

**REGULAR DRAINAGE MEETING**  
**Wednesday, February 24th, 2021 9:30 AM**  
**This meeting was held electronically and in-person due to Covid-19 concerns.**

2/24/2021 - Minutes

1. Open Meeting

Hardin County Drainage Chairperson BJ Hoffman opened the meeting. Also present were Trustee Renee McClellan; Trustee Lance Granzow; Machel Eichmeier, Treasurer; Jolene Pieters, Auditor; Lee Gallentine of Clapsaddle-Garber Associates (CGA), Bernie Oleksa of Alliant Energy; Kay Ryan; Michael Pearce, Network Specialist; and Denise Smith, Drainage Clerk.

2. Approve Agenda

Motion by McClellan to approve the agenda. Second by Granzow. All ayes. Motion carried.

3. DD 128 Lats 1 & 3 WO 2020-12 - Discuss W Possible Action - Tile Condition Update

Smith stated she had invited Bernie Oleksa of Alliant Energy to join us today, we had discussion back on November 10th that Gehrke had provided us with a tile map of private tile connections being made to Lateral 1 and Lateral 3 on DD 128, and that Lateral 1 was previously unlocated on Alliant's Drainage Utility Permit process, it needs to be found and needs to be located by Alliant, Smith thinks that was the Trustees opinion at the time, and Smith made that request to Oleksa so that the Trustees could have that discussion with him here today.

Hoffman stated he would like to turn the floor over to Oleksa. Oleksa stated we had discussed this back in November that the location of Lateral 1 was unknown and in the process of getting the information from Gehrke on the tile map, it was identified that the farmer had tied into Lateral 1 on their property, and Alliant is asking if it would be possible to expose their utility lines and show that they are underneath Lateral 1. Granzow stated looking at Lateral 1 we are asking that it gets exposed, so that is an easy request, Granzow stated he thought we might run into complications that we may not find it, it may deeper, you may be above it, you may be under it, we don't know. Granzow stated some of the concerns we may have if you are above it, we still need the clearance below it, obviously that is not what we prefer but if something were to happen to this, if we need to work on our Lateral and you are above it, we don't want to mess with your wiring, so that would be at your expense if we do have to do that, the cost of that. Oleksa stated sure. Granzow stated if it is very close to being above the tile line, we would like it to be redirected under with a 1' clearance and asked if that was correct. Hoffman stated it was, per the utility permit parameters. Granzow stated if you are above it, Granzow would still like Alliant to locate down how far they are above it, are you 1" above, 1' above it or 3' above it we don't know. Granzow asked if it is not located, how far are you going to dig in both directions to find it and asked what Gallentine thought on that. Gallentine asked if Granzow meant north and south, Granzow stated yes, Gallentine stated it depends on whether you are digging or potholing, but we have had contractors dig a 100' long trench in the road ditch before, usually you can spot the tile trench ditch pretty easily so it not like you are digging down multiple feet deep, you are just digging down through the topsoil.

Granzow asked if he answered Oleksa's question, Oleksa stated he did. Granzow stated another question was brought to him when Alliant received CGA's bill, and asked Gallentine to answer these, for the time CGA has put into it, you have sent Alliant a bill for \$2,000 already. Gallentine stated yes, Granzow asked if this was for a professional land surveyor, and if we had this surveyed already. Gallentine stated, yes on Lateral 3 we surveyed. Granzow asked if that was for Alliant or Heart of Iowa, Gallentine stated it was for both and split the time, Gallentine asked who was questioning the bill. Granzow stated it was just a question, it came from Oleksa's office, not from Bernie himself, just his office, they just wanted some of the reasoning behind it. Gallentine stated they are paying the bill; they were just curious what it was. Gallentine stated that was for Lateral 1 and Lateral 3, we do them by district, Granzow asked if the bill was split between Alliant and Heart of Iowa, Gallentine stated yes, we did, a lot of that time was spent emailing back and forth or on phone calls.

Hoffman asked if there was any action needed from the Trustees at this time, Smith stated if the Trustees were requesting that Alliant locate Lateral 1, if the Trustees could give that in a motion so it could be reflected in the minutes. Granzow asked if we did that last week, Smith stated last week, the Trustees directed Smith to communicate this request to Oleksa, which Smith did.

