

EXHIBIT B

NOTICE OF HEARING ON ASSESSMENTS  
FOR SETTLER TRAIL AND BUCKHORN TRAIL IMPROVEMENTS

TO: Close-Converse, LLP  
521 Charles Street, #201  
Brainerd, MN 56401

PARCEL NUMBERS:

531260050020009	531260020050009
531260050010009	531260020040009
531260040070009	531260020020009
531260040060009	531260020010009
531260040050009	531260010010009
531260040040009	531260010020009
531260030020009	
531260030010009	

TIME AND PLACE  
GENERAL NATURE OF  
IMPROVEMENTS:

Notice is hereby given that the Town Board of the Town of Center, Minnesota, will meet in the Town Hall in the Town of Center, Minnesota, on the 12<sup>th</sup> day of October, 2010, at seven o'clock p.m. to consider objections to the proposed assessments for Settler Trail and Buckhorn Trail Improvements heretofore ordered by the Town Board.

ASSESSMENT ROLL  
OPEN TO INSPECTION:

The proposed assessment roll is on file with the Town Clerk and open to public inspection.

AREA PROPOSED  
TO BE ASSESSED:

The area proposed to be assessed consists of all properties directly and indirectly along Settler Trail and Buckhorn Trail and benefited by said improvement, which has been ordered made, in the Town of Center, Minnesota.

TOTAL AMOUNT  
AND TERM OF PROPOSED  
ASSESSMENT:

The total amount proposed to be assessed is \$79,000 and is proposed to be payable in annual installments over a period of 20 years.

WRITTEN OR ORAL  
OBJECTIONS:

Written or oral objections will be considered at the hearing.

RIGHT OF APPEAL:

An owner of property to be assessed may appeal the assessment to the district court of Crow Wing County pursuant to Minnesota Statutes, Section

429.081 by serving notice of the appeal upon the Chair or Clerk of the Town within 30 days after the adoption of the assessment and filing such notice with the district court within ten days after service upon the Chair or Clerk.

LIMITATION ON  
APPEAL:

No appeal may be taken as to the amount of any assessment adopted by the Town Board unless a written objection signed by the affected property owner is filed with the Clerk prior to the assessment hearing or presented to the presiding officer at the hearing. All objections to the assessments not received at the assessment hearing in the manner prescribed by Minnesota Statutes, Section 429.061 are waived, unless the failure to object at the assessment hearing is due to a reasonable cause.

DEFERMENT OF  
ASSESSMENTS:

Under the provisions of Minnesota Statutes, Sections 435.193 to 435.195, the Town may, at its discretion, defer the payment of assessments for any homestead property owned by a person 65 years of age or older for whom it would be a hardship to make the payments. However, the Town has elected not to establish any deferment procedure pursuant to those Sections.

SPECIFIC AMOUNT TO  
BE ASSESSED:

The amount to be specifically assessed against your particular lot, piece or parcel of land is \$4,647.

ADOPTION OF ASSESSMENT  
AT HEARING:

The Town Board may adopt the proposed assessment at the hearing.

PREPAYMENT:

You may prepay the entire assessment to the Treasurer of the Town until the assessment roll is certified to the County Auditor; after certification to the County Auditor, prepayments of the entire amount remaining due may be made to the Treasurer at any time prior to November 15 of any year.

NO PARTIAL  
PREPAYMENT

The Town Board has not authorized the partial prepayment of assessments prior to certification of the assessment or the first installment thereof to the County Auditor.

PREPAYMENT WITHOUT  
INTEREST, OR WITH  
INTEREST TO END OF  
YEAR:

No interest shall be charged if the entire assessment is paid within 30 days from the adoption of the assessment roll. At any time prior to November 15 of any year, the owner may prepay to the Treasurer the whole assessment remaining due with interest accrued to December 31 of the year in which the prepayment is made.

INTEREST RATE:

If the assessment is not prepaid within 30 days from the adoption of the assessment roll, interest will accrue on the assessment at the rate of 5.50%. Interest accrues from the date to be specified in the resolution levying the assessment, but not earlier than the date of such resolution.

DATED: September 14, 2010.

BY ORDER OF THE TOWN BOARD

/s/ Coralea Borden

Coralea Borden  
Town Clerk