMILY MN 56447	EMILY 56447	1281	\$2,267.37	1	\$1,265.53	\$3,532.90
326	21160505	SW1/4 OF SE1/4 EXC PT TO HAMMAD INVESTMENT CORP.	STATE OF MINNESOTA ADMIN BLDG	REAL ESTATE & CONSTRUCTION SERVICES EMILY MN 56447	EMILY 56447	1281	\$2,267.37	1	\$1,265.53	\$3,532.90
327	21160502	SE1/4 OF SW1/4 16 138 26	FRENCH, CHARLES L & MARILYN	42037 STATE HIGHWAY 6 EMILY MN 56447	EMILY 56447	1294	\$2,290.38	1	\$1,265.53	\$3,555.91



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SEH No. EMILY 171857

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\$1.77 / LF
\$1,265.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT	LOT ASSESSMENT	TOTAL PRELIMINARY ASSESSMENT
445	21220589	SEG. AT A POINT ON THE E. LINE OR GOV. LOT 1	MONETTE, THOMAS J & HEATHER N	2434 16TH LN NW ANDOVER, MN 55004	41839 BIRCHWOOD DR EMILY 56447	72	\$1,265.53	\$1,392.97
446	21220602	PT OF LOT 1 DESC: PT WHICH LIES SLY & ELY OF A LINE RUN ACROSS SD LOT FROM A POINT	KRAMER, MICHELLE L LIVING TRUST	41849 BIRCHWOOD DR EMILY MN 56447	EMILY 56447	307	\$1,265.53	\$1,808.92
447	21220631	LOTS 8 & 9	HOULE, WILLIAM J & CARMEL J	16517 HUTCHINSON DR LAKEVILLE MN 55044	EMILY 56447	146	\$1,265.53	\$1,523.95
448	21220632	LOT 7	MEACHAM, LIZA B & KRISTOPHER J	13343 MONTEREY AVE S SAUSAGE MN 55376	EMILY 56447	71	\$1,265.53	\$1,391.20
449	21220533	LOT 6	VIERKANT, GARY	8219 BRYANT AVE S MINNEAPOLIS, MN 55420	EMILY 56447	78	\$1,265.53	\$1,403.59
450	21220534	LOT 5	JOHNSON, JAMES LAVERNE & LEE ANN	112 CREEKSIDE DR WANKATO, MN 55001	EMILY 56447	87	\$1,265.53	\$1,419.52
451	21220535	PT OF LOT 4 WHICH LIES SLY OF FOL DESC	JOHNSON, JAMES LAVERNE & LEE ANN	112 CREEKSIDE DR WANKATO, MN 55001	EMILY 56447	41	\$1,265.53	\$1,338.10
452	21220536	LINE COMM AT SE COR OF SD LOT, THEN NLY OF FOL DESC LINE COMM AT SE COR OF	GRAITHEN, RICHARD F II & USA M	9500 LEGS TRL NIVER GROVE HTS MN 55076	EMILY 56447	116	\$1,265.53	\$1,470.85
453	21220537	LOT 2	EULL, DANIEL E & LEAHP STUDAKER	19880 RYAN CIR NW ELK RIVER MN 55330	EMILY 56447	85	\$1,265.53	\$1,433.68
454	21220538	LOT 1	BROSCH FAMILY CABIN TRUST 6-19-18	C/O DAVID & ROSEMARY BROSCH 95 HENSHAWSHIRE CT 4138 BRIDGEWATER CIR WADNAIS HEIGHTS, MN 55127	EMILY 56447	90	\$1,265.53	\$1,424.83
455	21150507	LOT 1	HANSEN, WILLIAM R	3206 SPRUCE ST LITTLE CANADA MN 55116	EMILY 56447	149	\$1,265.53	\$1,529.26
456	21150508	LOT 2	FRATTS REC LLC	1949 BIRCHWOOD AVE LESTER PRairie MN 55354	EMILY 56447	150	\$1,265.53	\$1,531.03
457	21150505	LOT 3	GUGGEMOS, YVONNE C TRUST AGR	21002 BARCOCK AVE LESTER PRairie MN 55354	EMILY 56447	112	\$1,265.53	\$1,463.77
458	21150504	LOT 4	YC GUGGEMOS LLC	21002 BARCOCK AVE LESTER PRairie MN 55354	EMILY 56447	110	\$1,265.53	\$1,460.23
459	21150503	LOT 5	GONTAREK, GREGORY & KATHERINE (1/2)	762 TEAL RD WOODBURY MN 55125-1416	EMILY 56447	110	\$1,265.53	\$1,460.23
460	21150502	LOT 6	TIMMONS, SHARON ESTHER	42125 BIRCHWOOD DR EMILY MN 56447	EMILY 56447	115	\$1,265.53	\$1,469.08
461	21150501	LOT 7	MORITZ, RANDALL TRUST (UND 7/2 INT) &	42145 BIRCHWOOD DR EMILY MN 56447	EMILY 56447	92	\$1,265.53	\$1,428.37
462	21190512	THAT PART OF GOV LOT 2 DESC AS FOLLOWS; BEG AT THE MOST NLY CORNER OF LOT 7	MORITZ, RANDALL TRUST (UND 7/2 INT) &	42145 BIRCHWOOD DR EMILY MN 56447	EMILY 56447	95	\$1,265.53	\$1,433.69
473	21220567	THAT PT OF GOV LOT 4 DESC AS FOLLOWS; COMM AT THE MOST NLY CORNER OF LOT 17	ANDREWS, MARYETTA LOUISE TRUST	2095 DELAWARE AVE WYOMING MN 55118	EMILY 56447	100	\$1,265.53	\$1,482.53
474	21220606	N 140 FT OF S 77.889 FT OF E 1/4 OF SD LOTS UNPLATTED PT OF S 4 E 1/4 DESC	ROHWER FAMILY REVOCABLE TRUST	413 POPLAR DR EMILY MN 56447	EMILY 56447	180	\$1,265.53	\$1,531.03
475	21220568	COMM AT MOST NLY COR OF LOT 17 OF	BRANNAN, MARLENE H LIVING TRUST	41456 POPLAR DR EMILY MN 56447	EMILY 56447	1213	\$1,265.53	\$3,412.54
476	21220565	THE N. 205 FT OF GOV. LOT 5 SECTION 22 LYING WLY OF THE WLY ROW LINE POPLAR DRIVE	MARTIN, NICOLE	2995 LAKE SARAH RD INDEPENDENCE, MN 55359	EMILY 56447	236	\$1,265.53	\$1,693.25
477	21220564	THE S. 205 FT OF THE N. 410 FT OF THAT PART OF GOV. LOT 5 SECTION 22 WHICH LIES WLY	GOODNATURE, DANIEL P & ELLEN S	2413 3RD ST NW SIDNEY MT 59720	EMILY 56447	206	\$1,265.53	\$1,630.15
478	21220500	THE S. 205 FT OF THE N. 615 FT OF THAT PART OF GOV. LOT 5 SECTION 22 LYING W. OF WLY	MINER, RICHARD L & PATRICIA L	PO BOX 63 OUTING, MN 56682	EMILY 56447	206	\$1,265.53	\$1,630.15
479	21220562	THAT PART OF GOV. LOT 5 SECTION 22 DESCRIBED AS FOLLOWS: COMM AT THE SW	DARVEAUX, KEVIN J & VICKY	41141 POPLAR DR EMILY MN 56447	EMILY 56447	227	\$1,265.53	\$1,667.32
480	21220563	PT OF GL 5 DESC; BEG AT NW COR OF SD LOT 1	BRANNAN, DERRICK LEE	580 WYOMING DR SUFFIELD, MN 55313	EMILY 56447	673	\$1,265.53	\$2,466.74
481	21270757	GOV. LOT 1 NW 1/4 OF NW 1/4 27 138 26 1/2 AC. PART PLATTED AS RUTH LAKE SHORES, AND EX. 1	RUSSELL, JOSEPH T REVOCABLE LIVING TRUST	1070 17TH AVE SE MINNEAPOLIS MN 55414	EMILY 56447	975	\$1,265.53	\$2,991.28
482	21270620	LOTS 43 & 44, RUTH LAKE SHORES EXCEPT HWY.	ANDERSON, A JAY & DIXIE M TRUSTEES	40900 POPLAR DR EMILY MN 56447	EMILY 56447	335	\$1,265.53	\$1,859.48
483	21220530	LOTS 1 & 2	REYNOLDS, MARY KAY	40930 POPLAR DR EMILY MN 56447	EMILY 56447	271	\$1,265.53	\$1,745.20
484	21220529	LOT 3	KORINEK, BRETT & DAWN	19669 IRONTON CIR NW ELK RIVER MN 55330	EMILY 56447	100	\$1,265.53	\$1,442.53
485	21220526	LOT 4	RUSSELL, JOSEPH T REVOCABLE LIVING TRUST	1070 17TH AVE SE MINNEAPOLIS MN 55414	EMILY 56447	100	\$1,265.53	\$1,442.53
486	21220527	LOT 5	RUSSELL, JOSEPH T REVOCABLE LIVING TRUST	1070 17TH AVE SE MINNEAPOLIS MN 55414	EMILY 56447	100	\$1,265.53	\$1,442.53



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\$177.00 / LF
\$1,265.53 / LOT

12/7/2023

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487	21220525	LOT 7, EXCEPT THAT PT OF SAID LOT 7 INCLUDED WITHIN THE FOLLOWING	LANDES, DANNY & SHANDIA	EMILY MN 56447	41016 POPLAR DR EMILY MN 56447	100	1	\$1,442.53
488	21220525	LOT 7, EXCEPT THAT PT OF SAID LOT 7 INCLUDED WITHIN THE FOLLOWING	LANDES, DANNY & SHANDIA	EMILY MN 56447	EMILY MN 56447	183	1	\$1,589.44
489	21220524	PART OF LOTS 7 & 8 THE FIRST ADDITION TO CROCKETT SHORES, DESC. AS FOL. BEG. AT LOT 25	MILLER, DERRALD R & DEAN MILLER	7238 LAFORTE RD WASHBURN, IA 50702	41038 POPLAR DR EMILY MN 56447	140	1	\$1,513.33
490	21220506	LOT 25	KLEIN, JOHN ARTHUR LIVING TRUST	1047 MARNIE ST S MAPLEWOOD, MN 55119	41104 POPLAR DR EMILY MN 56447	115	1	\$1,469.08
491	21220505	LOT 26	EDMONDS IRREVOCABLE TRUST	14806 W GOLF AIR DR EVANSVILLE WI 53536	41122 POPLAR DR EMILY MN 56447	115	1	\$1,469.08
492	21220504	LOT 27	EDMONDS IRREVOCABLE TRUST	4308 S WINDY LN EVANSVILLE WI 53536	EMILY MN 56447	241	1	\$1,692.10
493	21220559	LOT 1	LASSI, BRIAN & KELLY	1557 CANTRYSIDE DR SHAKOPEE MN 55379	41158 POPLAR DR EMILY MN 56447	130	1	\$1,495.63
494	21220558	LOT 2	REXINE, WILLIAM J & VIRGINIA M	5016 142ND PATH W APPLE VALLEY, MN 55124	41116 POPLAR DR EMILY MN 56447	130	1	\$1,495.63
495	21220557	LOT 3	KNUDSON, MICHEL & WANDA TRUST AGR	41204 POPLAR DR EMILY MN 56447	41204 POPLAR DR EMILY MN 56447	170	1	\$1,566.43
496	21220558	LOT 4	PARKER, JANICE	12000 46TH AVE N PLYMOUTH MN 55447	41226 POPLAR DR EMILY MN 56447	130	1	\$1,495.63
497	21220555	LOT 5	MARTIN, SHANE & NICOLE	2855 LAKE SARAH RD INDEPENDENCE, MN 55359	41248 POPLAR DR EMILY MN 56447	130	1	\$1,495.63
498	21220553	LOTS 6 & 7 SUBJ TO AN ESMINT AGR OF RECORD AS SHOWN ON DEDICATION 07/31/07	MEEHLBERG, MICHAEL J & DAWN C	12714 POPLAR DR EMILY MN 56447	EMILY MN 56447	200	1	\$1,265.53
499	21220552	LOT 8	MOTZKO, MICHELLE M	1528 TYLER CT NORTHFIELD MN 55057	41038 POPLAR DR EMILY MN 56447	100	1	\$1,442.53
500	21220551	LOT 9	VON BERGE, JIM H & RENEE J	8419 CALVIN CT INVER GROVE HTS, MN 55076	41332 POPLAR DR EMILY MN 56447	75	1	\$1,399.28
501	21220550	LOT 10	INVEISS, OJARS J & ELIZABETH A	816 9TH ST N SARTTELL, MN 56377-2248	41336 POPLAR DR EMILY MN 56447	80	1	\$1,407.13
502	21220549	LOT 11	ROSSI, MARK R	41350 POPLAR DR EMILY MN 56447	41350 POPLAR DR EMILY MN 56447	100	1	\$1,442.53
503	21220548	LOT 12	JAMES FAMILY TRUST	HAROLD D & KAREN S JAMES TRUSTEES 41370 POPLAR DR EMILY MN 56447	41370 POPLAR DR EMILY MN 56447	100	1	\$1,442.53
504	21220547	LOT 13	NYGAARD, ELIZABETH A	41386 POPLAR DR EMILY MN 56447	41386 POPLAR DR EMILY MN 56447	100	1	\$1,442.53
505	21220546	LOT 14	NYGAARD, ELIZABETH A	4386 POPLAR DR EMILY MN 56447	EMILY MN 56447	100	1	\$1,442.53
506	21220545	LOT 15	SUYE, TERRY L & LEAH J	5537 EDWARD ST NE MINNEAPOLIS MN 55418	41416 POPLAR DR EMILY MN 56447	100	1	\$1,442.53
507	21220544	LOT 16	RODELL, DALE R	13009 HOLYONE PATH APPLE VALLEY, MN 55124	41438 POPLAR DR EMILY MN 56447	100	1	\$1,442.53
508	21220543	LOT 17	ANDREWS, MARYETTA LOUISE TRUST	2069 DELAWARE AVE MENDOTA HEIGHTS MN 55118	41458 POPLAR DR EMILY MN 56447	100	1	\$1,442.53
509	21220542	LOT 18	NORDVALL, JAMES E & DOROTHY	41470 POPLAR DR EMILY MN 56447	41470 POPLAR DR EMILY MN 56447	65	1	\$1,380.58
510	21220541	LOT 19	GUELICH, JESSIE J	41482 POPLAR DR EMILY MN 56447	EMILY MN 56447	65	1	\$1,380.58
511	21220540	LOT 20	BRANNAN, MARLENE H LIVING TRUST	56446 POPLAR DR EMILY MN 56447	41486 POPLAR DR EMILY MN 56447	65	1	\$1,380.58
512	21220539	LOT 21	BRANNAN, MARLENE H LIVING TRUST	41486 POPLAR DR EMILY MN 56447	EMILY MN 56447	57	1	\$1,365.42
513	21220503	THE NW 1/4 OF NE 1/4 OF SE 1/4 SECTION 23 LYING N. OF BIRCH LAKE, SUE LYNN	O'BRYAN, BRUCE L & SHEILA D	41136 YELLOW BIRCH LN EMILY MN 56447	EMILY MN 56447	580	1	\$2,433.73
514	21220502	THE S. 1/2 OF NE 1/4 OF SE 1/4 SECTION 23 LYING N. OF LOT 1 BLOCK 1 VAN SICKLE C REEK LOTS 1 & 2 BLOCK 1	O'BRYAN, BRUCE L & SHEILA D	41336 YELLOW BIRCH LN EMILY MN 56447	41336 YELLOW BIRCH LN EMILY MN 56447	463	1	\$2,085.04
515	21220517	LOT 3 BLOCK 1 EXCEPT MINERALS	FOSSING, STEPHEN & SUZANNE	41304 YELLOW BIRCH LN EMILY MN 56447	41304 YELLOW BIRCH LN EMILY MN 56447	133	1	\$1,500.94
516	21220516	LOT 4 & 5, BLOCK 1, TOGETHER WITH AN EASEMENT OF RECORD.	ERICKSON, RICK & CATHRYN	LOT 3 COUNTY ROAD 1 PO BOX 52	41268 YELLOW BIRCH LN EMILY MN 56447	100	1	\$1,265.53
517	21220515	LOT 6 BLOCK 1	GAPINSKI, JOHN (W/INT)	4140 2ND ST SE ST CLOUD, MN 56304	41230 YELLOW BIRCH LN EMILY MN 56447	448	1	\$2,058.49
518	21220514	LOT 6 BLOCK 1	ATWATER, TROY AND LAURIE TRUST AGREEMENT	15346 WEST EAGLE RD PETTL LAKE MN 55448	EMILY MN 56447	204	1	\$1,265.53



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SEH No. EMILY 171857

PRELIMINARY SPECIAL ASSESSMENT RATES
\$1.77 / LF
\$1,265.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT	LOT ASSESSMENT	TOTAL PRELIMINARY ASSESSMENT
519	21230513	LOT 7 BLOCK 1	SANCHEZ, TRACY A	102 AIRVIEW DR APT 106 STAPLES, MN 55479	EMILY 56447	200	1	\$1,619.53
520	21230512	LOT 8 BLOCK 1	AIWATER, ELAINE MARCIA TRUST	41100 YELLOW BIRCH LANE EMILY 56447	EMILY 56447	200	1	\$1,619.53
521	21230511	LOT 9 BLOCK 1	TIERNNEY, MICHAEL H & GLORIA C	102 AIRVIEW DR APT 106 STAPLES, MN 55479-1385	EMILY 56447	370	1	\$1,920.43
522	21230516	OUTLOT A	OLLOM, DONALD J JR & CATHERINE ANNA	1310 SUNNY LANE ANOKA, MN 55303	EMILY 56447	169	1	\$1,564.86
523	21230526	OUTLOT A SUBJECT TO AN EASEMENT OF RECORD.	OLLOM, DONALD J JR & CATHERINE ANNA	1310 SUNNY LANE ANOKA, MN 55303	EMILY 56447	40	1	\$1,336.33
524	21230525	LOT 1 BLOCK 1	OLLOM, DONALD J JR & CATHERINE ANNA	1310 SUNNY LANE ANOKA, MN 55303	EMILY 56447	40	1	\$1,336.33
525	21230524	LOT 2 BLOCK 1	LILLOQUIST, GEORGE JR & BEVERLY	13 NORTH 4 AVE # 106 MINNEAPOLIS, MN 55401	EMILY 56447	115	1	\$1,265.53
526	21230523	LOT 3 BLOCK 1 EXCEPT MINERALS	ISRAELSON, CHRIS W & SUSAN R	3150 122ND LN NW COON RAPIDS, MN 55433	EMILY 56447	135	1	\$1,504.46
527	21230522	LOT 4 BLOCK 1	MCCONNELL, DAVID & BECKY T/2 INT & BRENHOLDT, GARY P & RAMONA	1310 WASHNER CIR BOSQUE FARMAS, MN 55304	EMILY 56447	120	1	\$1,265.53
528	21230521	LOT 5 BLOCK 1	BRENHOLDT, GARY P & RAMONA	1310 WASHNER CIR BOSQUE FARMAS, MN 55304	EMILY 56447	105	1	\$1,265.53
529	21230520	(ASSESSED ELSEWHERE/COMMON ELEMENTS FOR DIC #1071 LAKE MARY RIDGE	RHEAUME, JACQUELINE M & PATRICK T	40900 YELLOW BIRCH LANE EMILY, MN 56447	EMILY 56447	228	1	\$1,669.09
530	21230504	(ASSESSED ELSEWHERE/COMMON ELEMENTS FOR DIC #1071 LAKE MARY RIDGE	LAKE MARY RIDGE HOMEOWNERS ASSOC	C/O TED FLEMMER 22577 MARY RDG	EMILY 56447	210	1	\$1,637.23
531	21230619	PT OF LOT 7 BLOCK 1 LYING W/1/4 OF FOLDESC LINE, COMM AT NW COR OF SD LOT 7 & ASSM	BRITZ, DAVID & BRIDGET	28874 173RD ST PIERZ, MN 56364	EMILY 56447	132	1	\$1,499.17
532	21230616	LOT 8 BLOCK 1	TASLER, SCOTT P & KAREN L	2163 MAPLE LN E EMILY, MN 56447	EMILY 56447	149	1	\$1,529.26
533	21230617	LOT 9 BLOCK 1	RHODE, DOUGLAS & BEATRICE REV TRUST	40932 YELLOW BIRCH LN EMILY, MN 56447	EMILY 56447	125	1	\$1,486.78
534	21230505	(ASSESSED ELSEWHERE/COMMON ELEMENTS FOR DIC #1071 LAKE MARY RIDGE	LAKE MARY RIDGE HOMEOWNERS ASSOC	C/O TED FLEMMER 22577 MARY RDG	EMILY 56447	0	0	\$0.00
535	21230531	THE S/81/35 FT OF SE1/4 OF SE1/4 LYING W/1/4 OF BIRCH LANE, SUE-LYNN, ACCORDING TO BIRCH LN, SUE-LYNN, ACCORDING TO THE E. 1/2 OF SW1/4 OF SE1/4	OLLOM, DONALD J JR & CATHERINE ANNA	1310 SUNNY LANE ANOKA, MN 55303	EMILY 56447	636	1	\$2,391.25
536	21230532	THE SE1/4 OF SE1/4 SEC 23 LYING W/1/4 OF BIRCH LN, SUE-LYNN, ACCORDING TO THE E. 1/2 OF SW1/4 OF SE1/4	OLSON, MICHAEL D	41155 YELLOW BIRCH LN EMILY, MN 56447	EMILY 56447	926	1	\$2,904.55
537	21230536		ATWATER, MICHAEL	PO BOX 223 EMILY, MN 56447	EMILY 56447	210	1	\$1,637.23
538	21230535	E. 1/2 OF W. 1/2 OF SW1/4 OF SE1/4 SEC 23 SUBJECT TO EASEMENTS, RESTRICTIONS, AND ALSO INCLUDING THE NW1/4 NE1/4 OF PT OF SE1/4 OF NW1/4 & PT OF SW1/4 OF NW1/4 COR OF SD SE1/4, THEN N. 89D	TUTCH, PEGGY L & STEVEN R WHITNEY	PO BOX 175 EMILY, MN 56447	EMILY 56447	56	1	\$1,364.65
539	21230540		BUTTENHOFF, BRUCE & DONNA FAMILY TRUST	41345 YELLOW BIRCH LN EMILY, MN 56447	EMILY 56447	1316	1	\$3,594.85
540	21230539		NIELSEN, PAUL W & THERESA M	1001 206TH AVE NW CEDAR, MN 55011	EMILY 56447	58	1	\$1,369.96
542	21230544	LOT 1 BLOCK 1	ARKO, GREG & JUDY	6941 37TH ST N OAKDALE, MN 55128	EMILY 56447	206	1	\$1,630.15
543	21230543	LOT 2 BLOCK 1	ARKO, GREG & JUDY	6941 37TH ST N OAKDALE, MN 55128	EMILY 56447	134	1	\$1,502.71
544	21230542	LOT 3 BLOCK 1	ARKO, GREG & JUDY	6941 37TH ST N OAKDALE, MN 55128	EMILY 56447	125	1	\$1,486.78
545	21230541	LOT 4 BLOCK 1	SPEER, PETER JAMES & ANN	9401 94TH AVE N APT 307 BROOKLYN PARK, MN 55443	EMILY 56447	127	1	\$1,480.32
546	21230540	LOT 5 BLOCK 1	WHITE, ANDY	21760 380TH ST PO BOX 267 EMILY, MN 56447	EMILY 56447	133	1	\$1,500.94
547	21230539	LOT 6 BLOCK 1	HOHLEN, SCOTT D & TRACY L	22161 SHADOW PT EMILY, MN 56447	EMILY 56447	171	1	\$1,569.26
548	21230538	LOT 7 BLOCK 1	BRENTESON, KIMBERLY	730 30TH AVE EAGLE, MN 55435	EMILY 56447	180	1	\$1,601.83
549	21230537	LOT 8 BLOCK 1	WHITETAIL PROPERTIES INC	P O BOX 2628 BAXTER, MN 56425	EMILY 56447	101	1	\$1,444.30
550	21230536	LOT 9 BLOCK 1	MONSE, WILLIAM J & CYNTHIA J	25248 COUNTY ROAD 11 AITKIN, MN 56431	EMILY 56447	154	1	\$1,538.11
551	21230535	LOT 12 BLOCK 1	DINGER, BRANDT D & NATALIE	501 RIVERVIEW RD DELANO, MN 55328	EMILY 56447	50	1	\$1,354.03



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SEH No. EMILY 17-1857

PRELIMINARY SPECIAL ASSESSMENT RATES
\$1.77 / LF
\$1,265.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT LIN FT	ASSESSMENT	LOT ASSESSMENT EACH	TOTAL PRELIMINARY ASSESSMENT
584	21250554	LOT 16 BLOCK 1	TEMBREULL, MARK & MARGARET TRUST	565 LONESOME PINE TR LINDO LAHES, MN 55914	23289 N SHORE DR EMILY 56447	156	\$276.12	1	\$1,541.65
585	21250553	LOT 17 BLOCK 1	EHALT, BRIAN G & BARBARA J	6865 D'CHENE LN MAPLE PLAIN, MN 55359	23253 N SHORE DR EMILY 56447	156	\$276.12	1	\$1,541.65
586	21250552	LOT 18 BLOCK 1	ELL, MICHAEL J & TORI E	52623 SHORE DR N EMILY MN 56447	23163 N SHORE DR EMILY 56447	162	\$286.74	1	\$1,552.27
587	21250551	LOT 19 BLOCK 1	SMITH, FRANK L TRUST UOJT 4-7-01	23196 NORTH SHORE DR EMILY MN 56447	23189 N SHORE DR EMILY 56447	178	\$315.06	1	\$1,580.59
588	21250550	LOT 20 BLOCK 1	OLSON, JANET & ROGER W	2810 GARFIELD ST NE MINNEAPOLIS MN 55418	23177 NORTH SHORE DR EMILY 56447	40	\$70.80	1	\$1,336.33
589	21250549	LOT 21 BLOCK 1	GRIMSHAW, EMILY J	C/O BARBARA GRIMSHAW 1282 IMPERIAL LN 55396	23165 N SHORE DR EMILY 56447	40	\$70.80	1	\$1,336.33
590	21250548	LOT 22 BLOCK 1	EKLUND LIVING TRUST	1200 19TH ST VICTORIA, MN 55386	23159 N SHORE DR EMILY 56447	111	\$196.47	1	\$1,462.00
591	21250547	LOT 23 BLOCK 1 EXCEPT MINERALS	WINKLER, CHARLES F JR	820 TOWER DR 1555 MARION CT ROGERS MN 56374	23145 N SHORE DR EMILY 56447	230	\$407.10	1	\$1,672.63
592	21250546	LOT 24 BLOCK 1	RITTER, DEBRA J REV TRUST	23055 N SHORE DR EMILY MN 56447	23055 N SHORE DR EMILY 56447	153	\$270.81	1	\$1,536.34
593	21250545	LOT 25 BLOCK 1	WAGMAN, RAYMOND G & BARBARA J	23055 N SHORE DR EMILY MN 56447	23055 N SHORE DR EMILY 56447	171	\$302.67	1	\$1,568.20
594	21250544	LOT 26 BLOCK 1 EXCEPT MINERALS	MCCARTHY, MICHAEL S & KIMBERLY A	20400 RED WING BLVD HASTINGS, MN 55033	23051 N SHORE DR EMILY 56447	40	\$70.80	1	\$1,336.33
595	21250543	LOT 27 BLOCK 1, EXCEPT MINERALS	KARKHOFF, CURTIS A & BARBARA REVOC TRST	3705 134TH ST NW MONTICELLO MN 55362	23050 N SHORE DR EMILY 56447	63	\$111.51	1	\$1,377.04
596	21250542	LOT 5 BLOCK 1 AND ALSO INCLUDING LOT 4 BLOCK 1 EXCEPT THE E 125 FT THEREOF.	HAMLIN, ROBYN D & SANDRA L	5080 XIMMINES LN PLYMOUTH MN 55442	23029 N SHORE DR EMILY 56447	211	\$373.47	1	\$1,639.00
597	21250541	LOT 9 OF LOT 4 BLOCK 1	ROERICK, JEFFREY & KRISTAL	9305 TEVSBURY GATE MAPLE GROVE MN 55311	23051 N SHORE DR EMILY 56447	125	\$221.25	1	\$1,486.78
598	21250540	LOT 9 BLOCK 1	BILLMEYER, AMY E & BRIAN J	26379 136RD ST 1529 2ND AVE SE CAMBRIDGE MN 55008	2149 CO RD 1 21411 WHITEAIL DR EMILY 56447	277	\$480.29	1	\$1,755.82
599	21250539	LOT 8 BLOCK 1	LIND, RODNEY & VICKY (1/2 INT) & SANDERS, CHRISTOPHER & GINA	2017 NOVAK AVE N STILLWATER MN 55082	21843 WHITEAIL DR EMILY 56447	222	\$392.94	1	\$1,658.47
600	21250538	LOT 7 BLOCK 1	BEMIS, JACQUELINE P & LAVEL J RUDE	210 CLAIREMENT LANE CROZET VA 22932	40463 BEMIS CT EMILY 56447	439	\$777.03	1	\$2,042.56
601	21250537	LOT 6 BLOCK 1	HANSON, ROGER & GERTRUD FAMILY TRST	40463 BEMIS CT EMILY 56447	40463 BEMIS CT EMILY 56447	213	\$377.01	1	\$1,642.54
602	21250536	LOT 5 BLOCK 1	ARNESON, BRIAN & LINDA TRUST AGR	3035 16TH AVE NW ROCHESTER MN 55901	40431 BEMIS CT EMILY 56447	107	\$189.39	1	\$1,454.92
603	21250535	LOT 4 BLOCK 1	GRONINGA, TODD A & TANYA M SINGER & GRONINGA, RICHARD & ARDIS	FRACIL GRONINGA PO BOX 40209 LITTLE PINE RIVER RD PO BOX 306	40209 LITTLE PINE RIVER RD EMILY 56447	157	\$277.89	1	\$1,543.42
604	21250534	LOT 3 BLOCK 2	CEMINSKY, MARK	7226 235TH ST W FARMINGTON, MN 55024	40279 LITTLE PINE RIVER RD EMILY 56447	176	\$311.52	1	\$1,577.05
605	21250533	LOT 3 BLOCK 2	INVESTORS TOGETHER INC	P O BOX 564 MAPLE LAKE, MN 55358		107	\$189.39	1	\$1,454.92
606	21250532	LOT 2 BLOCK 1	INVESTORS TOGETHER INC	P O BOX 564 MAPLE LAKE, MN 55358		213	\$377.01	1	\$1,642.54
607	21250531	LOT 2 BLOCK 1	INVESTORS TOGETHER INC	P O BOX 564 MAPLE LAKE, MN 55358		437	\$773.49	1	\$2,039.02
608	21250530	PT OF THE NEW SEC 26 LYING W/LY OF THE LITTLE PINE RIVER EXC THAT PT PLATTED AS THAT PART OF THE NEW SEC 26 DESCRIBED AS FOLLOWS: BEG AT THE NW CORNER OF THE 144 POST BETWEEN 54 RODS S OF THE 144 POST BETWEEN	PECK, JESSICA & ROBERT	18109 DODDGE ST NW ELK RIVER MN 55330	40041 LITTLE PINE RIVER RD EMILY 56447	1336	\$2,403.66	1	\$3,863.19
609	21250529	LOT 1 BLOCK 1	CEKALLA, NICHOLAS J & GRETA J BLEEKER, ELIZABETH	EMILY MN 56447	40035 LITTLE PINE RIVER RD EMILY 56447	328	\$580.56	1	\$1,846.09
610	21250528	LOT 1 BLOCK 1	MEUWISSEN, DAVID & JANICE	15550 JOHNSON ST INDIANOLA IA 50125	EMILY 56447	66	\$116.82	1	\$1,382.35
611	21250527	LOT 1 BLOCK 1	TRUELSON, RENEE & CAMPBELL, JOAN	11548 LAKESIDE CIRCLE CHAMPLIN, MN 55318	EMILY 56447	110	\$194.70	1	\$1,460.23
612	21250526	LOT 2 BLOCK 1	PURDIE, GLEN D & LINDA L	PO BOX 132 EMILY MN 56447 MN 55060	40216 LITTLE PINE RIVER RD EMILY 56447	144	\$254.88	1	\$1,520.41
613	21250525	LOT 3 BLOCK 1			EMILY 56447	100	\$177.00	1	\$1,442.53



