

The W ½ of the NE ¼ of Section 15, Township 121, EXCEPT,
Commencing at the Northeast corner of the NW ¼ of the NE ¼ of Section
15, Township 121, Range 34; thence West on Section line to a point on
said line 30 rods West of the Northeast corner of the NW ¼ of the NE ¼;
thence in a Southeasterly direction to a point on the division line between
the NW ¼ of the NE ¼ and the NE ¼ of the NE ¼, 45 rods South from the

Northeast corner of the NW $\frac{1}{4}$ of the NE $\frac{1}{4}$, Section 15, Township 121, Range 34; thence North on above named division line, 45 rods to the place of beginning.

AND EXCEPT:

That part of the W $\frac{1}{2}$ of the NE $\frac{1}{4}$ of Section 15, Township 121, Range 34 lying Northwesternly of the northwesternly right-of-way line of S.T.H. No. 23 except commencing at the Northeast corner of the NW $\frac{1}{4}$ of the NE $\frac{1}{4}$ of Section 15, Township 121, Range 34; thence West on Section line to a point on said line 30 rods West of the Northeast corner of the NW $\frac{1}{4}$ of the NE $\frac{1}{4}$; thence in a Southeasterly direction to a point on the division line between the NW $\frac{1}{4}$ of the NE $\frac{1}{4}$ and the NE $\frac{1}{4}$ of the NE $\frac{1}{4}$, 45 rods South from the Northeast corner of the NW $\frac{1}{4}$ of the NE $\frac{1}{4}$, Section 25, Township 121, Range 34; thence North on above named division line 45 rods to the place of beginning.

AND

The SE $\frac{1}{4}$ of the NW $\frac{1}{4}$ of Section 15, Township 121, Range 34 EXCEPT That part of the SE $\frac{1}{4}$ of the NW $\frac{1}{4}$ of Section 15, Township 121, Range 34 lying Northerly and Westerly of the Westerly right-of-way line of S.T.H. NO. 23.

AND

Commencing at a point 33 rods North from the Southeast corner of the SE $\frac{1}{4}$ of the NE $\frac{1}{4}$, Section 15, Township 121, Range 34; thence South 33 rods to the Southeast corner of the SE $\frac{1}{4}$ of NE $\frac{1}{4}$; thence West 80 rods; thence East 25 rods; thence in a Southeasterly direction, 72 rods to the place of beginning.

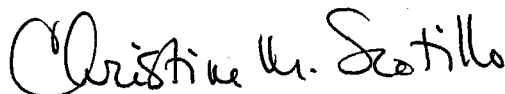
AND

That part of the NE $\frac{1}{4}$ of the NE $\frac{1}{4}$ of said Section 15, Township 121, Range 34 described as follows: Commencing at a point in the South line of said NE $\frac{1}{4}$ of NE $\frac{1}{4}$, 25 rods East of the Southwest corner thereof; thence West to the Southwest corner thereof; thence North 33 rods; thence Southerly 41 $\frac{1}{3}$ rods to the place of beginning.

Containing 104.60 acres more or less.

Dated this 15th day of April, 2004.

For the Director
658 Cedar Street - Room 300
St. Paul, Minnesota 55155



Christine M. Scotillo
Executive Director
Municipal Boundary Adjustments

OA-1021-1 New London

MEMORANDUM

In ordering the annexation contained in Docket No. OA-1021-1 New London, the Director finds and makes the following comment:

Paragraph/item four (4) of the agreement provides for a division of tax revenue from an annexed area, based upon a ten (10) year schedule. By making this order, no determination is made as to the effectiveness of such a schedule. Minnesota Statutes Section 414.036 allows for a reimbursement to the township of property taxes of substantially equal payments over a period of not less than two nor more than six years. Including such a provision in an order under Minnesota Statutes Section 414.0325 is discretionary with the Director.

The parties are encouraged to consider this comment in light of any further amendments that may be otherwise necessary to this agreement for orderly annexation.

Cms