

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

June 2, 2025

Accounting Department
Office of the Treasurer
Lucas Building
321 E 12th 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\$1,849.31
Drainage Assessments Pursuant to Iowa Code Section 468.43:

Hamilton	\$19.54
Polk	\$1,819.77
Sac	\$10.00

EXECUTIVE COUNCIL OF IOWA

Kristi Onstot

Kristi Onstot
Executive Secretary

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

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,



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 | www.iowaattorneygeneral.gov

County	Parcel Number	Receipt	1/4	1/4 Sec	Sec-Twp-Rng	Area Name	DD	Spring 2025
Hamilton	40862410400001			nw se	10-86-24	Little Wall Lake	149	\$5.86
Hamilton	40862410400004			SW SE	10-86-24	Little Wall Lake	149	\$13.68
Hamilton Total								\$19.54
Polk	802224300008			se sw	24-80-22	Chichaqua Bottoms WMA	SKUNK 25	\$34.21
Polk	802224400003			s se	24-80-22	Chichaqua Bottoms WMA	SKUNK 25	\$40.24
Polk	802225100006			e nw	25-80-22	Chichaqua Bottoms WMA	SKUNK 25	\$150.00
Polk	802225200001			ne	25-80-22	Chichaqua Bottoms WMA	SKUNK 25	\$350.25
Polk	812232200003			s ne	32-81-22	Chichaqua Bottoms WMA	SKUNK 25	\$400.00
Polk	812232400001			se	32-81-22	Chichaqua Bottoms WMA	SKUNK 25	\$753.70
Polk	812234100001			nw nw	34-81-22	Chichaqua Bottoms WMA	SKUNK 25	\$56.07
Polk	812234100005			parc b	34-81-22	Chichaqua Bottoms WMA	SKUNK 25	\$35.30
Polk Total								\$1,819.77
Sac	810229200003			NE NW	29-89-36	Burrows Wetland	DD 62	\$10.00
Sac Total								\$10.00

Notice of Drainage Assessment

Hamilton County

District: 149- - -
Lateral: OPEN- -

Total Due: 19.54

April 14, 2025

Iowa Dept Of Natural Resources
Wallace State Office Bldg
Des Moines, IA 50319-

RECEIVED

APR 18 2025

The Joint Board of Supervisors of **Story County and Hamilton County, Iowa**, acting as Drainage Trustees, met for the purpose of assessing Drainage Districts. This assessment was made to pay for repairs that were done in the above-stated district. Your portion of this assessment is shown below.

You may pay your assessment now in full or with the first half taxes due September 1, 2025.

The assessment becomes delinquent if not paid by September 30th, 2025. Interest and penalties accrue the same as for delinquent real estate taxes, Sec. 468.55 Code. Please make ALL PAYMENTS directly to the Hamilton County Treasurer, 2300 Superior St. Suite 7, Webster City, IA 50595. Please include the legal description of the property on which you are paying the assessment, or this notice, or you may pay online at www.iowatreasurers.org. If you decide to pay online, you will need to call the Treasurer's Office first to get receipt numbers 515-832-9540.

If you have any questions, please call the Hamilton County Auditor's Office at 515-832-9510 or the Hamilton County Supervisors at 515-832-9530.

Tract	Parcel	Sec-Twn-Rng	Legal Description	Amount
1.0	40 86 24 10 400 001	010-086-024	NW SE EXC LT	5.86
2.0	40 86 24 10 400 004	010-086-024	SW SE N 1/2 LOT 1	13.68

This statement corrects, supersedes and replaces the previously mailed statement for this assessment.



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

DRAINAGE DISTRICT ASSESSEMENT LEVY STATEMENT

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

Owner(s): • IA DEPT NATURAL RESOURCES
• STATE OF IOWA

RECEIVED

MAY 05 2025

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

Mailing Address:
IA DNR-WALLACE STATE OFFICE BLDG
502 E 9TH ST RM 502
DES MOINES, IA 50319-5005

Parcel Number	Assessed Amount
8022.24.300.008	\$34.21
8022.25.100.006	\$150.00
8022.25.200.001	\$350.25
8122.32.200.003	\$400.00
8122.32.400.001	\$753.70
8122.34.100.001	\$56.07
8122.34.100.005	\$35.30
Total Amount Due:	\$1,779.53

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

This statement corrects, supersedes and replaces the previously mailed statement for this assessment.



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 DNR-WALLACE STATE OFFICE BLDG
502 E 9TH ST
DES MOINES, IA 50319-5001

Parcel Number	Assessed Amount
8022.24.400.003	\$40.24
Total Amount Due:	\$40.24

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

MAY 05 2025



Sac County, IA Treasurer
Tina Roth
100 NW State Street
Sac City, Iowa 50583
(712) 662-7411
tinar@saccountyiowa.gov

**OFFICIAL NOTICE OF
DELINQUENT TAXES**

IMPORTANT TAX INFORMATION ENCLOSED

BAKER, TRAVIS
LAND ACQUISITION SECTION
WALLACE STATE OFFICE BLDG
DES MOINES, IA 50319

RECEIVED

MAY 05 2025

Parcel Number	
810229200003	
Group Number	
2875	
GRAND TOTAL	DUE BY
\$11.00	06/02/2025

****RETURN THIS PORTION WITH YOUR PAYMENT****

Notice of Tax Delinquency and Pending Tax Sale

You are hereby notified that the below described property is delinquent in the payment of property tax. The delinquent amount is accruing interest at a rate of 1.5% per month rounded to the nearest whole dollar. Unless paid, said taxes may be sold at an online tax sale held by the Sac County Treasurer on June 16, 2025.

IMPORTANT DATES:

May 21, 2025 - Last day to pay taxes in office to avoid being published in the newspaper.
June 2, 2025 - Last day to pay the amount on this notice in office or a postmark of June 2, 2025.
June 3, 2025 - Additional penalties apply. For an updated amount call 712-662-7411
June 13, 2025 - Last day to pay taxes in the office by 4:30 pm to avoid tax sale.
June 16, 2025 - The online tax sale will be held at 9:00 am to sell unpaid taxes.

ONLINE PAYMENTS ACCEPTED AT: WWW.IOWATREASURERS.ORG

PLEASE DISREGARD THIS NOTICE IF PAYMENT HAS BEEN MADE!

Type Parcel Legal	District	Bill Number	Due Date	Tax	Interest	Additional Costs	Total Due
2024 - Drainage	DD062	003109	09/30/2024	\$6.00	\$1.00	\$4.00	\$11.00
810229200003			Total	\$6.00	\$1.00	\$4.00	\$11.00
29-89-36DELAWARE CRESTLANDW 1/2 NE NWEXEMPT	Deed Name(s): IOWA DEPT OF NATURAL RESOURCES						