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SEH No. EMILY 171627

PRELIMINARY SPECIAL ASSESSMENT RATES
\$1.77 / LF
\$1,265.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT		LOT ASSESSMENT		TOTAL PRELIMINARY ASSESSMENT
						LIN FT	ASSESSMENT	EACH	ASSESSMENT	
617	21260660	LOT 4 BLOCK 1	CEMINSKY, MARK	7226 235TH ST W FARMINGTON, MN 55024	40288 LITTLE PINE RIVER RD EMILY 56447	107	\$189.39	1	\$1,265.53	\$1,454.92
618	21260663	OUTLOT A, SUBJ TO A RESERVATION OF LAKE ACCESS SHOWN ON DOC #03794.	FOLEY, CHRIS & PAULA	2609 REGAL RD ST CLOUD, MN 56301	2609 REGAL RD ST CLOUD, MN 56301	25	\$44.25	1	\$1,265.53	\$1,309.78
619	21260601	LOT 1 BLOCK 1, EXCEPT THAT PART THAT LIES NELY OF THE FOLL. DESC. LINE. COMM AT THE LOTS 2 & 3 BLOCK 1 & ALSO THAT PT OF ADJ VACATED ROW DESC AS FOL. THAT PORTION	FOLEY, CHRIS & PAULA	56301	40314 LITTLE PINE RIVER RD EMILY 56447	111	\$196.47	1	\$1,265.53	\$1,462.00
620	21260600	LOT 2 & 3 BLOCK 1 & ALSO THAT PT OF ADJ VACATED ROW DESC AS FOL. THAT PORTION	PEINE, MICHAEL HERBERT & SANDRA ANN	40314 LITTLE PINE RIVER RD P O BOX 295	40314 LITTLE PINE RIVER RD EMILY 56447	201	\$355.77	1	\$1,265.53	\$1,621.30
621	21260699	LOT 4 BLOCK 1	TREANOR, GARY & MARGARET	18630 FOREST HILL RD EDEN O BOX 295	40330 LITTLE PINE RIVER RD EMILY 56447	86	\$152.22	1	\$1,265.53	\$1,417.75
622	21260698	LOT 5 & LOT 6 BLOCK 1	BURROUGHS, SANDRA L & ERIC D & SCOTT R	748 ERIEWOOD AVE SAINT PAUL, MN 55104	40350 LITTLE PINE RIVER RD EMILY 56447	130	\$230.10	1	\$1,265.53	\$1,495.63
623	21260697	LOT 7 BLOCK 1	THOMPSON, DOUGLAS F & CAROL M	PO BOX 188 EMILY, MN 56447	40372 LITTLE PINE RIVER RD EMILY 56447	70	\$123.90	1	\$1,265.53	\$1,389.43
624	21260696	LOT 8 BLOCK 1 EXC MINERALS	THOMPSON, DOUGLAS F & CAROL M	PO BOX 188 EMILY, MN 56447	40384 LITTLE PINE RIVER RD EMILY 56447	83	\$146.91	1	\$1,265.53	\$1,412.44
625	21260695	LOT 9 BLOCK 1	MOLENAAR, LARRY G & LORIA	PO BOX 218 EMILY, MN 56447	EMILY 56447	70	\$123.90	1	\$1,265.53	\$1,389.43
626	21260694	LOT 10 BLOCK 1	MOLENAAR, LARRY G & LORIA	PO BOX 219 EMILY, MN 56447	40410 LITTLE PINE RIVER RD EMILY 56447	70	\$123.90	1	\$1,265.53	\$1,389.43
627	21260693	LOT 11 BLOCK 1	HUMPHREY, DOUGLAS W & CHRISAN	PO BOX 331 EMILY, MN 56447	EMILY 56447	75	\$132.75	1	\$1,265.53	\$1,398.28
628	21260692	LOT 12 BLOCK 1 EXCEPT MINERALS	HUMPHREY, DOUGLAS W & CHRISAN	PO BOX 331 EMILY, MN 56447	40430 LITTLE PINE RIVER RD EMILY 56447	70	\$123.90	1	\$1,265.53	\$1,389.43
629	21260691	LOT 13 BLOCK 1	HUMPHREY, DOUGLAS W & CHRISAN	PO BOX 331 EMILY, MN 56447	40442 LITTLE PINE RIVER RD EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
630	21260690	LOT 14 BLOCK 1	HAGEN, JANE E & ERIK	40456 LITTLE PINE RIVER RD EMILY, MN 56447	40456 LITTLE PINE RIVER RD EMILY 56447	105	\$185.85	1	\$1,265.53	\$1,451.38
631	21260689	LOT 15 BLK 1 & THE S 2402 FT OF LOT 16 BLK 1 AS MEAS AT A RIGHT ANGLE TO & PARAW THE	TAYLOR, JEFFREY & ANGELLE	Z850 JAVIERO AVE N FOREST LAKE, MN 55025	40468 LITTLE PINE RIVER RD EMILY 56447	187	\$330.99	1	\$1,265.53	\$1,596.52
632	21260688	LOT 17 BLOCK 1 & ALSO LOT 18 BLK 1 EXC THE S 52.02 FT OF SD LOT 16 AS MEASURED AT A	LIEDMAN, RONALD W & CYNTHIA G	775 CAMBERWELL DR EDEN MN 55123	Z2018 WHITE TAIL DR EMILY 56447	263	\$465.51	1	\$1,265.53	\$1,731.04
633	21260687	LOT 18 BLOCK 1	LANG, DONALD A & BRENDA KAY	P O BOX 215 EMILY, MN 56447	EMILY 56447	460	\$814.20	1	\$1,265.53	\$2,079.73
634	21260616	LOT 1 BLOCK 1 AND THAT PART OF THE SE 1/4 OF THE NW 1/4 LYING S OF THE LITTLE PINE LOTS 2 & 3, BLK 1 EXCEPT MINERALS. TOUW & SUBJ TO EMINTS, REST & RESERV. REC. OF THE (TRACT) SHOWN ON SD SEC 26 THEN N 00.17111 W	SMITH, STEVENS & LUANN M	Z2002 SHORE DR S EMILY, MN 56447	Z2002 SHORE DR S EMILY 56447	454	\$803.58	1	\$1,265.53	\$2,069.11
635	21260615	TRACT 51 PART OF GOV LOT 2 SEC 26 DESCRIBED AS FOLLOWS: COMM AT THE SE	LANGE, CRAIG C & REBECC A	107 ASPEN CIR BIG LAKE, MN 55309	Z2220 S SHORE DR EMILY 56447	186	\$350.46	1	\$1,265.53	\$1,615.99
636	21260652	TRACT 51 PART OF GOV LOT 2 SEC 26 DESCRIBED AS FOLLOWS: COMM AT THE SE	SCRIBNER, KENNETH A &	MARK E DREWITZ 750 31ST ST NE	Z2242 S SHORE DR EMILY 56447	251	\$461.97	1	\$1,265.53	\$1,727.50
637	21260650	TRACT 51 PART OF GOV LOT 2 SEC 26 DESCRIBED AS FOLLOWS: COMM AT THE SE	HAGEMAN, RICHARD J & JUDY D	Z2294 S SHORE DR EMILY, MN 56447	Z2294 S SHORE DR EMILY 56447	232	\$410.64	1	\$1,265.53	\$1,676.17
638	21260657	TRACT 51 PART OF GOV LOT 2 SEC 26 DESCRIBED AS FOLLOWS: COMM AT THE SE	STROMBERG, MARK R & TERRI A	1000 FRANCE AVE S #202 EDINA, MN 55410	Z2320 S SHORE DR EMILY 56447	198	\$350.46	1	\$1,265.53	\$1,615.99
639	21260639	PT OF GL 2 COMM AT SE COR OF GL 3 SEC 26	STONE, CHARLES F & LORELEI Y	PO BOX 116 RAMSEY, MN 55301	Z2334 S SHORE DR EMILY 56447	155	\$274.35	1	\$1,265.53	\$1,539.88
640	21260656	TRACT 51 PART OF GOV LOT 2 SEC 26 DESCRIBED AS FOLLOWS: COMM AT THE SE	THESING, BRIAN J & MARY E	3880 CHASKA BLVD CHASNA MN 55318	Z2384 S SHORE DR EMILY 56447	160	\$283.20	1	\$1,265.53	\$1,548.73
641	21260655	TRACT 51 PART OF GOV LOT 2 SEC 26 DESCRIBED AS FOLLOWS: COMM AT THE SE	ATKINSON, JOSEPH J	6017 E BOSTON ST MESA AZ 85205	Z2384 S SHORE DR EMILY 56447	65	\$152.22	1	\$1,265.53	\$1,417.75
642	21260654	TRACT 51 PART OF GOV LOT 2 SEC 26 DESCRIBED AS FOLLOWS: COMM AT THE SE	DEVINE, RAYMOND J & ROSE	165 170TH AVE NW ANDOVER, MN 55304	Z2402 S SHORE DR EMILY 56447	73	\$129.21	1	\$1,265.53	\$1,394.74
643	21260653	TRACT 51 PART OF GOV LOT 2 SEC 26 DESCRIBED AS FOLLOWS: COMM AT THE SE	HARMS FAMILY TRUST	Z2416 S SHORE DR EMILY 56447	Z2416 S SHORE DR EMILY 56447	108	\$191.16	1	\$1,265.53	\$1,456.69
644	21260652	TRACT 51 PART OF GOV LOT 2 SEC 26 DESCRIBED AS FOLLOWS: COMM AT THE SE	CARLSTEIN, LOREN D & DIANNE H	PO BOX 276 EMILY, MN 56447	Z2402 S SHORE DR EMILY 56447	125	\$221.25	1	\$1,265.53	\$1,486.78
645	21260651	TRACT 51 PART OF GOV LOT 2 SEC 26 DESCRIBED AS FOLLOWS: COMM AT THE SE	MCLEOD, DAN F & JEAN F	6728 E DODGE ST MESA AZ 85205	Z2416 S SHORE DR EMILY 56447	125	\$221.25	1	\$1,265.53	\$1,486.78
646	21260650	TRACT 51 PART OF GOV LOT 2 SEC 26 DESCRIBED AS FOLLOWS: COMM AT THE SE	HUBBARD, BARBARA & RICHARD C	PO BOX 121 EMILY, MN 56447	Z2416 S SHORE DR EMILY 56447	287	\$507.88	1	\$1,265.53	\$1,773.52
647	21260649	TRACT 51 PART OF GOV LOT 2 SEC 26 DESCRIBED AS FOLLOWS: COMM AT THE SE	PECK, MICHAEL & JODY	PO BOX 121 EMILY, MN 56447	Z2488 S SHORE DR EMILY 56447	166	\$293.82	1	\$1,265.53	\$1,559.35
649	21260648	FOLLOWS: COMM AT THE SE CORNER OF GOV								



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SEH No. EMILY 171857

PRELIMINARY SPECIAL ASSESSMENT RATES

\$1.77 / LF
\$1,265.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT	LOT ASSESSMENT	TOTAL PRELIMINARY ASSESSMENT
650	21260647	(TRACT E) PT OF GL 2 SEC 26 DESC AS FOL: COMM AT SE COR OF GL 3 SEC 26 THEN N 00D.	MITCHELL, GRANT J TRUST	14735 ORKWAYS CT WAZATA MN 55391	22494 S SHORE DR EMILY 56447	\$232.02	\$1,265.53	\$1,488.55
651	21260648	(TRACT D) THAT PART OF GOV. LOT 2 AND THAT PART OF GOV. LOT 3 DESCRIBED AS FOLLOWS: COMM.	RIEFLER, JASON & JOLENE	13132 ASPEN DR ROGERS, MN	22312 S SHORE DR EMILY 56447	\$267.27	\$1,265.53	\$1,532.80
652	21260629	THAT PART OF GOV. LOT 2 AND THAT PART OF GOV. LOT 3 DESCRIBED AS FOLLOWS: COMM.	SCHOCHOW, KATHERINE J REV TRUST	4300 OAKVIEW LN N PHILMOUTH, MN 55442	22534 S SHORE DR EMILY 56447	\$288.51	\$1,265.53	\$1,554.04
653	21260613	LOT 1 BLOCK 2	BENSON, JOHN W & ELLEN M	PO BOX 214 EMILY MN 56447	22562 S SHORE DR EMILY 56447	\$294.88	\$1,265.53	\$1,560.41
654	21260612	LOT 2 BLOCK 2	STILLER, JASON & KARRI LEE	23516 385TH AVE ARLINGTON MN 55307	22668 S SHORE DR EMILY 56447	\$300.90	\$1,265.53	\$1,566.43
655	21260611	LOTS 3 & 4 BLOCK 2 EXCEPT MINERALS	ATKINSON, JOSEPH J	3880 CHASKA BLVD CHASKA, MN 55318	22614 S SHORE DR EMILY 56447	\$437.19	\$1,265.53	\$1,702.72
656	21260610	LOT 5 BLOCK 2	ATKINSON, JOSEPH J	3880 CHASKA BLVD CHASKA, MN 55318	0	\$178.77	\$1,265.53	\$1,444.30
657	21260609	LOT 6 BLOCK 2, EXCEPT MINERALS	WAGERER, ROBERT J & DEBRA J	940 3RD ST W MINNAPOLIS, MN 55397	22662 S SHORE DR EMILY 56447	\$311.52	\$1,265.53	\$1,577.05
658	21260608	LOT 7 BLOCK 2	SWANSON, TOD & SANDY	11601 MEADOW LN NE BLAINE MN 55449	22488 S SHORE DR EMILY 56447	\$346.92	\$1,265.53	\$1,612.45
659	21260607	LOT 8 BLOCK 2	SWANSON, TOD & SANDY	11601 MEADOW LN NE BLAINE MN 55449	0	\$177.00	\$1,265.53	\$1,442.53
660	21260606	LOT 9 BLOCK 2 EXCEPT MINERALS	SWANSON, TOD & SANDY	11601 MEADOW LN NE BLAINE MN 55449	0	\$177.00	\$1,265.53	\$1,442.53
661	21260605	LOT 10 BLOCK 2	WOODLAND SHORE HOLDINGS GROUP LLC	402 SECOND ST NE CROSBY MN 56441	0	\$177.00	\$1,265.53	\$1,442.53
662	21260604	LOT 11 BLOCK 2, SUBJECT TO EASEMENTS OF RECORD	CRAWFORD, LANAE NORD	PO BOX 399 EMILY MN 56447	22758 S SHORE DR EMILY 56447	\$230.10	\$1,265.53	\$1,495.63
663	21260603	LOT 12 BLOCK 2 SUBJ TO AN ESMNT OF RECORD	ALLEN, PAMELA LYNN	930 SUNSET CT MEDINA, MN	22760 S SHORE DR EMILY 56447	\$272.58	\$1,265.53	\$1,538.11
664	21260602	LOT 13 BLOCK 2	QUILLING, JASON W	3530 WINNETKA AVE N BROOKLYN PARK, MN 55428	22788 S SHORE DR EMILY 56447	\$280.19	\$1,265.53	\$1,545.72
665	21260592	LOT 1 BLOCK 1 EXCEPT MINERALS	QUILLING, JASON W	9908 WINNETKA AVE N BROOKLYN PARK, MN 55428	0	\$322.15	\$1,265.53	\$1,587.68
666	21260591	LOT 2 BLOCK 1 EXCEPT MINERALS	QUILLING, JASON W REVOCABLE TRUST	9908 WINNETKA AVE N BROOKLYN PARK MN 55428	22864 S SHORE DR EMILY 56447	\$226.56	\$1,265.53	\$1,492.09
667	21260590	LOT 3 BLOCK 1 EXCEPT MINERALS	WOODLAND SHORE HOLDINGS GROUP LLC	402 SECOND ST NE CROSBY MN 56441	0	\$200.01	\$1,265.53	\$1,465.54
668	21260589	LOT 4 BLOCK 1 EXCEPT MINERALS	BALVIN, CRAIG & KRISTEN	PO BOX 428 EMILY, MN 56447	22910 S SHORE DR EMILY 56447	\$180.54	\$1,265.53	\$1,446.07
669	21260588	LOT 5 BLOCK 1 EXCEPT MINERALS	WOODLAND SHORE HOLDINGS GROUP LLC	402 SECOND ST NE CROSBY MN 56441	0	\$168.15	\$1,265.53	\$1,433.68
670	21260587	LOT 6 BLOCK 1 EXCEPT MINERALS	BERGSTROM, JOHN E & KRISTINE A	PO BOX 396 EMILY, MN 56447	22960 S SHORE DR EMILY 56447	\$148.68	\$1,265.53	\$1,414.21
671	21260586	LOT 7 BLOCK 1 EXCEPT MINERALS & LOT 8 BLOCK 1	BERGSTROM, JOHN E & KRISTINE A	PO BOX 396 EMILY, MN 56447	22960 S SHORE DR EMILY 56447	\$329.22	\$1,265.53	\$1,594.75
672	21260585	LOT 9 BLOCK 1 EXCEPT MINERALS	RUCKS, JUSTEN E & JESSICA & MEYER, THOMAS A & SHARON K	CHRISTOPHER RUCKS 291 1377H LN NW	23002 S SHORE DR EMILY 56447	\$366.39	\$1,265.53	\$1,631.92
673	21260584	LOT 10 BLOCK 1 EXCEPT MINERALS	ISKIERKA, ROGER A & ROSANNE	1331 155TH LN NW ANDOVER, MN 55304	23038 S SHORE DR EMILY 56447	\$366.39	\$1,265.53	\$1,631.92
674	21260583	LOT 11 BLOCK 1 EXCEPT MINERALS, SUBJ TO ESMNTS OF RECORD.	BEATTIE, ROBERT W	1644 CARBONADE WAY EAGAN, MN 55122	23090 S SHORE DR EMILY 56447	\$270.81	\$1,265.53	\$1,536.34
675	21260582	LOT 13 BLOCK 1	BEATTIE, ROBERT W	1644 CARBONADE WAY EAGAN, MN 55122	23122 S SHORE DR EMILY 56447	\$212.40	\$1,265.53	\$1,477.93
676	21260581	LOT 13 BLOCK 1	BEATTIE, ROBERT W	1644 CARBONADE WAY EAGAN, MN 55122	23122 S SHORE DR EMILY 56447	\$269.04	\$1,265.53	\$1,534.57
677	21260580	LOT 14 BLOCK 1 EXCEPT MINERALS	PARISEAU, TIMOTHY P & CYNTHIA	402 SECOND ST NE CROSBY MN 56441	23130 S SHORE DR EMILY 56447	\$198.24	\$1,265.53	\$1,463.77
678	21260579	LOT 15 BLOCK 1 EXCEPT MINERALS	WOODLAND SHORE HOLDINGS GROUP LLC	7505 MARK ST GREENFIELD, MN 55357	0	\$311.52	\$1,265.53	\$1,577.05
679	21260528	LOT 16 BLOCK 1 TOGETHER WITH AN EASEMENT OF RECORD.	NOLBY, BRENT C & KRISTEN L	402 SECOND ST NE CROSBY MN 56441	23248 S SHORE DR EMILY 56447	\$230.10	\$1,265.53	\$1,495.63
680	21260527	LOT 17 BLOCK 1 EXCEPT MINERALS, SUBJECT TO AN EASEMENT OF RECORD.	WOODLAND SHORE HOLDINGS GROUP LLC	402 SECOND ST NE CROSBY MN 56441	0	\$210.63	\$1,265.53	\$1,476.16
681	21260526	LOT 18 BLOCK 1 EXCEPT MINERALS	ADAMSHECK, JEFFREY J	5900 COVINGTON COURT MINNETONKA, MN 55345	23252 S SHORE DR EMILY 56447	\$166.38	\$1,265.53	\$1,431.91



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
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PRELIMINARY SPECIAL ASSESSMENT RATES
\$1.77 / LF
\$1,265.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT		LOT ASSESSMENT		TOTAL PRELIMINARY ASSESSMENT
						LN FT	ASSESSMENT	EACH	ASSESSMENT	
682	21250525	LOT 19 BLOCK 1 EXCEPT MINERALS	SZCZECZ, JAMES T & BARBARA A	4885 COUNTRYSIDE DR SHOREVIEW, MN 55126	23200 S SHORE DR EMILY 56447	103	\$182.31	1	\$1,265.53	\$1,447.84
683	21250524	LOT 20 BLOCK 1 EXCEPT MINERALS	PORTER, ROBERT C & DIONNE R	32380 COUNTY ROAD 3 CROSSLAKE MN 56442	23280 S SHORE DR EMILY 56447	130	\$240.10	1	\$1,265.53	\$1,495.63
684	21250523	LOT 21 BLOCK 1 EXCEPT MINERALS	PORTER, ROBERT C & DIONNE R	39430 COUNTY ROAD 3 CROSSLAKE MN 56442	0 EMILY 56447	101	\$178.77	1	\$1,265.53	\$1,444.30
685	21250522	LOT 22 BLOCK 1 EXCEPT MINERALS	LARSEN, DAVID J & ANN K	112 WEST RIDGE RD WATER MN 55986	23310 S SHORE DR EMILY 56447	103	\$182.31	1	\$1,265.53	\$1,447.84
686	21250521	LOT 23 BLOCK 1 EXCEPT MINERALS	HAUS, DAVID S & JUDY A	1412 CAVANAUGH DR HAPPS MN 56278	EMILY 56447	103	\$182.31	1	\$1,265.53	\$1,447.84
687	21250520	LOT 24 BLOCK 1 EXCEPT MINERALS, SUBJECT TO AN EASEMENT OF RECORD.	MERKEL, KRISTIN & SEAN	4142 CAVANAUGH DR MEDINA MN 55340	23376 S SHORE DR EMILY 56447	171	\$302.67	1	\$1,265.53	\$1,568.20
688	21250519	LOT 25 BLOCK 1 EXCEPT MINERALS	BOSCHEE, SUSAN E TRUST	305 8TH AVE S SARTELL MN 56377	23410 S SHORE DR EMILY 56447	216	\$362.32	1	\$1,265.53	\$1,647.85
689	21250518	LOT 1 BLOCK 1	HUML, DAVID W	425 HUNTER PASS WAYATA MN 55381	23418 S SHORE DR EMILY 56447	117	\$207.09	1	\$1,265.53	\$1,472.62
690	21250517	LOT 2 BLOCK 1 EXCEPT MINERALS	MUELLER, STEVEN EDWARD	8885 LAKE HARRISON CIRCLE CHANHASSEN, MN 55317	23442 S SHORE DR EMILY 56447	118	\$208.86	1	\$1,265.53	\$1,474.39
691	21250516	LOT 3 BLOCK 1 EXCEPT MINERALS	JENSEN, CAROLYN L & TODD D & BRYAN	PO BOX 385 EMILY, MN 56447	23490 S SHORE DR EMILY 56447	146	\$258.42	1	\$1,265.53	\$1,523.95
692	21250515	LOT 4 BLOCK 1 EXCEPT MINERALS	HESS, J BENJAMIN & JESSICA	723 STONEBAY DR GRAND MN 55336	23504 S SHORE DR EMILY 56447	147	\$260.19	1	\$1,265.53	\$1,525.72
693	21250514	LOT 5 BLOCK 1	HESS, J BENJAMIN & JESSICA	723 STONEBAY DR GRAND MN 55336	EMILY 56447	120	\$212.40	1	\$1,265.53	\$1,477.93
694	21250513	LOT 6 BLOCK 1	NELSON, PAUL & TRACY	PO BOX 277 EMILY MN 56447	23544 S SHORE DR EMILY 56447	117	\$207.09	1	\$1,265.53	\$1,472.62
695	21250512	LOT 7 BLOCK 1	WOODLAND SHORE HOLDINGS GROUP, LLC	402 SECOND ST NE CROSBY, MN 55441	0 EMILY 56447	84	\$148.68	1	\$1,265.53	\$1,414.21
696	21250511	LOT 8 BLOCK 1	NELSON, THOMAS J & CARLENE	23578 S SHORE DR P O BOX 208	23578 S SHORE DR EMILY 56447	86	\$152.22	1	\$1,265.53	\$1,417.75
697	21250510	LOT 9 BLOCK 1	NELSON, DAVID & MARIKAY	PO BOX 145 EMILY MN 56447	0 EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
698	21250509	LOT 10 BLOCK 1	NELSON, DAVID A & MARIKAY J	23806 S SHORE DR PO BOX 145	23806 S SHORE DR EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
699	21250508	LOT 11 BLOCK 1	PHENOW, TIMOTHY & SUSAN REV TRUST	18933 55TH PLACE N MAPLE GROVE, MN 55368	EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
700	21250507	LOT 12 BLOCK 1	PHENOW, TIMOTHY D REV TRST	13533 55TH PL N MAPLE GROVE, MN 55368	23642 S SHORE DR EMILY 56447	102	\$180.54	1	\$1,265.53	\$1,446.07
701	21250506	LOT 13 BLOCK 1	NOLBY, CLAYTON & DORIS TRUST	3800 105TH AVE NE BLAINE MN 55449	23666 S SHORE DR EMILY 56447	102	\$180.54	1	\$1,265.53	\$1,446.07
702	21250505	LOT 14 BLOCK 1	HURLBERT, DENNE & EMILY C 2006 TRUST	125 INDIO ST SHELL BEACH, CA 93449	23688 S SHORE DR EMILY 56447	104	\$184.08	1	\$1,265.53	\$1,449.61
703	21250504	LOT 15 BLOCK 1 EXCEPT MINERALS	EIDE, ARDIS A TRUST DATED 2/21/08	C/O ARDIS A & DAVID B EIDE 1087 JANETT AVE NE	23714 S SHORE DR EMILY 56447	105	\$185.85	1	\$1,265.53	\$1,451.38
704	21250503	LOT 16 BLOCK 1 EXCEPT MINERALS	EIDE, ARDIS A TRUST DATED 2/21/08	1087 JANETT AVE NE	0 EMILY 56447	116	\$205.32	1	\$1,265.53	\$1,470.85
705	21250502	LOT 17 BLOCK 1	BAKER FAMILY TRUST	23732 SOUTH SHORE DR EMILY MN 56447	EMILY 56447	86	\$152.22	1	\$1,265.53	\$1,417.75
706	21250501	LOT 18 BLOCK 1	BAKER FAMILY TRUST	EMILY MN 56447	EMILY MN 56447	74	\$130.88	1	\$1,265.53	\$1,396.41
707	21250500	THAT PART OF THE EAST SIX HUNDRED SIXTY SIX (66) ACRES TRAP 18M BC 36	BAKER FAMILY TRUST	33132 SOUTH SHORE DR EMILY MN 56447	23748 S SHORE DR EMILY 56447	813	\$1,439.01	1	\$1,265.53	\$2,704.54
708	21250499	THAT PART OF GOVT LOT 3 LYING W OF THE E 660 FT OF GOVT LOT 3 AND SLY OF THE SLY	EDSTROM, CHARLES R & PATRICIA M	9224 EDGEWOUNT BLVD BROOKLYN PARK, MN 55428	23515 S SHORE DR EMILY 56447	816	\$1,447.86	1	\$1,265.53	\$2,713.39
709	21250498	GL 4 LYING SLY OF SLY ROW LINE OF WHITETAIL DR IN PLAT OF 2ND & 3RD ADDN TO	MUELLER, STEVEN EDWARD	6895 LAKE HARRISON CIRCLE CHANHASSEN, MN 55317	23497 S SHORE DR EMILY 56447	411	\$727.47	1	\$1,265.53	\$1,993.00
710	21250497	PT OF GL 4 LYING SLY OF SLY ROW LINE OF WHITETAIL DR IN PLAT OF 2ND ADDN TO LAKE	BLINDAUER, JAMES H	10752 108TH PL N MAPLE GROVE, MN 55369	23317 S SHORE DR EMILY 56447	929	\$1,644.33	1	\$1,265.53	\$2,909.86
711	21250496	GL 5 EXC PT PLATTED AS 2ND ADDN TO LAKE MARY ESTATES & ALSO EXC W 660 FT OF GL 5	BLINDAUER, JAMES H	10752 108TH PL N MAPLE GROVE, MN 55369	EMILY 56447	718	\$1,270.86	1	\$1,265.53	\$2,536.39
712	21250495	W 660 FT OF GL 5 LYING SLY OF SLY ROW LINE OF WHITETAIL DRIVE IN 1ST & 2ND ADDN TO	TIMMONS, SCOTT & JOAN TRUST AGRMNT	2714 225TH LN NW OAK LAKE MARY ESTATES	EMILY 56447	865	\$1,177.05	1	\$1,265.53	\$2,442.58
713	21250494	GL 6 EXC PT 5 PLATTED 1ST & 2ND ADDN TO LAKE MARY ESTATES.	TIMMONS, SCOTT & JOAN TRUST AGRMNT	2714 225TH LN NW OAK GROVE MN 55305	EMILY 56447	1448	\$2,562.96	1	\$1,265.53	\$3,828.49