Motion by Granzow to direct Alliant to locate the Lateral 1 tile and expose their line and locate our tile to show the difference of where they are. Second by McClellan.

In additional discussion on the motion, if we are below it, we need to show how far below, the permit explains 1' below is required, if we are through it, we obviously have an issue, if we are above it Granzow would like to know where, how far above, Granzow knows we have let some slide, if that tile is buried deep, stay above it, but Granzow would also like it noted in the minutes that if we ever have to work on our tile then they are responsible for their work on the power line, and to search as far as 100' both ways, Granzow asked Gallentine if that was what we have done before. Gallentine stated yes, that is what other utilities have done in the past, Gallentine asked if the Trustees wanted Alliant to contact CGA and for CGA to go out and provide that verification, Granzow stated they need to contact the drainage engineer to verify, Granzow asked would it be easier for Alliant to contact CGA before they go out there so CGA can give them an idea where to dig, Gallentine stated yes, CGA gladly can, they take this map that Gehrke provided and scale it off and go out there, and stake off the spot on the light purple line where we think it is at. Granzow stated he would leave that up to Alliant if they would decide whether they want to do that or not.

Oleksa stated Heart of Iowa went through there and installed a line and asked are they underneath the tile or do we know whether they are underneath it or not. Gallentine stated that Heart of Iowa shifted their line over to the roadway since they tried to find it but couldn't and they are above the ditch bottom, so we know they are above the tile and did not impact it. Oleksa asked if it was correct that Heart of Iowa was above the tile, Gallentine stated they are above the tile, but they tried looking for it already, Heart of Iowa did not have this map though, this map came out after Heart of Iowa had spent quite a few hours out there. Oleksa asked if there were requirements in the permit, as he has read the permit and it requires utilities to be underneath the tile, is there criteria for what qualifies to be above the tile versus below the tile. Gallentine stated it is just on an individual case by case basis and request. Granzow stated we did approve that Heart of Iowa went above that tile, Granzow stated to be honest with Oleksa, if you are above our tile line by a foot or foot and a half, Granzow does not know that we would make Alliant relocate that tile at that time, just as long as you know if it ever does need to be relocated, it would be at Alliant's expense. Hoffman interjected and called for the vote on the motion.

All ayes. Motion carried.

Hoffman stated this is usually on a case by case basis with the acknowledgement that in the future if something has to be redone it would be at the utility's expense, we have some entities that do not make any good faith effort to abide by the permit that they signed for, Hoffman would not group Alliant into that class at all, but we always have those one or two bad apples that we are chasing all the time and part of that problem is drainage is unique and when you bring in subcontractors from Louisiana, Florida, Virginia and Maine who want to get this job done as fast as they can so they can move on to the next job, they don't have to look people in the eye at church or Pizza Ranch and say we screwed up your drainage causing 80 acres worth of crop damage, that the rest of the district is going to end up paying for or your insurance premium is going to go up, that is where this comes from. Oleksa stated we want to comply, as we go through and start modernizing our system, we are going to start putting more and more of it underground, so we are going to run into this more often, Oleksa wants to make sure as we are doing work in the County, in the past it was just popping in poles and stringing line, now we are going to be putting lines underground so we want to make sure we are working well with the drainage district. Hoffman stated we appreciate that and the one thing we suggest to every contractor whether you are a utility or one of our installation contractors is to develop that relationship with the Drainage Clerk and ask more questions than less and she will help guide you down the right trail, she has the Iowa Drainage District Association on her side and our Drainage Engineer on her side and between those entities, they can steer you towards being successful. Oleksa thanked the Trustees. Smith stated Oleksa has done a great job communicating with her and Smith made sure this morning we had the chance to email back and forth and that Oleksa has the most recent copy of the Drainage Utility Permit Application so they have the most recent copy of the form they can utilize moving forward. The Trustees thanked Oleksa for his participation, Oleksa returned his

thanks to the Trustees.

4. DD 56 - Discuss W Possible Action - Plans & Specifications For Bid Letting

Gallentine stated plans and specs are done, Smith has the official copies, we have advertised for bid letting on Wednesday, March 10th at 10:00 am, so all we need today is a motion acknowledging the receipt of the plans and specs.

Motion by Granzow to acknowledge receipt of the DD 56 Upper Main Tile Diversion Plans and Specifications. Second by McClellan. All ayes. Motion carried.

