

MEMBERS OF COUNCIL

HON. KIM REYNOLDS  
GOVERNOR

HON. PAUL D. PATE  
SECRETARY OF STATE

HON. ROB SAND  
AUDITOR OF STATE

HON. ROBY SMITH  
TREASURER OF STATE

HON. MIKE NAIG  
SECRETARY OF AGRICULTURE



## Executive Council of Iowa

CAPITOL BUILDING  
DES MOINES, IOWA 50319  
PHONE: 515 281-5368  
FAX: 515 281-7562

December 1, 2025

Accounting Department  
Office of the Treasurer  
Lucas Building  
321 E 12<sup>th</sup> Street  
Des Moines, IA, 50319

The Executive Council, in a meeting held on this date, approved payment of the following cost item:

Department of Natural Resources .....\$2,065.00  
Drainage Assessments Pursuant to Iowa Code Section 468.43:

\$2,065.00                      Hancock County

EXECUTIVE COUNCIL OF IOWA

*Kristi Onstot*

Kristi Onstot  
Executive Secretary

cc:     Whitney Schuhardt, Administrative Assistant, Department of Natural Resources

**From:** [Moss, Michael J. \[DOT\]](#)  
**To:** [ExecutiveCouncil \[TOS\]](#)  
**Cc:** [Schuhardt, Whitney](#)  
**Subject:** FW: Hancock Drainage Assessment  
**Date:** Friday, November 21, 2025 1:50:23 PM  
**Attachments:** [image001.png](#)  
[Hancock 11.21.25.pdf](#)  
[Drainage 11.21.25.xlsx](#)

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Ms. Onstot,

I recommend Executive Council approval of payment in the amount of \$2,065.00 for special tax assessments against State owned land under the jurisdiction of the Iowa Department of Natural Resources located in Hancock.

Please note that the payment will be for drainage assessments pursuant to Iowa Code section 468.43.

Please let me know if there is anything else you or the council members need in order to approve payment of these special assessments.

Regards,

Michael J. Moss



**Michael J. Moss**

**Assistant Attorney General**

**Office of the Attorney General of Iowa**

**Transportation Division**

800 Lincoln Way

Ames, Iowa 50010

Main: (515) 239-1521 | Direct: (515) 239-1524

Email: [Michael.moss@iowadot.us](mailto:Michael.moss@iowadot.us) | [www.iowaattorneygeneral.gov](http://www.iowaattorneygeneral.gov)

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**From:** Schuhardt, Whitney <whitney.schuhardt@dnr.iowa.gov>

**Sent:** Friday, November 21, 2025 10:56 AM

**To:** ExecutiveCouncil [TOS] <ExecutiveCouncil@tos.iowa.gov>; Moss, Michael J. [DOT] <Michael.Moss@iowadot.us>;

Protzmann, Kevin <kevin.protzmann@ag.iowa.gov>

**Subject:** Hancock Drainage Assessment

**CAUTION:**

This email originated from outside the Iowa Department of Transportation.

Do not click links or open attachments unless you recognize the sender and know the content is safe.

Kristi and Mike/Kevin,

Pursuant to Iowa Code Section 468.43, the attached statements for drainage taxes against land under jurisdiction of the Iowa Department of Natural Resources are enclosed for consideration by the Iowa Executive Council.

Mike or Kevin, please review and provide your concurrence.

The attached list (grouped and subtotaled by county) delineates the amount of drainage taxes due for each county. The assessment receipt number, DNR area names and drainage district names are also included.

Each of the listed drainage tax statements has been examined and found to be legitimate. Payment is respectfully recommended for each. No recommendation is made regarding penalties or interest, which may be listed on the statements.

Kristi - I received this statement via email, so I don't a hard copy to send your way.

Thanks,

Whitney

--

**Whitney Schuhardt**

**Administrative Assistant**

Land and Waters Bureau

Department of Natural Resources

6200 Park Ave Ste 200, Des Moines, IA 50321

515-250-3617

[whitney.schuhardt@dnr.iowa.gov](mailto:whitney.schuhardt@dnr.iowa.gov)

[www.iowadnr.gov](http://www.iowadnr.gov)

DNR logo



[illegible]

**Include this STUB with September 2025 payment.**

Hancock County, IA Treasurer

Deborah Engstler

855 State Street

Garner, IA 50438-0070

(641) 923-3122

2024 CT

Parcel#: 0413477000

Receipt# 007754

Dist: 0428

Tax ID: 6153

**Include this STUB with March 2026 payment.**

Hancock County, IA Treasurer

Deborah Engstler

855 State Street

Garner, IA 50438-0070

(641) 923-3122

2024 CT

Parcel#: 0413477000

Receipt# 007754

Dist: 0428

Tax ID: 6153

**TAX DUE: Full Year or September 2025**

**\$2,591.00**

**\$2,328.00**

Delq Oct 1, 2025



STATE OF IOWA (DNR)  
% PROPERTY TAX COORDINATOR  
6200 PARK AVE STE 200  
DES MOINES, IA 50321

**TAX DUE: March 2026**

**\$263.00**

Delq April 1, 2026



STATE OF IOWA (DNR)  
% PROPERTY TAX COORDINATOR  
6200 PARK AVE STE 200  
DES MOINES, IA 50321



**Hancock County, IA Tax Bill for September, 2025 and March, 2026.**

Send the correct stubs along with your check for payment. If your taxes are paid by your Bank in Escrow, this is for your information only. Based on January 1, 2024 valuations. Taxes for July 1, 2024 through June 30, 2025. Payable September 2025 and March 2026.

