

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

May 5, 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 .....\$1,843.08  
Drainage Assessments Pursuant to Iowa Code Section 468.43:

Polk: \$1,843.08

EXECUTIVE COUNCIL OF IOWA

*Kristi Onstot*

Kristi Onstot  
Executive Secretary

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

**From:** [Protzmann, Kevin](#)  
**To:** [ExecutiveCouncil \[TOS\]](#)  
**Cc:** [Schuhardt, Whitney](#); [Moss, Michael J. \[DOT\]](#); [Merchan, David](#)  
**Subject:** RE: DNR Spring Drainage Polk County  
**Date:** Monday, April 28, 2025 4:16:26 PM  
**Attachments:** [image001.png](#)  
[4.22.25 Polk Drainage.xlsx](#)  
[Polk County 4.22.25.pdf](#)

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Ms. Onstot,

Good afternoon. I recommend the Executive Council approve payment in the amount of \$1,843.08 for special tax assessments against State owned land under the jurisdiction of the Iowa Department of Natural Resources located in Polk County.

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.

Best,



**Kevin Protzmann**  
**Assistant Attorney General**  
Office of Iowa Attorney General Brenna Bird  
1305 E. Walnut St.  
Des Moines, Iowa 50319  
Main: (515) 281-5164 | Direct: (515) 281-6690  
Email: [Kevin.Protzmann@ag.iowa.gov](mailto:Kevin.Protzmann@ag.iowa.gov) | [www.iowaattorneygeneral.gov](http://www.iowaattorneygeneral.gov)

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**From:** Moss, Michael J. [DOT] <[Michael.Moss@iowadot.us](mailto:Michael.Moss@iowadot.us)>  
**Sent:** Tuesday, April 22, 2025 10:18 AM  
**To:** Protzmann, Kevin <[Kevin.Protzmann@ag.iowa.gov](mailto:Kevin.Protzmann@ag.iowa.gov)>; Merchan, David <[David.Merchan@ag.iowa.gov](mailto:David.Merchan@ag.iowa.gov)>  
**Subject:** FW: DNR Spring Drainage Polk County

Please review these and forward to the council if acceptable.

Mike



**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](mailto:whitney.schuhardt@dnr.iowa.gov)>  
**Sent:** Tuesday, April 22, 2025 10:10 AM  
**To:** ExecutiveCouncil [TOS] <[ExecutiveCouncil@tos.iowa.gov](mailto:ExecutiveCouncil@tos.iowa.gov)>; Moss, Michael J. [DOT] <[Michael.Moss@iowadot.us](mailto:Michael.Moss@iowadot.us)>  
**Subject:** DNR Spring Drainage Polk County

**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,

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, please review and provide your concurrence. I wasn't sure if you wanted these to go straight to Kevin now or not, if so please let me know and I'll update my notes.

The attached list 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.

I will have the originals sent over to the Treasurer's office via interoffice mail.

Thanks,  
Whitney

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**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





Jamie Fitzgerald  
Polk County Auditor  
Polk County Administration Building  
111 Court Ave., Rm 230  
Des Moines, IA 50309  
(515) 286-3080

## DRAINAGE DISTRICT ASSESSMENT LEVY STATEMENT

Drainage District No.25: SKUNK 25  
Original Assessment Amount: \$296,142.50

Owner(s): • DNR  
• STATE OF IOWA

Requested Date: 4/2/2025  
Requested % of Original Assessment: 20%  
Requested Assessment Amount: \$59,228.50

Mailing Address:  
STATE OF IOWA  
6200 PARK AVE STE 200  
DES MOINES, IA 50321-1371

| Parcel Number            | Assessed Amount   | Treasurer Administration Fee | Total Due         |
|--------------------------|-------------------|------------------------------|-------------------|
| 8022.02.300.002          | \$135.32          | \$5.00                       | \$140.32          |
| 8022.03.300.002          | \$174.28          | \$5.00                       | \$179.28          |
| 8022.03.400.001          | \$108.77          | \$5.00                       | \$113.77          |
| 8022.03.400.002          | \$291.23          | \$5.00                       | \$296.23          |
| 8022.03.400.003          | \$400.00          | \$5.00                       | \$405.00          |
| 8022.10.200.004          | \$290.02          | \$5.00                       | \$295.02          |
| 8022.11.100.004          | \$187.93          | \$5.00                       | \$192.93          |
| 8022.11.300.008          | \$128.18          | \$5.00                       | \$133.18          |
| <b>Total Amount Due:</b> | <b>\$1,715.73</b> | <b>\$40.00</b>               | <b>\$1,755.73</b> |