5. Discuss W Possible Action - Drainage Assessment Project

Hoffman noted the Treasurer Eichmeier and Auditor Pieters are with us today for this discussion. Smith stated she has provided everyone with a copy of the Drainage Assessment Project spreadsheet we have been working on for the last couple months to develop and we have added the \$40 per parcel assessment option that the Trustees were interested in last week, and if you look at the last page, the \$40 per parcel assessment option will generate \$303,800 if you were to assess all 153 districts in one year. Smith stated we had talked about splitting that into 3 rounds of assessments, doing 51 districts per year for a three-year run, which would generate \$101,266.67 annually. Smith referenced the spreadsheet on the screen and stated there are the total so you can see what that would look like, for a 3-year run, is that \$101,266.67. Smith has had the opportunity to sit down with the Treasurer for a few minutes and discuss this and has provided her with a copy of this spreadsheet as well and would like the Treasurer to offer her thoughts and feedback on this today, as she has far more experience on the Treasurer's side.

Eichmeier stated looking at the monies needed for an annual basis that you are trying to cover, to her, this looks like it would be excessive and is not sure that you can bill out to the taxpayers more money than you actually need to utilize and is not sure if that is by Code. Granzow stated he thinks as a levy, Eichmeier would be correct, but this is a drainage district and we have been doing it forever whenever we bill for assessments, we bill more than the assessment. Eichmeier stated that was correct, but that was only looking at a couple to three thousand to warrant the situation where a property tax owner doesn't pay his tax bill and that interest keeps going so you have to have some kind of cushion in there to be able to pick up that assessment and that money is going to stay with that district, this money is supposed to go into the General Fund to pay for expenses that the Clerk is having to perform and any attorney fees, and fees of such like that, Eichmeier feels this is a different situation and would hate us to be in a situation where we are collecting \$100,000 but we are only going to expense out \$68,000 possibly more because you may have more legal fees, but Eichmeier worries about the transparency of having too much money there, that is Eichmeier's worry, the other thing is that if we do this, will this be an ongoing every three year thing or are you going to look at it every three years and decide what it needs to be. Hoffman stated it was proposed to run a three year cycle and evaluate, let it sunset and see where we are at when it comes, Hoffman does not want to keep something going just because it is easier to never address it again, maybe by the end of year two, we may see where we are at or where we are not at, Hoffman feels that the litigation he is anticipating should be wrapped up by then, but it scares Hoffman to have to tell constituents that in this case, owners, that we can't fight this litigation any more because we are out of money and there is no place else to get it. Hoffman stated taxing in a little bit of excess for three years, Hoffman doesn't like it either because he would be one of the people paying it, knowing that the Trustees are going to battle this litigation for me and knowing that is what part of the fees are for, Hoffman would rather know that there is money put away for the battle rather than hey we have to throw the towel in because we are out of money, and Hoffman thinks that could be the situation.

Granzow stated he thinks also we are joining the Drainage District Association and that is going to be a recurring cost every year, and Granzow agrees, after year three, if we have excess money in there, we can

back off for the next set of three, but the litigation is very possible it is going to be there, we are battling that with our current budget, and knows we will probably end up battling it again from the drainage side. Eichmeier stated she is not in that loop that she knows what that litigation is or what it is for and does not want to be. Granzow stated it could very well eat up this whole dollar amount over without taking anything with no problem. McClellan asked when we talk about a third split, are we talking about taking one third of the drainage districts each year. Hoffman stated yes. McClellan stated maybe she misunderstood, if you are talking about assessing for two years, and then say after the second year we could decide if we don't need any more money, we could assess less the third year. Hoffman stated it would be the next cycle, Hoffman stated everyone will be involved in this for three years, but Hoffman wants to be able to re-evaluate, it is kind of like that in the overall County budget and had we engaged in some foresight, we wouldn't be where we are at, let's see where we are at three years into it, let's see if the litigation is done and over with, we can't back it up that third year, but years 4, 5 and 6 maybe we go down to half that.

