



Le Sueur County, MN

Tuesday, December 12, 2017

Board Meeting

Item 13

11:00 a.m. Reconvene Public Hearing for County Ditches 19, 28, 42, 52 and 69 (20 min)

Staff Contact:

STATE OF MINNESOTA
LE SUEUR COUNTY BOARD OF COMMISSIONERS
SEATED AS DRAINAGE AUTHORITY UNDER STATUTES CHAPTER 103E
FOR LE SUEUR COUNTY DITCH 19

The matter of the Redetermination of Benefits
for Le Sueur County Ditch 19

**Findings and Order Adopting
Redetermined Benefits**

At a public hearing conducted by the Le Sueur County Board of Commissioners, Drainage Authority for Le Sueur County Ditch 19 (CD 19), on December 12, 2017, continued from November 30, 2017, Commissioner _____ moved, seconded by Commissioner _____ for adoption of the following Findings and Order:

Findings:

1. CD 19 was established in 1903 and subsequently improved in 1949. Benefits for CD 19 were determined concurrent with establishment in 1903 and improvement benefits were determined in 1949, prior to the initiation of modern, intensive farming and drainage practices within the County.
2. CD 19 consists of an open ditch drainage system.
3. The system provides an outlet for lands in Sections 1 and 2 in Lexington Township, Sections 29, 30 and 31 in Lanesburgh Township, Section 6 in Montgomery Township and Sections 25, 35 and 36 in Derrynane Township, all in Le Sueur County.
4. Based on its finding that the conditions required for the initiation of a redetermination of benefits exist, that the original benefits and damages do not reflect reasonable present day land values and the benefitted areas have changed for CD 19, the Drainage Authority ordered a redetermination of benefits and appointed Ron Ringquist, Bill Anderson and Allan Kerber as viewers for the redetermination of benefits.
5. Upon taking their oath, the viewers initiated a redetermination of benefits according statutes chapter 103E.
6. Under Minnesota Statutes § 103E.351 subdivision 1, the viewers obligation is to proceed as provided for viewers and the Viewers' Report in sections 103E.311 to 103E.321. Under section 103E.311, they are obligated to determine the benefits and damages to all property affected by the drainage project and make a Viewers' Report.

[15741-0029/2447550/1]

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7. The viewers completed their report which included a benefits and damages statement in October 18, 2017, for all property affected by the drainage project and filed their report with the Drainage Authority.
8. The Drainage Authority prepared Property Owners' Reports and mailed them to the owners of property identified in the Viewers' Report.
9. Property Owners' Reports were mailed on November 13, 2017.
10. Notice of the hearing was posted not later than November 13, 2017, at the Le Sueur County Courthouse and remained through the date of the Final Hearing.
11. Notice of the hearing was published November 9, 16, and 23, 2017 in the New Prague Times and Montgomery Messenger, legal newspapers in general circulation in the area of CD 19.
12. Notice of the hearing was mailed within one week after the first publication, but not later than November 13, 2017, to owners of properties identified in the Viewers' Report, governmental units affected by the project and the commissioner of the Minnesota Department of Natural Resources.
13. Evidence of all actions in this matter, including preliminary orders, appointments, oaths, affidavits of mailing, publication and posting as well as hearing agendas and presentation materials are present in the record of proceedings and are incorporated herein by reference.
14. The final hearing on the viewers' redetermination of benefits was held on November 30, 2017, and continued to December 12, 2017.
15. At the hearing, the viewers appeared and presented the Viewers' Report, Benefits and Damages Statement and redetermined benefits. The viewers further provided detail of the viewing process and the information used by the viewers to: (1) verify the boundary of the watershed of the Ditch; (2) verify and confirm the existence of drainage benefit; and (3) determine the economic benefit to lands deriving a drainage benefit from the construction of CD 19.
16. The viewers included, in their determinations, the amount of damages necessary to acquire and establish a one rod grass buffer strip along all reaches of open ditch on CD 19.
17. Members of the public attended the hearing and asked questions or made comments regarding the redetermination of benefits.
18. Written comments were received and read into the record along with responses.

