

From: [Protzmann, Kevin](#)
To: [Onstot, Kristi \[TOS\]](#)
Cc: [Schuhardt, Whitney](#); [Moss, Michael J. \[DOT\]](#); [Merchan, David](#)
Subject: DNR Spring Drainage - Hamilton, Polk, and Sac Counties
Date: Friday, May 9, 2025 2:08:29 PM
Attachments: [Spring Drainage 5.8.25.xlsx](#)
[5.8.25 Scans.pdf](#)
[image001.png](#)

Ms. Onstot,

Good afternoon. I recommend the Executive Council approve payment in the amount of:

- \$19.54 for special tax assessments against State owned land under the jurisdiction of the Iowa Department of Natural Resources located in Hamilton County;
- \$1,819.77 for special tax assessments against State owned land under the jurisdiction of the Iowa Department of Natural Resources located in Polk County; and
- \$10.00 for a special tax assessment against State owned land under the jurisdiction of the Iowa Department of Natural Resources located in Sac County.

Please note that Sac County purported to charge the State \$11.00 for its special tax assessment, which is the sum of \$6.00 in tax, \$4.00 in additional costs, and \$1.00 in interest fees due to delinquency. While the State may pay taxes and administrative fees, the State is not obligated to pay any late penalties or interest. I therefore recommend the State only approve \$10.00 for Sac County, rather than \$11.00, in regards to the assessment specified in the attached documents.

Otherwise, please note that these three payments will be for drainage assessments pursuant to Iowa Code section 468.43. And 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,



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