Eichmeier stated you do have to consider the extra time and effort it is going to take to get these out, the cost to bill it out and then the extra work and time it will take to receive and collect it. McClellan stated when this is assessed, we need to explain it, and Smith is excellent at writing explanation letters, they can get along with the bill. Hoffman stated it is kind of like any restocking fee where if you buy something at a store and you understand going out the door there is a restocking fee, as long as it is explained up front, Hoffman agrees with McClellan, this is adding another task to Machell's's office that if we need to allocate something else in there to help offset that, that is completely feasible and should be looked at now rather than later. McClellan stated they could sign up for a 10-year waiver, Smith stated they could not sign up for a 10-year waiver on this because it would only be \$40, it has to be over \$500 for a waiver. McClellan asked \$40 per parcels, Smith stated that is correct. Granzow stated he thinks the last time the Treasurer was in the meeting, it was discussed that the Treasurer's office collects the interest and keeps that in her office, Eichmeier stated it would go to the General Fund, Granzow stated but it comes back to the County, not the drainage districts. Eichmeier stated yes, just the interest is for the purchase of certificates and stamped drainage warrants, but the penalty stays with the County but the drainage interest that the owner pays goes to district. Granzow stated the County buys the stamped warrants. Eichmeier stated yes, those go to use but when the drainage tax becomes delinquent it has the interest rate for the drainage plus it has the penalty that accrues, the district would get the drainage interest, the penalty goes to the General Fund, she thinks, and will have to look at that again. McClellan stated she thought it would the other way around. Eichmeier stated she would have to look at that again to see where it is going, Granzow stated he thought the Treasurer's office was getting the money for the interest, Eichmeier stated we are in the Stamped warrants that we purchase and in the certificates that we purchase, but when the taxpayer pays the interest when they are late in paying their tax, that she believes goes to the district, but she will check that out for 100% positivity.

Granzow stated we need to check to see if we can do this. Eichmeier stated the thing she would worry about is if you have the right to collect more than you need in a year's period of time, that would be Eichmeier's concern. Granzow stated he thinks with Hoffman's statement, we are foreseeing legal fees, that is justifiable, whether we have them or not, that is what we are justifying the excess amount as. McClellan stated currently we have just the \$68,661 as expenses we have chalked up. Granzow stated we have what \$20,000 on the books that need to be reimbursed back to Rural Services and asked if that was correct. Smith stated when she sat down and looked at legal fees that may be going back farther than Smith has been employed here, Smith went back as far as her start date and just looked at legal fees that were not specific to a drainage district, that came to the \$2,836, looking at legal fees overall, by all districts that were incurred, were closer to that \$20,000, but those could be attached right to that district, for instance we looked at DD 55 55-3 Lat 9, in that district we had a pond issue, that bill for that legal advice went right to that district, these would be just the general advice invoices that you see here. Smith in her mind thought that \$20,000 was all legal invoices but Smith has to actually look at what would be applicable only to all districts. Granzow stated so \$2,000 is easy to say and another \$5,000 to join the IDDA, Smith stated we have \$4675 listed here for IDDA membership with the optional protection fund dues.

Eichmeier asked what the benefits of joining the IDDA are, do you get legal counsel. Granzow stated yes, and they have legal and lobbying, Eichmeier asked why we ended up joining that, is it just because we never have. Granzow stated he had been fighting it because it took the General or Rural Services fund to pay it and we would have a \$5,000 bill assessed over all the districts would cost us more than just paying it, and that is part of this system also, so this would be money we could use for drainage legal fees, IDDA