[15741-0029/2447550/1]

19. At the conclusion of public comment during the hearing, the Board adopted a motion to: close the hearing to public comment; direct staff to prepare findings and an order consistent with the proceedings, that the draft findings and order be written to affect adoption of the determined benefits and confirmation of the viewers' reports; and continue the hearing to the Board's regular meeting on Tuesday, December 12, 2017, at 11:00 a.m. in the Commissioners' Room of the Le Sueur County Courthouse, or by adjournment to an appropriate time on the Board's agenda, at which meeting the Board will consider findings and an order as discussed.
20. The Viewers' Report is attached as Exhibit A.
21. The viewers prepared a Benefits and Damages Statement outlining the basis of their benefits and damages determinations. The Benefits and Damages Statement is attached as Exhibit B.
22. The viewers reviewed all property within the drainage areas of the drainage system as part of the redetermination of benefits process.
23. The viewers determined the amount of damages to be paid for the acquisition of property for the establishment of best management practices, including grass strips, necessary to control erosion, sedimentation, improve water quality, or maintain the efficiency of the drainage system as required under statutes section 103E.021. The viewers compared sales in the area in arriving at an average sales price used in establishing a payment rate.
24. The viewers used maps, LIDAR data and other information, along with visual inspection of the watershed of the drainage system to determine the boundaries of the benefiting area.
25. Within the watershed of the drainage system, the viewers paid particular attention to altered land use and drainage alterations which facilitate the removal of water from property directing it to the drainage system.
26. To determine the economic benefit to lands deriving a drainage benefit from the drainage system, the viewers conducted a condition comparison comparing the expected, pre-ditch, unaltered state of the watershed to the existing, altered and improved condition of the watershed. The viewers used this comparison in determining the increased market value of the properties receiving a direct drainage benefit.
27. Based on their detailed observations, the viewers determined benefit classifications, classified acres and assigned economic benefit on a per acre basis.

28. The viewers determined that some acres within the watershed of the drainage system, i.e. existing wetlands and non-contributing basins, received no benefit from the drainage system.
29. The viewers accounted for the efficiency of the drainage system, as designed, and the proximity of lands to and the elevations of lands above the ditch.
30. The viewers applied an economic analysis using sales and income approaches to determine the increased value to each classification acre based on the drainage benefit provided by the drainage system.
31. The viewers determined the amount of economic benefit to property benefited immediately by the drainage system, or for property for which the drainage system can become an outlet for drainage, make an outlet more accessible, or otherwise directly benefit the property.
32. The viewers determined that the drainage system draws off water from lower, previously assessed lands, thereby allowing drainage from unassessed lands to flow more readily and escape faster, thus preventing damage to the previously assessed lands, and such drainage constitutes a drainage benefit.
33. The viewers determined economic benefits based on: (1) an increase in the current market value of the property as a result of constructing the project; (2) an increase in the potential for agricultural production as a result of constructing the project; or (3) an increased value of the property as a result of a potential different land use.
34. Within the watershed of the drainage system, the viewers determined benefits on property that is responsible for increased drainage system maintenance, or increased drainage system capacity because the natural drainage on the property has been altered or modified to accelerate the drainage of water from the property.
35. Owners of property affected by the redetermination offered comments regarding the nature and amount of benefit determined by the viewers.
36. The viewers addressed the concerns of each property owner as they related to the value of benefit or damage and the methods used by the viewers.
37. The viewers kept an accurate account of all time engaged in viewing and examination; the nature and kind of work done performed; the days each viewer was engaged in said works; the amount charged per day by each viewer; and every item of expense incurred by the viewers in said work.
38. The viewers' account of work has been filed with the drainage authority.

39. Upon review of information provided to the Drainage Authority during the public hearing, the Drainage Authority further finds and confirms that the benefits and damages determined in the original proceedings as well as the benefited and damaged areas determined in the original proceedings, do not reflect current, existing, actual benefits and benefited areas.
40. Based on the record before it, and the comments of those present at the hearing, the Drainage Authority determines that the redetermined benefits, as reflected in the Viewers' Report at Exhibit A are proper, reasonable and conform to the drainage code.