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12/7/2023

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\$1.77 /LF
\$1,265.53 / LOT

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT		LOT ASSESSMENT		TOTAL PRELIMINARY ASSESSMENT
						LN FT.	ASSESSMENT	EACH	ASSESSMENT	
715	21260514	LOT 15 BLOCK 1	PHENOW, TIMOTHY D	1853 19TH PL NW MINN 55389	22709 S SHORE DR EMILY 56447	406	\$722.16	1	\$1,265.53	\$1,987.69
716	21260515	LOT 14 BLOCK 1	RAUENHORST, STEPHEND & INGRID R	21394 FOX HILL LN MINN 55374	22709 S SHORE DR EMILY 56447	246	\$435.42	1	\$1,265.53	\$1,700.95
717	21260516	LOT 13 BLOCK 1	LITFIN, MITCHELL LEONARD	23512 ZION AVE WINSTED, MN 55395	22709 S SHORE DR EMILY 56447	340	\$601.80	1	\$1,265.53	\$1,867.33
718	21260517	LOT 12 BLOCK 1	STILLER, JASON & KARRI LEE	23516 485TH AVE ARLINGTON MN 55307	22709 S SHORE DR EMILY 56447	237	\$419.49	1	\$1,265.53	\$1,685.02
719	21260518	LOT 11 BLOCK 1	THIBODEAU, KAINE C & SANDRA J	22485 SOUTH SHORE DR EMILY MN 56447	22709 S SHORE DR EMILY 56447	366	\$683.22	1	\$1,265.53	\$1,948.75
720	21260519	LOT 10 BLOCK 1	THIBODEAU, KAINE C & SANDRA J	22485 SOUTH SHORE DR EMILY MN 56447	22709 S SHORE DR EMILY 56447	320	\$566.40	1	\$1,265.53	\$1,831.93
721	21260520	LOT 9 BLOCK 1	THIBODEAU, KAINE C & SANDRA J	22485 SOUTH SHORE DR EMILY MN 56447	22709 S SHORE DR EMILY 56447	426	\$754.02	1	\$1,265.53	\$2,019.55
722	21260521	LOT 8 BLOCK 1	NELSON, DEVIN S	16335 103TH ST NW SOUTH HAVEN MN 55382	22709 S SHORE DR EMILY 56447	1135	\$2,008.95	1	\$1,265.53	\$3,274.48
723	21260522	LOT 7 BLOCK 1	SCHREIFELS, TIMOTHY A & KAREN L	3863 43RD AVE S ST CLOUD, MN 56301	22709 S SHORE DR EMILY 56447	702	\$1,242.54	1	\$1,265.53	\$2,508.07
724	21260523	LOT 6 BLOCK 1	CHUBA, RODNEY R & JACKIE M (1/2 INT	2014 COUNTY ROAD 19 MAPLE PLAIN, MN 55359	22709 S SHORE DR EMILY 56447	333	\$588.41	1	\$1,265.53	\$1,854.94
725	21260524	LOT 5 BLOCK 1	CHUBA, RODNEY R & JACKIE M (1/2 INT	2014 COUNTY ROAD 19 MAPLE PLAIN, MN 55359	22709 S SHORE DR EMILY 56447	273	\$483.21	1	\$1,265.53	\$1,748.74
726	21260525	LOT 4 BLOCK 1	DIGIOVANNI, NATHAN & SARAH	40340 E EMILY DR EMILY MN 56447	22709 S SHORE DR EMILY 56447	307	\$543.39	1	\$1,265.53	\$1,808.92
727	21260526	LOT 3 BLOCK 1	DIGIOVANNI, NATHAN & SARAH	40340 E EMILY DR EMILY MN 56447	22709 S SHORE DR EMILY 56447	162	\$322.14	1	\$1,265.53	\$1,587.67
728	21260527	LOT 2 BLOCK 1	DIGIOVANNI, NATHAN & JACOB	40340 E EMILY DR EMILY MN 56447	22709 S SHORE DR EMILY 56447	204	\$361.08	1	\$1,265.53	\$1,626.61
729	21260528	LOTS 8 & 9 BLOCK 1	DIGIOVANNI, JACOB S & KAYLA J	40244 E EMILY DR EMILY MN 56447	22709 S SHORE DR EMILY 56447	274	\$484.98	1	\$1,265.53	\$1,750.51
730	21260529	SW 1/4 OF SE 1/4 26 138 28	STATE OF MINNESOTA DNR	ATTN: TAX SPECIALIST 500 LAFAYETTE ROAD BOX 45 EMILY 56447	22709 S SHORE DR EMILY 56447	486	\$860.22	1	\$1,265.53	\$2,125.75
731	21260530	LOT 22 BLOCK 1	HEDBLUM, JOHN R	40033 E EMILY DR EMILY 56447	22709 S SHORE DR EMILY 56447	91	\$161.07	1	\$1,265.53	\$1,426.60
732	21260531	LOT 21 BLOCK 1	KNUTSON, THOMAS C & MARY JANE &	ANTHONY M & JEANNE E VERB 734 ECHO SHORES CT EMILY 56447	22709 S SHORE DR EMILY 56447	174	\$307.98	1	\$1,265.53	\$1,573.51
733	21260532	LOT 20 BLOCK 1	ROHLER, KENNETH J & CHRISTINE	PO BOX 162 EMILY 56447	22709 S SHORE DR EMILY 56447	105	\$185.85	1	\$1,265.53	\$1,451.38
734	21260533	LOT 19 BLOCK 1	ARRESTAD, RYAN D & MARY M	40134 E EMILY DR EMILY MN 56447	22709 S SHORE DR EMILY 56447	100	\$177.00	1	\$1,265.53	\$1,442.53
735	21260534	51 S EXC PT LYING W/ OF PINE RIVER & EXC PT PLATTED AS EAST RIVER ADDN TO EMILY	MONAHAN, RYLE J	40134 E EMILY DR EMILY MN 56447	22709 S SHORE DR EMILY 56447	721	\$1,276.17	1	\$1,265.53	\$2,541.70
736	21260535	LOT 18 BLOCK 1	FLEER, JOHN LARRY TRTEE JOHN L FLEE	P O BOX 218 EMILY, MN 56447	22709 S SHORE DR EMILY 56447	98	\$173.46	1	\$1,265.53	\$1,438.99
737	21260536	LOT 17 BLOCK 1	HANSON, WALTER L & PATRICIA	P O BOX 278 EMILY, MN 56447	22709 S SHORE DR EMILY 56447	99	\$175.23	1	\$1,265.53	\$1,440.76
738	21260537	LOT 16 BLOCK 1	HANSON, WALTER L & PATRICIA	P O BOX 278 EMILY, MN 56447	22709 S SHORE DR EMILY 56447	98	\$173.46	1	\$1,265.53	\$1,438.99
739	21260538	LOT 15 BLOCK 1	CARLEN, JAMES L & LINDA A	98 17TH ST S BUFFALO, MN 55913	22709 S SHORE DR EMILY 56447	104	\$184.08	1	\$1,265.53	\$1,449.61
740	21260539	LOT 14 BLOCK 1	LAZOWSKI, MICHAEL P & GWEN A	225 12 128TH AVE N ROGERS, BLOOMINGTON MN 55425	22709 S SHORE DR EMILY 56447	102	\$180.54	1	\$1,265.53	\$1,446.07
741	21260540	LOT 13 BLOCK 1	ROUSE, RICHARD H & MELISSA M	850 22ND AVE S BLOOMINGTON MN 55425	22709 S SHORE DR EMILY 56447	101	\$178.77	1	\$1,265.53	\$1,444.30
742	21260541	LOT 12 BLOCK 1, EXCEPT MINERALS	CHUBA, RODNEY R & JACKIE M & MARK	2014 COUNTY ROAD 19 MAPLE PLAIN, MN 55359	22709 S SHORE DR EMILY 56447	98	\$173.46	1	\$1,265.53	\$1,438.99
743	21260542	LOT 11 BLOCK 1, EXCEPT MINERALS	CHUBA, RODNEY R & JACKIE M (1/2 INT	2014 COUNTY ROAD 19 MAPLE PLAIN, MN 55359	22709 S SHORE DR EMILY 56447	101	\$178.77	1	\$1,265.53	\$1,444.30
744	21260543	LOT 10 BLOCK 1 EXC MINERALS	LASKIEWITZ, DALE & PAMELA	802 13TH AVE SW AUSTIN MN 55912	22709 S SHORE DR EMILY 56447	101	\$178.77	1	\$1,265.53	\$1,444.30
745	21260544	LOTS 8 & 9 BLOCK 1	BAKER, LOVELL & JANE	BOX 146 EMILY MN 56447	22709 S SHORE DR EMILY 56447	276	\$488.52	1	\$1,265.53	\$1,754.05
746	21260545	LOT 7 BLOCK 1	LYNCH, DAVID M	9130 BRYANT AVE S BLOOMINGTON, MN 55520	22709 S SHORE DR EMILY 56447	288	\$509.76	1	\$1,265.53	\$1,775.29



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SEH No. EMILY 171857

PRELIMINARY SPECIAL ASSESSMENT RATES

\$1.77 /LF
\$1,265.53 /LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT	LOT ASSESSMENT		TOTAL PRELIMINARY ASSESSMENT
							LIN FT	EACH	
747	21260581	LOT 6 BLOCK 1	OLSON, DARREN J &	10508 ZION ST NW COON RAPIDS MN 55433	40243 E EMILY DR EMILY 56447	\$231.87	1	\$1,265.53	\$1,497.40
748	21260582	LOT 5 BLOCK 1	STRAHD, KRISTEN N & JEFFREY A	40273 E EMILY DR EMILY 56447	40273 E EMILY DR EMILY 56447	\$224.79	1	\$1,265.53	\$1,490.32
749	21260583	LOT 4 BLOCK 1	BUSSANMAS, CATHERINE	2528 WHITFIELD DR MENDOTA HEIGHTS MN 55120	40395 E EMILY DR EMILY 56447	\$279.66	1	\$1,265.53	\$1,545.19
750	21260584	LOT 3 BLOCK 1	MORITZ, RANDAL L TRUST (UND 1/2 INT) &	42749 BIRCHWOOD DR EMILY MN 56447	EMILY 56447	\$309.75	1	\$1,265.53	\$1,575.28
751	21260585	LOT 2 BLOCK 1	FAHRENDORFF, MARK C & SUSAN E	147 LUCY ST KELSO MN 56071	EMILY 56447	\$256.65	1	\$1,265.53	\$1,522.18
752	21260586	LOT 1 BLOCK 1 (SUBJ TO A MINERAL RESERVE IN ASSET COLLN IN THAT CERTAIN S1/2 OF NE1/4 OF NW1/4 28 138 26 EX HWY	UITDENSBERGER, DEAN A & SARA T	17268 BOLIVIA AVE NW ROSEMOUNT MN 55068	40385 E EMILY DR EMILY 56447	\$865.53	1	\$1,265.53	\$2,131.06
753	21260528	200 FT OF THAT PART OF GOV. LOT 2 SEC. 27 LYING W/1/2 SEC. 27, EXCEPT PART PLATTED AS RUTH LAKE SHORES, EXCEPT HWY, EXCEPT N. OF THE NW1/4 OF THE NW1/4 NW1/4 (PINE RIDGE CEMETERY SECOND ADDITION).	MIKKOLA, CLIFFORD JR &	40387 HWY 6 P O BOX 205 EVERGREEN DR EMILY, MN 56447	40385 E EMILY DR EMILY 56447	\$492.52	1	\$1,265.53	\$2,108.05
756	21270755	N. 200 FT OF THAT PART OF GOV. LOT 2 SEC. 27 LYING W/1/2 SEC. 27, EXCEPT PART PLATTED AS RUTH LAKE SHORES, EXCEPT HWY, EXCEPT N. OF THE NW1/4 OF THE NW1/4 NW1/4 (PINE RIDGE CEMETERY SECOND ADDITION).	KOMMER, FRISTIA M &	40387 HWY 6 P O BOX 205 EVERGREEN DR EMILY, MN 56447	40385 E EMILY DR EMILY 56447	\$389.40	1	\$1,265.53	\$1,654.93
757	21270756	GOV. LOT 2 SEC. 27, EXCEPT PART PLATTED AS RUTH LAKE SHORES, EXCEPT HWY, EXCEPT N. OF THE NW1/4 OF THE NW1/4 NW1/4 (PINE RIDGE CEMETERY SECOND ADDITION).	GENZ, EUGENE R & PATRICIA	40387 HWY 6 P O BOX 205 EVERGREEN DR EMILY, MN 56447	40385 E EMILY DR EMILY 56447	\$1,943.46	1	\$1,265.53	\$3,208.99
758	21270742	NW1/4 OF NW1/4 OF SW1/4, EXCEPT THE S1/2 OF THE NW1/4 OF THE NW1/4 NW1/4 (PINE RIDGE CEMETERY SECOND ADDITION).	CITY OF EMILY	PATRICIA BESTNER, CLERK P O BOX 68 EMILY MN 56447	EMILY 56447	\$952.33	1	\$1,265.53	\$1,847.86
759	21270743	S1/2 OF THE NW1/4 OF THE NW1/4 NW1/4 (PINE RIDGE CEMETERY SECOND ADDITION).	CITY OF EMILY	PATRICIA BESTNER, CLERK P O BOX 68 EMILY MN 56447	EMILY 56447	\$984.10	1	\$1,265.53	\$1,849.63
760	21270741	S1/2 OF NW1/4 OF SW1/4 27 138 26	MARTZ, JERRY	40387 STATE HIGHWAY 6 PO BOX 718 EMILY MN 56447	EMILY 56447	\$1,166.43	1	\$1,265.53	\$2,431.96
762	21270740	N. 500 FT OF SW1/4 OF SW1/4 SECTION 27 AND ALSO THE S1/2 OF SW1/4 27 138 26 EX HWY 6 IN 1/2 OF SE1/4 OF SE1/4 (3 ACRE HOLE)	E M BROTHER LLC	40387 STATE HIGHWAY 6 PO BOX 718 EMILY MN 56447	EMILY 56447	\$985.89	1	\$1,265.53	\$2,251.42
763	21280508	N. 500 FT OF SW1/4 OF SW1/4 SECTION 27 AND ALSO THE S1/2 OF SW1/4 27 138 26 EX HWY 6 IN 1/2 OF SE1/4 OF SE1/4 (3 ACRE HOLE)	TRACY, JOHN & KERENSA TRACY &	CROSS LAKE MN 56442	EMILY 56447	\$1,162.89	1	\$1,265.53	\$2,428.42
764	21280512	THAT PART OF NE1/4 OF SE1/4 28 138 26 DESCRIBED BEG. AT A POINT ON THE E. LINE PART OF NE1/4 OF SE1/4 28 138 26 EXEMPT	CITY OF EMILY	40241 EVERGREEN DR EMILY 56447	EMILY 56447	\$644.28	1	\$1,265.53	\$1,909.81
765	21280511	NE1/4 OF SE1/4 28 138 26 EX. CREM. TARY 5.23 ACRES & EX. PART TO VILLAGE	CITY OF EMILY	PATRICIA BESTNER, CLERK P O BOX 68 EMILY MN 56447	EMILY 56447	\$831.90	1	\$1,265.53	\$2,097.43
766	21280513	NE1/4 OF SE1/4 28 138 26 EX. CREM. TARY 5.23 ACRES & EX. PART TO VILLAGE	ANDREWS, MARYETTA LOUISE TRUST	2069 DELAWARE AVE MENDOTA HEIGHTS MN 55118	EMILY 56447	\$656.68	1	\$1,265.53	\$1,922.21
767	21280525	SE1/4 OF NE1/4 28 138 26	ANDREWS, MARYETTA LOUISE TRUST	2069 DELAWARE AVE MENDOTA HEIGHTS MN 55118	EMILY 56447	\$2,332.86	1	\$1,265.53	\$3,598.39
768	21280505	PT OF LOT 2 BLOCK 1 LYING S OF N 142 FT THEREOF.	RODE INN LLC	PO BOX 152 EMILY MN 56447	EMILY 56447	\$251.34	1	\$1,265.53	\$1,516.87
769	21280504	N 142 FT OF LOT 2 BLOCK 1	RODE INN LLC	PO BOX 152 EMILY MN 56447	EMILY 56447	\$251.34	1	\$1,265.53	\$1,516.87
770	21280507	LOT 1 BLK 1 EXC (LOT 1 BLK 1 EXC S 100 FT THEREOF AS MEAS AT A RIGHT ANGLE TO & LOT 1 BLK 1 EXC S 100 FT THEREOF AS MEAS AT A RIGHT ANGLE TO & PARAW S LINE OF SD W. 264 FT OF N. 165 FT OF S. 760 FT OF SW1/4 OF SW1/4 27 138 26	ROHRBACH, DAVID A &	PO BOX 143 EMILY MN 56447	EMILY 56447	\$177.00	1	\$1,265.53	\$1,442.53
771	21280506	LOT 1 BLK 1 EXC (LOT 1 BLK 1 EXC S 100 FT THEREOF AS MEAS AT A RIGHT ANGLE TO & LOT 1 BLK 1 EXC S 100 FT THEREOF AS MEAS AT A RIGHT ANGLE TO & PARAW S LINE OF SD W. 264 FT OF N. 165 FT OF S. 760 FT OF SW1/4 OF SW1/4 27 138 26	ROHRBACH, DAVID A &	PO BOX 143 EMILY MN 56447	EMILY 56447	\$390.25	1	\$1,265.53	\$1,663.78
772	21270737	LOT 4 BLOCK 1	E M BROTHER LLC	PO BOX 718 EMILY MN 56442	EMILY 56447	\$292.05	1	\$1,265.53	\$1,557.58
773	21270520	LOT 4 BLOCK 1	ERICKSON, JENNIFER L	707 5TH ST S PRINCETON MN 55371	EMILY 56447	\$242.49	1	\$1,265.53	\$1,508.02
774	21270521	LOT 3 BLOCK 1	OLSON, RICHARD & LINDA	PO BOX 308 EMILY MN 56447	EMILY 56447	\$242.49	1	\$1,265.53	\$1,508.02
775	21270523	LOT 1 BLOCK 1	JIMS PROPERTIES LLC	PO BOX 346 MERRIFIELD, MN 56465	EMILY 56447	\$463.05	1	\$1,265.53	\$1,734.58
776	21270529	LOT 33	SYKES HOLDINGS LLC	C/O RUTH LAKE RESORT 40730 S BAY DR	EMILY 56447	\$100.89	1	\$1,265.53	\$1,366.42
777	21270530	LOT 32	SYKES HOLDINGS LLC	C/O RUTH LAKE RESORT 40730 S BAY DR	EMILY 56447	\$100.89	1	\$1,265.53	\$1,366.42
778	21270531	LOT 31	SYKES HOLDINGS LLC	C/O RUTH LAKE RESORT 40730 S BAY DR	EMILY 56447	\$100.89	1	\$1,265.53	\$1,366.42
779	21270532	LOT 30	SYKES HOLDINGS LLC	C/O RUTH LAKE RESORT 40730 S BAY DR	EMILY 56447	\$100.89	1	\$1,265.53	\$1,366.42
780	21270533	LOT 29	SYKES HOLDINGS LLC	C/O RUTH LAKE RESORT 40730 S BAY DR	EMILY 56447	\$100.89	1	\$1,265.53	\$1,366.42
781	21270534	LOT 28	SYKES HOLDINGS LLC	C/O RUTH LAKE RESORT 40730 S BAY DR	EMILY 56447	\$93.81	1	\$1,265.53	\$1,359.34



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SEH No. EMILY 17187

PRELIMINARY SPECIAL ASSESSMENT RATES
\$1.77 /LF
\$1,265.53 /LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT	LOT ASSESSMENT	TOTAL PRELIMINARY ASSESSMENT
782	212/0535	LOTS 26 & 27	KETTELHOOT, KENNETH W & SUSAN M	12921 282ND AVE NW 7100 LAKESHORE MN 55388	40692 S BAY DR	105	\$1,265.53	\$1,451.38
783	212/0536	LOTS 24 & 25	KORTEBEIN, PATRICIA M TRUST	7100 LAKESHORE MN 55388	40576 S BAY DR	105	\$1,265.53	\$1,451.38
784	212/0537	LOT 23 RUTH LAKE SHORES EX. 10 FT R.O.W. ON HWY.	RYBAK, GREGORY & HOLLY JO	2200 LEGEND DR GOLDEN VALLEY MN 55422	40688 S BAY DR	52	\$1,265.53	\$1,351.57
785	212/0538	LOT 22	MELY, ADAM	11761 FOLEY BLVD NW COON RAPIDS MN 55445	40680 S BAY DR	53	\$1,265.53	\$1,351.57
786	212/0539	LOT 21	BUKOWSKI, JOANNE M	2336 BUDD AVE MAPLE PLAIN, MN 55359	40650 S BAY DR	53	\$1,265.53	\$1,351.57
787	212/0540	LOT 20	BUKOWSKI, JOANNE M	2336 BUDD AVE MAPLE PLAIN, MN 55359	EMILY 56447	52	\$1,265.53	\$1,351.57
788	212/0541	LOTS 18 & 19	BIALON, STANLEY V REVOCABLE TRUST	40636 SOUTH BAY DR	40636 S BAY DR	105	\$1,265.53	\$1,451.38
789	212/0542	LOTS 16 AND 17	HALLOCK, BRIANA	5723 SUSAN AVE EDINA, MN 55430	40624 S BAY DR	86	\$1,265.53	\$1,417.75
790	212/0543	LOTS 14 & 15	WIPPERFURTH, RICHARD B &	TERRILL HOLTAN-	40602 S BAY DR	67	\$1,265.53	\$1,384.12
791	212/0544	LOT 12 & 13	WIPPERFURTH, RICHARD B &	TERRILL HOLTAN-	40596 S BAY DR	67	\$1,265.53	\$1,384.12
792	212/0545	LOT 10 & 11	WIPPERFURTH, RICHARD B &	TERRILL HOLTAN-	EMILY 56447	67	\$1,265.53	\$1,384.12
793	212/0546	LOTS 7, 8 & 9 INCLUSIVE, TOGAW ESMNT.	SEWILL, TERRY W & JULIE D	40560 SOUTH BAY DR EMILY MN 56447	40560 S BAY DR	109	\$1,265.53	\$1,458.46
794	212/0547	LOTS 5 & 6 & ALSO INCL FOL: LOT 4 EXC THAT PT LYING S OF FOL DESC LINE. COMM AT NW CORN LOT 3 AND ALSO INCLUDING THE FOLLOWING PART THAT PART OF LOT 4, LYING S OF THE LOTS 1 & 2	THURK, MICHAEL E & LINDA M	40550 S BAY DR EMILY MN 56447	40556 S BAY DR	92	\$1,265.53	\$1,428.37
795	212/0548	LOT 3 AND ALSO INCLUDING THE FOLLOWING PART THAT PART OF LOT 4, LYING S OF THE LOTS 1 & 2	HELBERG, MICHAEL R JR & STEPHANIE A	EMILY MN 56447	EMILY 56447	76	\$1,265.53	\$1,400.05
796	212/0549	LOT 1 & 2	INDEMMANN, TODD	5265 S THUNDER LAKE DR	40538 S BAY DR	88	\$1,265.53	\$1,421.29
797	212/0745	N1/2 OF NE1/4 OF NW1/4 OF SW1/4 27' 138' 26" W OF HWY. EX. SLY 16 1/2 FT AND INCLUDING THE PT OF NW1/4 OF SW1/4 & NE1/4 OF SW1/4 DESC COMM AT W1/4 COR OF SD SEC 27 THEN N 87D THAT PT OF NW1/4 OF SW1/4 OF NE1/4 OF SW1/4 SEC 27 DAF. COMM AT W QTR COR OF THAT PT OF THE SW1/4 WHICH LIES ELY OF THE ELY ROW LINE OF SOUTH BAY DR FKA MN FOL BEGS AT THE POINT IN SAID NESEW WHICH LOTS 19 & 20 & LOT 19 EXC E 10 FT THEREOF	REIMER MN 56472	EMILY 56447	8	\$1,265.53	\$1,219.69	
798	212/0753	LOT 15 & ALSO INCLUDING THE FOLLOWING PARCEL THAT PT OF LOT 14 DESCR AS FOLLOWS COMM AT THE SE CORNER OF SAID THAT PART OF LOT 13 DESCRIBED AS FOLLOWS BEG AT THE POINT WHERE THE	NORD, STEVEN A	EMILY MN 56447	40528 S BAY DR	101	\$1,265.53	\$1,444.30
799	212/0752	LOT 14 & 15	NORD, STEVEN A & ANNIE D	ATLANTA GA 30312	EMILY 56447	60	\$1,265.53	\$1,371.73
800	212/0566	LOT 13 & 14	WORDELL, TODD R & ANGELA F	2487 FIELDS ONE CURV ATLANTA GA 30317	EMILY 56447	119	\$1,265.53	\$1,476.16
801	212/0748	LOT 12 & 13	PENDERGAST, KRISTIN REV TRUST	700 DUBURY MN 55129	40502 S BAY DR	175	\$1,265.53	\$1,575.28
802	212/0552	LOT 19 & 20 & LOT 19 EXC E 10 FT THEREOF	FLYNN, AMY B	4016 BEAR LAKE MN 55110- PO BOX 248	40416 S BAY DR	175	\$1,265.53	\$1,575.28
803	212/0553	LOTS 16 & 17 AND THE E 10 FT OF LOT 18	WILKOT, CHRISTOPHER N	2771 FERGUSSON CIR	EMILY 56447	179	\$1,265.53	\$1,592.36
804	212/0554	LOT 15 & ALSO INCLUDING THE FOLLOWING PARCEL THAT PT OF LOT 14 DESCR AS FOLLOWS COMM AT THE SE CORNER OF SAID THAT PART OF LOT 13 DESCRIBED AS FOLLOWS BEG AT THE POINT WHERE THE	JORN NELSEN & RAANDI NELSEN 1/3 INT	FORT ELUSTIS VA 23604	EMILY 56447	126	\$1,265.53	\$1,468.55
805	212/0555	LOT 14 & 15	RAITHANNER LIVING TRUST	N SAINT PAUL MN 55109	EMILY 56447	81	\$1,265.53	\$1,408.90
806	212/0556	LOT 13 & 14	STIBAL, RUTH LAKE CABIN LLC (THE)	264	EMILY 56447	45	\$1,265.53	\$1,345.18
807	212/0557	LOT 12	STIBAL, RUTH LAKE CABIN LLC (THE)	C/O MARGARET J TWADDLE 34050 W 127TH ST	EMILY 56447	50	\$1,265.53	\$1,354.03
808	212/0558	LOT 11	STIBAL, RUTH LAKE CABIN LLC (THE)	C/O MARGARET J TWADDLE 34050 W 127TH ST	EMILY 56447	50	\$1,265.53	\$1,354.03
809	212/0559	LOT 10 & W1/2 OF LOT 9	SLYE, BRADLEY D & SHARON	4288 WOODS WAY MINNETONKA MN 55345	EMILY 56447	75	\$1,265.53	\$1,398.28
810	212/0560	LOTS 6, 7, 8 & E1/2 OF LOT 9	FRANK LIVING TRUST DATED 12-14-09	KENNETH R & JULIE M FRANK TRUSTEES PO BOX 5	EMILY 56447	165	\$1,265.53	\$1,957.58
811	212/0561	W1/2 OF LOT 2 AND LOTS 3, 4 & 5	TRENN, ROBERT J & KAREN M	PO BOX 253	EMILY 56447	155	\$1,265.53	\$1,538.86
812	212/0562	LOT 1 & E1/2 OF LOT 2	NORDVALL, MICHAEL J & CINDY J	12782 SWALLOW ST NW COON RAPIDS MN 55448	EMILY 56447	60	\$1,265.53	\$1,371.73
813	212/0562	LOT 1	HORWATH, MICHELE M & MATTHEW A	40359 PINEWOOD DR EMILY MN 56447	EMILY 56447	274	\$1,265.53	\$1,750.51



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SEH No. EMILY 171857

PRELIMINARY SPECIAL ASSESSMENT RATES
\$1.77 / LF
\$1,265.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT		LOT ASSESSMENT		TOTAL PRELIMINARY ASSESSMENT
						LIN FT	ASSESSMENT	EACH	ASSESSMENT	
891	21320521	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	INVESTORS TOGETHER INC	P O BOX 564 MAPLE LAKE, MN 55358	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
892	21320522	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	INVESTORS TOGETHER INC	PO BOX 564 MAPLE LAKE, MN 55358	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
893	21320523	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	MAYNE, DARRELL A LIVING TRUST	PO BOX 224 EMILY, MN 56447	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
894	21320524	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	HAUGEN, JEFFERY J & LYNETTE M	1925 128TH AVE NW COON RAPIDS, MN 55448	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
895	21320525	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	HAUGEN, JEFFERY J & LYNETTE M	1925 128TH AVE NW COON RAPIDS, MN 55448	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
896	21320526	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	MCCLELLAN, JARRROD M	MCCLELLAN, JARRROD M 39872 PAR WEST DR	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
897	21320527	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	BALVIN, CRAIG S & LYNDA C BARTEL	17131 YALE ST NW ELK RIVER, MN 55330	EMILY 56447	0	\$0.00	0	\$0.00	\$0.00
898	21320528	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	PAR WEST ESTATES, HOMEOWNERS ASSOC	PO BOX 564 EMILY, MN 56447	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
899	21320529	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	INVESTORS TOGETHER INC	PO BOX 564 EMILY, MN 56447	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
900	21320529	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	LANGE, SHARON E	3942 PAR WEST DR EMILY, MN 56447	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
901	21320530	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	PETRON, KEITH JOSEPH & SPAH, PENNY LYNN	3942 PAR WEST DR EMILY, MN 56447	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
902	21320531	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	INVESTORS TOGETHER INC	P O BOX 564 MAPLE LAKE, MN 55358	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
903	21320532	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	MEDROW, JUDITH G	39765 PAR WEST DR EMILY, MN 56447	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
904	21320533	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	FARRIS, ELENA M	PO BOX 348 EMILY, MN 56447	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
905	21320534	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	GRONHOLM, JOHN H & LEVERSON, DON A & MARY T	SHIRLEY E LIVING TRUST LTD 17140 PARTRIDGE ST NW ANDOVER, MN 55304	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
906	21320535	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	LEVERSON, DON A & MARY T	1740 PARTRIDGE ST NW ANDOVER, MN 55304	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
907	21320536	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	LEVERSON, DON A & MARY T	1740 PARTRIDGE ST NW ANDOVER, MN 55304	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
908	21320537	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	GIBBS, PATRICK G & JACQUELINE M	39742 PAR WEST DR EMILY, MN 56447	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
909	21320538	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	GIBBS, PATRICK G & JACQUELINE M	39742 PAR WEST DR EMILY, MN 56447	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
910	21320539	LOT 16A BLOCK 1 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	LINDSAY, TYRONE M & LINDSAY, TYRONE M &	8700 PLAZA CURV NE MINNEAPOLIS, MN 55432	EMILY 56447	95	\$168.15	1	\$1,265.53	\$1,433.68
911	21320519	LOT 2 BLOCK 2 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	LINDSAY, TYRONE M & LINDSAY, TYRONE M &	8700 PLAZA CURV NE MINNEAPOLIS, MN 55432	EMILY 56447	97	\$171.69	1	\$1,265.53	\$1,437.22
912	21320518	LOT 2 BLOCK 2 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	GIBBS, PATRICK G & JACQUELINE M	39740 PAR WEST DR EMILY, MN 56447	EMILY 56447	97	\$171.69	1	\$1,265.53	\$1,437.22
913	21320517	LOT 2 BLOCK 2 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	GIBBS, PATRICK G & JACQUELINE M	39742 PAR WEST DR EMILY, MN 56447	EMILY 56447	97	\$171.69	1	\$1,265.53	\$1,437.22
914	21320516	LOT 4 BLOCK 2 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	LEVERSON, DON A & MARY T	39744 PAR WEST DR ANDOVER, MN 55304	EMILY 56447	97	\$171.69	1	\$1,265.53	\$1,437.22
915	21320515	LOT 5 BLOCK 2 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	LEVERSON, DON A & MARY T	1740 PARTRIDGE ST NW ANDOVER, MN 55304	EMILY 56447	97	\$171.69	1	\$1,265.53	\$1,437.22
916	21320514	LOT 6 BLOCK 2 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	GRONHOLM, JOHN H & PAR WEST ESTATES, HOMEOWNERS ASSOC	SHIRLEY E LIVING TRUST LTD 17140 PARTRIDGE ST NW ANDOVER, MN 55304	EMILY 56447	97	\$171.69	1	\$1,265.53	\$1,437.22
917	21320500	LOT 20 BLOCK 2	PAR WEST ESTATES, HOMEOWNERS ASSOC	PO BOX 564 EMILY, MN 56447	EMILY 56447	0	\$0.00	0	\$0.00	\$0.00
918	21320513	LOT 7 BLOCK 2 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	FARRIS, ELENA M	PO BOX 348 EMILY, MN 56447	EMILY 56447	97	\$171.69	1	\$1,265.53	\$1,437.22
919	21320512	LOT 8 BLOCK 2 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	MEDROW, JUDITH G	39766 PAR WEST DR EMILY, MN 56447	EMILY 56447	97	\$171.69	1	\$1,265.53	\$1,437.22
920	21320511	LOT 9 BLOCK 2 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	INVESTORS TOGETHER INC	PO BOX 564 MAPLE LAKE, MN 55358	EMILY 56447	97	\$171.69	1	\$1,265.53	\$1,437.22
921	21320510	LOT 10 BLOCK 2 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	PETRON, KEITH JOSEPH & SPAH, PENNY LYNN	39814 PAR WEST DR EMILY, MN 56447	EMILY 56447	97	\$171.69	1	\$1,265.53	\$1,437.22
922	21320509	LOT 11 BLOCK 2 (COMMON ELEMENT PARCEL 2115300120A0009 & 21153002020009)	LANGE, SHARON E	39842 PAR WEST DR EMILY, MN 56447	EMILY 56447	97	\$171.69	1	\$1,265.53	\$1,437.22



PRELIMINARY SPECIAL ASSESSMENT WORKSHEET

2024 ROAD IMPROVEMENTS
EMILY, MINNESOTA
SEH No. EMILY 171857

PRELIMINARY SPECIAL ASSESSMENT RATES
\$1.77 / LF
\$1,265.53 / LOT

12/7/2023

ITEM NO.	PARCEL ID NO.	PROPERTY DESCRIPTION	PROPERTY OWNER	OWNER ADDRESS	PROPERTY ADDRESS	FF ASSESSMENT		LOT ASSESSMENT		TOTAL PRELIMINARY ASSESSMENT
						LIN FT	ASSESSMENT	EACH	ASSESSMENT	
991	21330574	LOTS 57, 58 AND 59	BARTEL, RICHARD A & LYNN C	20695 DAHLER AVE EMILY, MN 56447	20695 DAHLER AVE EMILY, MN 56447	205	\$392.05	1	\$1,265.53	\$1,629.38
992	21330573	LOTS 60 AND 61	STARK, WILLIAM A & LAURA	20681 DAHLER AVE EMILY, MN 56447	20681 DAHLER AVE EMILY, MN 56447	127	\$224.79	1	\$1,265.53	\$1,490.32
993	21330572	LOTS 62 & 63 INCLUSIVE	LITTLETON, DONALD A & BRANDI K	20685 DAHLER AVE EMILY, MN 56447	20685 DAHLER AVE EMILY, MN 56447	123	\$217.71	1	\$1,265.53	\$1,483.24
994	21330571	LOTS 64, 65 AND 66	GANNAWAY, SCOTT A	PO BOX 403 EMILY, MN 56447	20637 DAHLER AVE EMILY, MN 56447	180	\$318.60	1	\$1,265.53	\$1,584.13
995	21330570	LOTS 67, 68 & 69	HOLT, ROBERT O JR & BRENDA	8 AGUSTA LN DELLWOOD, MN 56140	EMILY 56447	180	\$318.60	1	\$1,265.53	\$1,584.13
996	21330569	LOT 70	CITY OF EMILY	PATRICIA KESTNER, CLERK P O BOX 68	EMILY 56447	69	\$722.13	1	\$1,265.53	\$1,387.66
997	21330514	LOT 2 BLOCK 1	UNITY BANK	15 E MAIN ST STE 1 CROSSBY, MN 56441-1656	EMILY 56447	529	\$526.33	1	\$1,265.53	\$2,201.86
998	21330515	LOT 1 BLOCK 1	ANDERSON, KILEY J & JOSHUA A MARTY	7073 NICKEL RD BREEZY POINT, MN 56472	EMILY 56447	76	\$134.52	1	\$1,265.53	\$1,400.05
999	21330512	LOT 2 BLOCK 2	SUPER, DAVID R & KAREN R	190 LIBERTY ST FRIDLEY MN 55432	EMILY 56447	127	\$224.79	1	\$1,265.53	\$1,490.32
1000	21330511	LOT 3 BLOCK 2	BOXWELL, SHAROLYN R	40464 SANDHILL DR PO BOX 98 EMILY, MN 56447	EMILY 56447	258	\$456.66	1	\$1,265.53	\$1,722.19
1001	21330510	LOT 4 BLOCK 2	BOXWELL, SHAROLYN R	40464 SANDHILL DR PO BOX 98 EMILY, MN 56447	EMILY 56447	33	\$58.41	1	\$1,265.53	\$1,323.94
1002	21330509	LOT 5 BLOCK 2	CHMIELECKI, JON	40460 SANDHILL DR FIFTY LAKES, MN 56448	EMILY 56447	34	\$60.18	1	\$1,265.53	\$1,325.71
1003	21330508	LOT 6 BLOCK 2	MORITZ, RANDALL L TRUST (UND 1/2 INT) &	42145 BIRCHWOOD DR EMILY, MN 56447	EMILY 56447	245	\$433.65	1	\$1,265.53	\$1,698.18
2/21	21170618	SOV. LOT 3 17 138 26	WABASH BLUE LAKE PROPERTY LLC	90 SOUTH 7TH ST STE 5000 MINNEAPOLIS, MN 55402	EMILY 56447	76	\$134.52	1	\$1,265.53	\$1,400.05
4891	21220523	LOT 8	FROME, ROANN M	41072 LOON TRL EMILY, MN 56447	EMILY 56447	50	\$86.30	1	\$1,265.53	\$1,354.03
4892	21220507	LOT 24	KLEIN, JOHN ARTHUR LIVING TRUST	1047 MARNIE ST S MAPLEWOOD, MN 55119	EMILY 56447	50	\$86.30	1	\$1,265.53	\$1,354.03
5341	21260506	LOT 4 BLOCK 1 (COMMON ELEMENT PARCELS 216900010950089 & 216900020100091)	FLEMMER, THEODORE L REVOCABLE TRUST	22577 MARY RDG EMILY, MN 56447	EMILY 56447	277	\$480.29	1	\$1,265.53	\$1,755.82
5342	21260507	LOT 3 BLOCK 1 (COMMON ELEMENT PARCELS 216900010950089 & 216900020100091)	FLEMMER, THEODORE L REVOCABLE TRUST	22577 MARY RDG EMILY, MN 56447	EMILY 56447	277	\$480.29	1	\$1,265.53	\$1,755.82
5343	21260508	LOT 2 BLOCK 1 (COMMON ELEMENT PARCELS 216900010950089 & 216900020100091)	FLEMMER, RICHARD B TRUST	22547 MARY RDG PO BOX 281 EMILY, MN 56447	EMILY 56447	277	\$480.29	1	\$1,265.53	\$1,755.82
5344	21260509	LOT 1 BLOCK 1 (COMMON ELEMENT PARCELS 216900010950089 & 216900020100091)	FLEMMER, RICHARD B TRUST	22547 MARY RDG PO BOX 281 EMILY, MN 56447	EMILY 56447	277	\$480.29	1	\$1,265.53	\$1,755.82
6331	21260635	PT OF SE 1/4 OF NW 1/4 DESC: COMM AT NE COR OF SD SENW THEN N 85D 207'W ASSM BEAR	NESS, MICHAEL & MEGAN	700 W 23RD ST SAINT LOUIS PARK, MN 55426	EMILY 56447	357	\$631.89	1	\$1,265.53	\$1,897.42
9961	21330568	LOTS 72 THRU 74 INCL	LECKBAND, DOUGLAS A & LAURA A C	3238 CHERRY ST DENVER CO 80207	EMILY 56447	29	\$51.33	1	\$1,265.53	\$1,316.86
9962	21330568	LOT 71	MCGINITY REVOCABLE TRUST 11-15-03	THOMAS & BARBARA MCGINITY TRUSTEES 12 6TH ST NE #304	EMILY 56447	99	\$104.43	1	\$1,265.53	\$1,369.96
9963	21330541	LOT 1	WOLF, LEE C & THERESA COOLEY WOLF	4807 WINDDALE ST N GOLDEN VALLEY, MN 55422-4558	EMILY 56447	140	\$247.80	1	\$1,265.53	\$1,513.33
						211,129	\$373,098.33	805	\$1,110,094.05	\$1,483,692.38

TOTALS:

- (A)
- (B)
- (C)
- (D)
- (E)
- (F)
- (G)

Appendix B

PASER Manual

Pavement Surface Evaluation and Rating

PASER Asphalt Roads Manual

RATING
10



RATING
7



RATING
4



RATING
1



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This manual is intended to assist local officials in understanding and rating the surface condition of asphalt pavement. It describes types of defects and provides a simple system to visually rate pavement condition. The rating procedure can be used as condition data for the Wisconsin DOT local road inventory and as part of a computerized pavement management system like PASERWARE.