membership, and Granzow truly does not believe that all Hardin County residents benefit from this because they are not in it, that is why Granzow has been fighting it all this time, how are we going to pay for it. Granzow stated that is mostly why. McClellan stated they have been talking about this for years, and remembers when she was in the Auditor's office, they talked about it, trying to do a mass assessment on all drainage districts, and she thought previous Clerk Jane refused. Granzow stated yes, she did. Eichmeier stated this is a pretty big undertaking, the other thing to consider, and knows we have talked about this before, you have the opportunity to collect a \$5 admin fee on every drainage bill that would go out, that would be a source where if you did do that, you would be collecting that \$5 per drainage bill per parcel, and then that monies would go to the General fund that would not go into the drainage district fund. McClellan stated you have the districts that have their issues or problems that have assessments and there are some that rarely have any, but when you are paying attorney fees, it is a benefit to all districts to know what comes out of their legal opinions. Granzow stated he has a hard time charging just the ones that are currently active just to pay for the bills of all also. Eichmeier was just bringing up that background to full circle that that may be an option also, maybe when you go through your litigation and still need to cover the expenses that could possibly be an option that would be less cumbersome for collection and billing than every single parcel in all the districts. McClellan stated when you say that she does see the benefit of it, we think we need one mass one, but collecting that \$5, you are collecting it from the most active districts that are taking up a majority of her time, McClellan stated she can see doing a mass assessment once to get everything paid off, then doing a mass assessment every once in a while. Eichmeier stated or when you are going to see the big litigation that everyone is going to benefit from but once you get through that litigation it will settle down and then you will be down to the basics of paying for the Drainage Clerk's fees and lingering attorney fees you might have, maybe that admin fee might be the rout to go after you get through that first three year period, it is just something to think about. McClellan stated it is a way to collect from those that are most active, Eichmeier stated those that are utilizing the Drainage Clerks' services, McClellan stated we could do the mass assessment especially for the attorney fees, and that is something that we can talk about, but does think we need the mass one.

Eichmeier asked if the Trustees have already checked with the Drainage Attorney to see if their proposed expenses, that you may have some more legal, and you are ok with billing more than you are going to spend. Granzow stated he does not know if we have asked that question yet, we are still in the beginning stage before we bring the attorney fee into it, and even that attorney fee is another reason to have something in the bank. Eichmeier stated that is the only thing her gut says she is not sure on. Gallentine stated he does not know if that \$68,661 is a firm number, that is just some sample costs that Smith has pulled, Gallentine stated he does not think anyone has put together a projected budget. Smith stated the numbers for the Clerk's salary were provided to Smith by the Auditor were projected for the 2021-2022 year and the Auditor can probably speak to the dates on that better than Smith can, when that budget would be in effect. Gallentine stated the wages are easy to tie down, Gallentine was just talking about the legal expenses, that is just what has been spent not a projection of what is coming up. Smith stated that was correct. Eichmeier stated no one knows what that will be, that is the thing. McClellan asked when the IDDA membership would renew. Smith stated it was her understanding that it would be from the date of our joining is Smith's understanding it was paid at the end of this January so we will look at the end of next January for renewal. McClellan stated that might be a question for Mike Richards and would think that drainage might be a little different than property taxes, just to verify we should probably ask Mike Richards that question, Granzow thinks it is a good question, McClellan stated when litigation starts this may not be enough. Granzow stated the Clerk's salary will stay in the General Fund where it is at, we are going to have to keep finding money. Hoffman stated he will say this here rather than in a regular Supervisor's meeting but at some point we are going to get bombarded with quit spending our money and just take the damn windmills, and then the other part will be take the damn windmills so the Auditor has all this money which really isn't a lot, the little bit of money that they are talking about wouldn't really make a big dent in what we are doing, it is a matter of getting a constituent in this case a parcel owner's feelings, how much of your money do you want us to spend on protecting your facilities and your productivity. McClellan stated we have to think too that there are probably people in these drainage districts that have probably signed leases too. Granzow stated they did but they leased out ground that already has an easement on it, it is our job to protect the district. McClellan stated she did not think they would build them right on top of a drainage district. Hoffman stated they didn't even know they were there; they had no clue what drainage districts even were. Hoffman stated we are Wile E. Coyote back to the drawing board to try and pencil up a way to get the roadrunner again and we are just going to keep after this.

Smith asked if the Trustees had any direction for Smith on this, if the Trustees would like Smith to reach

out to Mike Richards with that question at this point in time. Granzow stated not yet, and asked if there are any questions, we might want to reach out to Mike Richards on as well, is this the only one you can think of now, do you want to wait a week, we are a year out, so it is not like this is pressing. McClellan stated we can give it another week or two and see what you come up with, we may even come up with some other questions. Eichmeier asked if the Trustees were thinking May of 2022. Granzow stated yes, we are not going to come up with an answer right away. Eichmeier stated she would warn you not to wait 6 months to decide because that will be a huge burden, the longer that you wait and push it down the road, the Clerk will not have ample time to prepare this and do her job well, because she will be rushing, and everyone knows what happens when we rush. Granzow stated he didn't know if Eichmeier would come up with something else, or do you want us to reach out to Richards this week or wait until next week. Eichmeier stated that is her only concern that she saw in looking at all of this, she can totally understand where the Trustees are coming from with this, why you want to do it and that it needs to be done, Eichmeier was just concerned about the dollar amounts that possibly could come back to us and say how can you collect more than you are spending, that was Eichmeier's concern. Granzow would like to table this for a week just in case something else comes to mind so we can possibly ask everything we can think of from both the Auditor's office and the Treasurer's office.