Order:

- A. The redetermined benefits on CD 19, the amended Viewers' Report and the Benefits and Damages Statement, prepared by the viewers and attached hereto as Exhibits A and B are hereby adopted by the Drainage Authority.
- B. The viewers are allowed payment of their account of work.
- C. The County Auditor shall ensure that the redetermined benefits replace the existing benefits previously determined for the ditch.
- D. The damages for the acquisition of the grass buffer area shall be paid and the grass buffer areas established as required by statute.
- E. The Drainage Authority staff is directed to work with the County Recorder's office to ensure that the drainage system and the grass buffer area acquisition is reflected on the property record of affected landowners.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were __ yes and __ no (Commissioner Connolly absent).

Upon vote, the Board Chair declared the Resolution passed and the findings and order adopted.

Dated this 12th day of December 2017.

LE SUEUR COUNTY BOARD OF COMMISSIONERS
SEATED AS DRAINAGE AUTHORITY UNDER
STATUTES CHAPTER 103E FOR LE SUEUR COUNTY
DITCH 19

By _____
Chairperson

[15741-0029/2447550/1]

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Attest:

County Administrator

[15741-0029/2447550/1]

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RECEIVED
OCT 18 2017
BY: Pam Simonette

COUNTY DITCH NO. 19 2017 REDETERMINATION OF BENEFITS										Maintenance cost		100000.00		"A"	"A-"	"B"	"B-"	"C"	"C-"	"D-"	"D"	BY: Pam Simon		
							\$4,180.00	\$4,180.00	\$2,920.00		\$2,020.00		\$570.00		\$541.50	\$30.00								
							55%	15%	90%		95%		95.00%											
							\$2,299.00	\$627.00	\$2,628.00	\$250.00	\$1,919.00	\$35.00	\$541.50	\$30.00										
PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXICIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	DAMAGE VALUE	NONBENEFITED OR RESTRICTED WETLAND ACRES			
03.025.5100	MICHAEL A & SHEILA F CEMENSKY	NESE	25	112	24	34.90	5757.00	85	4893.45	308.66					3	5757.00								
		SESE	25	112	24	40.00	14803.50	90	13323.15	840.38			2	5256.00	3	5757.00	7	3790.50						
	32899 211TH AVE NEW PRAGUE MN 56071																							
03.025.7500	LLOYD & PEGGY SVOBODA	SWSW	25	112	24	40.00	510.00	100	510.00	32.17					-12	420.00	-3	90.00			1.00			
	C/O JEFFREY L SVOBODA	SESW	25	112	24	30.00	160.00	100	160.00	10.09					-2	70.00	-3	90.00			5.00			
	125 MARLANE CIR JORDAN MN 55352																							
03.025.7620	TODD R & PEGGY A SULLIVAN	E2SW	25	112	24	15.23	60.00	100	60.00	3.78							-2	60.00						
	33244 245TH AVE LE CENTER MN 56057																							
03.035.2500	ALICE M CEMENSKY	NWNE& Lot 1	35	112	24	3.00	60.00	100	60.00	3.78							-2	60.00			1.00			
	20367 330TH ST NEW PRAGUE MN 56071																							
03.035.2600	THOMAS J & DIANNE C BINCZIK	REPARIAN LAND	35	112	24	23.00	5750.00	100	5750.00	362.69			-23	5750.00										
		SWNE	35	112	24	2.50	65.00	100	65.00	4.10					-1	35.00	-1	30.00			0.50			
	22516 310TH ST LE CENTER MN 56057	Lot 2	35	112	24	20.37	4120.00	100	4120.00	259.88			-16	4000.00		-4	120.00							
03.035.2700	MICHAEL A & SHEILA F CEMENSKY	REPARIAN LAND	35	112	24	31.00	7750.00	100	7750.00	488.85			-31	7750.00										
		Lot 1	35	112	24	26.50	2305.00	100	2305.00	145.39			-7	1750.00			-18.5	555.00						
		32899 211TH AVE	NWNE	35	112	24	40.00	270.00	95	256.50	16.18						-9	270.00						
		NEW PRAGUE	SWNE	35	112	24	37.50	1135.00	100	1135.00	71.59			-1	250.00	-9	315.00	-19	570.00					
			Lot 2	35	112	24	2.50	500.00	100	500.00	31.54			-2	500.00									
03.035.5000	RUTH HOEFS	SWSE	35	112	24	40.00	1095.00	85	930.75	58.71					-15	525.00	-19	570.00						
	20676 340TH ST LE CENTER MN 56057																							
03.035.5100	THOMAS J & DIANNE C BINCZIK	REPARIAN LAND	35	112	24	9.00	2250.00	100	2250.00	141.92			-9	2250.00										
		Lot 3	35	112	24	39.00	1355.00	100	1355.00	85.47			-1	250.00	-5	175.00	-31	930.00			1.00			
	22516 310TH ST LE CENTER MN 56057	NWSE	35	112	24	40.00	1260.00	100	1260.00	79.48					-12	420.00	-28	840.00						