The PASER system described here and in other T.I.C. publications is based in part on a roadway management system originally developed by Phil Scherer, transportation planner, Northwest Wisconsin Regional Planning Commission.

Produced by the T.I.C. with support from the Federal Highway Administration, the Wisconsin Department of Transportation, and the University of Wisconsin-Extension. The T.I.C., part of the nationwide Local Technical Assistance Program (LTAP), is a Center of the College of Engineering, Department of Engineering Professional Development, University of Wisconsin-Madison.

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Pavement Surface Evaluation and Rating

Asphalt Roads

Donald Walker, T.I.C. Director, *author*
Lynn Entine, Entine & Associates, *editor*
Susan Kummer, Artifax, *designer*

 **Transportation
Information Center**
University of Wisconsin–Madison

Pavement Surface Evaluation and Rating

Asphalt PASER Manual

A local highway agency's major goal is to use public funds to provide a comfortable, safe and economical road surface—no simple task. It requires balancing priorities and making difficult decisions in order to manage pavements. Local rural and small city pavements are often managed informally, based on the staff's judgment and experience. While this process is both important and functional, using a slightly more formalized technique can make it easier to manage pavements effectively.

Experience has shown that there are three especially useful steps in managing local roads:

1. Inventory all local roads and streets.
2. Periodically evaluate the condition of all pavements.
3. Use the condition evaluations to set priorities for projects and select alternative treatments.

A comprehensive pavement management system involves collecting data and assessing several road characteristics: roughness (ride), surface distress (condition), surface skid characteristics, and structure (pavement strength and deflection). Planners can combine this condition data with economic analysis to develop short-range and long-range plans for a variety of budget levels. However, many local agencies lack the resources for such a full-scale system.

Since surface condition is the most vital element in any pavement management system, local agencies can use the simplified rating system presented in this *Asphalt PASER Manual* to evaluate their roads. The PASER ratings combined with other inventory data (width, length, shoulder, pavement type, etc.) from the WisDOT local roads inventory (WISLR) can be very helpful in planning future budgets and priorities.

WISLR inventory information and PASER ratings can be used in a computerized pavement management system, PASERWARE, developed by the T.I.C and WisDOT. Local officials can use PASERWARE to evaluate whether their annual road budgets are adequate to maintain or improve current road conditions and to select the most cost-effective strategies and priorities for annual projects.

PASER Manuals for gravel, concrete, and other road surfaces, with compatible rating systems are also available (page 29). Together they make a comprehensive condition rating method for all road types. PASER ratings are accepted for WISLR condition data.

Asphalt pavement distress

PASER uses visual inspection to evaluate pavement surface conditions. The key to a useful evaluation is identifying different types of pavement distress and linking them to a cause. Understanding the cause for current conditions is extremely important in selecting an appropriate maintenance or rehabilitation technique.

There are four major categories of common asphalt pavement surface distress:

Surface defects

Raveling, flushing, polishing.

Surface deformation

Rutting, distortion—rippling and shoving, settling, frost heave.

Cracks

Transverse, reflection, slippage, longitudinal, block, and alligator cracks.

Patches and potholes

Deterioration has two general causes: environmental due to weathering and aging, and structural caused by repeated traffic loadings.

Obviously, most pavement deterioration results from both environmental and structural causes. However, it is important to try to distinguish between the two in order to select the most effective rehabilitation techniques.

The rate at which pavement deteriorates depends on its environment, traffic loading conditions, original construction quality, and interim maintenance procedures. Poor quality materials or poor construction procedures can significantly reduce the life of a pavement. As a result, two pavements constructed at the same time may have significantly different lives, or certain portions of a pavement may deteriorate more rapidly than others. On the other hand, timely and effective maintenance can extend a pavement's life. Crack sealing and seal coating can reduce the effect of moisture in aging of asphalt pavement.

With all of these variables, it is easy to see why pavements deteriorate at various rates and why we find them in various stages of disrepair. Recognizing defects and understanding their causes helps us rate pavement condition and select cost-effective repairs. The pavement defects shown on the following pages provide a background for this process.

Periodic inspection is necessary to provide current and useful evaluation data. It is recommended that PASER ratings be updated every two years, and an annual update is even better.

SURFACE DEFECTS

Raveling

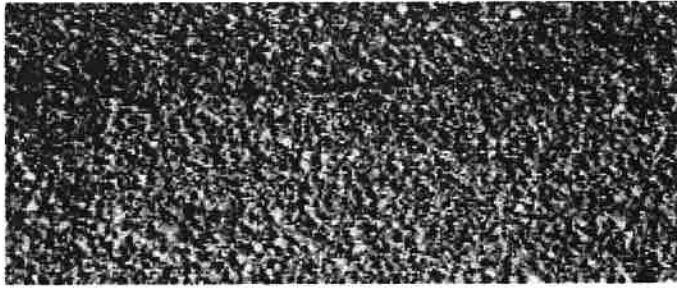
Raveling is progressive loss of pavement material from the surface downward, caused by: stripping of the bituminous film from the aggregate, asphalt hardening due to aging, poor compaction especially in cold weather construction, or insufficient asphalt content. Slight to moderate raveling has loss of fines. Severe raveling has loss of coarse aggregate. Raveling in the wheelpaths can be accelerated by traffic. Protect pavement surfaces from the environment with a sealcoat or a thin overlay if additional strength is required.

Flushing

Flushing is excess asphalt on the surface caused by a poor initial asphalt mix design or by paving or sealcoating over a flushed surface. Repair by blotting with sand or by overlaying with properly designed asphalt mix.

Polishing

Polishing is a smooth slippery surface caused by traffic wearing off sharp edges of aggregates. Repair with sealcoat or thin bituminous overlay using skid-resistant aggregate.



◀ Slight raveling. Small aggregate particles have worn away exposing tops of large aggregate.



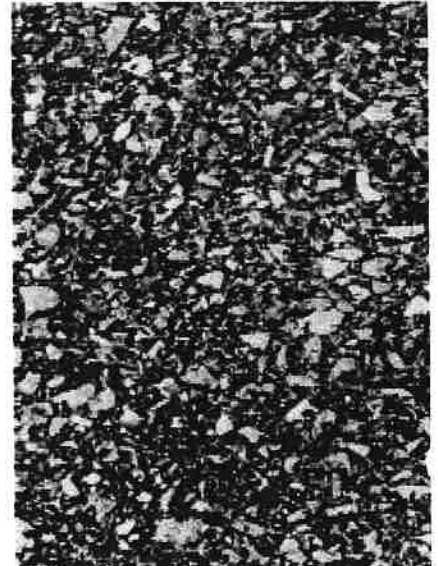
◀ Moderate to severe raveling. Erosion further exposes large aggregate.



◀ Severe raveling and loss of surface material.

Polished, worn aggregate needs repair. ▼

▶ Flushing. Dark patches show where asphalt has worked to surface.



SURFACE DEFORMATION



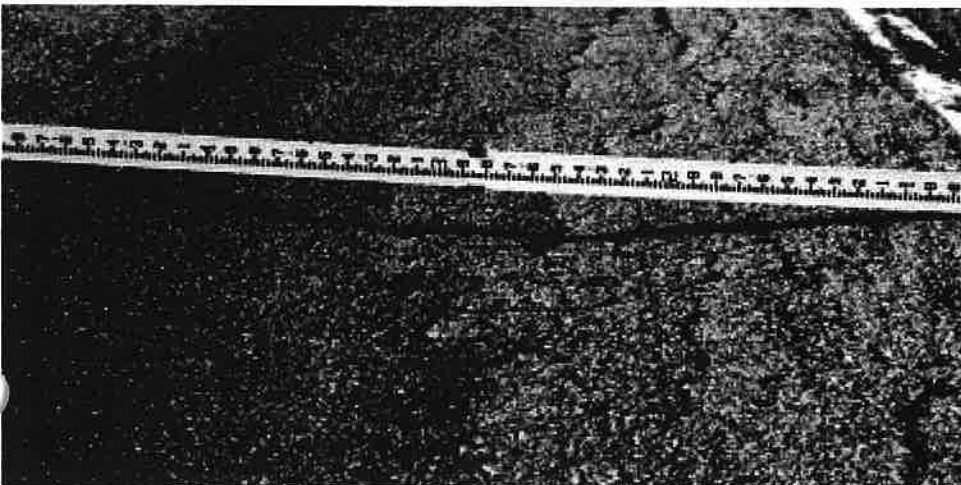
Rutting

Rutting is displacement of material, creating channels in wheelpaths. It is caused by traffic compaction or displacement of unstable material. Severe rutting (over 2") may be caused by base or subgrade consolidation. Repair minor rutting with overlays. Severe rutting requires milling the old surface or reconstructing the roadbed before resurfacing.

◀ Even slight rutting is evident after a rain.



◀ Severe rutting over 2" caused by poor mix design.



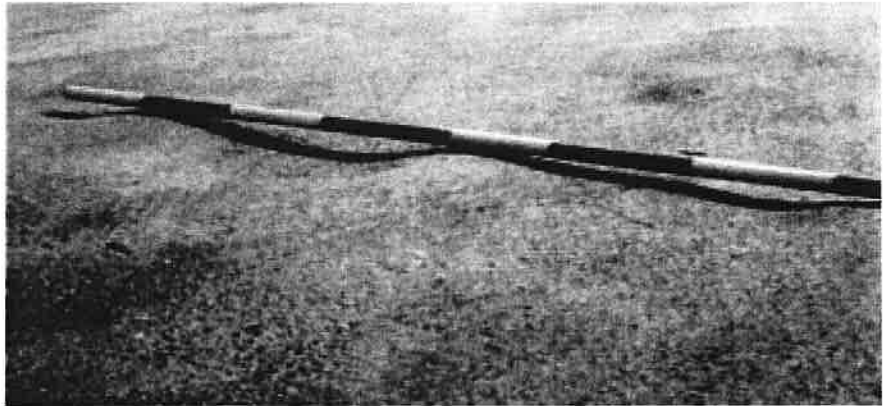
◀ Severe rutting caused by poor base or subgrade.

Distortion

Shoving or rippling is surfacing material displaced crossways to the direction of traffic. It can develop into washboarding when the asphalt mixture is unstable because of poor quality aggregate or improper mix design. Repair by milling smooth and overlaying with stable asphalt mix.

Other pavement distortions may be caused by settling, frost heave, etc. Patching may provide temporary repair. Permanent correction usually involves removal of unsuitable subgrade material and reconstruction.

▼ Heavy traffic has shoved pavement into washboard ripples and bumps.



► Severe settling from utility trench.



► Frost heave damage from spring break-up.

▼ Widely spaced, well-sealed cracks.



CRACKS

Transverse cracks

A crack at approximately right angles to the center line is a transverse crack. They are often regularly spaced. The cause is movement due to temperature changes and hardening of the asphalt with aging.

Transverse cracks will initially be widely spaced (over 50'). Additional cracking will occur with aging until they are closely spaced (within several feet). These usually begin as hairline or very narrow cracks; with aging they widen. If not properly sealed and maintained, secondary or multiple cracks develop parallel to the initial crack. The crack edges can further deteriorate by raveling and eroding the adjacent pavement.

Prevent water intrusion and damage by sealing cracks which are more than 1/4" wide.



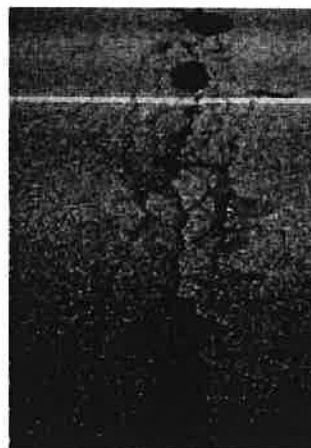
◀ Sealed cracks, a few feet apart.



▲ Tight cracks less than 1/4" in width.



▲ Open crack — 1/2" or more in width.



▲ Water enters unsealed cracks softening pavement and causing secondary cracks.



▲ Pavement ravels and erodes along open cracks causing deterioration.

Reflection cracks

Cracks in overlays reflect the crack pattern in the pavement underneath. They are difficult to prevent and correct. Thick overlays or reconstruction is usually required.

►
Concrete joints reflected through bituminous overlay.



Slippage cracks

Crescent or rounded cracks in the direction of traffic, caused by slippage between an overlay and an underlying pavement. Slippage is most likely to occur at intersections where traffic is stopping and starting. Repair by removing the top surface and resurfacing using a tack coat.

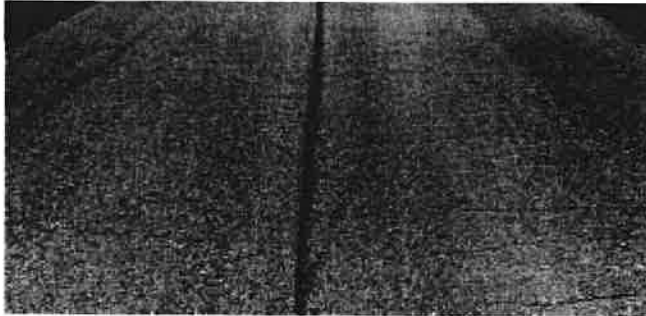
►
Crescent-shaped cracks characteristic of slippage.



►
Loss of bond between pavement layers allows traffic to break loose pieces of surface.



Centerline crack
(still tight). ▶



Edge cracking
from weakened
subbase and
traffic loads. ▼



Longitudinal cracks

Cracks running in the direction of traffic are longitudinal cracks. Center line or lane cracks are caused by inadequate bonding during construction or reflect cracks in underlying pavement. Longitudinal cracks in the wheel path indicate fatigue failure from heavy vehicle loads. Cracks within one foot of the edge are caused by insufficient shoulder support, poor drainage, or frost action. Cracks usually start as hairline or vary narrow and widen and erode with age. Without crack filling, they can ravel, develop multiple cracks, and become wide enough to require patching.

Filling and sealing cracks will reduce moisture penetration and prevent further subgrade weakening. Multiple longitudinal cracks in the wheel path or pavement edge indicate a need for strengthening with an overlay or reconstruction.

▶
First stage
of wheelpath
cracking caused by
heavy traffic loads.



Load-related cracks
in wheel path plus
centerline cracking. ▼



Multiple open
cracks at open
line, wheelpaths
and lane center. ▼



Block cracks

Block cracking is interconnected cracks forming large blocks. Cracks usually intersect at nearly right angles. Blocks may range from one foot to approximately 10' or more across. The closer spacing indicates more advanced aging caused by shrinking and hardening of the asphalt over time. Repair with sealcoating during early stages to reduce weathering of the asphalt. Overlay or reconstruction required in the advanced stages.

▶
Large blocks, approximately 10' across.



▶
Intermediate-size block cracking, 1'-5' across with open cracks.



▲ **Extensive block cracking in an irregular pattern.**

▶
Severe block cracking – 1' or smaller blocks. Tight cracks with no raveling.





Alligator cracks

Interconnected cracks forming small pieces ranging in size from about 1" to 6". This is caused by failure of the surfacing due to traffic loading (fatigue) and very often also due to inadequate base or subgrade support. Repair by excavating localized areas and replacing base and surface. Large areas require reconstruction. Improvements in drainage may often be required.

◀
Alligator crack pattern. Tight cracks and one patch.



◀
Characteristic "chicken wire" crack pattern shows smaller pavement pieces and patching.



◀
Open raveled alligator cracking with settlement along lane edge most likely due to very soft subgrade.

PATCHES AND POTHOLES

Patches

Original surface repaired with new asphalt patch material. This indicates a pavement defect or utility excavation which has been repaired. Patches with cracking, settlement or distortions indicate underlying causes still remain. Recycling or reconstruction are required when extensive patching shows distress.

►
Typical repair of utility excavation. Patch in fair to good condition.

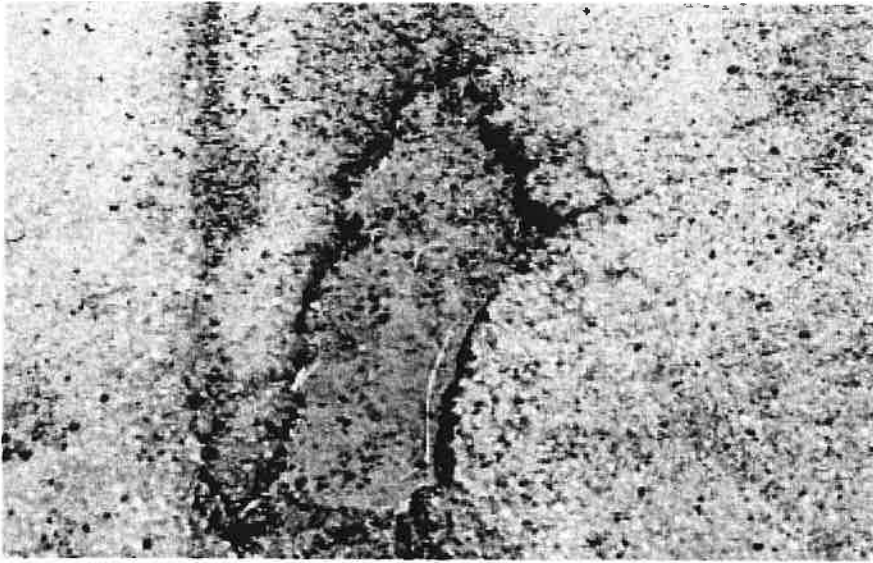


►
Edge wedging. Pavement edges strengthened with wedges of asphalt. Patch is in very good condition.



►
Extensive patching in very poor condition.





Potholes

Holes and loss of pavement material caused by traffic loading, fatigue and inadequate strength. Often combined with poor drainage. Repair by excavating or rebuilding localized potholes. Reconstruction required for extensive defects.

◀
Small pothole where top course has broken away.



◀
Multiple potholes show pavement failure, probably due to poor subgrade soils, frost heave, and bad drainage.



◀
Large, isolated pothole, extends through base. Note adjacent alligator cracks which commonly deteriorate into potholes.

Rating pavement surface condition

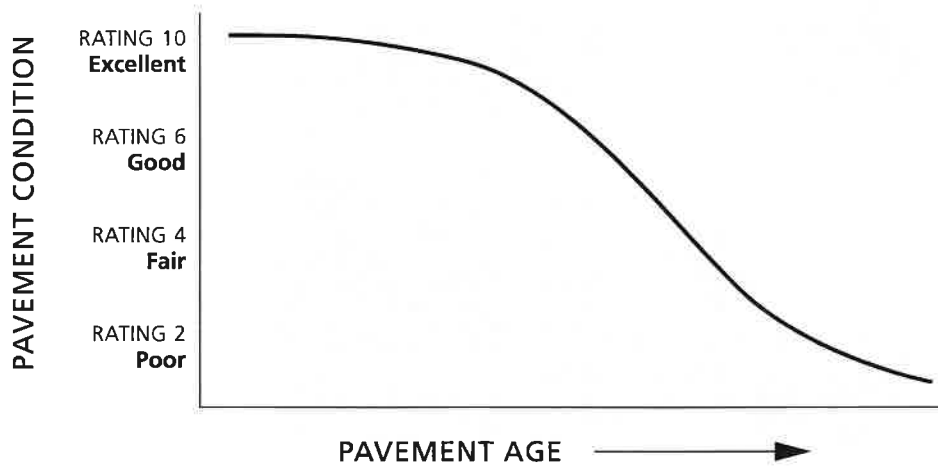
With an understanding of surface distress, you can evaluate and rate asphalt pavement surfaces. The rating scale ranges from 10—**excellent** condition to 1—**failed**. Most pavements will deteriorate through the phases listed in the rating scale. The time it takes to go from excellent condition (10) to complete failure (1) depends largely on the quality of the original construction and the amount of heavy traffic loading.

Once significant deterioration begins, it is common to see pavement decline rapidly. This is usually due to a combination of loading and the effects of additional moisture. As a pavement ages and additional cracking develops, more moisture can enter the pavement and accelerate the rate of deterioration.

Look at the photographs in this section to become familiar with the descriptions of the individual rating categories. To evaluate an individual pavement segment, first determine its general condition. Is it relatively new,

toward the top end of the scale? In very poor condition and at the bottom of the scale? Or somewhere in between? Next, think generally about the appropriate maintenance method. Use the rating categories outlined below.

Finally, review the individual pavement distress and select the appropriate surface rating. Individual pavements will **not** have all of the types of distress listed for any particular rating. They may have only one or two types.



In addition to indicating the surface condition of a road, a given rating also includes a recommendation for needed maintenance or repair. This feature of the rating system facilitates its use and enhances its value as a tool in ongoing road maintenance.

RATINGS ARE RELATED TO NEEDED MAINTENANCE OR REPAIR

Rating 9 & 10	No maintenance required
Rating 8	Little or no maintenance
Rating 7	Routine maintenance, cracksealing and minor patching
Rating 5 & 6	Preservative treatments (sealcoating)
Rating 3 & 4	Structural improvement and leveling (overlay or recycling)
Rating 1 & 2	Reconstruction

Rating system

Surface rating	Visible distress*	General condition/ treatment measures
10 Excellent	None.	New construction.
9 Excellent	None.	Recent overlay. Like new.
8 Very Good	No longitudinal cracks except reflection of paving joints. Occasional transverse cracks, widely spaced (40' or greater). All cracks sealed or tight (open less than 1/4").	Recent sealcoat or new cold mix. Little or no maintenance required.
7 Good	Very slight or no raveling, surface shows some traffic wear. Longitudinal cracks (open 1/4") due to reflection or paving joints. Transverse cracks (open 1/4") spaced 10' or more apart, little or slight crack raveling. No patching or very few patches in excellent condition.	First signs of aging. Maintain with routine crack filling.
6 Good	Slight raveling (loss of fines) and traffic wear. Longitudinal cracks (open 1/4"–1/2"), some spaced less than 10'. First sign of block cracking. Slight to moderate flushing or polishing. Occasional patching in good condition.	Shows signs of aging. Sound structural condition. Could extend life with sealcoat.
5 Fair	Moderate to severe raveling (loss of fine and coarse aggregate). Longitudinal and transverse cracks (open 1/2") show first signs of slight raveling and secondary cracks. First signs of longitudinal cracks near pavement edge. Block cracking up to 50% of surface. Extensive to severe flushing or polishing. Some patching or edge wedging in good condition.	Surface aging. Sound structural condition. Needs sealcoat or thin non-structural overlay (less than 2")
4 Fair	Severe surface raveling. Multiple longitudinal and transverse cracking with slight raveling. Longitudinal cracking in wheel path. Block cracking (over 50% of surface). Patching in fair condition. Slight rutting or distortions (1/2" deep or less).	Significant aging and first signs of need for strengthening. Would benefit from a structural overlay (2" or more).
3 Poor	Closely spaced longitudinal and transverse cracks often showing raveling and crack erosion. Severe block cracking. Some alligator cracking (less than 25% of surface). Patches in fair to poor condition. Moderate rutting or distortion (1" or 2" deep). Occasional potholes.	Needs patching and repair prior to major overlay. Milling and removal of deterioration extends the life of overlay.
2 Very Poor	Alligator cracking (over 25% of surface). Severe distortions (over 2" deep) Extensive patching in poor condition. Potholes.	Severe deterioration. Needs reconstruction with extensive base repair. Pulverization of old pavement is effective.
1 Failed	Severe distress with extensive loss of surface integrity.	Failed. Needs total reconstruction.

* Individual pavements will not have all of the types of distress listed for any particular rating. They may have only one or two types.

RATING 10 & 9

**EXCELLENT —
No maintenance required**

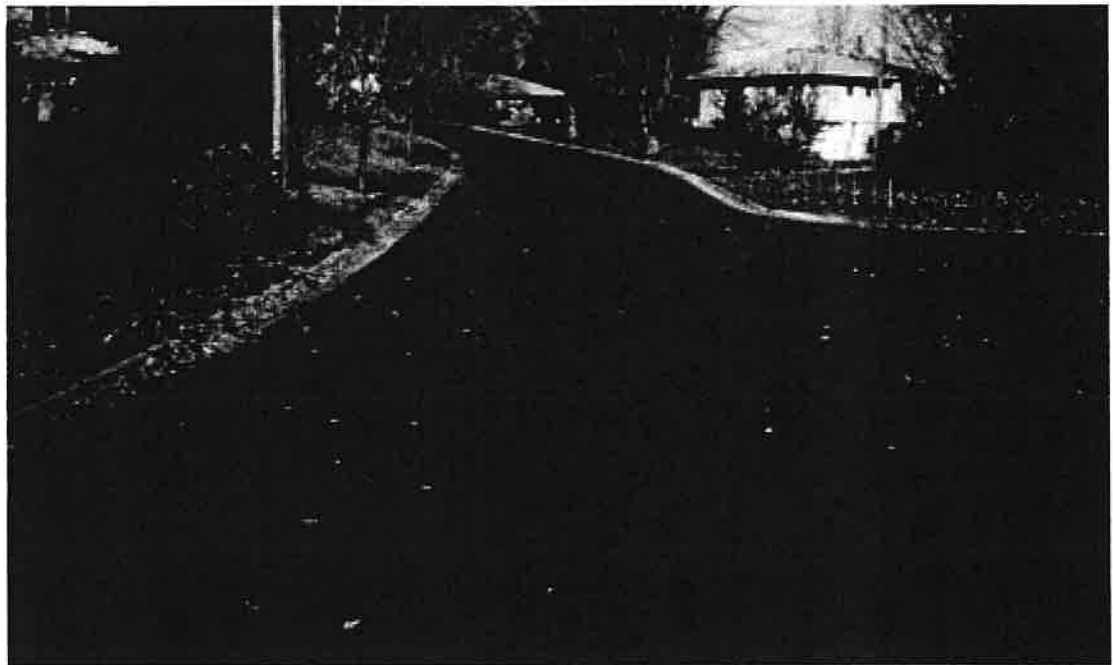
Newly constructed or recently overlaid roads are in excellent condition and require no maintenance.



▶
RATING 10
New construction.



▶
RATING 9
Recent overlay,
rural.



▶
RATING 9
Recent overlay,
urban.

RATING 8

**VERY GOOD —
Little or no maintenance required**

This category includes roads which have been recently sealcoated or overlaid with new cold mix. It also includes recently constructed or overlaid roads which may show longitudinal or transverse cracks. All cracks are tight or sealed.

◀
**Recent
chip seal.**



◀
**Recent
slurry seal.**



▼ **Widely spaced,
sealed cracks.**



▲ **New cold mix surface.**



RATING 7

GOOD —

Routine sealing recommended

Roads show first signs of aging, and they may have very slight raveling. Any longitudinal cracks are along paving joint. Transverse cracks may be approximately 10' or more apart. All cracks are 1/4" or less, with little or no crack erosion. Few if any patches, all in very good condition. Maintain a crack sealing program.

▶
**Tight and sealed
transverse and
longitudinal cracks.
Maintain crack
sealing program.**



▶
**Tight and sealed
transverse and
longitudinal cracks.**



▶
**Transverse cracks
about 10' or more
apart. Maintain crack
sealing program.**



RATING 6

GOOD —

Consider preservative treatment

Roads are in sound structural condition but show definite signs of aging. Seal-coating could extend their useful life. There may be slight surface raveling. Transverse cracks can be frequent, less than 10' apart. Cracks may be 1/4–1/2" and sealed or open. Pavement is generally sound adjacent to cracks. First signs of block cracking may be evident. May have slight or moderate bleeding or polishing. Patches are in good condition.