Motion by Granzow to table this discussion until next week and to go to Mike Richards with any questions after next week's discussion. Second by McClellan. All ayes. Motion carried.

Smith stated the Trustees had mentioned that they were ready to go over the letter to Private Trustees on the potential assessment project and asked if the Trustees would like to discuss that today or leave it for next week. Granzow stated we may change some things so let's bring it back next week. McClellan stated unless it involves Gallentine, we can discuss this at the end. Granzow stated we can leave this until next week. The Trustees agreed to discuss the letter at a later time.

#### 6. Discuss W Possible Action - 2021 Drainage Assessments

Smith stated this list is what Smith is looking at assessing districts for 2021, all of these districts have work that is complete, there are 3 Private Trustee districts in addition to these listed here that are on the list and Smith will need to get approval for those districts as well, this is where Smith is at, Gallentine has been kind enough to go over all the projects listed here, and Smith thinks these would be ready for assessment and Gallentine is welcome to chime in with any of his comments on those.

2021 Drainage Assessments					
District	Fund#	Amount Needed	Amount Levied	% Levied	Waivers
DD DD38	51063	\$ 23,837.68	\$ 26,000.00	225.746%	10 Year
DD DD41	51066	\$ 63,388.96	\$ 66,500.00	1034.791%	10 Year
DD DD52	51078	\$ 57,340.31	\$ 60,000.00	1870.213%	10 Year
DD DD77	51106	\$ 70,869.60	\$ 73,500.00	2966.377%	10 Year
DD 123 MAIN	51138	\$ 45,101.29	\$ 48,000.00	12.600%	10 Year
DD 124	51139	\$ 22,675.44	\$ 25,000.00	282.355%	10 Year
DD DD146	51158	\$ 3,584.23	\$ 6,000.00	53.357%	10 Year
DD 167	51191	\$ 56,936.44	\$ 60,000.00	1339.136%	10 Year
DD JT BIG 4 MAIN	51193	\$ 84,153.60	\$ 87,000.00	172.766%	10 Year
DD JT BIG 4 LAT 4	51197	\$ 1,738.75	\$ 4,000.00	110.616%	10 Year

Gallentine does not have any comments and provided his input as far as projects being done, Smith just wanted to give the Trustees that we will have an official presentation later, but this is where we are at right now, in addition to the districts listed here, we would be looking at assessing DD 148, DD 165 and 67, as

soon as Smith has confirmation from those Trustees that they are ready to assess, Smith thinks we will be ready to move forward on final numbers, these numbers should be pretty firm. Eichmeier asked if these would be billed out this year, Smith stated yes in May of 2021.