**Keep this document in a safe location.**

**PARCEL** Deed: STATE OF IOWA (DNR) Mail: STATE OF IOWA (DNR)

Class: A

Dist/Parcel BINGHAM/FOREST CITY 0413477000

Type: 2024 CT Receipt# 007754

Location:

Legal: WETLAND EASEMENT TRACT OF PARCEL C SE 13 97 26

Acres: 35.150

Tax ID: 6153

**VALUATIONS AND TAXES**

**NOTICE(S) TO OWNER(S)**

Drainage Due

**OWNERS**

DEED: STATE OF IOWA (DNR)

CONTRACT:

	2024 (This Year)		2023 (Last Year)	
	Assessed	Taxable	Assessed	Taxable
Land:	33,650	24,853	33,650	24,173
Buildings:	0	0	0	0
Dwellings:	0	0	0	0
<b>Total Values:</b>	<b>33,650</b>	<b>24,853</b>	<b>33,650</b>	<b>24,173</b>
Less Homestead Exemption:		0		0
Less Military Exemption:		0		0
<b>Net Taxable Values:</b>		<b>24,853</b>		<b>24,173</b>
Value Times Levy Rate of:		21.7227700		21.4803500
EQUALS GROSS TAX OF:		\$539.88		\$519.24
Less Credits of: Homestead:		\$0.00		\$0.00
Low Income/Elderly Credit:		\$0.00		\$0.00
Ag land Credit:		\$14.88		\$15.97
Family Farm Credit:		\$0.00		\$0.00
<b>Net Annual Taxes:</b>		<b>\$526.00</b>		<b>\$504.00</b>
Payments:		\$0.00		

Tax Dollars for Emergency Management County: \$65,324.00

Taxing Authority:	Distribution of your current year taxes:			Total property taxes levied by taxing authority:		
	% of Total	2024 (This Year)	2023 (Last Year)	This Year	Last Year	Percent +/-
FOREST CITY SCHOOL	51.01	268.22	254.13	2,559,882.00	2,314,279.00	10.61
GENERAL BASIC	15.48	81.45	80.52	3,977,481.00	3,850,369.00	3.30
RURAL BASIC	11.28	59.34	59.23	2,164,253.00	2,074,495.00	4.33
COUNTY HOSPITAL	7.30	38.42	36.44	1,875,845.00	1,742,253.00	7.67
NORTH IOWA AREA COLLEGE	5.23	27.51	25.08	1,348,831.00	1,203,689.00	12.06
GENERAL SUPPLEMENTAL	2.69	14.15	6.60	690,756.00	315,470.00	118.96
COUNTY ASSESSOR	2.34	12.33	12.16	601,950.00	581,645.00	3.49
BINGHAM TWP	1.81	9.52	10.43	22,520.00	21,911.00	2.78
COUNTY AG EXTENSION	1.10	5.76	5.87	281,242.00	280,965.00	0.10
DEBT SERVICE	0.94	4.97	5.06	250,059.00	249,122.00	0.38
RURAL SUPPLEMENTAL	0.82	4.33	8.44	157,933.00	295,757.00	(46.60)
BANGS & TB	0.00	0.00	0.04	0.00	2,020.00	(100.00)
<b>TOTALS:</b>	<b>100.00</b>	<b>526.00</b>	<b>504.00</b>	<b>13,930,752.00</b>	<b>12,931,975.00</b>	
<b>District</b>	<b>Project</b>	<b>Assessment</b>	<b>Rate</b>	<b>1st Half</b>	<b>2nd Half</b>	<b>Total Receipt Number</b>
D0281	2025 Repair Crystal Twp S	5.900000	35000.000000	\$2,065.00	\$0.00	\$2,065.00 300663

You may pay online at: [www.iowatreasurers.org](http://www.iowatreasurers.org)

Your Tax Receipt Number is: **007754**

Hancock County, IA Treasurer  
Deborah Engstler  
855 State Street  
Garner, IA 50438-0070

Due in September 2025: \$2,328.00

Due in March 2026: \$263.00

Date Paid: \_\_\_\_\_

Date Paid: \_\_\_\_\_

Check # \_\_\_\_\_

Check # \_\_\_\_\_

(641) 923-3122

**Retain this lower portion for your records. Enter the date paid and your check number for your information. Keep in a safe place.**