◀ **Slight surface raveling with tight cracks, less than 10' apart.**

◀ **Transverse cracking less than 10' apart; cracks well-sealed.**



▼ **Large blocks, early signs of raveling and block cracking.**

▼ **Open crack, 1/2" wide; adjoining pavement sound.**

▼ **Moderate flushing.**



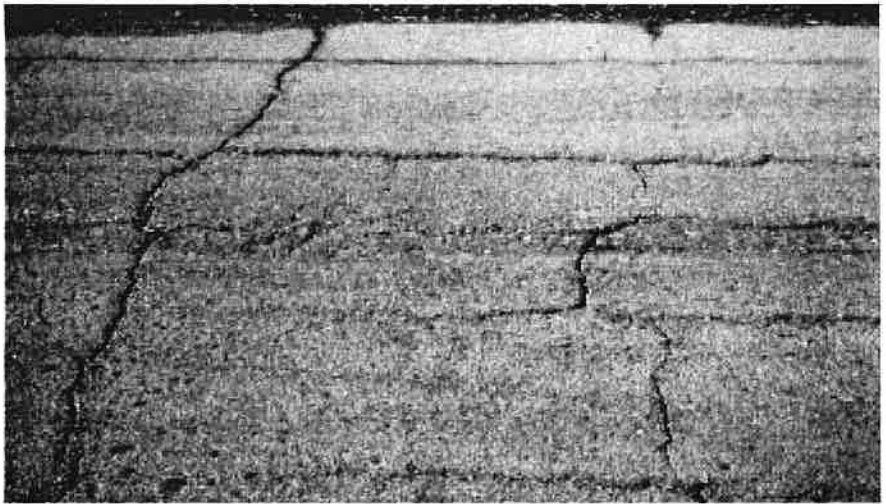
RATING 5

FAIR —

Preservative maintenance treatment required

Roads are still in good structural condition but clearly need sealcoating or overlay. They may have moderate to severe surface raveling with significant loss of aggregate. First signs of longitudinal cracks near the edge. First signs of raveling along cracks. Block cracking up to 50% of surface. Extensive to severe flushing or polishing. Any patches or edge wedges are in good condition.

▼ Block cracking with open cracks.



► Moderate to severe raveling in wheel paths.



▼ Severe flushing.



▲ Wedges and patches extensive but in good condition.

Severe raveling with
▼ extreme loss of aggregate.



Load cracking and slight
▼ rutting in wheel path.



RATING 4

**FAIR —
Structural improvement required**

Roads show first signs of needing strengthening by overlay. They have very severe surface raveling which should no longer be sealed. First longitudinal cracking in wheel path. Many transverse cracks and some may be raveling slightly. Over 50% of the surface may have block cracking. Patches are in fair condition. They may have rutting less than 1/2" deep or slight distortion.

◀ **Longitudinal cracking; early load-related distress in wheel path. Strengthening needed.**



▼ **Slight rutting; patch in good condition.**



▼ **Extensive block cracking. Blocks tight and sound.**
◀ **Slight rutting in wheel path.**

RATING 3

POOR—

Structural improvement required

Roads must be strengthened with a structural overlay (2" or more). Will benefit from milling and very likely will require pavement patching and repair beforehand. Cracking will likely be extensive. Raveling and erosion in cracks may be common. Surface may have severe block cracking and show first signs of alligator cracking. Patches are in fair to poor condition. There is moderate distortion or rutting (1-2") and occasional potholes.

► **Many wide and raveled cracks indicate need for milling and overlay.**



► **2" ruts need mill and overlay.**



► **Open and raveled block cracks.**





RATING 3

POOR — (continued)
Structural improvement required

◀ **Alligator cracking.**
Edge needs repair
and drainage needs
improvement prior
to rehabilitation.

▼ **Distortion with patches**
in poor condition. Repair
and overlay.



RATING 2

**VERY POOR—
Reconstruction required**

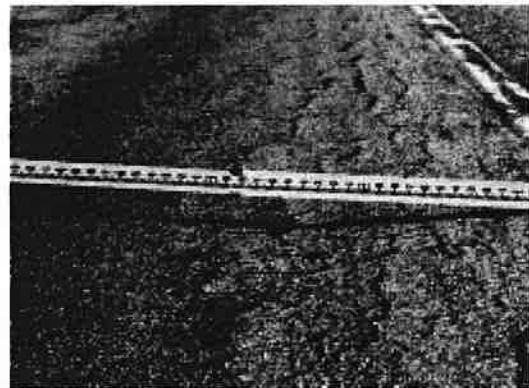
Roads are severely deteriorated and need reconstruction. Surface pulverization and additional base may be cost-effective. These roads have more than 25% alligator cracking, severe distortion or rutting, as well as potholes or extensive patches in poor condition.



▶
Extensive alligator cracking. Pulverize and rebuild.



▲ **Patches in poor condition, wheelpath rutting. Pulverize, strengthen and reconstruct.**



▲ **Severe rutting. Strengthen base and reconstruct.**



▶
Severe frost damage. Reconstruct.

RATING 1

**FAILED —
Reconstruction required**

Roads have failed, showing severe distress and extensive loss of surface integrity.



◀
Potholes from frost damage. Reconstruct.



◀
Potholes and severe alligator cracking. Failed pavement. Reconstruct.



◀
Extensive loss of surface. Rebuild.

Practical advice on rating roads

Inventory and field inspection

Most agencies routinely observe roadway conditions as a part of their normal work and travel. However, an actual inspection means looking at the entire roadway system as a whole and preparing a written summary of conditions. This inspection has many benefits over casual observations. It can be helpful to compare segments, and ratings decisions are likely to be more consistent because the roadway system is considered as a whole within a relatively short time.

An inspection also encourages a review of specific conditions important in roadway maintenance, such as drainage, adequate strength, and safety.

A simple written inventory is useful in making decisions where other people are involved. You do not have to trust your memory, and you can usually answer questions in more detail. Having a written record and objective information also improves your credibility with the public.

Finally, a written inventory is very useful in documenting changing roadway conditions. Without records over several years it is impossible to know if road conditions are improving, holding their own, or declining.

Annual budgets and long range planning are best done when based on actual needs as documented with a written inventory.

The Wisconsin DOT local road inventory (WISLR) is a valuable resource for managing your local roads. Adding PASER surface condition ratings is an important improvement.

Averaging and comparing sections

For evaluation, divide the local road system into individual segments which are similar in construction and condition. Rural segments may vary from

1/2 mile to a mile long, while sections in urban areas will likely be 1-4 blocks long or more. If you are starting with the WISLR Inventory, the segments have already been established. You may want to review them for consistent road conditions.

Obviously, no roadway segment is entirely consistent. Also, surfaces in one section will not have all of the types of distress listed for any particular rating. They may have only one or two types. Therefore, some averaging is necessary.

The objective is to rate the condition that represents the majority of the roadway. Small or isolated conditions should not influence the rating. It is useful to note these special conditions on the inventory form so this information can be used in planning specific improvement projects. For example, some spot repairs may be required.

Occasionally surface conditions vary significantly within a segment. For example, short sections of good condition may be followed by sections of poor surface conditions. In these cases, it is best to rate the segment according to the worst conditions and note the variation on the form.

The overall purpose of condition rating is to be able to compare each

segment relative to all the other segments in your roadway system. On completion you should be able to look at any two pavement segments and find that the better surface has a higher rating.

Within a given rating, say 6, not all pavements will be exactly the same. However, they should all be considered to be in better condition than those with lower ratings, say 5. Sometimes it is helpful in rating a difficult segment to compare it to other previously rated segments. For example, if it is better than one you rated 5 and worse than a typical 7, then a rating of 6 is appropriate. Having all pavement segments rated in the proper relative order is most important and useful.

Assessing drainage conditions

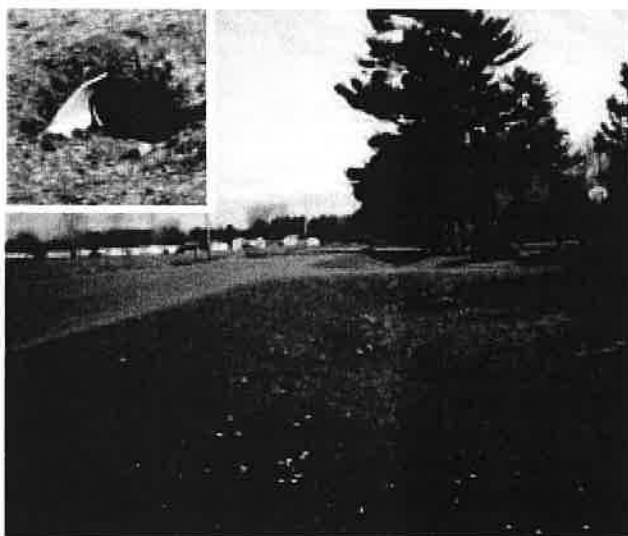
Moisture and poor pavement drainage are significant factors in pavement deterioration. Some assessment of drainage conditions during pavement rating is highly recommended. While you should review drainage in detail at the project level, at this stage simply include an overview drainage evaluation at the same time as you evaluate surface condition.



Urban drainage.
RATING:
Excellent

Good rural ditch and driveway culvert. Culvert end needs cleaning.

RATING: Good



High shoulder and no ditch lead to pavement damage. Needs major ditch improvement for a short distance.

RATING: Fair



No drainage leads to failed pavement.

RATING: Poor



Consider both pavement surface drainage and lateral drainage (ditches or storm sewers). Pavement should be able to quickly shed water off the surface into the lateral ditches. Ditches should be large and deep enough to drain the pavement and remove the surface water efficiently into adjacent waterways.

Look at the roadway crown and check for low surface areas that permit ponding. Paved surfaces should have approximately a 2% cross slope or crown across the roadway. This will provide approximately 3" of fall on a 12' traffic lane. Shoulders should have a greater slope to improve surface drainage.

A pavement's ability to carry heavy traffic loads depends on both the pavement materials (asphalt surfacing and granular base) and the strength of the underlying soils. Most soils lose strength when they are very wet. Therefore, it is important to provide drainage to the top layer of the subgrade supporting the pavement structure.

In rural areas, drainage is provided most economically by open ditches that allow soil moisture to drain laterally. As a rule of thumb, the bottom of the ditch ought to be at least one foot below the base course of the pavement in order to drain the soils. This means that minimum ditch depth should be about 2' below the center of the pavement. Deeper ditches, of course, are required to accommodate roadway culverts and maintain the flow line to adjacent drainage channels or streams.

You should also check culverts and storm drain systems. Storm drainage systems that are silted in, have a large accumulation of debris, or are in poor structural condition will also degrade pavement performance.

The T.I.C. publication, *Drainage Manual: Local Road Assessment and Improvement*, describes the elements of drainage systems, depicts them in detailed photographs, and explains how to rate their condition. Copies are available from the Transportation Information Center.

Planning annual maintenance and repair budgets

We have found that relating a normal maintenance or rehabilitation procedure to the surface rating scheme helps local officials use the rating system. However, an individual surface rating should not automatically dictate the final maintenance or rehabilitation technique.

You should consider future traffic projections, original construction, and

pavement strength since these may dictate a more comprehensive rehabilitation than the rating suggests. On the other hand, it may be appropriate under special conditions to do nothing and let the pavement fully deteriorate, then rebuild when funds are available.

Summary

Using local road funds most efficiently requires good planning and accurate identification of appropriate rehabili-

tation projects. Assessing roadway conditions is an essential first step in this process. This asphalt pavement surface condition rating procedure has proved effective in improving decision making and using highway funds more efficiently. It can be used directly by local officials and staff. It may be combined with additional testing and data collection in a more comprehensive pavement management system.

**Transportation
Information
Center
Publications**

Pavement Surface Evaluation and Rating (PASER) Manuals

Asphalt PASER Manual, 2002, 28 pp.

Brick and Block PASER Manual, 2001, 8 pp.

Concrete PASER Manual, 2002, 28 pp.

Gravel PASER Manual, 2002, 20 pp.

Sealcoat PASER Manual, 2000, 16 pp.

Unimproved Roads PASER Manual, 2001, 12 pp.

Drainage Manual

Local Road Assessment and Improvement, 2000, 16 pp.

SAFER Manual

Safety Evaluation for Roadways, 1996, 40 pp.

Flagger's Handbook (pocket-sized guide), 1998, 22 pp.

Work Zone Safety, Guidelines for Construction, Maintenance, and Utility Operations, (pocket-sized guide), 1999, 55 pp.

Wisconsin Transportation Bulletins

- #1 Understanding and Using Asphalt
- #2 How Vehicle Loads Affect Pavement Performance
- #3 LCC—Life Cycle Cost Analysis
- #4 Road Drainage
- #5 Gravel Roads
- #6 Using Salt and Sand for Winter Road Maintenance
- #7 Signing for Local Roads
- #8 Using Weight Limits to Protect Local Roads
- #9 Pavement Markings
- #10 Seal Coating and Other Asphalt Surface Treatments
- #11 Compaction Improves Pavement Performance
- #12 Roadway Safety and Guardrail
- #13 Dust Control on Unpaved Roads
- #14 Mailbox Safety
- #15 Culverts-Proper Use and Installation
- #16 Geotextiles in Road Construction/Maintenance and Erosion Control
- #17 Managing Utility Cuts
- #18 Roadway Management and Tort Liability in Wisconsin
- #19 The Basics of a Good Road
- #20 Using Recovered Materials in Highway Construction
- #21 Setting Speed Limits on Local Roads



PASER

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Asphalt Roads

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**SPECIAL ASSESSMENT AND TRUNK AREA POLICIES AND PROCEDURES FOR
PUBLIC IMPROVEMENTS AND MAINTENANCE COSTS**

- SECTION 1. General Policy Statement.
- SECTION 2. Improvements and Maintenance Costs Eligible for Special Assessment.
- SECTION 3. Initiation of Public Improvement Projects.
- SECTION 4. Public Improvement Procedures.
- SECTION 5. Financing of Public Improvements.
- SECTION 6. General Assessment Policies.
- SECTION 7. Methods of Assessment.
- SECTION 8. Standards for Public Improvement Projects.
- SECTION 9. Policies of Reassessment.
- SECTION 10. Assessment Computations.
- SECTION 11. Deferral of Assessments.

SECTION 1. GENERAL POLICY STATEMENT.

The purpose of this policy is to establish a fair and equitable manner of assessing the increase in market value (special benefit) associated with public improvements. The procedures used by the City of Anywhere ("City") for levying special assessments are those specified by Minnesota Statutes, Chapter 429 which provides that all or a part of the cost of improvements may be assessed against benefiting properties.

Three basic criteria must be satisfied before a particular parcel can be assessed. The criteria are as follows:

1. The land must have received special benefit from the improvement.
2. The amount of the assessment must not exceed the special benefit.
3. The assessment must be uniform in relation to the same class of property within the assessment area.

It is important to recognize that the actual cost of extending an improvement past a particular parcel is not the controlling factor in determining the amount to be assessed. However, in most cases the method for assigning the value of the benefit received by the improvement, and therefore the amount to be assessed, shall be the cost of providing the improvement. This shall be true provided the cost does not demonstrably exceed the increase in the market value of the property being assessed. The entire project shall be considered as a whole for the purpose of calculating and computing an assessment rate. In the event City staff has doubt as to whether or not the costs of the project may exceed the special benefits to the property, the City Council may obtain such appraisals as may be necessary to support the proposed assessment.

The assessment policy is intended to serve as a guide for a systematic assessment process in the City. There may be exceptions to the policy or unique circumstances or situations which may require special consideration and discretion by City staff and the City Council.

SECTION 2. IMPROVEMENTS AND MAINTENANCE COSTS ELIGIBLE FOR SPECIAL ASSESSMENT.

Subd. 1. The following public improvements and related acquisition, construction, extension, and maintenance of such improvements, authorized by Minnesota Statutes, Sections 429.021 and 459.14, subd. 7, are eligible for special assessment within the City:

1. Streets, sidewalks, pavement, curbs and gutters, including the beautification thereof.
2. Parking lots.
3. Water works systems and appurtenances, within and without the corporate limits.
4. Sanitary sewer and storm sewer systems including appurtenances, within and without the corporate limits.
5. Street boulevard trees.
6. Street lights, street lighting systems and special lighting systems.
7. Steam heating mains.
8. Parks, playgrounds, and recreational facilities, including the purchase of equipment, within or without the corporate limits.
9. Abatement of nuisances; including but not limited to, draining and filling swamps, marshes, and ponds on public and private property.
10. Dikes and other flood control works.
11. Retaining walls and area walls.
12. A pedestrian skyway system upon a petition pursuant to section 429.031, subdivision
13. Underground pedestrian concourses.
14. Public malls, plazas or courtyards.
15. District heating systems.
16. Fire protection systems in existing buildings upon a petition pursuant to section 429.031, subdivision 3.
17. Highway sound barriers.
18. Gas and electric distribution facilities.

Subd. 2. The City is also authorized by ordinance adopted pursuant to Minnesota Statutes Section 429.021 to recover, through special assessment, the following maintenance costs:

1. Snow, ice, or rubbish removal from sidewalks.
2. Weed elimination from streets or private property.
3. Removal or elimination of public health or safety hazards from private property excluding any structure included under the provisions of Minnesota Statutes, sections 463.15 to 463.26.
4. Installation or repair of water service lines, street sprinkling, sweeping, or other dust treatment of streets.
5. The trimming and care of trees and the removal of unsound trees from any street.
6. The treatment and removal of insect infested or diseased trees on private property.
7. The repair of sidewalks and alleys.
8. The operation of a street lighting system.
9. The operation and maintenance of a fire protection or a pedestrian skyway system.

SECTION 3. INITIATION OF PUBLIC IMPROVEMENT PROJECTS.

Public improvement projects can be initiated in the following ways.

1. Public improvement projects may be initiated by petition of owners of at least 35% in frontage of the property abutting the proposed improvement.
2. Public improvements also may be initiated by the City Council when, in its judgment, such action is required.
3. A resolution ordering any improvements initiated by the Council or by owners of less than 35% of abutting property owners requires a four-fifth's majority vote of all members of the Council. A resolution ordering any improvements initiated by owners of not less than 35% of abutting property owners requires a majority vote of all members of the Council. A resolution ordering any improvements initiated by all owners of abutting property, and assessing the entire cost against their property, may be adopted without a public hearing. The Council may consider the request of a Developer to construct the improvements and assess them.

SECTION 4. PUBLIC IMPROVEMENT PROCEDURE.

The following is the general procedure followed by the City Council for all public improvement projects from initiation of such a project through certification of the assessment roll to the County Auditor. Formats for the various reports and resolutions referenced in this section are made a part of the policies and procedures of the City.

1. Staff reviews petition or Developer's request for submission to Council.
2. Council accepts or rejects petition or request. If based upon a petition, the Council adopts a resolution declaring whether the required percentage of property owners have signed. If the petition or request is accepted, Council orders preparation of feasibility report.
3. Staff prepares feasibility report. The report shall preliminary evaluate whether the proposed improvement is necessary, cost-effective, and feasible and whether it should be made as proposed or in conjunction with another project. The report shall include an estimate of the cost of the improvement as proposed. Council may refer the report to the Planning and Zoning Commission.
4. Council accepts or rejects feasibility report. If accepted, Council orders public hearing on the improvements.
5. Staff posts and publishes hearing notice and mails notices to affected property owners as provided in Minn. Stat. § 429.031(a).
6. Council conducts public hearing.
7. Within six (6) months of the hearing date, Council adopts or rejects resolution ordering improvement to be constructed and advertisement of bids. If adopted, staff prepares final plans, advertises for and opens bids as provided in Minn. Stat. § 429.041, prepares bid tabulation, makes recommendation to City Council for award, and prepares proposed assessment roll. Bonds to finance project costs may be issued at any time after the improvements are ordered.
8. Council reviews proposed assessment roll and orders assessment hearing.
9. Staff publishes hearing notice, mails notice of hearing date and proposed assessments to the affected property owners as provided in Minn. Stat. § 429.061.

10. Council conducts assessment hearing and adopts, revises, or rejects resolution determining the amount of the total expense the City will pay, if any, and establishing the assessment roll. If adopted, Council authorizes certification of the assessment to the County Auditor.
11. Council awards contract based on the bids received.
12. Staff certifies the assessment roll to the County Auditor.
13. Staff supervises construction and prepares payments.

SECTION 5. FINANCING OF PUBLIC IMPROVEMENTS.

The City encourages public improvement projects as the area (s) benefiting and needing such improvements develop. Examples of this policy can be seen through the subdivision regulations, zoning ordinance, and building codes. Developers are required to provide the needed improvements and services before development occurs, thereby avoiding unexpected hardships on the property owners purchasing such property and the general public. However, it is recognized that certain areas of the City have developed without all needed public improvements (e.g. parks, water, sewer, and street improvements) and that methods must be found to provide these improvements without causing undue hardships on the general public or the individual property owner.

Special assessments are generally accepted as a means by which areas can obtain improvements or services; however, the method of financing these is a critical factor to both the City and the property owner. Full project costs spread over a very short term can cause an undue hardship on the property owner and, likewise, city costs and systems costs spread over a long period of time can produce an undue hardship on the general public of the City.

It is the policy of the City to not defer assessments except in cases where hardship to senior citizens 65 years of age or older or persons retired by virtue of a permanent and total disability would result. Also, the City Council may elect to defer assessments on undeveloped land for a specified length of time or until the lands are developed. Terms and conditions of any such deferral will be established in the resolution adopting the assessments.

SECTION 6. GENERAL ASSESSMENT POLICIES APPLICABLE TO ALL TYPES OF IMPROVEMENTS.

The cost of any improvement shall be assessed upon property by the improvements based upon benefits received. The following general principles shall be used as a basis of the City's assessment policy:

1. Project Cost. The "project cost" of an improvement includes the costs of all necessary construction work required to accomplish the improvement, plus engineering, legal, administrative, financing and other contingent costs, including acquisition of right-of-way and other property. The finance charges include all costs of financing the project. These costs include but are not limited to financial consultant's fees, bond rating agency fee, bond attorney's fees, and capitalized interest. The interest charged to the project shall be included as financing charges.
2. City Cost. The "city cost" of an improvement is the amount of the total improvement expense the City will pay as determined by Council resolution. Where the project cost of an improvement is not entirely attributed to the need for service to the area served by said improvement, or where unusual conditions beyond the control of the owners of the property in the area served by the improvement would result in an inequitable distribution

- of special assessments, or for any other reason determined by City, the City, through the use of other funds, may pay such "city cost."
3. Assessable Cost. The "assessable cost" of an improvement is equal to the "project cost" minus the "city cost."
 4. Interest. The City will charge interest on special assessments at a rate specified in the resolution approving the assessment roll. If bonds were sold to finance the improvement project, the interest rate shall be two percent (2%) more than the average interest rate of the bonds, rounded to the nearest quarter of a percent. If no bonds were sold, the interest rate shall be set at the same rate.
 5. Prepayment. Property owners may pay their assessments in full interest free for a period of 30 days after the assessment hearing. After such period interest shall be computed from the date specified in the assessment resolution. The City will transmit a certified duplicate of the assessment roll with each installment, including interest, to the County Auditor, or in lieu of such certification, annually certify to the County Auditor by November 30 in each year, the total amount of installments of and interest on assessments on each parcel which are to become due in the following year. Prior to certification of principal and interest or the first installment thereof, to the County Auditor, a property owner may make a partial prepayment of the principal to the City. Such partial prepayment must be at least \$100.00. If the partial prepayment is made after the 30-day "interest free" period allowed by state law, interest will be charged on the amount of the partial prepayment from the date specified in the resolution and paid along with the partial prepayment. After the City has made the first certification of principal and interest to the County Auditor, prepayment will be accepted only for the total amount still owing including interest and must be made prior to November 15 of any year. If a parcel has two or more separate special assessments, prepayment of the remaining principal balance may be made on one or more assessment totals. Tax-exempt parcels such as churches and school properties may make only one partial prepayment to the first certification to the County Auditor. The remaining principal after the partial prepayment will be paid in equal installments over the remaining term of the special assessments.
 6. Extensions. Where an improvement is designed for service of an area beyond that receiving the initial benefit, the City may pay for increased project costs due to such provisions for future service extensions. The City will levy assessments to cover this cost when a new improvement is installed as an extension of the existing improvement upon identification of such additional amount in the notice of hearing for the extensions or new improvements. As an alternative, the City may assess these costs to the area of future benefit immediately.
 7. Frontage Roads. Because frontage roads along highways or other arterial streets are deemed to be of benefit to commercial or industrial properties, the entire costs of any improvement on such frontage roads shall be assessable to the benefited properties, even if only those properties on one side of such frontage roads are benefited.
 8. Project Assistance. If the City receives financial assistance from the Federal Government, the State of Minnesota, the County, or from any other source to defray a portion of the costs of a given improvement, such aid will be used first to reduce the "city cost" of the improvement. If the financial assistance received is greater than the "city cost," the remainder of the aid will be placed in the Capital Improvement Fund to be applied towards other City projects.
 9. Assessable Property. Property owned by the City and other political subdivisions including municipal building sites, parks and playgrounds, but not including public streets, alleys, and right-of-way, shall be regarded as being assessable on the same basis as if such property was privately owned. Private right-of-way shall be assessable.
 10. Individual Benefits. The City must construct improvements specifically designed for or shown to be of benefit solely to one or more properties. The costs for these improvements will be assessed directly to such properties, and not included in the assessments for the

remainder of the project. An example of this would be utility service lines running from the main lines to the property.

11. Benefit Appraisals. In the event that city staff has doubt as to whether or not the proposed assessments exceed the special benefits to the property in question, the City Council may order benefit appraisals as deemed necessary to support the proposed assessments. As a general rule, benefit appraisals may be ordered when the proposed assessment exceeds \$5,000 for a standard City reconstruction on a residential lot or \$20,000 per acre for commercial or industrial property.
12. Condemnation Awards. A property owner may elect to offset special assessments against condemnation awards. In such case, the property owner must execute an agreement (Net Assessment Agreement) with the City Council.

SECTION 7. METHODS OF ASSESSMENT.

Subd. 1. General Statement. There are different methods of assessment: per lot, adjusted front foot, and area. The feasibility report will recommend one or a combination of these methods for each project, based upon which method would best reflect the benefit received for the area to be assessed. The City Council will select the preferred method of calculating the assessments at the time the project is ordered.

Subd. 2. Policy Statement. The following methods of assessment, as described and defined below, are hereby established as methods of assessment in the City.

A. "Adjusted Front Footage" Method of Assessment.

The "cost per adjusted front foot" method of assessment shall be based on the quotient of the "assessable cost" divided by the total assessable frontage benefiting from the improvement. For the purpose of determining the "assessable frontage," all properties, including governmental agencies, shall have their frontages included in such calculation.

The actual physical dimensions of a parcel abutting an improvement (i.e., street, sewer, water, etc.) shall not be construed as the frontage utilized to calculate the assessment for a particular parcel. Rather, and "adjusted front footage" will be determined. The purpose of this method is to equalize assessment calculations for lots of similar size. Individual parcels by their very nature differ considerably in shape and area. The following procedures will apply when calculating adjusted front footage. The selection of the appropriate procedure will be determined by the specified configuration of the parcel. All measurements will be scaled from available plat and section maps and will be rounded down to the nearest foot dimension with any excess fraction deleted.

1. Rectangular Interior Lots. The rectangular lot is defined as having no more than 2.0 feet difference between the front and rear lot lines. The adjusted front footage is the actual front footage of the lot. For rectangular lots whose frontage is greater than its depth, the "odd shaped lot" method shall be used.
2. Odd Shaped Lots. For odd shaped lots such as exist on cul-de-sacs and curved streets where there is more than 2.0 feet of difference between the front and rear lot lines, and where the lots frontage is greater than its depth, the "odd shaped lot" method of determining the adjusted front footage shall be used. The adjusted front footage shall be computed by dividing the area of the lot by 12,000 square feet to determine the equivalent number of front

footage units in the parcel. The number of units multiplied by 65 feet will give the adjusted front footage.

3. Corner Lot Adjustment. For street and trail assessments, the short side will be assessed the actual front footage. The long side will be assessed one-half the actual side footage or seventy-five (75) feet, whichever is greater. Sanitary sewer and watermain will only be assessed on the short side of a corner lot.
4. Zonal Assessment. When the street along the long side of a corner lot is improved, the cost shall be assessed equally to all lots within ½ block in each direction of the street improved. This method may be selected rather than the corner lot adjusted.

B. "Area" Method of Assessment.

The "area" method of assessment shall be based on the number of square feet or acres within the boundaries of the appropriate property lines of the areas benefiting from the project. The assessment rate (i.e., cost per square foot) shall be calculated by dividing the total assessable cost by the total assessable area. On large lots, the City Engineer may determine that only a portion of the lots receives the benefit and may select a lot depth for the calculations equal to the benefit received.

All properties included in the benefited area, including other governmental areas, churches, etc., shall be assessable. The following items may not be included in area calculations: public right-of-ways, and natural waterways, swamps and lakes and other wetlands designated by the Minnesota Department of Natural Resources or City. The City Engineer will make a recommendation on the boundaries or parameters of the benefited area in the feasibility report.

C. "Per Lot" Method of Assessment.

The "per lot" method of assessment shall be based on equal assessment of all lots within the benefited area. The "assessment per lot" shall be the quotient of the "assessable cost" divided by the total assessable lots or parcels benefiting from the improvement. For the purpose of determining the "lots" or "parcels" all parcels, including governmental agencies, shall be included in such calculations.

SECTION 8. STANDARDS FOR PUBLIC IMPROVEMENT PROJECTS.

The following standards are hereby established by the City to provide a uniform guide for improvements within the City.

A. Surface Improvements. Surface improvements shall normally include all improvements visible on or above the ground within the right-of-way, and includes, but is not limited to trees, lighting, sidewalks, signing; street and accessory improvements such as drainage ponds and facilities, parking lots, parks and playgrounds.

Policy Statement. Prior to construction or completion of surface improvements, all utilities and utility service lines (including sanitary sewers, storm sewers, water lines, gas and electric service) shall be installed to all planned service locations such as residences or buildings.

When practicable, no surface improvements to less than both sides of a full block of street shall be approved except as necessary to complete partially completed improvements initiated previously. Concrete curbing or curb and gutter shall be installed at the same time as street surfacing.

B. Sub-Surface Improvements. Subsurface improvements shall normally include such items as water distribution, sanitary sewer and storm sewer lines and electric and gas utilities.

Main lines are the publicly owned and maintained lines or facilities such as trunk lines, interceptors, mains, and laterals. Service lines are those privately owned lines or facilities extending from the main line to the property line.

Policy Statement. Sub-surface improvements shall be made to serve current and projected land use. All installations shall conform to applicable standards established by local, state and/or federal agencies of competent jurisdiction. All installations shall also comply, to the maximum extent feasible, with nationally recognized standards such as those of the American Insurance Association.

Service lines from the lateral or trunk to the property line of all planned service locations such as residences or buildings shall be installed in conjunction with the construction of the mains.

SECTION 9. POLICIES OF REASSESSMENT.

The City shall design public improvements to last for a definite period. The life expectancy or service life shall be as stated in the policy statement of this section, or if different, shall be as stated in the resolution ordering improvement and preparation of plans.

A. Policy Statement. The following are the “life expectancies” or “service lives” of public improvements except as may be otherwise stated in the resolution ordering improvement and preparation of plans.

1. Sidewalks - 20 years.
2. Street improvements, including surfacing and curb and gutter - 20 years.
3. Ornamental street lighting - 20 years.
4. Water Mains - 20 years.
5. Sanitary Sewers - 30 years.
6. Storm Sewers - 30 years.

SECTION 10. ASSESSMENT COMPUTATIONS.

The following is the typical City assessment for various specified improvements.

A. Street and Curb and Gutter Improvements.

1. New Constructions. New streets are assessed 100% to the abutting benefited properties. Street and curb and gutter improvements will normally be assessed by the adjusted front foot method, however other methods may be utilized if conditions warrant. Cost of construction of streets shall be assessed based on the minimum design of 7-ton axle load in residential areas and 9-ton axle load in commercial and industrial areas. Oversizing costs which are incurred in excess of the above may be paid by: (1) State funds, (2) larger assessment rates to other benefited properties, (3) general obligation funds, or (4) any other method or combination of methods authorized by the City Council.
2. Reconstruction and Overlays. Street reconstructions and overlays are assessed 30% to the abutting benefited properties. New curb and gutter are 100% assessed.
3. Gravel Streets. Upgrading of existing gravel street by adding pavement, curb and gutter is considered new construction and all costs are assessed 100%.
4. Seal Coats. Sealcoats are not being assessed.
5. Alleys. Upgrading existing gravel alleys by adding pavement is assessed 100% to all lots abutting on the alley in the block being improved. Reconstructing existing paved alleys are 100% assessed also.

B. Sidewalks and Trails.

1. New Construction. New sidewalks are assessed 100% to the abutting property on which the sidewalk is located.
2. Reconstruction. Replacement sidewalks are assessed 50% to the abutting property owner and 50% City funded.
3. Trails. Bituminous walkways and/or bicycle trails are not assessed, but rather funded by the City. New subdivisions are assessed 100% for bituminous walkways/bicycle trails.

C. Storm Sewer Improvements. Storm sewers are assessed on a project-by-project basis. Storm sewers in new subdivisions are considered an assessable improvement on an area basis.

Oversizing costs due to larger mains and larger appurtenances are paid for by a combination of availability charges, user charges and/or trunk area assessment charges. Trunk area storm sewer charges are levied to all unplatted property at the time of platting, to re-plats that have not been charged trunk area charges when the land was originally platted, and to re-plats that have been charged trunk area charges when the land was originally platted but where the use is increasing (only the cost difference based on current and prior use is charged). The charges will be set in the annual fee schedule during the first City Council meeting in January of each year.