										"A"	"A-"	"B"	"B-"	"C"	"C-"	"D-"	"D-"			
										Maintenance cost	100000.00	\$4,180.00	\$4,180.00	\$2,920.00		\$2,020.00				
										55%	15%	90%		95%		95.00%				
										\$2,289.00	\$627.00	\$2,628.00	\$250.00	\$1,919.00	\$35.00	\$541.50	\$30.00			
PARCEL	NAME	DESCRIPTION	SEC	T-N	R-W	IN	TRACT	GROSS	PROXIMITY	NET	MAINT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	SEEDING	DAMAGE	NONBENEFITED
NUMBER								BENEFIT	RATE	BENEFIT	COST	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	AREA	VALUE	OR RESTRICTED
																				WETLAND ACRES
03.035.5200	THOMAS J & DIANNE C BINCZIK	SESE	35	112	24		40.00	17176.00	75	12882.00	812.56				5	9595.00	14	7581.00		
	22516 310TH ST	" "						600.00	100	600.00	37.85				-6	210.00	-13	390.00		
	LE CENTER MN 56057																			
03.035.7800	THOMAS J & DIANNE C BINCZIK	W2SW	35	112	24		33.34	195.00	100	195.00	12.30				-3	105.00	-3	90.00		
	22516 310TH ST																			
	LE CENTER MN 56057																			
03.035.7900	RUTH HOEFS	SESW	35	112	24		40.00	995.00	100	995.00	62.76				-19	665.00	-11	330.00		1.00
	20676 340TH ST																			
	LE CENTER MN 56057																			
03.035.8000	JOHN P GLISCZINSKI	NESW	35	112	24		40.00	720.00	100	720.00	45.42				-12	420.00	-10	300.00		3.00
	33669 211TH AVE																			
	LE CENTER MN 56057																			
03.036.0100	ORDEAN & SHARON ANDERSON	REPARIAN LAND	36	112	24		18.00	4750.00	100	4750.00	299.62			-19	4750.00					
	20033 330TH ST	Lot 1	36	112	24		18.00	530.00	100	530.00	33.43			-2	500.00		-1	30.00		14.00
	NEW PRAGUE MN 56071																			
03.036.0200	FLORIAN A HINDERSCHIED	Lot 2	36	112	24		11.30	1530.00	100	1530.00	96.51			-6	1500.00		-1	30.00		3.30
	19617 330TH ST																			
	NEW PRAGUE MN 56071																			
03.036.0300	FLORIAN A HINDERSCHIED	REPARIAN LAND	36	112	24			2875.00	100	2875.00	181.35			-11.5	2875.00					
	19617 330TH ST	Lot 2	36	112	24		11.70	6250.00	100	6250.00	394.23			-25	6250.00					0.20
	NEW PRAGUE MN 56071	Lot 3	36	112	24		20.00	2578.00	100	2578.00	162.61	-4	2508.00		-2	70.00				
03.036.2500	RICHARD J DIWOK & CHRISTINA JOHNSON	SENE	36	112	24		20.08	8711.50	95	8275.93	522.02				2	3838.00	9	4873.50		8.50
	33372 191ST AVE																			
	MONTGOMERY MN 56069																			