Please make your checks payable to "Polk County Treasurer's Office" and mail to:  
Polk County Treasurer's Office  
Attn: Tax Division  
111 Court Ave.  
Des Moines, IA 50309

RECEIVED

APR 17 2025



Jamie Fitzgerald  
Polk County Auditor  
Polk County Administration Building  
111 Court Ave., Rm 230  
Des Moines, IA 50309  
(515) 286-3080

**DRAINAGE DISTRICT  
ASSESSMENT LEVY  
STATEMENT**

Drainage District No.25: SKUNK 25  
Original Assessment Amount: \$296,142.50

Owner(s): • STATE OF IOWA

Requested Date: 4/2/2025  
Requested % of Original Assessment: 20%  
Requested Assessment Amount: \$59,228.50

Mailing Address:  
STATE OF IOWA  
6200 PARK AVE STE 200  
DES MOINES, IA 50321-1371

| Parcel Number            | Assessed Amount | Treasurer Administration Fee | Total Due      |
|--------------------------|-----------------|------------------------------|----------------|
| 8022.11.200.004          | \$29.73         | \$5.00                       | \$34.73        |
| <b>Total Amount Due:</b> | <b>\$29.73</b>  | <b>\$5.00</b>                | <b>\$34.73</b> |

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Polk County Treasurer's Office  
Attn: Tax Division  
111 Court Ave.  
Des Moines, IA 50309



Jamie Fitzgerald  
Polk County Auditor  
Polk County Administration Building  
111 Court Ave., Rm 230  
Des Moines, IA 50309  
(515) 286-3080

## DRAINAGE DISTRICT ASSESSMENT LEVY STATEMENT

Drainage District No.25: SKUNK 25  
Original Assessment Amount: \$296,142.50

Owner(s): • IOWA CONSERVATION COMM

Requested Date: 4/2/2025  
Requested % of Original Assessment: 20%  
Requested Assessment Amount: \$59,228.50

Mailing Address:  
IOWA CONSERVATION COMM  
6200 PARK AVE STE 200  
DES MOINES, IA 50321-1371

| Parcel Number            | Assessed Amount | Treasurer Administration Fee | Total Due      |
|--------------------------|-----------------|------------------------------|----------------|
| 8022.24.400.005          | \$47.62         | \$5.00                       | \$52.62        |
| <b>Total Amount Due:</b> | <b>\$47.62</b>  | <b>\$5.00</b>                | <b>\$52.62</b> |

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Polk County Treasurer's Office  
Attn: Tax Division  
111 Court Ave.  
Des Moines, IA 50309

| County            | Parcel Number | Sec-Twp-Rng | Area Name             | DD       | Spring 2025       |
|-------------------|---------------|-------------|-----------------------|----------|-------------------|
| Polk              | 802202300002  | 2-80-22     | Chichaqua Bottoms WMA | SKUNK 25 | \$140.32          |
| Polk              | 802203300002  | 3-80-22     | Chichaqua Bottoms WMA | SKUNK 25 | \$179.28          |
| Polk              | 802203400001  | 3-80-22     | Chichaqua Bottoms WMA | SKUNK 25 | \$113.77          |
| Polk              | 802203400002  | 3-80-22     | Chichaqua Bottoms WMA | SKUNK 25 | \$296.23          |
| Polk              | 802203400003  | 3-80-22     | Chichaqua Bottoms WMA | SKUNK 25 | \$405.00          |
| Polk              | 802210200004  | 10-80-22    | Chichaqua Bottoms WMA | SKUNK 25 | \$295.02          |
| Polk              | 802211100004  | 11-80-22    | Chichaqua Bottoms WMA | SKUNK 25 | \$192.93          |
| Polk              | 802211200004  | 11-80-22    | Chichaqua Bottoms WMA | SKUNK 25 | \$34.73           |
| Polk              | 802211300008  | 11-80-22    | Chichaqua Bottoms WMA | SKUNK 25 | \$133.18          |
| Polk              | 802224400005  | 24-80-22    | Chichaqua Bottoms WMA | SKUNK 25 | \$52.62           |
| <b>Polk Total</b> |               |             |                       |          | <b>\$1,843.08</b> |