Normally, storm sewers are assessed on an area wide basis (square foot or acres), but in certain situations the per lot method or adjusted front method may be utilized at the City Council's discretion.

The replacement of existing storm sewers is assessed 30% with the remaining costs paid for by other funding sources identified by the City Council.

D. Sanitary Sewer Assessments. Assessments for sanitary sewer in residential areas are based upon the cost of construction of 8 inch mains, which is the smallest size installed in residential areas of the City. Assessments for sanitary sewers in commercial and industrial areas are based upon a standard size of 12-inch mains.

Oversizing costs due to larger mains and larger appurtenances will be paid for by a combination of availability charges, user charges and/or trunk area assessment charges. Trunk area sanitary sewer charges shall be leave to all un-platted property at the time of platting and to re-plats that have not been charged trunk area charges when the land was originally platted. The charges will be set in the annual fee schedule during the first City Council meeting in January of each year. Services installed to individual properties are fully assessed to the benefiting property.

Normally, sanitary sewers are assessed on an area wide basis (square foot or acres), but in certain situations the per lot method or adjusted front method may be utilized at the City Council's discretion.

Lateral benefit from major trunk sewers or interceptors is assessed to the properties benefited by the sewer. Any oversizing cost is assessed as described above.

The replacement of existing sewers is assessed 30% with the remaining costs paid for by other funding sources identified by the City Council.

Individual service lines installed directly to specified properties are fully assessed directly to the benefited properties. Properties that have existing sanitary services, but do not have mainline sewers adjacent, across or up to their property lines pay 50% of the assessment rate for the new mainline sanitary sewer as well as 100% of the cost associated with replacing the service lines.

Any existing service lines found to be defective as part of a street reconstruction are replaced as part of the project and assessed directly to the property.

E. Watermain Assessments. Assessments for watermains in residential areas are based upon the cost of construction of 8 inch mains, which is the smallest size installed in residential areas of the City. Assessments for watermains in commercial and industrial areas are based upon the standard size of 12-inch mains.

Oversizing costs due to larger mains and larger appurtenance are paid for by a combination of availability charges, user charges and/or trunk area assessment charges.

Trunk area water charges shall be levied to all un-platted property at the time of platting and to re-plats that have not been charged trunk area charges when the land was originally platted. The charges will be set in the annual fee schedule during the first City Council meeting in January of each year. Services installed to individual properties shall be fully assessed to the benefiting property.

Normally, watermains are assessed on a per lot basis, but in certain situations the area or adjusted front method may be utilized at the City Council's discretion.

The replacement of existing watermains is assessed 30%.

Lateral benefit from major trunk water mains is assessed to properties benefited by the water main. Lateral water main assessments are based on the costs for an equivalent 8" diameter water main for residential properties and for an equivalent 12" diameter water main for residential properties and for an equivalent 12" diameter water main for commercial/industrial properties.

Individual service lines installed directly to specified properties are fully assessed directly to the benefited properties. Properties that have existing water services, but do not have mainline watermains adjacent, across or up to their property lines pay 50% of the assessment rate for the new watermain as well as 100% of the cost associated with replacing the service lines.

Any existing service lines found to be defective as part of the project, are assessed directly to the property.

F. Street Boulevard Trees. All street boulevard trees installed as part of new street constructions or in reconstructing existing streets shall be included as part of the overall project costs included in the assessment calculations.

G. Street Lights. All costs for new streetlights installed as part of constructing new streets or streetlights relocated as part of reconstructing streets are included in the overall project costs and included in the assessment calculations. In new subdivisions, the City may require the developer to finance street light improvement rather than assessing the cost.

H. Other Improvements. Based on the City Council determination, any other improvements may be fully assessed or assessed in part.

SECTION 11. DEFERMENT OF SPECIAL ASSESSMENTS.

Subd. 1. The Council may defer the payment of any special assessment on homestead property owned by a person who is 65 years of age or older, or who is retired by virtue of permanent and total disability, and the City Clerk is hereby authorized to record the deferment of special assessments where the following conditions are met:

1. The applicant must apply for the deferment not later than 90 days after the assessment is adopted by the City Council.
2. The applicant must be 65 years of age or older or retired by virtue of permanent and total disability.
3. The applicant must be the owner of the property.
4. The applicant must occupy the property as his principal place of residence.
5. The average annual payment for assessments levied against the subject property exceed one percent of the adjusted gross income of the applicant as evidenced by the applicant's most recent federal income tax return. The average annual payment of an assessment shall be the total cost of the assessment divided by the number of years over which it is spread.

Subd. 2 The deferment shall be granted for as long a period of time as the hardship exists and the conditions aforementioned have been met. However, it shall be the duty of the applicant to notify the City Clerk of any change in his status that would affect eligibility for deferment.

Subd. 3. The entire amount of deferred special assessments shall be due within sixty days after loss of eligibility by the applicant. If the special assessment is not paid within the sixty (60) days, the City Clerk shall add thereto interest at a per annum interest rate of two percent (2%) above the bond interest rate and the total amount of principal and interest shall be certified to the County Auditor for collection with taxes the following year. Should the applicant demonstrate to the satisfaction of the Council, that full repayment of the deferred special assessment would cause the applicant particular undue financial hardship, the Council may order that the applicant pay within sixty days a sum equal to the number of installments of deferred special assessments outstanding and unpaid to date, including principal and interest, with the balance thereafter paid according to the terms and conditions of the original special assessments.

Subd. 4. The option to defer the payment of special assessments shall terminate and all amounts accumulated plus applicable interest shall become due upon the occurrence of any one of the following:

1. The death of the owner when there is no spouse who is eligible for deferment.
2. The sale, transfer or subdivision of all or any part of the property.
3. Loss of homestead status on the property.
4. Determination by the Council for any reason that immediate or partial payment would impose no hardship.

State Law References(s): Minn. Stat. § 435.193, Senior Citizens or retired & disabled persons hardship special assessment deferral.



Proposed 2024 Bonds & Estimated Impact Scenarios

City of Emily. December 13, 2023

1

General Obligation (G.O.) Improvement Bonds

Authorized under Minnesota Statutes, Chapter 429

Assumptions:

- City would assess more than 20%, so a referendum is not needed
 - Dollar amounts are estimates based on the current market and assumptions for the future of interest rates
 - Final bond project amount, interest rate and Pay 2024 tax rate will impact the debt service, assessment and levy estimates
-

2

2

Sample Bond Scenarios: \$4.4M Project

As presented Nov. 14, 2023

Term	Assessment Amount	Est. Total Interest	Est. Annual Debt Service (Principal + Interest)	Est. Annual Tax Levy*	Est. Annual Tax Impact \$250,000
12 years	25%	\$1,918,128	\$537,500	\$412,300	\$318.82
12 Years	50%	\$1,918,128	\$537,500	\$259,000	\$201.02
15 years	25%	\$2,452,649	\$465,500	\$356,000	\$274.96
15 years	50%	\$2,452,649	\$465,500	\$222,500	\$171.62

*Annual Tax Levy = Debt Service - Special Assessment Revenue

3

3

Sample Bond Scenarios: 15-year term assessing 33%

Project Amount	Est. Total Interest	Est. Annual Debt Service (Principal + Interest)	Est. Annual Tax Levy*	Est. Annual Tax Impact \$250,000
\$2.4M	\$1,145,219	\$242,000	\$162,000	\$125.59
\$3.4M	\$1,613,988	\$341,000	\$228,000	\$177.02
\$4.4M	\$2,085,138	\$441,000	\$294,000	\$288.58

*Annual Tax Levy = Debt Service - Special Assessment Revenue

4

4

Sample Bond Scenarios: 12-year term assessing 33%

Project Amount	Est. Total Interest	Est. Annual Debt Service (Principal + Interest)	Est. Annual Tax Levy*	Est. Annual Tax Impact \$250,000
\$2.4M	\$896,648	\$282,000	\$191,000	\$148.15
\$3.4M	\$1,262,491	\$397,000	\$268,500	\$208.58
\$4.4M	\$1,629,908	\$512,000	\$347,000	\$269.28

*Annual Tax Levy = Debt Service - Special Assessment Revenue

5

5



Proposed 2024 Bonds & Special Assessments

City of Emily. November 14, 2023

6

Special Assessment – What and Why?

- What?
 - ✓ Charges imposed by a City Council against real property for a local improvement that benefits the property in question
 - Applied on to real estate, excludes personal property
 - Controlled by the Minnesota Constitution and Statutes, Chapter 429
- Why?
 - ✓ Finance improvements for parcels receiving a “special benefit”
 - ✓ Minimizes the demand on the property tax levy and debt limits



7

7

Considerations

- Property Classifications
 - ✓ New vs. Existing?
- Improvements Types
 - ✓ Streets? Water? Sanitary Sewer?
 - ✓ Reconstruction vs. Mill and Overlay?
- Methodology
 - ✓ By parcel? By unit? By front footage?
 - ✓ Caps or Limits?



3

8

General Obligation (G.O.) Improvement Bonds

- Authorized under Minnesota Statutes, Chapter 429
 - ✓ The process requires a four-fifth votes of the City Council
 - ✓ If the City assesses less than 20% of the project costs, any bonding must be authorized via referendum
 - If more than 20%, the City Council may authorize the bonds
- Bonds may only be issued after a project has been ordered
 - ✓ May be based on estimated or actual costs



9

9

G.O. Bond Considerations

- Timing: may occur within 18 months after payment or project is placed in service
 - ✓ No more than 3 years after actual payment
 - ✓ Requires a reimbursement resolution
- Term: cannot exceed the life of project
- Assessments:
 - ✓ Usually matches term of debt
 - ✓ Interest rate: typically, 2% over True Interest Cost of bonds



10

10

Sample Bond Scenarios: \$4.4M Project

Term	Assessment Amount	Est. Total Interest	Est. Annual Debt Service (Principal + Interest)	Est. Annual Tax Levy*	Est. Annual Tax Impact \$250,000
12 years	25%	\$1,918,128	\$537,500	\$412,300	\$318.82
12 Years	50%	\$1,918,128	\$537,500	\$259,000	\$201.02
15 years	25%	\$2,452,649	\$465,500	\$356,000	\$274.96
15 years	50%	\$2,452,649	\$465,500	\$222,500	\$171.62

*Annual Tax Levy = Debt Service - Special Assessment Revenue



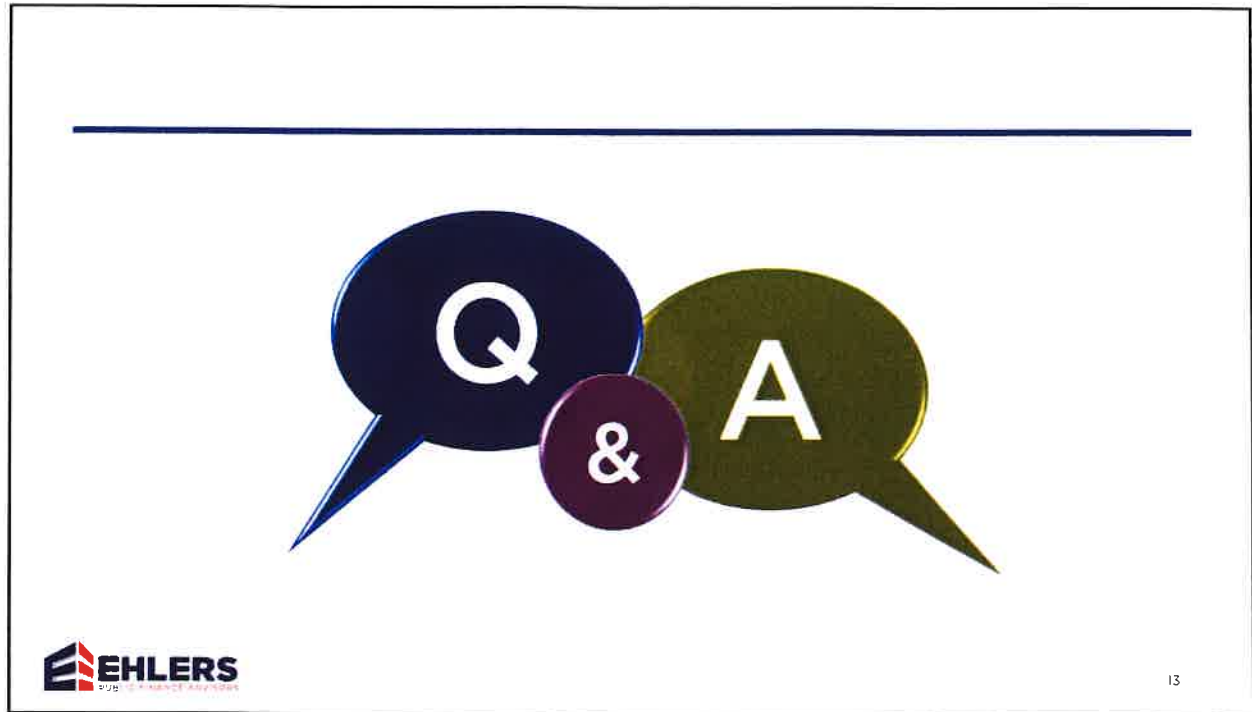
11

Timeline

- City works with SEH to finalize project and complete assessment process
 - ✓ Consider developing a Special Assessment Policy
- City Council calls for sale of bonds
 - ✓ About 30 days for Ehlers to draft documents and complete process
 - ✓ Sale Day: Bids accepted at Ehlers and presented to City Council
 - ✓ Funds available approximately 3-weeks after the bond sale
- Special Assessment certified to the County in 2024
 - ✓ Special Assessment and debt service payments begin in 2025



12



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Important Disclosures

Ehlers is the joint marketing name of the following affiliated businesses (collectively, the "Affiliates"): Ehlers & Associates, Inc. ("EA"), a municipal advisor registered with the Municipal Securities Rulemaking Board ("MSRB") and the Securities and Exchange Commission ("SEC"); Ehlers Investment Partners, LLC ("EIP"), an SEC registered investment adviser; and Bond Trust Services Corporation ("BTS"), a holder of a limited banking charter issued by the State of Minnesota.

Where an activity requires registration as a municipal advisor pursuant to Section 15B of the Exchange Act of 1934 (Financial Management Planning and Debt Issuance & Management), such activity is or will be performed by EA; where an activity requires registration as an investment adviser pursuant to the Investment Advisers Act of 1940 (Investments and Treasury Management), such activity is or will be performed by EIP; and where an activity requires licensing as a bank pursuant to applicable state law (paying agent services shown under Debt Issuance & Management), such activity is or will be performed by BTS. Activities not requiring registration may be performed by any Affiliate.

This communication does not constitute an offer or solicitation for the purchase or sale of any investment (including without limitation, any municipal financial product, municipal security, or other security) or agreement with respect to any investment strategy or program. This communication is offered without charge to clients, friends, and prospective clients of the Affiliates as a source of general information about the services Ehlers provides. This communication is neither advice nor a recommendation by any Affiliate to any person with respect to any municipal financial product, municipal security, or other security, as such terms are defined pursuant to Section 15B of the Exchange Act of 1934 and rules of the MSRB. This communication does not constitute investment advice by any Affiliate that purports to meet the objectives or needs of any person pursuant to the Investment Advisers Act of 1940 or applicable state law.



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City of Emily, Minnesota
Estimated Tax Impact
December 6, 2023
15 Years - 33% Assessed

BOND ISSUANCE INFORMATION	
Bond Issue Amount	\$4,685,000
Number of Years	15
Average Interest Rate	4.65%
Estimated Bond Rating	S&P AA-
PROPERTY TAX INFORMATION	
Actual Net Tax Capacity - Payable 2022	\$3,036,853
Debt Levy @ 105% - Average	295,059
Estimated Tax Capacity Rate:	
Payable - 2022 Without Proposed Bonds	65.727%
Payable - 2022 With Proposed Bonds	75.443%
Estimated Tax Rate Increase	9.716%

TAX IMPACT ANALYSIS								Tax Increase is for Debt Service Only*		
Type of Property	Estimated Market Value	Market Value Exclusion	Taxable Market Value	Net Tax Capacity	Current City Tax	Proposed Tax Increase*	Proposed City Tax	Annual	Monthly	Daily
Residential Homestead	\$ 50,000	\$ 20,000	\$ 30,000	\$ 300	\$ 197.18	\$ 29.15	\$ 226.33	\$29.15	\$2.43	\$0.08
	75,000	30,000	45,000	450	295.77	43.72	339.49	43.72	3.64	0.12
	100,000	28,240	71,760	718	471.66	69.72	541.38	69.72	5.81	0.19
	125,000	25,990	99,010	990	650.76	96.20	746.96	96.20	8.02	0.26
	150,000	23,740	126,260	1,263	829.87	122.67	952.54	122.67	10.22	0.34
	175,000	21,490	153,510	1,535	1,008.98	149.15	1,158.12	149.15	12.43	0.41
	200,000	19,240	180,760	1,808	1,188.08	175.63	1,363.71	175.63	14.64	0.48
	225,000	16,990	208,010	2,080	1,367.19	202.10	1,569.29	202.10	16.84	0.55
	250,000	14,740	235,260	2,353	1,546.29	228.58	1,774.87	228.58	19.05	0.63
	300,000	10,240	289,760	2,898	1,904.51	281.53	2,186.04	281.53	23.46	0.77
	350,000	5,740	344,260	3,443	2,262.72	334.48	2,597.20	334.48	27.87	0.92
400,000	1,240	398,760	3,988	2,620.93	387.43	3,008.36	387.43	32.29	1.06	
450,000	-	450,000	4,500	2,957.72	437.22	3,394.93	437.22	36.43	1.20	
500,000	-	500,000	5,000	3,286.35	485.80	3,772.15	485.80	40.48	1.33	
Commercial/Industrial	\$ 100,000	\$ -	\$ 100,000	\$ 1,108	\$ 727.99	\$ 107.61	\$ 835.61	\$107.61	\$8.97	\$0.27
	200,000	-	200,000	2,400	1,577.32	233.16	1,810.48	\$233.16	\$19.43	\$0.61
	300,000	-	300,000	3,877	2,547.97	376.65	2,924.62	\$376.65	\$31.39	\$1.03
	400,000	-	400,000	5,353	3,518.63	520.13	4,038.76	\$520.13	\$43.34	\$1.43
	500,000	-	500,000	6,830	4,489.29	683.62	5,152.91	683.62	55.30	1.82
1,000,000	-	1,000,000	14,214	9,342.57	1,381.05	10,723.61	1,381.05	115.09	3.78	
Apartments (4 or more units)	\$ 200,000	\$ -	\$ 200,000	\$ 2,500	\$ 1,643.18	\$ 242.90	\$ 1,886.07	\$242.90	\$20.24	\$0.67
	300,000	-	300,000	3,750	2,464.76	364.35	2,829.11	364.35	30.36	1.00
	500,000	-	500,000	6,250	4,107.94	607.25	4,715.18	607.25	50.60	1.66
Agricultural Homestead **	\$ 150,000	\$ 23,740	\$ 126,260	\$ 1,263	\$ 829.87	\$ 122.67	\$ 952.54	\$122.67	\$10.22	\$0.34
	400,000	23,740	376,260	2,513	1,651.46	244.12	1,895.58	244.12	20.34	0.67
	500,000	23,740	476,260	3,013	1,980.09	292.70	2,272.79	292.70	24.39	0.80
	600,000	23,740	576,260	3,513	2,308.73	341.28	2,650.01	341.28	28.44	0.94
	800,000	23,740	776,260	4,513	2,966.00	438.44	3,404.44	438.44	36.54	1.20
1,000,000	23,740	976,260	5,513	3,623.27	535.80	4,158.87	535.80	44.53	1.47	
Agricultural Non-Homestead (dollars per acre)	\$ 1,500	\$ -	\$ 1,500	\$ 15	\$ 9.86	\$ 1.46	\$ 11.32	\$1.46	\$0.12	\$0.00
	2,000	-	2,000	20	13.15	1.94	15.09	1.94	0.16	0.01
	2,500	-	2,500	25	16.43	2.43	18.86	2.43	0.20	0.01
Seasonal/Recreation Residential	\$ 100,000	\$ -	\$ 100,000	\$ 1,000	\$ 657.27	\$ 97.16	\$ 754.43	\$97.16	\$8.10	\$0.27
	250,000	-	250,000	2,500	1,643.18	242.90	1,886.07	242.90	20.24	0.67
	400,000	-	400,000	4,000	2,629.08	388.64	3,017.72	388.64	32.39	1.06
	500,000	-	500,000	5,000	3,286.35	485.80	3,772.15	485.80	40.48	1.33
750,000	-	750,000	8,125	5,340.32	789.42	6,129.74	789.42	65.79	2.16	

* The figures in the table are based on taxes for new bonded debt only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the state Property Tax Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net tax effect of the bond issue for many property owners.

** For agricultural homestead property, a value of \$150,000 was assumed for the house, garage and one acre.

City of Emily, Minnesota

\$4,685,000 General Obligation Improvement Bonds, Series 2024A
Assumes Market BQ AA- Rates plus 125bps
33% Assessed - 15 Years

Sources & Uses

Dated 05/01/2024 | Delivered 05/01/2024

Sources Of Funds

Par Amount of Bonds	\$4,685,000.00
Total Sources	\$4,685,000.00

Uses Of Funds

Total Underwriter's Discount (1.200%)	56,220.00
Costs of Issuance	64,000.00
Deposit to Capitalized Interest (CIF) Fund	160,575.00
Deposit to Project Construction Fund	4,400,000.00
Rounding Amount	4,205.00
Total Uses	\$4,685,000.00

City of Emily, Minnesota

\$4,685,000 General Obligation Improvement Bonds, Series 2024A

Assumes Market BQ AA- Rates plus 125bps

33% Assessed - 15 Years

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	Fiscal Total
05/01/2024	-	-	-	-	-	-	-
02/01/2025	-	-	160,575.00	160,575.00	(160,575.00)	-	-
08/01/2025	-	-	107,050.00	107,050.00	-	107,050.00	-
02/01/2026	225,000.00	4.500%	107,050.00	332,050.00	-	332,050.00	439,100.00
08/01/2026	-	-	101,987.50	101,987.50	-	101,987.50	-
02/01/2027	235,000.00	4.450%	101,987.50	336,987.50	-	336,987.50	438,975.00
08/01/2027	-	-	96,758.75	96,758.75	-	96,758.75	-
02/01/2028	245,000.00	4.400%	96,758.75	341,758.75	-	341,758.75	438,517.50
08/01/2028	-	-	91,368.75	91,368.75	-	91,368.75	-
02/01/2029	260,000.00	4.350%	91,368.75	351,368.75	-	351,368.75	442,737.50
08/01/2029	-	-	85,713.75	85,713.75	-	85,713.75	-
02/01/2030	270,000.00	4.350%	85,713.75	355,713.75	-	355,713.75	441,427.50
08/01/2030	-	-	79,841.25	79,841.25	-	79,841.25	-
02/01/2031	280,000.00	4.350%	79,841.25	359,841.25	-	359,841.25	439,682.50
08/01/2031	-	-	73,751.25	73,751.25	-	73,751.25	-
02/01/2032	295,000.00	4.350%	73,751.25	368,751.25	-	368,751.25	442,502.50
08/01/2032	-	-	67,335.00	67,335.00	-	67,335.00	-
02/01/2033	305,000.00	4.400%	67,335.00	372,335.00	-	372,335.00	439,670.00
08/01/2033	-	-	60,625.00	60,625.00	-	60,625.00	-
02/01/2034	320,000.00	4.400%	60,625.00	380,625.00	-	380,625.00	441,250.00
08/01/2034	-	-	53,585.00	53,585.00	-	53,585.00	-
02/01/2035	335,000.00	4.500%	53,585.00	388,585.00	-	388,585.00	442,170.00
08/01/2035	-	-	46,047.50	46,047.50	-	46,047.50	-
02/01/2036	350,000.00	4.600%	46,047.50	396,047.50	-	396,047.50	442,095.00
08/01/2036	-	-	37,997.50	37,997.50	-	37,997.50	-
02/01/2037	365,000.00	4.700%	37,997.50	402,997.50	-	402,997.50	440,995.00
08/01/2037	-	-	29,420.00	29,420.00	-	29,420.00	-
02/01/2038	380,000.00	4.800%	29,420.00	409,420.00	-	409,420.00	438,840.00
08/01/2038	-	-	20,300.00	20,300.00	-	20,300.00	-
02/01/2039	400,000.00	4.900%	20,300.00	420,300.00	-	420,300.00	440,600.00
08/01/2039	-	-	10,500.00	10,500.00	-	10,500.00	-
02/01/2040	420,000.00	5.000%	10,500.00	430,500.00	-	430,500.00	441,000.00
Total	\$4,685,000.00	-	\$2,085,137.50	\$6,770,137.50	(160,575.00)	\$6,609,562.50	-

Significant Dates

Dated	5/01/2024
First Coupon Date	2/01/2025

Yield Statistics

Bond Year Dollars	\$44,818.75
Average Life	9.566 Years
Average Coupon	4.6523776%
Net Interest Cost (NIC)	4.7778162%
True Interest Cost (TIC)	4.7969029%
Bond Yield for Arbitrage Purposes	4.6336477%
All Inclusive Cost (AIC)	4.9861813%

IRS Form 8038

Net Interest Cost	4.6523776%
Weighted Average Maturity	9.566 Years

Series 2024A GO Imp Bonds | SINGLE PURPOSE | 12/6/2023 | 8:49 AM



City of Emily, Minnesota

\$4,685,000 General Obligation Improvement Bonds, Series 2024A

Assumes Market BQ AA- Rates plus 125bps

33% Assessed - 15 Years

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	105% of Total	Assessments	Levy/(Surplus)
02/01/2025	-	-	160,575.00	160,575.00	(160,575.00)	-	-	-	-
02/01/2026	225,000.00	4.500%	214,100.00	439,100.00	-	439,100.00	461,055.00	167,609.96	293,445.04
02/01/2027	235,000.00	4.450%	203,975.00	438,975.00	-	438,975.00	460,923.75	167,609.97	293,313.78
02/01/2028	245,000.00	4.400%	193,517.50	438,517.50	-	438,517.50	460,443.38	167,609.97	292,833.41
02/01/2029	260,000.00	4.350%	182,737.50	442,737.50	-	442,737.50	464,874.38	167,609.96	297,264.42
02/01/2030	270,000.00	4.350%	171,427.50	441,427.50	-	441,427.50	463,498.88	167,609.96	295,888.92
02/01/2031	280,000.00	4.350%	159,682.50	439,682.50	-	439,682.50	461,666.63	167,609.97	294,056.66
02/01/2032	295,000.00	4.350%	147,502.50	442,502.50	-	442,502.50	464,627.63	167,609.97	297,017.66
02/01/2033	305,000.00	4.400%	134,670.00	439,670.00	-	439,670.00	461,653.50	167,609.97	294,043.53
02/01/2034	320,000.00	4.400%	121,250.00	441,250.00	-	441,250.00	463,312.50	167,609.96	295,702.54
02/01/2035	335,000.00	4.500%	107,170.00	442,170.00	-	442,170.00	464,278.50	167,609.96	296,668.54
02/01/2036	350,000.00	4.600%	92,095.00	442,095.00	-	442,095.00	464,199.75	167,609.95	296,589.80
02/01/2037	365,000.00	4.700%	75,995.00	440,995.00	-	440,995.00	463,044.75	167,609.97	295,434.78
02/01/2038	380,000.00	4.800%	58,840.00	438,840.00	-	438,840.00	460,782.00	167,609.97	293,172.03
02/01/2039	400,000.00	4.900%	40,600.00	440,600.00	-	440,600.00	462,630.00	167,609.97	295,020.03
02/01/2040	420,000.00	5.000%	21,000.00	441,000.00	-	441,000.00	463,050.00	167,609.97	295,440.03
Total	\$4,685,000.00	-	\$2,085,137.50	\$6,770,137.50	(160,575.00)	\$6,609,562.50	\$6,940,040.63	\$2,514,149.48	\$4,425,891.15

Significant Dates

Dated	5/01/2024
First Coupon Date	2/01/2025

Yield Statistics

Bond Year Dollars	\$44,818.75
Average Life	9.566 Years
Average Coupon	4.6523776%
Net Interest Cost (NIC)	4.7778162%
True Interest Cost (TIC)	4.7969029%
Bond Yield for Arbitrage Purposes	4.6336477%
All Inclusive Cost (AIC)	4.9861813%



City of Emily, Minnesota

\$1,546,050 General Obligation Improvement Bonds, Series 2024A

Assessments - 33% - 15 Years

2.0% over TIC, Equal P&I

Assessments

Date	Principal	Coupon	Interest	Total P+I
12/31/2025	62,478.56	6.800%	105,131.40	167,609.96
12/31/2026	66,727.11	6.800%	100,882.86	167,609.97
12/31/2027	71,264.55	6.800%	96,345.42	167,609.97
12/31/2028	76,110.54	6.800%	91,499.42	167,609.96
12/31/2029	81,286.06	6.800%	86,323.90	167,609.96
12/31/2030	86,813.51	6.800%	80,796.46	167,609.97
12/31/2031	92,716.83	6.800%	74,893.14	167,609.97
12/31/2032	99,021.57	6.800%	68,588.40	167,609.97
12/31/2033	105,755.04	6.800%	61,854.92	167,609.96
12/31/2034	112,946.38	6.800%	54,663.58	167,609.96
12/31/2035	120,626.73	6.800%	46,983.22	167,609.95
12/31/2036	128,829.35	6.800%	38,780.62	167,609.97
12/31/2037	137,589.75	6.800%	30,020.22	167,609.97
12/31/2038	146,945.85	6.800%	20,664.12	167,609.97
12/31/2039	156,938.17	6.800%	10,671.80	167,609.97
Total	\$1,546,050.00	-	\$968,099.48	\$2,514,149.48

Significant Dates

Filing Date	1/01/2025
First Payment Date	12/31/2025

City of Emily, Minnesota
Estimated Tax Impact
December 6, 2023
15 Years - 33% Assessed

BOND ISSUANCE INFORMATION	
Bond Issue Amount	\$3,630,000
Number of Years	15
Average Interest Rate	4.65%
Estimated Bond Rating	S&P AA-
PROPERTY TAX INFORMATION	
Actual Net Tax Capacity - Payable 2022	\$3,036,853
Debt Levy @ 105% - Average	228,504
Estimated Tax Capacity Rate:	
Payable - 2022 Without Proposed Bonds	65.727%
Payable - 2022 With Proposed Bonds	73.251%
Estimated Tax Rate Increase	7.524%

TAX IMPACT ANALYSIS								Tax Increase is for Debt Service Only*		
Type of Property	Estimated Market Value	Market Value Exclusion	Taxable Market Value	Net Tax Capacity	Current City Tax	Proposed Tax Increase†	Proposed City Tax	Annual	Monthly	Daily
Residential Homestead	\$ 50,000	\$ 20,000	\$ 30,000	\$ 300	\$ 197.18	\$ 22.57	\$ 219.75	\$22.57	\$1.88	\$0.06
	75,000	30,000	45,000	450	295.77	33.86	329.63	33.86	2.82	0.09
	100,000	28,240	71,760	718	471.68	53.99	525.65	53.99	4.50	0.15
	125,000	25,990	99,010	990	650.76	74.50	725.26	74.50	6.21	0.20
	150,000	23,740	126,260	1,263	829.87	95.00	924.87	95.00	7.92	0.26
	175,000	21,490	153,510	1,535	1,008.98	115.51	1,124.48	115.51	9.63	0.32
	200,000	19,240	180,760	1,808	1,188.08	136.01	1,324.09	136.01	11.33	0.37
	225,000	16,990	208,010	2,080	1,367.19	156.51	1,523.70	156.51	13.04	0.43
	250,000	14,740	235,260	2,353	1,546.29	177.02	1,723.31	177.02	14.75	0.48
	300,000	10,240	289,760	2,898	1,904.51	218.03	2,122.53	218.03	18.17	0.60
	350,000	5,740	344,260	3,443	2,262.72	259.03	2,521.75	259.03	21.59	0.71
	400,000	1,240	398,760	3,988	2,620.93	300.04	2,920.97	300.04	25.00	0.82
	450,000	-	450,000	4,500	2,957.72	338.60	3,296.31	338.60	28.22	0.93
500,000	-	500,000	5,000	3,286.35	376.22	3,662.57	376.22	31.35	1.03	
Commercial/Industrial	\$ 100,000	\$ -	\$ 100,000	\$ 1,108	\$ 727.99	\$ 83.34	\$ 811.33	\$83.34	\$6.94	\$0.23
	200,000	-	200,000	2,400	1,577.32	180.57	1,757.89	180.57	15.05	0.49
	300,000	-	300,000	3,877	2,547.97	291.69	2,839.66	291.69	24.31	0.80
	400,000	-	400,000	5,353	3,518.63	402.81	3,921.44	402.81	33.57	1.10
	500,000	-	500,000	6,830	4,489.29	513.93	5,003.21	513.93	42.83	1.41
	1,000,000	-	1,000,000	14,214	9,342.57	1,069.53	10,412.10	1,069.53	89.13	2.93
Apartments (4 or more units)	\$ 200,000	\$ -	\$ 200,000	\$ 2,500	\$ 1,643.18	\$ 188.11	\$ 1,831.29	\$188.11	\$15.68	\$0.52
	300,000	-	300,000	3,750	2,464.76	282.16	2,746.93	282.16	23.51	0.77
	500,000	-	500,000	6,250	4,107.94	470.27	4,578.21	470.27	39.19	1.29
Agricultural Homestead **	\$ 150,000	\$ 23,740	\$ 126,260	\$ 1,263	\$ 829.87	\$ 95.00	\$ 924.87	\$95.00	\$7.92	\$0.26
	400,000	23,740	376,260	2,513	1,651.46	189.06	1,840.51	189.06	15.75	0.52
	500,000	23,740	476,260	3,013	1,980.09	226.68	2,206.77	226.68	18.89	0.62
	600,000	23,740	576,260	3,513	2,308.73	264.30	2,573.03	264.30	22.03	0.72
	800,000	23,740	776,260	4,513	2,966.00	339.54	3,305.54	339.54	28.30	0.93
1,000,000	23,740	976,260	5,513	3,623.27	414.79	4,038.05	414.79	34.57	1.14	
Agricultural Non-Homestead (dollars per acre)	\$ 1,500	\$ -	\$ 1,500	\$ 15	\$ 9.86	\$ 1.13	\$ 10.99	\$1.13	\$0.09	\$0.00
	2,000	-	2,000	20	13.15	1.50	14.65	1.50	0.13	0.00
	2,500	-	2,500	25	16.43	1.88	18.31	1.88	0.16	0.01
Seasonal/Recreation Residential	\$ 100,000	\$ -	\$ 100,000	\$ 1,000	\$ 657.27	\$ 75.24	\$ 732.51	\$75.24	\$6.27	\$0.21
	250,000	-	250,000	2,500	1,643.18	188.11	1,831.28	188.11	15.68	0.52
	400,000	-	400,000	4,000	2,629.08	300.97	2,930.05	300.97	25.08	0.82
	500,000	-	500,000	5,000	3,286.35	376.22	3,662.57	376.22	31.35	1.03
	750,000	-	750,000	8,125	5,340.32	611.35	5,951.67	611.35	50.95	1.67

* The figures in the table are based on taxes for new bonded debt only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the state Property Tax Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net tax effect of the bond issue for many property owners.