Eichmeier stated she wanted to bring up something she thinks is kind of odd, we bill out in May, and then those drainage payments are not actually delinquent until October 1st, to Eichmeier that has always seemed strange, the whole time she has been here, she had discussions with previous clerks Jane, Tine and Smith, about this. Eichmeier thinks there is a lot of Counties that send out their notices and have them due in 30 days, Eichmeier does not know what is right, wrong or correct, but thinks this is something the Trustees should discuss or look into to see what is correct, because we have done it that way for 30 years does not necessarily mean it is correct. Granzow stated why don't we add this to the questions for attorney Richards, Smith stated that may be something that is spelled out in Drainage Code and will verify that as well, those dates may be something in the Drainage Code that tell us when we have to assess and when they are due. Eichmeier stated she feels like that is something we may have looked into in the past, Eichmeier did not herself, but does not remember what the answer was or why we never really dove into it, but this is a question Eichmeier has had since she started. McClellan stated she could remember that we used to do random dates as far as drainage assessments, we didn't do it along with taxes or anything and then we were told that no we can't do that, we have to do them once a year, but McClellan thought there was a reason they come due at the same time as taxes but does not know for sure. Eichmeier stated maybe the code stated it does come due at the same time as regular taxes or something like that, but thinks there is Counties out there that send out bills and only give the owner 30 days to pay and then they become delinquent, McClellan stated maybe they couldn't do that if that was the case, Eichmeier stated that was the way they always did it, and no one has questioned it and it is not right, Eichmeier does not know. McClellan asked how many times do you think there is work done in a district that all the landowners don't know and can prepare for paying it, Granzow stated every time, we are doing work before we get the bill, and they don't know what the bill is going to be before they get the work done. Hoffman stated it could be one of these odd, shaped districts where work is being done and you don't see it being done, or if you own an acreage and don't communicate with the farmers in the district, you would never know before you get the bill. Granzow stated with repairs, and not an obviously large project that has public hearings and everything else, but that doesn't mean you didn't have time to prepare in six months, sometimes 6 months is enough to prepare for a \$40,000 to \$80,000 bill unless you have the cash on hand. Eichmeier stated anything over a \$500 bill per parcel they have to sign up for a waiver within 30 days to do the spread. Granzow stated with a 30 day notice you could pay it the same day. McClellan stated you could either pay it within 30 days or you would have to sign up for a waiver within 30 days. Granzow stated some people like to span it out to make the taxes work evenly, Eichmeier stated that is a bummer too because they can sign up for that waiver and pay it off the next year, and we are putting out all this money to earn that 5% and then we only earn it the one time, because when they pay it off early, they don't pay the additional interest. Granzow stated they don't want the expenses in this year, they want it in the next year, so they can call it 100% write off, so if I want the write off in next year's income I have already prepared my write offs for this year, I am just going to take the loan, push it off for 3 months then write the check, 5% interest is pretty good compared to what the taxes are going to get me the following year.

McClellan stated maybe we need to raise the interest rate. Granzow stated we lowered it to 5%, it used to be 6%, McClellan stated she thought it used to be higher than that. Eichmeier stated she thought it had been lowered twice since she has been here. Granzow stated it could be it just went from 6% to 5%, Eichmeier stated that was the last change and it has been that way for quite a few years. Granzow stated we are still higher and is thinking that is going to creep up fast, so Granzow is thinking we should address that here by April, May or July 1, McClellan stated she guaranteed it would be going up, Granzow just wants it on the calendar to address that, Eichmeier stated it will be something we need to look at. Granzow stated because we are not in this to make money, we are in this for them to go somewhere else to finance, not us. Hoffman stated it has almost enabled them rather than becoming a deterrent, you want to be able to offer them a service, but we don't want to become the banker. Granzow stated we lowered it because interest rates were so low, and they have been low this whole time. Smith stated she thinks that waiver program is especially helpful when we look at districts like DD 143 where you have a lot of town parcels that could potentially have a larger assessment and they don't have that farm income to back up payment of that, and that waiver program is important to those town parcels when we look at those districts in the future, it may be of service right now to the farmers who can sign up for it and pay it off early, but keeping that in place for the option of those that truly have no income to justify the payment. Eichmeier stated it has to be a choice because it is in Code, anything over \$500 they have the option to sign up for the waiver.

Hoffman stated it is nice when our Department Heads actually communicate, participate and are invited. Granzow stated we don't want to dictate. Hoffman stated we can't make the best decisions unless we get the best information from everybody and appreciates Eichmeier and Pieters coming down for the meeting, the Trustees concurred. Eichmeier appreciated the invitation, and stated she thinks about stuff when you are in your office and you only think about your side of things and when you get in a group and collaborate about the whole circle, it starts your brain thinking differently and it is a good thing. McClellan stated it helps the Trustees make a decision when we air all sides of everything. Hoffman stated the whole culture of building walls and this is my area, don't touch it, that has just got to go away. Eichmeier stated she likes to figure out to everyone because we all are a part of one goal, to provide our citizens with the best service that we can possibly do and that is why she does not feel like we should be Treasurer's Office or Auditor's Office, it is Hardin County working together to get done what is right for the citizens of Hardin County, that is how Eichmeier has always felt. Hoffman stated we will talk about that more today. Smith stated she will agenda 2021 Assessments next week to bring back that answer as to why our due date is September 1, 2021 and why there is such a long gap, if Smith can't find that in code she will reach out to Mike Richards with the other question as well.