** For agricultural homestead property, a value of \$150,000 was assumed for the house, garage and one acre.

City of Emily, Minnesota

\$3,630,000 General Obligation Improvement Bonds, Series 2024A

Assumes Market BQ AA- Rates plus 125bps

33% Assessed - 15 Years

Sources & Uses

Dated 05/01/2024 | Delivered 05/01/2024

Sources Of Funds

Par Amount of Bonds	\$3,630,000.00
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Total Sources	\$3,630,000.00
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Uses Of Funds

Total Underwriter's Discount (1.200%)	43,560.00
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Costs of Issuance	59,000.00
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Deposit to Capitalized Interest (CIF) Fund	124,410.00
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Deposit to Project Construction Fund	3,400,000.00
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Rounding Amount	3,030.00
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Total Uses	\$3,630,000.00
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City of Emily, Minnesota

\$3,630,000 General Obligation Improvement Bonds, Series 2024A

Assumes Market BQ AA- Rates plus 125bps

33% Assessed - 15 Years

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	Fiscal Total
05/01/2024	-	-	-	-	-	-	-
02/01/2025	-	-	124,410.00	124,410.00	(124,410.00)	-	-
08/01/2025	-	-	82,940.00	82,940.00	-	82,940.00	-
02/01/2026	175,000.00	4.500%	82,940.00	257,940.00	-	257,940.00	340,880.00
08/01/2026	-	-	79,002.50	79,002.50	-	79,002.50	-
02/01/2027	185,000.00	4.450%	79,002.50	264,002.50	-	264,002.50	343,005.00
08/01/2027	-	-	74,886.25	74,886.25	-	74,886.25	-
02/01/2028	190,000.00	4.400%	74,886.25	264,886.25	-	264,886.25	339,772.50
08/01/2028	-	-	70,706.25	70,706.25	-	70,706.25	-
02/01/2029	200,000.00	4.350%	70,706.25	270,706.25	-	270,706.25	341,412.50
08/01/2029	-	-	66,356.25	66,356.25	-	66,356.25	-
02/01/2030	210,000.00	4.350%	66,356.25	276,356.25	-	276,356.25	342,712.50
08/01/2030	-	-	61,788.75	61,788.75	-	61,788.75	-
02/01/2031	220,000.00	4.350%	61,788.75	281,788.75	-	281,788.75	343,577.50
08/01/2031	-	-	57,003.75	57,003.75	-	57,003.75	-
02/01/2032	225,000.00	4.350%	57,003.75	282,003.75	-	282,003.75	339,007.50
08/01/2032	-	-	52,110.00	52,110.00	-	52,110.00	-
02/01/2033	235,000.00	4.400%	52,110.00	287,110.00	-	287,110.00	339,220.00
08/01/2033	-	-	46,940.00	46,940.00	-	46,940.00	-
02/01/2034	250,000.00	4.400%	46,940.00	296,940.00	-	296,940.00	343,880.00
08/01/2034	-	-	41,440.00	41,440.00	-	41,440.00	-
02/01/2035	260,000.00	4.500%	41,440.00	301,440.00	-	301,440.00	342,880.00
08/01/2035	-	-	35,590.00	35,590.00	-	35,590.00	-
02/01/2036	270,000.00	4.600%	35,590.00	305,590.00	-	305,590.00	341,180.00
08/01/2036	-	-	29,380.00	29,380.00	-	29,380.00	-
02/01/2037	280,000.00	4.700%	29,380.00	309,380.00	-	309,380.00	338,760.00
08/01/2037	-	-	22,800.00	22,800.00	-	22,800.00	-
02/01/2038	295,000.00	4.800%	22,800.00	317,800.00	-	317,800.00	340,600.00
08/01/2038	-	-	15,720.00	15,720.00	-	15,720.00	-
02/01/2039	310,000.00	4.900%	15,720.00	325,720.00	-	325,720.00	341,440.00
08/01/2039	-	-	8,125.00	8,125.00	-	8,125.00	-
02/01/2040	325,000.00	5.000%	8,125.00	333,125.00	-	333,125.00	341,250.00
Total	\$3,630,000.00	-	\$1,613,987.50	\$5,243,987.50	(124,410.00)	\$5,119,577.50	-

Significant Dates

Dated	5/01/2024
First Coupon Date	2/01/2025

Yield Statistics

Bond Year Dollars	\$34,692.50
Average Life	9.557 Years
Average Coupon	4.6522663%
Net Interest Cost (NIC)	4.7778266%
True Interest Cost (TIC)	4.7969170%
Bond Yield for Arbitrage Purposes	4.6335180%
All Inclusive Cost (AIC)	5.0227449%

IRS Form 8038

Net Interest Cost	4.6522663%
Weighted Average Maturity	9.557 Years

Series 2024A GO Imp Bonds | SINGLE PURPOSE | 12/ 6/2023 | 8:53 AM



City of Emily, Minnesota

\$3,630,000 General Obligation Improvement Bonds, Series 2024A

Assumes Market BQ AA- Rates plus 125bps

33% Assessed - 15 Years

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	105% of Total	Assessments	Levy/(Surplus)
02/01/2025	-	-	124,410.00	124,410.00	(124,410.00)	-	-	-	-
02/01/2026	175,000.00	4.500%	165,880.00	340,880.00	-	340,880.00	357,924.00	129,866.42	228,057.58
02/01/2027	185,000.00	4.450%	158,005.00	343,005.00	-	343,005.00	360,155.25	129,866.43	230,288.82
02/01/2028	190,000.00	4.400%	149,772.50	339,772.50	-	339,772.50	356,761.13	129,866.42	226,894.71
02/01/2029	200,000.00	4.350%	141,412.50	341,412.50	-	341,412.50	358,483.13	129,866.41	228,616.72
02/01/2030	210,000.00	4.350%	132,712.50	342,712.50	-	342,712.50	359,848.13	129,866.41	229,981.72
02/01/2031	220,000.00	4.350%	123,577.50	343,577.50	-	343,577.50	360,756.38	129,866.42	230,889.96
02/01/2032	225,000.00	4.350%	114,007.50	339,007.50	-	339,007.50	355,957.88	129,866.42	226,091.46
02/01/2033	235,000.00	4.400%	104,220.00	339,220.00	-	339,220.00	356,181.00	129,866.42	226,314.58
02/01/2034	250,000.00	4.400%	93,880.00	343,880.00	-	343,880.00	361,074.00	129,866.42	231,207.58
02/01/2035	260,000.00	4.500%	82,880.00	342,880.00	-	342,880.00	360,024.00	129,866.41	230,157.59
02/01/2036	270,000.00	4.600%	71,180.00	341,180.00	-	341,180.00	358,239.00	129,866.41	228,372.59
02/01/2037	280,000.00	4.700%	58,760.00	338,760.00	-	338,760.00	355,698.00	129,866.43	225,831.57
02/01/2038	295,000.00	4.800%	45,600.00	340,600.00	-	340,600.00	357,630.00	129,866.42	227,763.58
02/01/2039	310,000.00	4.900%	31,440.00	341,440.00	-	341,440.00	358,512.00	129,866.41	228,645.59
02/01/2040	325,000.00	5.000%	16,250.00	341,250.00	-	341,250.00	358,312.50	129,866.41	228,446.09
Total	\$3,630,000.00	-	\$1,613,987.50	\$5,243,987.50	(124,410.00)	\$5,119,577.50	\$5,375,556.38	\$1,947,996.26	\$3,427,560.12

Significant Dates

Dated	5/01/2024
First Coupon Date	2/01/2025

Yield Statistics

Bond Year Dollars	\$34,692.50
Average Life	9.557 Years
Average Coupon	4.6522663%
Net Interest Cost (NIC)	4.7778266%
True Interest Cost (TIC)	4.7969170%
Bond Yield for Arbitrage Purposes	4.6335180%
All Inclusive Cost (AIC)	5.0227449%

Series 2024A GO Imp Bonds | SINGLE PURPOSE | 12/6/2023 | 8:53 AM



City of Emily, Minnesota

\$1,197,900 General Obligation Improvement Bonds, Series 2024A

Assessments - 33% - 15 Years

2.0% over TIC, Equal P&I

Assessments

Date	Principal	Coupon	Interest	Total P+I
12/31/2025	48,409.22	6.800%	81,457.20	129,866.42
12/31/2026	51,701.05	6.800%	78,165.38	129,866.43
12/31/2027	55,216.72	6.800%	74,649.70	129,866.42
12/31/2028	58,971.45	6.800%	70,894.96	129,866.41
12/31/2029	62,981.51	6.800%	66,884.90	129,866.41
12/31/2030	67,264.26	6.800%	62,602.16	129,866.42
12/31/2031	71,838.22	6.800%	58,028.20	129,866.42
12/31/2032	76,723.22	6.800%	53,143.20	129,866.42
12/31/2033	81,940.40	6.800%	47,926.02	129,866.42
12/31/2034	87,512.35	6.800%	42,354.06	129,866.41
12/31/2035	93,463.19	6.800%	36,403.22	129,866.41
12/31/2036	99,818.69	6.800%	30,047.74	129,866.43
12/31/2037	106,606.36	6.800%	23,260.06	129,866.42
12/31/2038	113,855.59	6.800%	16,010.82	129,866.41
12/31/2039	121,597.77	6.800%	8,268.64	129,866.41
Total	\$1,197,900.00	-	\$750,096.26	\$1,947,996.26

Significant Dates

Filing Date	1/01/2025
First Payment Date	12/31/2025

City of Emily, Minnesota
Estimated Tax Impact
December 6, 2023
15 Years - 33% Assessed

BOND ISSUANCE INFORMATION	
Bond Issue Amount	\$2,575,000
Number of Years	15
Average Interest Rate	4.65%
Estimated Bond Rating	S&P AA-
PROPERTY TAX INFORMATION	
Actual Net Tax Capacity - Payable 2022	\$3,036,853
Debt Levy @ 105% - Average	162,115
Estimated Tax Capacity Rate:	
Payable - 2022 Without Proposed Bonds	65.727%
Payable - 2022 With Proposed Bonds	71.065%
Estimated Tax Rate Increase	5.338%

TAX IMPACT ANALYSIS								Tax Increase Is for Debt Service Only*		
Type of Property	Estimated Market Value	Market Value Exclusion	Taxable Market Value	Net Tax Capacity	Current City Tax	Proposed Tax Increase*	Proposed City Tax	Annual	Monthly	Daily
Residential Homestead	\$ 50,000	\$ 20,000	\$ 30,000	\$ 300	\$ 197.18	\$ 16.01	\$ 213.20	\$16.01	\$1.33	\$0.04
	75,000	30,000	45,000	450	295.77	24.02	319.79	24.02	2.00	0.07
	100,000	28,240	71,760	718	471.66	38.31	509.96	38.31	3.19	0.10
	125,000	25,990	99,010	990	650.76	52.85	703.62	52.85	4.40	0.14
	150,000	23,740	126,260	1,263	829.87	67.40	897.27	67.40	5.62	0.18
	175,000	21,490	153,510	1,535	1,008.98	81.95	1,090.92	81.95	6.83	0.22
	200,000	19,240	180,760	1,808	1,188.08	96.49	1,284.58	96.49	8.04	0.26
	225,000	16,990	208,010	2,080	1,367.19	111.04	1,478.23	111.04	9.25	0.30
	250,000	14,740	235,260	2,353	1,546.29	125.59	1,671.88	125.59	10.47	0.34
	300,000	10,240	289,760	2,898	1,904.51	154.68	2,059.19	154.68	12.89	0.42
	350,000	5,740	344,260	3,443	2,262.72	183.77	2,446.49	183.77	15.31	0.50
400,000	1,240	398,760	3,988	2,620.93	212.87	2,833.80	212.87	17.74	0.58	
450,000	-	450,000	4,500	2,957.72	240.22	3,197.94	240.22	20.02	0.66	
500,000	-	500,000	5,000	3,286.35	266.91	3,553.26	266.91	22.24	0.73	
Commercial/Industrial	\$ 100,000	\$ -	\$ 100,000	\$ 1,108	\$ 727.99	\$ 59.13	\$ 787.12	\$59.13	\$4.93	\$0.15
	200,000	-	200,000	2,400	1,577.32	128.11	1,705.42	\$128.11	\$10.68	\$0.34
	300,000	-	300,000	3,877	2,547.97	206.94	2,754.92	\$206.94	\$17.25	\$0.57
	400,000	-	400,000	5,353	3,518.63	285.78	3,804.41	\$285.78	\$23.81	\$0.78
	500,000	-	500,000	6,830	4,489.29	364.61	4,853.90	364.61	30.38	1.00
1,000,000	-	1,000,000	14,214	9,342.57	758.79	10,101.36	758.79	63.23	2.08	
Apartments (4 or more units)	\$ 200,000	\$ -	\$ 200,000	\$ 2,500	\$ 1,643.18	\$ 133.46	\$ 1,776.63	\$133.46	\$11.12	\$0.37
	300,000	-	300,000	3,750	2,464.76	200.18	2,664.95	200.18	16.68	0.55
	500,000	-	500,000	6,250	4,107.94	333.64	4,441.58	333.64	27.80	0.91
Agricultural Homestead **	\$ 150,000	\$ 23,740	\$ 126,260	\$ 1,263	\$ 829.87	\$ 67.40	\$ 897.27	\$67.40	\$5.62	\$0.18
	400,000	23,740	376,260	2,513	1,651.46	134.13	1,785.59	134.13	11.18	0.37
	500,000	23,740	476,260	3,013	1,980.09	160.82	2,140.91	160.82	13.40	0.44
	600,000	23,740	576,260	3,513	2,308.73	187.51	2,496.24	187.51	15.63	0.51
	800,000	23,740	776,260	4,513	2,966.00	240.89	3,206.89	240.89	20.07	0.66
1,000,000	23,740	976,260	5,513	3,623.27	294.28	3,917.54	294.28	24.52	0.81	
Agricultural Non-Homestead (dollars per acre)	\$ 1,500	\$ -	\$ 1,500	\$ 15	\$ 9.86	\$ 0.80	\$ 10.66	\$0.80	\$0.07	\$0.00
	2,000	-	2,000	20	13.15	1.07	14.21	1.07	0.09	0.00
	2,500	-	2,500	25	16.43	1.33	17.77	1.33	0.11	0.00
Seasonal/Recreation Residential	\$ 100,000	\$ -	\$ 100,000	\$ 1,000	\$ 657.27	\$ 53.38	\$ 710.65	\$53.38	\$4.45	\$0.15
	250,000	-	250,000	2,500	1,643.18	133.46	1,776.63	133.46	11.12	0.37
	400,000	-	400,000	4,000	2,629.08	213.53	2,842.61	213.53	17.79	0.59
	500,000	-	500,000	5,000	3,286.35	266.91	3,553.26	266.91	22.24	0.73
750,000	-	750,000	8,125	5,340.32	433.73	5,774.05	433.73	36.14	1.19	

* The figures in the table are based on taxes for new bonded debt only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the state Property Tax Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net tax effect of the bond issue for many property owners.

** For agricultural homestead property, a value of \$150,000 was assumed for the house, garage and one acre.

City of Emily, Minnesota

\$2,575,000 General Obligation Improvement Bonds, Series 2024A
Assumes Market BQ AA- Rates plus 125bps
33% Assessed - 15 Years

Sources & Uses

Dated 05/01/2024 | Delivered 05/01/2024

Sources Of Funds

Par Amount of Bonds	\$2,575,000.00
Total Sources	\$2,575,000.00

Uses Of Funds

Total Underwriter's Discount (1.200%)	30,900.00
Costs of Issuance	55,000.00
Deposit to Capitalized Interest (CIF) Fund	88,254.38
Deposit to Project Construction Fund	2,400,000.00
Rounding Amount	845.62
Total Uses	\$2,575,000.00

City of Emily, Minnesota

\$2,575,000 General Obligation Improvement Bonds, Series 2024A

Assumes Market BQ AA- Rates plus 125bps

33% Assessed - 15 Years

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+i	CIF	Net New D/S	Fiscal Total
05/01/2024	-	-	-	-	-	-	-
02/01/2025	-	-	88,254.38	88,254.38	(88,254.38)	-	-
08/01/2025	-	-	58,836.25	58,836.25	-	58,836.25	-
02/01/2026	125,000.00	4.500%	58,836.25	183,836.25	-	183,836.25	242,672.50
08/01/2026	-	-	56,023.75	56,023.75	-	56,023.75	-
02/01/2027	130,000.00	4.450%	56,023.75	186,023.75	-	186,023.75	242,047.50
08/01/2027	-	-	53,131.25	53,131.25	-	53,131.25	-
02/01/2028	135,000.00	4.400%	53,131.25	188,131.25	-	188,131.25	241,262.50
08/01/2028	-	-	50,161.25	50,161.25	-	50,161.25	-
02/01/2029	140,000.00	4.350%	50,161.25	190,161.25	-	190,161.25	240,322.50
08/01/2029	-	-	47,116.25	47,116.25	-	47,116.25	-
02/01/2030	150,000.00	4.350%	47,116.25	197,116.25	-	197,116.25	244,232.50
08/01/2030	-	-	43,853.75	43,853.75	-	43,853.75	-
02/01/2031	155,000.00	4.350%	43,853.75	198,853.75	-	198,853.75	242,707.50
08/01/2031	-	-	40,482.50	40,482.50	-	40,482.50	-
02/01/2032	160,000.00	4.350%	40,482.50	200,482.50	-	200,482.50	240,965.00
08/01/2032	-	-	37,002.50	37,002.50	-	37,002.50	-
02/01/2033	170,000.00	4.400%	37,002.50	207,002.50	-	207,002.50	244,005.00
08/01/2033	-	-	33,262.50	33,262.50	-	33,262.50	-
02/01/2034	175,000.00	4.400%	33,262.50	208,262.50	-	208,262.50	241,525.00
08/01/2034	-	-	29,412.50	29,412.50	-	29,412.50	-
02/01/2035	185,000.00	4.500%	29,412.50	214,412.50	-	214,412.50	243,825.00
08/01/2035	-	-	25,250.00	25,250.00	-	25,250.00	-
02/01/2036	190,000.00	4.600%	25,250.00	215,250.00	-	215,250.00	240,500.00
08/01/2036	-	-	20,880.00	20,880.00	-	20,880.00	-
02/01/2037	200,000.00	4.700%	20,880.00	220,880.00	-	220,880.00	241,760.00
08/01/2037	-	-	16,180.00	16,180.00	-	16,180.00	-
02/01/2038	210,000.00	4.800%	16,180.00	226,180.00	-	226,180.00	242,360.00
08/01/2038	-	-	11,140.00	11,140.00	-	11,140.00	-
02/01/2039	220,000.00	4.900%	11,140.00	231,140.00	-	231,140.00	242,280.00
08/01/2039	-	-	5,750.00	5,750.00	-	5,750.00	-
02/01/2040	230,000.00	5.000%	5,750.00	235,750.00	-	235,750.00	241,500.00
Total	\$2,575,000.00	-	\$1,145,219.38	\$3,720,219.38	(88,254.38)	\$3,631,965.00	-

Significant Dates

Dated	5/01/2024
First Coupon Date	2/01/2025

Yield Statistics

Bond Year Dollars	\$24,616.25
Average Life	9.560 Years
Average Coupon	4.6522902%
Net Interest Cost (NIC)	4.7778170%
True Interest Cost (TIC)	4.7969177%
Bond Yield for Arbitrage Purposes	4.6335577%
All Inclusive Cost (AIC)	5.0947169%

IRS Form 8038

Net Interest Cost	4.6522902%
Weighted Average Maturity	9.560 Years

Series 2024A GO Imp Bonds | SINGLE PURPOSE | 12/ 6/2023 | 8:57 AM



City of Emily, Minnesota

\$2,575,000 General Obligation Improvement Bonds, Series 2024A

Assumes Market BQ AA- Rates plus 125bps

33% Assessed - 15 Years

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+	CIF	Net New D/S	105% of Total	Assessments	Levy/(Surplus)
02/01/2025	-	-	88,254.38	88,254.38	(88,254.38)	-	-	-	-
02/01/2026	125,000.00	4.500%	117,672.50	242,672.50	-	242,672.50	254,806.13	92,122.87	162,683.26
02/01/2027	130,000.00	4.450%	112,047.50	242,047.50	-	242,047.50	254,149.88	92,122.86	162,027.02
02/01/2028	135,000.00	4.400%	106,262.50	241,262.50	-	241,262.50	253,325.63	92,122.88	161,202.75
02/01/2029	140,000.00	4.350%	100,322.50	240,322.50	-	240,322.50	252,338.63	92,122.87	160,215.76
02/01/2030	150,000.00	4.300%	94,232.50	244,232.50	-	244,232.50	256,444.13	92,122.87	164,321.26
02/01/2031	155,000.00	4.350%	87,707.50	242,707.50	-	242,707.50	254,842.88	92,122.88	162,720.00
02/01/2032	160,000.00	4.350%	80,965.00	240,965.00	-	240,965.00	253,013.25	92,122.88	160,890.37
02/01/2033	170,000.00	4.400%	74,005.00	244,005.00	-	244,005.00	256,205.25	92,122.88	164,082.37
02/01/2034	175,000.00	4.400%	66,525.00	241,525.00	-	241,525.00	253,601.25	92,122.87	161,478.38
02/01/2035	185,000.00	4.500%	58,825.00	243,825.00	-	243,825.00	256,016.25	92,122.88	163,893.37
02/01/2036	190,000.00	4.600%	50,500.00	240,500.00	-	240,500.00	252,525.00	92,122.87	160,402.13
02/01/2037	200,000.00	4.700%	41,760.00	241,760.00	-	241,760.00	253,848.00	92,122.88	161,725.12
02/01/2038	210,000.00	4.800%	32,360.00	242,360.00	-	242,360.00	254,478.00	92,122.87	162,355.13
02/01/2039	220,000.00	4.900%	22,280.00	242,280.00	-	242,280.00	254,394.00	92,122.87	162,271.13
02/01/2040	230,000.00	5.000%	11,500.00	241,500.00	-	241,500.00	253,575.00	92,122.87	161,452.13
Total	\$2,575,000.00	-	\$1,145,219.38	\$3,720,219.38	(88,254.38)	\$3,631,965.00	\$3,813,563.25	\$1,381,843.10	\$2,431,720.15

Significant Dates

Dated	5/01/2024
First Coupon Date	2/01/2025

Yield Statistics

Bond Year Dollars	\$24,616.25
Average Life	9.560 Years
Average Coupon	4.6522902%
Net Interest Cost (NIC)	4.7778170%
True Interest Cost (TIC)	4.7969177%
Bond Yield for Arbitrage Purposes	4.6335577%
All Inclusive Cost (AIC)	5.0947169%

Series 2024A GO Imp Bonds | SINGLE PURPOSE | 12/ 6/2023 | 8:57 AM



City of Emily, Minnesota
Estimated Tax Impact
 December 6, 2023
 12 Years - 33% Assessed

BOND ISSUANCE INFORMATION	
Bond Issue Amount	\$4,680,000
Number of Years	12
Average Interest Rate	4.49%
Estimated Bond Rating	S&P AA-
PROPERTY TAX INFORMATION	
Actual Net Tax Capacity - Payable 2022	\$3,036,853
Debt Levy @ 105% - Average	347,602
Estimated Tax Capacity Rate:	
Payable - 2022 Without Proposed Bonds	65.727%
Payable - 2022 With Proposed Bonds	77.173%
Estimated Tax Rate Increase	11.446%

TAX IMPACT ANALYSIS								Tax Increase is for Debt Service Only*		
Type of Property	Estimated Market Value	Market Value Exclusion	Taxable Market Value	Net Tax Capacity	Current City Tax	Proposed Tax Increase*	Proposed City Tax	Annual	Monthly	Daily
Residential Homestead	\$ 50,000	\$ 20,000	\$ 30,000	\$ 300	\$ 197.18	\$ 34.34	\$ 231.52	\$34.34	\$2.86	\$0.09
	75,000	30,000	45,000	450	295.77	51.51	347.28	51.51	4.29	0.14
	100,000	28,240	71,760	718	471.66	82.14	553.79	82.14	6.84	0.23
	125,000	25,990	99,010	990	650.76	113.33	764.09	113.33	9.44	0.31
	150,000	23,740	126,260	1,263	829.87	144.52	974.39	144.52	12.04	0.40
	175,000	21,490	153,510	1,535	1,008.98	175.71	1,184.68	175.71	14.64	0.48
	200,000	19,240	180,760	1,808	1,188.08	206.90	1,394.98	206.90	17.24	0.57
	225,000	16,990	208,010	2,080	1,367.19	238.09	1,605.28	238.09	19.84	0.65
	250,000	14,740	235,260	2,353	1,546.29	269.28	1,815.57	269.28	22.44	0.74
	300,000	10,240	289,760	2,898	1,904.51	331.66	2,236.17	331.66	27.64	0.91
350,000	5,740	344,260	3,443	2,262.72	394.04	2,656.76	394.04	32.84	1.08	
400,000	1,240	398,760	3,988	2,620.93	456.43	3,077.36	456.43	38.04	1.25	
450,000	-	450,000	4,500	2,957.72	515.08	3,472.79	515.08	42.92	1.41	
500,000	-	500,000	5,000	3,286.35	572.31	3,858.66	572.31	47.69	1.57	
Commercial/Industrial	\$ 100,000	\$ -	\$ 100,000	\$ 1,108	\$ 727.99	\$ 126.78	\$ 854.77	\$126.78	\$10.56	\$0.35
	200,000	-	200,000	2,400	1,577.32	274.88	1,852.00	\$274.88	\$22.89	\$0.7
	300,000	-	300,000	3,877	2,547.97	443.72	2,991.69	\$443.72	\$36.98	\$1.22
	400,000	-	400,000	5,353	3,518.63	612.76	4,131.39	\$612.76	\$51.06	\$1.68
	500,000	-	500,000	6,830	4,489.29	781.79	5,271.08	781.79	65.15	2.14
1,000,000	-	1,000,000	14,214	9,342.57	1,626.97	10,969.54	1,626.97	135.58	4.46	
Apartments (4 or more units)	\$ 200,000	\$ -	\$ 200,000	\$ 2,500	\$ 1,643.18	\$ 286.15	\$ 1,929.33	\$286.15	\$23.85	\$0.78
	300,000	-	300,000	3,750	2,464.76	429.23	2,893.99	429.23	35.77	1.18
	500,000	-	500,000	6,250	4,107.94	715.38	4,823.32	715.38	59.62	1.96
Agricultural Homestead **	\$ 150,000	\$ 23,740	\$ 126,260	\$ 1,263	\$ 829.87	\$ 144.52	\$ 974.39	\$144.52	\$12.04	\$0.40
	400,000	23,740	376,260	2,513	1,651.46	287.60	1,939.05	287.60	23.97	0.79
	500,000	23,740	476,260	3,013	1,980.09	344.83	2,324.92	344.83	28.74	0.94
	600,000	23,740	576,260	3,513	2,308.73	402.06	2,710.78	402.06	33.50	1.10
	800,000	23,740	776,260	4,513	2,966.00	516.52	3,482.51	516.52	43.04	1.42
1,000,000	23,740	976,260	5,513	3,623.27	630.98	4,254.25	630.98	52.58	1.73	
Agricultural Non-Homestead (dollars per acre)	\$ 1,500	\$ -	\$ 1,500	\$ 15	\$ 9.86	\$ 1.72	\$ 11.58	\$1.72	\$0.14	\$0.00
	2,000	-	2,000	20	13.15	2.29	15.43	2.29	0.19	0.01
	2,500	-	2,500	25	16.43	2.86	19.29	2.86	0.24	0.01
Seasonal/Recreation Residential	\$ 100,000	\$ -	\$ 100,000	\$ 1,000	\$ 657.27	\$ 114.46	\$ 771.73	\$114.46	\$9.54	\$0.31
	250,000	-	250,000	2,500	1,643.18	286.15	1,929.33	286.15	23.85	0.78
	400,000	-	400,000	4,000	2,629.08	457.84	3,086.92	457.84	38.15	1.25
	500,000	-	500,000	5,000	3,286.35	572.31	3,858.66	572.31	47.69	1.57
	750,000	-	750,000	8,125	5,340.32	930.00	6,270.32	930.00	77.50	2.55

* The figures in the table are based on taxes for new bonded debt only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the state Property Tax Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net tax effect of the bond issue for many property owners.

** For agricultural homestead property, a value of \$150,000 was assumed for the house, garage and one acre.

City of Emily, Minnesota

\$4,680,000 General Obligation Improvement Bonds, Series 2024A
Assumes Market BQ AA- Rates plus 125bps
33% Assessed - 12 Years

Sources & Uses

Dated 05/01/2024 | Delivered 05/01/2024

Sources Of Funds

Par Amount of Bonds	\$4,680,000.00
Total Sources	\$4,680,000.00

Uses Of Funds

Total Underwriter's Discount (1.200%)	56,160.00
Costs of Issuance	64,000.00
Deposit to Capitalized Interest (CIF) Fund	156,380.63
Deposit to Project Construction Fund	4,400,000.00
Rounding Amount	3,459.37
Total Uses	\$4,680,000.00

City of Emily, Minnesota

\$4,680,000 General Obligation Improvement Bonds, Series 2024A

Assumes Market BQ AA- Rates plus 125bps

33% Assessed - 12 Years

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	Fiscal Total
05/01/2024	-	-	-	-	-	-	-
02/01/2025	-	-	156,380.63	156,380.63	(156,380.63)	-	-
08/01/2025	-	-	104,253.75	104,253.75	-	104,253.75	-
02/01/2026	305,000.00	4.500%	104,253.75	409,253.75	-	409,253.75	513,507.50
08/01/2026	-	-	97,391.25	97,391.25	-	97,391.25	-
02/01/2027	320,000.00	4.450%	97,391.25	417,391.25	-	417,391.25	514,782.50
08/01/2027	-	-	90,271.25	90,271.25	-	90,271.25	-
02/01/2028	330,000.00	4.400%	90,271.25	420,271.25	-	420,271.25	510,542.50
08/01/2028	-	-	83,011.25	83,011.25	-	83,011.25	-
02/01/2029	345,000.00	4.350%	83,011.25	428,011.25	-	428,011.25	511,022.50
08/01/2029	-	-	75,507.50	75,507.50	-	75,507.50	-
02/01/2030	360,000.00	4.350%	75,507.50	435,507.50	-	435,507.50	511,015.00
08/01/2030	-	-	67,677.50	67,677.50	-	67,677.50	-
02/01/2031	375,000.00	4.350%	67,677.50	442,677.50	-	442,677.50	510,355.00
08/01/2031	-	-	59,521.25	59,521.25	-	59,521.25	-
02/01/2032	395,000.00	4.350%	59,521.25	454,521.25	-	454,521.25	514,042.50
08/01/2032	-	-	50,930.00	50,930.00	-	50,930.00	-
02/01/2033	410,000.00	4.400%	50,930.00	460,930.00	-	460,930.00	511,860.00
08/01/2033	-	-	41,910.00	41,910.00	-	41,910.00	-
02/01/2034	430,000.00	4.400%	41,910.00	471,910.00	-	471,910.00	513,820.00
08/01/2034	-	-	32,450.00	32,450.00	-	32,450.00	-
02/01/2035	450,000.00	4.500%	32,450.00	482,450.00	-	482,450.00	514,900.00
08/01/2035	-	-	22,325.00	22,325.00	-	22,325.00	-
02/01/2036	470,000.00	4.600%	22,325.00	492,325.00	-	492,325.00	514,650.00
08/01/2036	-	-	11,515.00	11,515.00	-	11,515.00	-
02/01/2037	490,000.00	4.700%	11,515.00	501,515.00	-	501,515.00	513,030.00
Total	\$4,680,000.00	-	\$1,629,908.13	\$6,309,908.13	(156,380.63)	\$6,153,527.50	-

Significant Dates

Dated	5/01/2024
First Coupon Date	2/01/2025

Yield Statistics

Bond Year Dollars	\$36,340.00
Average Life	7.765 Years
Average Coupon	4.4851627%
Net Interest Cost (NIC)	4.6397032%
True Interest Cost (TIC)	4.6676627%
Bond Yield for Arbitrage Purposes	4.4763697%
All Inclusive Cost (AIC)	4.8896165%

IRS Form 8038

Net Interest Cost	4.4851627%
Weighted Average Maturity	7.765 Years

City of Emily, Minnesota

\$4,680,000 General Obligation Improvement Bonds, Series 2024A
 Assumes Market BQ AA- Rates plus 125bps
 33% Assessed - 12 Years

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	105% of Total	Assessments	Levy/(Surplus)
02/01/2025	-	-	156,380.63	156,380.63	(156,380.63)	-	-	-	-
02/01/2026	305,000.00	4.500%	208,507.50	513,507.50	-	513,507.50	539,182.88	190,832.03	348,350.85
02/01/2027	320,000.00	4.450%	194,782.50	514,782.50	-	514,782.50	540,521.63	190,832.03	349,689.60
02/01/2028	330,000.00	4.400%	180,542.50	510,542.50	-	510,542.50	536,069.63	190,832.03	345,237.60
02/01/2029	345,000.00	4.350%	166,022.50	511,022.50	-	511,022.50	536,573.63	190,832.04	345,741.59
02/01/2030	360,000.00	4.300%	151,015.00	511,015.00	-	511,015.00	536,565.75	190,832.03	345,733.72
02/01/2031	375,000.00	4.350%	135,355.00	510,355.00	-	510,355.00	535,872.75	190,832.03	345,040.72
02/01/2032	395,000.00	4.300%	119,042.50	514,042.50	-	514,042.50	539,744.63	190,832.03	348,912.60
02/01/2033	410,000.00	4.400%	101,860.00	511,860.00	-	511,860.00	537,453.00	190,832.03	346,620.97
02/01/2034	430,000.00	4.400%	83,820.00	513,820.00	-	513,820.00	539,511.00	190,832.03	348,678.97
02/01/2035	450,000.00	4.500%	64,900.00	514,900.00	-	514,900.00	540,645.00	190,832.03	349,812.97
02/01/2036	470,000.00	4.600%	44,650.00	514,650.00	-	514,650.00	540,382.50	190,832.03	349,550.47
02/01/2037	490,000.00	4.700%	23,030.00	513,030.00	-	513,030.00	538,681.50	190,832.02	347,849.48
Total	\$4,680,000.00	-	\$1,629,908.13	\$6,309,908.13	(156,380.63)	\$6,153,527.50	\$6,461,203.88	\$2,289,984.36	\$4,171,219.52

Significant Dates

Dated	5/01/2024
First Coupon Date	2/01/2025

Yield Statistics

Bond Year Dollars	\$36,340.00
Average Life	7.765 Years
Average Coupon	4.4851627%
Net Interest Cost (NIC)	4.6397032%
True Interest Cost (TIC)	4.6676627%
Bond Yield for Arbitrage Purposes	4.4763697%
All Inclusive Cost (AIC)	4.8896165%



City of Emily, Minnesota

\$1,544,400 General Obligation Improvement Bonds, Series 2024A

Assessments - 33% - 12 Years

2.0% over TIC, Equal P&I

Assessments

Date	Principal	Coupon	Interest	Total P+I
12/31/2025	88,129.43	6.650%	102,702.60	190,832.03
12/31/2026	93,990.03	6.650%	96,842.00	190,832.03
12/31/2027	100,240.37	6.650%	90,591.66	190,832.03
12/31/2028	106,906.36	6.650%	83,925.68	190,832.04
12/31/2029	114,015.63	6.650%	76,816.40	190,832.03
12/31/2030	121,597.67	6.650%	69,234.36	190,832.03
12/31/2031	129,683.91	6.650%	61,148.12	190,832.03
12/31/2032	138,307.89	6.650%	52,524.14	190,832.03
12/31/2033	147,505.37	6.650%	43,326.66	190,832.03
12/31/2034	157,314.47	6.650%	33,517.56	190,832.03
12/31/2035	167,775.89	6.650%	23,056.14	190,832.03
12/31/2036	178,932.98	6.650%	11,899.04	190,832.02
Total	\$1,544,400.00	-	\$745,584.36	\$2,289,984.36

Significant Dates

Filing Date	1/01/2025
First Payment Date	12/31/2025

City of Emily, Minnesota
Estimated Tax Impact
 December 6, 2023
 12 Years - 33% Assessed

BOND ISSUANCE INFORMATION	
Bond Issue Amount	\$3,625,000
Number of Years	12
Average Interest Rate	4.49%
Estimated Bond Rating	S&P AA-
PROPERTY TAX INFORMATION	
Actual Net Tax Capacity - Payable 2022	\$3,036,853
Debt Levy @ 105% - Average	269,244
Estimated Tax Capacity Rate:	
Payable - 2022 Without Proposed Bonds	65.727%
Payable - 2022 With Proposed Bonds	74.593%
Estimated Tax Rate Increase	8.866%

TAX IMPACT ANALYSIS								Tax Increase is for Debt Service Only*		
Type of Property	Estimated Market Value	Market Value Exclusion	Taxable Market Value	Net Tax Capacity	Current City Tax	Proposed Tax Increase ¹	Proposed City Tax	Annual	Monthly	Daily
Residential Homestead	\$ 50,000	\$ 20,000	\$ 30,000	\$ 300	\$ 197.18	\$ 26.60	\$ 223.78	\$26.60	\$2.22	\$0.07
	75,000	30,000	45,000	450	295.77	39.90	335.67	39.90	3.32	0.11
	100,000	28,240	71,760	718	471.66	63.62	535.28	63.62	5.30	0.17
	125,000	25,990	99,010	990	650.76	87.78	738.54	87.78	7.32	0.24
	150,000	23,740	126,260	1,263	829.87	111.94	941.81	111.94	9.33	0.31
	175,000	21,490	153,510	1,535	1,008.98	136.10	1,145.08	136.10	11.34	0.37
	200,000	19,240	180,760	1,808	1,188.08	160.26	1,348.34	160.26	13.35	0.44
	225,000	16,990	208,010	2,080	1,367.19	184.42	1,551.61	184.42	15.37	0.51
	250,000	14,740	235,260	2,353	1,546.29	208.58	1,754.87	208.58	17.38	0.57
	300,000	10,240	289,760	2,898	1,904.51	256.90	2,161.40	256.90	21.41	0.70
	350,000	5,740	344,260	3,443	2,262.72	305.22	2,567.93	305.22	25.43	0.84
	400,000	1,240	398,760	3,988	2,620.93	353.54	2,974.47	353.54	29.46	0.97
450,000	-	450,000	4,500	2,957.72	398.96	3,356.68	398.96	33.25	1.09	
500,000	-	500,000	5,000	3,283.35	443.29	3,729.64	443.29	36.94	1.21	
Commercial/Industrial	\$ 100,000	\$ -	\$ 100,000	\$ 1,108	\$ 727.99	\$ 98.20	\$ 826.19	\$98.20	\$8.18	\$0.27
	200,000	-	200,000	2,400	1,577.32	212.76	1,790.08	\$212.76	\$17.73	\$0.58
	300,000	-	300,000	3,877	2,547.97	343.69	2,891.67	\$343.69	\$28.64	\$0.94
	400,000	-	400,000	5,353	3,518.63	474.63	3,993.26	\$474.63	\$39.55	\$1.30
	500,000	-	500,000	6,830	4,489.29	605.56	5,094.84	605.56	50.46	1.66
	1,000,000	-	1,000,000	14,214	9,342.57	1,260.21	10,602.78	1,260.21	105.02	3.45
Apartments (4 or more units)	\$ 200,000	\$ -	\$ 200,000	\$ 2,500	\$ 1,643.18	\$ 221.65	\$ 1,864.82	\$221.65	\$18.47	\$0.61
	300,000	-	300,000	3,750	2,464.76	332.47	2,797.23	332.47	27.71	0.91
500,000	-	500,000	6,250	4,107.94	554.12	4,662.06	554.12	46.18	1.52	
Agricultural Homestead **	\$ 150,000	\$ 23,740	\$ 126,260	\$ 1,263	\$ 829.87	\$ 111.94	\$ 941.81	\$111.94	\$9.33	\$0.31
	400,000	23,740	376,260	2,513	1,651.46	222.76	1,874.22	222.76	18.56	0.61
	500,000	23,740	476,260	3,013	1,980.09	267.09	2,247.19	267.09	22.26	0.73
	600,000	23,740	576,260	3,513	2,308.73	311.42	2,620.15	311.42	25.95	0.85
	800,000	23,740	776,260	4,513	2,966.00	400.08	3,366.08	400.08	33.34	1.10
1,000,000	23,740	976,260	5,513	3,623.27	488.74	4,112.01	488.74	40.73	1.34	
Agricultural Non-Homestead (dollars per acre)	\$ 1,500	\$ -	\$ 1,500	\$ 15	\$ 9.86	\$ 1.33	\$ 11.19	\$1.33	\$0.11	\$0.00
	2,000	-	2,000	20	13.15	1.77	14.92	1.77	0.15	0.00
	2,500	-	2,500	25	16.43	2.22	18.65	2.22	0.18	0.01
Seasonal/Recreation Residential	\$ 100,000	\$ -	\$ 100,000	\$ 1,000	\$ 657.27	\$ 88.66	\$ 745.93	\$88.66	\$7.39	\$0.24
	250,000	-	250,000	2,500	1,643.18	221.65	1,864.82	221.65	18.47	0.61
	400,000	-	400,000	4,000	2,629.08	354.64	2,983.72	354.64	29.55	0.97
	500,000	-	500,000	5,000	3,286.35	443.29	3,729.64	443.29	36.94	1.21
750,000	-	750,000	8,125	5,340.32	720.35	6,060.67	720.35	60.03	1.97	

* The figures in the table are based on taxes for new bonded debt only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the state Property Tax Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net tax effect of the bond issue for many property owners.

** For agricultural homestead property, a value of \$150,000 was assumed for the house, garage and one acre.

City of Emily, Minnesota

\$3,625,000 General Obligation Improvement Bonds, Series 2024A

Assumes Market BQ AA- Rates plus 125bps

33% Assessed - 12 Years

Sources & Uses

Dated 05/01/2024 | Delivered 05/01/2024

Sources Of Funds

Par Amount of Bonds	\$3,625,000.00
Total Sources	\$3,625,000.00

Uses Of Funds

Total Underwriter's Discount (1.200%)	43,500.00
Costs of Issuance	59,000.00
Deposit to Capitalized Interest (CIF) Fund	121,123.13
Deposit to Project Construction Fund	3,400,000.00
Rounding Amount	1,376.87
Total Uses	\$3,625,000.00

City of Emily, Minnesota

\$3,625,000 General Obligation Improvement Bonds, Series 2024A

Assumes Market BQ AA- Rates plus 125bps

33% Assessed - 12 Years

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	Fiscal Total
05/01/2024	-	-	-	-	-	-	-
02/01/2025	-	-	121,123.13	121,123.13	(121,123.13)	-	-
08/01/2025	-	-	80,748.75	80,748.75	-	80,748.75	-
02/01/2026	235,000.00	4.500%	80,748.75	315,748.75	-	315,748.75	396,497.50
08/01/2026	-	-	75,461.25	75,461.25	-	75,461.25	-
02/01/2027	245,000.00	4.450%	75,461.25	320,461.25	-	320,461.25	395,922.50
08/01/2027	-	-	70,010.00	70,010.00	-	70,010.00	-
02/01/2028	255,000.00	4.400%	70,010.00	325,010.00	-	325,010.00	395,020.00
08/01/2028	-	-	64,400.00	64,400.00	-	64,400.00	-
02/01/2029	270,000.00	4.350%	64,400.00	334,400.00	-	334,400.00	398,800.00
08/01/2029	-	-	58,527.50	58,527.50	-	58,527.50	-
02/01/2030	280,000.00	4.350%	58,527.50	338,527.50	-	338,527.50	397,055.00
08/01/2030	-	-	52,437.50	52,437.50	-	52,437.50	-
02/01/2031	295,000.00	4.350%	52,437.50	347,437.50	-	347,437.50	399,875.00
08/01/2031	-	-	46,021.25	46,021.25	-	46,021.25	-
02/01/2032	305,000.00	4.350%	46,021.25	351,021.25	-	351,021.25	397,042.50
08/01/2032	-	-	39,387.50	39,387.50	-	39,387.50	-
02/01/2033	320,000.00	4.400%	39,387.50	359,387.50	-	359,387.50	398,775.00
08/01/2033	-	-	32,347.50	32,347.50	-	32,347.50	-
02/01/2034	330,000.00	4.400%	32,347.50	362,347.50	-	362,347.50	394,695.00
08/01/2034	-	-	25,087.50	25,087.50	-	25,087.50	-
02/01/2035	345,000.00	4.500%	25,087.50	370,087.50	-	370,087.50	395,175.00
08/01/2035	-	-	17,325.00	17,325.00	-	17,325.00	-
02/01/2036	365,000.00	4.600%	17,325.00	382,325.00	-	382,325.00	399,650.00
08/01/2036	-	-	8,930.00	8,930.00	-	8,930.00	-
02/01/2037	380,000.00	4.700%	8,930.00	388,930.00	-	388,930.00	397,860.00
Total	\$3,625,000.00	-	\$1,262,490.63	\$4,887,490.63	(121,123.13)	\$4,766,367.50	-

Significant Dates

Dated	5/01/2024
First Coupon Date	2/01/2025

Yield Statistics

Bond Year Dollars	\$28,148.75
Average Life	7.765 Years
Average Coupon	4.4850682%
Net Interest Cost (NIC)	4.6396044%
True Interest Cost (TIC)	4.6675279%
Bond Yield for Arbitrage Purposes	4.4762570%
All Inclusive Cost (AIC)	4.9321468%

IRS Form 8038

Net Interest Cost	4.4850682%
Weighted Average Maturity	7.765 Years

City of Emily, Minnesota

\$3,625,000 General Obligation Improvement Bonds, Series 2024A

Assumes Market BQ AA- Rates plus 125bps

33% Assessed - 12 Years

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	105% of Total	Assessments	Levy/(Surplus)
02/01/2025	-	-	121,123.13	121,123.13	(121,123.13)	-	-	-	-
02/01/2026	235,000.00	4.500%	161,497.50	396,497.50	-	396,497.50	416,322.38	147,813.27	268,509.11
02/01/2027	245,000.00	4.450%	150,922.50	395,922.50	-	395,922.50	415,718.63	147,813.27	267,905.36
02/01/2028	255,000.00	4.400%	140,020.00	395,020.00	-	395,020.00	414,771.00	147,813.27	266,957.73
02/01/2029	270,000.00	4.350%	128,800.00	398,800.00	-	398,800.00	418,740.00	147,813.26	270,926.74
02/01/2030	280,000.00	4.350%	117,055.00	397,055.00	-	397,055.00	416,907.75	147,813.27	269,094.48
02/01/2031	295,000.00	4.350%	104,875.00	399,875.00	-	399,875.00	419,868.75	147,813.27	272,055.48
02/01/2032	305,000.00	4.350%	92,042.50	397,042.50	-	397,042.50	416,894.63	147,813.27	269,081.36
02/01/2033	320,000.00	4.400%	78,775.00	398,775.00	-	398,775.00	418,713.75	147,813.27	270,900.48
02/01/2034	330,000.00	4.400%	64,695.00	394,695.00	-	394,695.00	414,429.75	147,813.26	266,616.49
02/01/2035	345,000.00	4.500%	50,175.00	395,175.00	-	395,175.00	414,933.75	147,813.27	267,120.48
02/01/2036	365,000.00	4.600%	34,650.00	399,650.00	-	399,650.00	419,652.50	147,813.27	271,819.23
02/01/2037	380,000.00	4.700%	17,860.00	397,860.00	-	397,860.00	417,753.00	147,813.28	269,939.72
Total	\$3,625,000.00	-	\$1,262,490.63	\$4,887,490.63	(121,123.13)	\$4,766,367.50	\$5,004,685.88	\$1,773,759.23	\$3,230,926.65

Significant Dates

Dated	5/01/2024
First Coupon Date	2/01/2025

Yield Statistics

Bond Year Dollars	\$28,148.75
Average Life	7.765 Years
Average Coupon	4.4850682%
Net Interest Cost (NIC)	4.6396044%
True Interest Cost (TIC)	4.6675279%
Bond Yield for Arbitrage Purposes	4.4762570%
All Inclusive Cost (AIC)	4.9321468%



City of Emily, Minnesota

\$1,196,250 General Obligation Improvement Bonds, Series 2024A

Assessments - 33% - 12 Years

2.0% over TIC, Equal P&I

Assessments

Date	Principal	Coupon	Interest	Total P+I
12/31/2025	68,262.64	6.650%	79,550.63	147,813.27
12/31/2026	72,802.11	6.650%	75,011.16	147,813.27
12/31/2027	77,643.45	6.650%	70,169.82	147,813.27
12/31/2028	82,806.74	6.650%	65,006.52	147,813.26
12/31/2029	88,313.39	6.650%	59,499.88	147,813.27
12/31/2030	94,186.23	6.650%	53,627.04	147,813.27
12/31/2031	100,449.61	6.650%	47,363.66	147,813.27
12/31/2032	107,129.51	6.650%	40,683.76	147,813.27
12/31/2033	114,253.62	6.650%	33,559.64	147,813.26
12/31/2034	121,851.49	6.650%	25,961.78	147,813.27
12/31/2035	129,954.61	6.650%	17,858.66	147,813.27
12/31/2036	138,596.60	6.650%	9,216.68	147,813.28
Total	\$1,196,250.00	-	\$577,509.23	\$1,773,759.23

Significant Dates

Filing Date	1/01/2025
First Payment Date	12/31/2025

City of Emily, Minnesota

Estimated Tax Impact

December 6, 2023

12 Years - 33% Assessed

BOND ISSUANCE INFORMATION	
Bond Issue Amount	\$2,575,000
Number of Years	12
Average Interest Rate	4.49%
Estimated Bond Rating	S&P AA-
PROPERTY TAX INFORMATION	
Actual Net Tax Capacity - Payable 2022	\$3,036,853
Debt Levy @ 105% - Average	191,242
Estimated Tax Capacity Rate:	
Payable - 2022 Without Proposed Bonds	65.727%
Payable - 2022 With Proposed Bonds	72.024%
Estimated Tax Rate Increase	6.297%

TAX IMPACT ANALYSIS								Tax Increase is for Debt Service Only*		
Type of Property	Estimated Market Value	Market Value Exclusion	Taxable Market Value	Net Tax Capacity	Current City Tax	Proposed Tax Increase*	Proposed City Tax	Annual	Monthly	Daily
Residential Homestead	\$ 50,000	\$ 20,000	\$ 30,000	\$ 300	\$ 197.18	\$ 18.89	\$ 216.07	\$18.89	\$1.57	\$0.05
	75,000	30,000	45,000	450	295.77	28.34	324.11	28.34	2.36	0.08
	100,000	28,240	71,760	718	471.66	45.19	516.85	45.19	3.77	0.12
	125,000	25,990	99,010	990	650.76	62.35	713.11	62.35	5.20	0.17
	150,000	23,740	126,260	1,263	829.87	79.51	909.38	79.51	6.63	0.22
	175,000	21,490	153,510	1,535	1,008.98	96.67	1,105.65	96.67	8.06	0.26
	200,000	19,240	180,760	1,808	1,188.08	113.83	1,301.91	113.83	9.49	0.31
	225,000	16,990	208,010	2,080	1,367.19	130.99	1,498.18	130.99	10.92	0.36
	250,000	14,740	235,260	2,353	1,546.29	148.15	1,694.45	148.15	12.35	0.41
	300,000	10,240	289,760	2,898	1,904.51	182.47	2,086.98	182.47	15.21	0.50
	350,000	5,740	344,260	3,443	2,262.72	216.79	2,479.51	216.79	18.07	0.59
400,000	1,240	398,760	3,988	2,620.93	251.11	2,872.04	251.11	20.93	0.69	
450,000	-	450,000	4,500	2,977.72	283.38	3,241.10	283.38	23.62	0.78	
500,000	-	500,000	5,000	3,286.35	314.87	3,601.22	314.87	26.24	0.86	
Commercial/Industrial	\$ 100,000	\$ -	\$ 100,000	\$ 1,108	\$ 727.99	\$ 69.75	\$ 797.74	\$69.75	\$5.81	\$0.19
	200,000	-	200,000	2,400	1,577.32	151.12	1,728.44	\$151.12	\$12.59	\$0.4
	300,000	-	300,000	3,877	2,547.97	244.12	2,792.10	\$244.12	\$20.34	\$0.67
	400,000	-	400,000	5,353	3,518.63	337.12	3,855.75	\$337.12	\$28.09	\$0.92
	500,000	-	500,000	6,830	4,489.29	430.12	4,919.41	430.12	35.84	1.18
1,000,000	-	1,000,000	14,214	9,342.57	895.12	10,237.69	895.12	74.59	2.45	
Apartments (4 or more units)	\$ 200,000	\$ -	\$ 200,000	\$ 2,500	\$ 1,643.18	\$ 157.43	\$ 1,800.61	\$157.43	\$13.12	\$0.43
	300,000	-	300,000	3,750	2,464.76	236.15	2,700.91	236.15	19.68	0.65
	500,000	-	500,000	6,250	4,107.94	393.59	4,501.52	393.59	32.80	1.08
Agricultural Homestead **	\$ 150,000	\$ 23,740	\$ 126,260	\$ 1,263	\$ 829.87	\$ 79.51	\$ 909.38	\$79.51	\$6.63	\$0.22
	400,000	23,740	376,260	2,513	1,651.46	158.23	1,809.69	158.23	13.19	0.43
	500,000	23,740	476,260	3,013	1,980.09	189.71	2,169.81	189.71	15.81	0.52
	600,000	23,740	576,260	3,513	2,308.73	221.20	2,529.93	221.20	18.43	0.61
	800,000	23,740	776,260	4,513	2,966.00	284.18	3,250.17	284.18	23.68	0.78
1,000,000	23,740	976,260	5,513	3,623.27	347.15	3,970.42	347.15	28.93	0.95	
Agricultural Non-Homestead (dollars per acre)	\$ 1,500	\$ -	\$ 1,500	\$ 15	\$ 9.86	\$ 0.94	\$ 10.80	\$0.94	\$0.08	\$0.00
	2,000	-	2,000	20	13.15	1.26	14.40	1.26	0.10	0.00
	2,500	-	2,500	25	16.43	1.57	18.01	1.57	0.13	0.00
Seasonal/Recreation Residential	\$ 100,000	\$ -	\$ 100,000	\$ 1,000	\$ 657.27	\$ 62.97	\$ 720.24	\$62.97	\$5.25	\$0.17
	250,000	-	250,000	2,500	1,643.18	157.43	1,800.61	157.43	13.12	0.43
	400,000	-	400,000	4,000	2,629.08	251.90	2,880.98	251.90	20.99	0.69
	500,000	-	500,000	5,000	3,286.35	314.87	3,601.22	314.87	26.24	0.86
750,000	-	750,000	8,125	5,340.32	511.66	5,851.98	511.66	42.64	1.40	

* The figures in the table are based on taxes for new bonded debt only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the state Property Tax Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net tax effect of the bond issue for many property owners.

** For agricultural homestead property, a value of \$150,000 was assumed for the house, garage and one acre.

City of Emily, Minnesota

\$2,575,000 General Obligation Improvement Bonds, Series 2024A
Assumes Market BQ AA- Rates plus 125bps
33% Assessed - 12 Years

Sources & Uses

Dated 05/01/2024 | Delivered 05/01/2024

Sources Of Funds

Par Amount of Bonds	\$2,575,000.00
Total Sources	\$2,575,000.00

Uses Of Funds

Total Underwriter's Discount (1.200%)	30,900.00
Costs of Issuance	55,000.00
Deposit to Capitalized Interest (CIF) Fund	86,040.00
Deposit to Project Construction Fund	2,400,000.00
Rounding Amount	3,060.00
Total Uses	\$2,575,000.00

City of Emily, Minnesota

\$2,575,000 General Obligation Improvement Bonds, Series 2024A

Assumes Market BQ AA- Rates plus 125bps

33% Assessed - 12 Years

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	Fiscal Total
05/01/2024	-	-	-	-	-	-	-
02/01/2025	-	-	86,040.00	86,040.00	(86,040.00)	-	-
08/01/2025	-	-	57,360.00	57,360.00	-	57,360.00	-
02/01/2026	165,000.00	4.500%	57,360.00	222,360.00	-	222,360.00	279,720.00
08/01/2026	-	-	53,647.50	53,647.50	-	53,647.50	-
02/01/2027	175,000.00	4.450%	53,647.50	228,647.50	-	228,647.50	282,295.00
08/01/2027	-	-	49,753.75	49,753.75	-	49,753.75	-
02/01/2028	185,000.00	4.400%	49,753.75	234,753.75	-	234,753.75	284,507.50
08/01/2028	-	-	45,683.75	45,683.75	-	45,683.75	-
02/01/2029	190,000.00	4.350%	45,683.75	235,683.75	-	235,683.75	281,367.50
08/01/2029	-	-	41,551.25	41,551.25	-	41,551.25	-
02/01/2030	200,000.00	4.350%	41,551.25	241,551.25	-	241,551.25	283,102.50
08/01/2030	-	-	37,201.25	37,201.25	-	37,201.25	-
02/01/2031	210,000.00	4.350%	37,201.25	247,201.25	-	247,201.25	284,402.50
08/01/2031	-	-	32,633.75	32,633.75	-	32,633.75	-
02/01/2032	215,000.00	4.350%	32,633.75	247,633.75	-	247,633.75	280,267.50
08/01/2032	-	-	27,957.50	27,957.50	-	27,957.50	-
02/01/2033	225,000.00	4.400%	27,957.50	252,957.50	-	252,957.50	280,915.00
08/01/2033	-	-	23,007.50	23,007.50	-	23,007.50	-
02/01/2034	235,000.00	4.400%	23,007.50	258,007.50	-	258,007.50	281,015.00
08/01/2034	-	-	17,837.50	17,837.50	-	17,837.50	-
02/01/2035	245,000.00	4.500%	17,837.50	262,837.50	-	262,837.50	280,675.00
08/01/2035	-	-	12,325.00	12,325.00	-	12,325.00	-
02/01/2036	260,000.00	4.600%	12,325.00	272,325.00	-	272,325.00	284,650.00
08/01/2036	-	-	6,345.00	6,345.00	-	6,345.00	-
02/01/2037	270,000.00	4.700%	6,345.00	276,345.00	-	276,345.00	282,690.00
Total	\$2,575,000.00	-	\$896,647.50	\$3,471,647.50	(86,040.00)	\$3,385,607.50	-

Significant Dates

Dated	5/01/2024
First Coupon Date	2/01/2025

Yield Statistics

Bond Year Dollars	\$19,991.25
Average Life	7.764 Years
Average Coupon	4.4851998%
Net Interest Cost (NIC)	4.6397674%
True Interest Cost (TIC)	4.6676881%
Bond Yield for Arbitrage Purposes	4.4763798%
All Inclusive Cost (AIC)	5.0162836%

IRS Form 8038

Net Interest Cost	4.4851998%
Weighted Average Maturity	7.764 Years

City of Emily, Minnesota

\$2,575,000 General Obligation Improvement Bonds, Series 2024A

Assumes Market BQ AA- Rates plus 125bps

33% Assessed - 12 Years

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	105% of Total	Assessments	Levy/(Surplus)
02/01/2025	-	-	86,040.00	86,040.00	(86,040.00)	-	-	-	-
02/01/2026	165,000.00	4.500%	114,720.00	279,720.00	-	279,720.00	293,706.00	104,998.40	188,707.60
02/01/2027	175,000.00	4.450%	107,295.00	282,295.00	-	282,295.00	296,409.75	104,998.38	191,411.37
02/01/2028	185,000.00	4.400%	99,507.50	284,507.50	-	284,507.50	298,732.88	104,998.38	193,734.50
02/01/2029	190,000.00	4.350%	91,367.50	281,367.50	-	281,367.50	295,435.88	104,998.40	190,437.48
02/01/2030	200,000.00	4.350%	83,102.50	283,102.50	-	283,102.50	297,257.63	104,998.40	192,259.23
02/01/2031	210,000.00	4.350%	74,402.50	284,402.50	-	284,402.50	298,622.63	104,998.40	193,624.23
02/01/2032	215,000.00	4.350%	65,267.50	280,267.50	-	280,267.50	294,280.88	104,998.38	189,282.50
02/01/2033	225,000.00	4.400%	55,915.00	280,915.00	-	280,915.00	294,960.75	104,998.39	189,962.36
02/01/2034	235,000.00	4.400%	46,015.00	281,015.00	-	281,015.00	295,065.75	104,998.39	190,067.36
02/01/2035	245,000.00	4.500%	35,675.00	280,675.00	-	280,675.00	294,708.75	104,998.40	189,710.35
02/01/2036	260,000.00	4.600%	24,650.00	284,650.00	-	284,650.00	298,882.50	104,998.39	193,884.11
02/01/2037	270,000.00	4.700%	12,690.00	282,690.00	-	282,690.00	296,824.50	104,998.39	191,826.11
Total	\$2,575,000.00	-	\$896,647.50	\$3,471,647.50	(86,040.00)	\$3,385,607.50	\$3,554,887.88	\$1,259,980.70	\$2,294,907.18

Significant Dates

Dated	5/01/2024
First Coupon Date	2/01/2025

Yield Statistics

Bond Year Dollars	\$19,991.25
Average Life	7.764 Years
Average Coupon	4.4851998%
Net Interest Cost (NIC)	4.6397674%
True Interest Cost (TIC)	4.6676881%
Bond Yield for Arbitrage Purposes	4.4763798%
All Inclusive Cost (AIC)	5.0162836%



City of Emily, Minnesota

\$849,750 General Obligation Improvement Bonds, Series 2024A

Assessments - 33% - 12 Years

2.0% over TIC, Equal P&I

Assessments

Date	Principal	Coupon	Interest	Total P+I
12/31/2025	48,490.02	6.650%	56,508.38	104,998.40
12/31/2026	51,714.60	6.650%	53,283.78	104,998.38
12/31/2027	55,153.62	6.650%	49,844.76	104,998.38
12/31/2028	58,821.34	6.650%	46,177.06	104,998.40
12/31/2029	62,732.96	6.650%	42,265.44	104,998.40
12/31/2030	66,904.70	6.650%	38,093.70	104,998.40
12/31/2031	71,353.86	6.650%	33,644.52	104,998.38
12/31/2032	76,098.89	6.650%	28,899.50	104,998.39
12/31/2033	81,159.47	6.650%	23,838.92	104,998.39
12/31/2034	86,556.58	6.650%	18,441.82	104,998.40
12/31/2035	92,312.59	6.650%	12,685.80	104,998.39
12/31/2036	98,451.37	6.650%	6,547.02	104,998.39
Total	\$849,750.00	-	\$410,230.70	\$1,259,980.70

Significant Dates

Filing Date	1/01/2025
First Payment Date	12/31/2025