7. DD 14 WO 290 - Discuss W Possible Action - Landowner Concerns

Hoffman stated he wants to preface this with this is a very sensitive subject, and Hoffman would rather have next to no dialogue about this than dialogue. Hoffman stated Smith and he have been in contact with Mike Richards and Mike Richards has sent some explanation, Hoffman will have Smith resend that to him, he had it but can't find it at the moment, but there was concern after the Landowners Meeting last week. Granzow stated Smith sent it to all of us. Hoffman stated he also received something different, somewhat troubling, and will share that with you privately but does not feel this is the place to let family turmoil interfere or become an issue, so Hoffman does not know if we need to go a whole lot farther with this. Smith stated this landowner has requested a meeting with the Trustees, a place on the agenda next week, this landowner would like to come in and air those concerns with you, so Smith will add this to the agenda next week. Hoffman stated he would let the Landowner know this is a public meeting, it is recorded and anything she says is recorded, we have had some accusations earlier that could be considered libelous or slander, and you are opening yourself up to that. McClellan stated it can't be a closed session because there is no reason for a closed session. Hoffman stated with that being said and unless Mike Richards says something between now and then, we will ere on the side of caution and take personal feelings a little bit into account and protect ourselves in the course. Smith asked if the Trustees wished attorney Richards to attend next week. Gallentine stated that we as a company and part of this as Ryken Engineering have always adhered to the Trustees policy of what constitutes a disinterested engineer, and just wanted that noted. Hoffman stated as much as he has tried to preach that and educate not only this landowner and others in the past, family turmoil and personal emotion are a barrier here. Gallentine stated those two things are very hard to overcome, and Hoffman is not going to point a finger at CGA, and we will have to move on and move forward. Hoffman asked the Trustees if they would feel more comfortable with Richards in attendance, McClellan stated she thinks so. Hoffman asked if Smith could reach out to Richards to coordinate his attendance, if it does not work at the regular drainage meeting time to have Richards give us some other options for next Wednesday, if it has to be afternoon, and just let the landowner know that as well. Smith stated she would.

8. Other Business

DD 160 - WO 283 - Smith stated we had gone over a work order in DD 160, WO 283, this was the one by the IA River Railroad and they had a damaged culvert that needed to be removed across a driveway and they were to leave that open from the drainage structure to the open ditch, Smith verified with Curt Bunte of the IA River Railroad, that culvert has been removed, and they left it open from the drainage structure to the open ditch, do we need to have CGA to verify this or can Smith close out the work order, Smith is trying to clean up some of the older work orders on our list. Hoffman stated verifying and documenting what was done and what the structure is like or not like now for the historical record would be advantageous. Smith asked if the Trustees would like this on next week's agenda for possible action. Hoffman stated yes.

Hoffman stated he has two things: Senate File 353 that passed yesterday, Senator Sweeney ran the bill

through, and Hoffman has copies for everyone. Hoffman asked if Gallentine was familiar with this. Gallentine stated he looked at them and is not sure if it is still in the same version, he saw so he will not say that he is familiar with it. Hoffman stated it passed out of the full Senate yesterday, it is an act related to the drainage and levy districts by providing notices to interested persons including landowners in the districts and for repairs that require a report by an engineer or a soli/water conservationist, Hoffman watched Sweeney run this on the floor yesterday, the notices need to be a little more formal. Hoffman stated he assumes Gallentine will look it up on the State's website and Hoffman will provide a copy to the Clerk and the fellow Trustees and to Jolene Pieters because it can implicate the County Auditor, it gives the Auditor a "shall".

Hoffman stated that something that just struck him and does not know if Lee was in on our Regular Meeting, but the railroad is going to repair the railroad bridge over Hwy 175 just to the east of Radcliffe because of some damage and asked if there was any work north or south of that bridge in any drainage districts that require rail approval. Hoffman stated he thought if they were going to shut down that rail line for a few days, that might be a good time to finish up any work on the north or south rail lines on there. Gallentine stated not at this time, we had DD 25, which construction is done, and we had one of those laterals in DD 55-3 with the tree roots that we televised that didn't result in anything, but unfortunately at this time, no. Hoffman stated he wanted to make sure if they were going to close the rail line down that we could coordinate with our contractors that we could get something done and save some money on signaling.

9. Adjourn Meeting

Motion by McClellan to adjourn. Second by Granzow. All ayes. Motion carried.