COUNTY DITCH NO. 19 2017 REDETERMINATION OF BENEFITS										Maintenance cost		100000.00	"A"	"A-"	"B"	"B-"	"C"	"C-"	"D-"	"D-"			
										\$4,180.00	\$4,180.00	\$2,920.00		\$2,020.00		\$570.00							
										55%	15%	90%		95%		95.00%							
										\$2,299.00	\$627.00	\$2,628.00	\$250.00	\$1,919.00	\$35.00	\$541.50	\$30.00						
PARCEL	NAME	DESCRIPTION	SEC	T-N	R-W	IN	GROSS	PROXCIMITY	NET	MAINT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	SEEDING	DAMAGE	NONBENEFITED		
NUMBER						TRACT	BENEFIT	RATE	BENEFIT	COST	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	AREA	VALUE	OR RESTRICTED WETLAND ACRES		
03.036.2600	WILLIAM J RYNDA	SENE	36	112	24	20.04	20890.50	85	17756.93	1120.05					7.5	14392.50	12	6498.00					
	17796 346TH ST																						
	MONTGOMERY																						
	MN																						
	56069																						
03.036.2700	FLORIAN A HINDERSCHIED	REPARIAN LAND	36	112	24		4000.00	100	4000.00	252.31			-16	4000.00									
		Lot 3	36	112	24	19.00	23496.00	100	23496.00	1482.06	-9	5643.00	2	5256.00	6	11514.00	2	1083.00	0.04	140.00			
	19617 330TH ST	Lot 4	36	112	24	18.00	27035.00	100	27035.00	1705.29	-4	2508.00	6	15768.00	4	7676.00	2	1083.00	0.95	2517.50	2.00		
	NEW PRAGUE																						
	MN																						
	56071																						
03.036.2800	MARK & CAROL CEMENSKY	NENE	36	112	24	20.00	28284.00	100	28284.00	1784.07			2	5256.00	12	23028.00			0.51	2040.00	2.00		
	2343 SWAN DR																						
	MENDOTA HEIGHTS																						
	MN																						
	55120																						
03.036.2900	FLORIAN A HINDERSCHIED	NENE	36	112	24	20.00	14683.50	100	14683.50	926.19			1	2628.00	6	11514.00	1	541.50	0.55	2200.00	1.00		
	19617 330TH ST																						
	NEW PRAGUE																						
	MN																						
	56071																						
03.036.5000	JOSEPH J & JULIE PRCHAL TRUST	SWSE	36	112	24	40.00	45550.50	100	45550.50	2873.19	-11	6897.00	6	15768.00	6	11514.00	21	11371.50	0.36	986.40	2.00		
		SESE	36	112	24	39.00	34646.50	90	31181.85	1966.86					11	21109.00	25	13537.50			3.00		
	33938 191ST AVE																						
	MONTGOMERY																						
	MN																						
	56069																						
03.036.5100	WILLIAM J RYNDA	REPARIAN LAND	36	112	24		3250.00	100	3250.00	205.00			-13	3250.00									
		Lot 4	36	112	24	17.50	15817.50	100	15817.50	997.72	-8	5016.00			4.5	8635.50	4	2166.00	0.52	52.00	1.00		
	17796 346TH ST	NESE	36	112	24	40.00	47331.50	85	40231.78	2537.70			2	5256.00	16	30704.00	21	11371.50					
	MONTGOMERY	Lot 5	36	112	24	20.00	38521.00	100	38521.00	2429.79	9	20691.00	4.5	11826.00	2	3838.00	4	2166.00	0.11	440.00			
	MN																						
	56069																						
03.036.7500	CAROL J SVOBODA	SESW	36	112	24	10.50	1083.00	100	1083.00	68.31							2	1083.00	0.55	55.00	8.00		
	19672 340TH ST																						
	MONTGOMERY																						
	MN																						
	56069																						
03.036.7600	SHARON K RONNING	Lot 6	36	112	24	6.00	2707.50	85	2301.38	145.16							5	2707.50			0.50		
	20094 340TH ST																						
	MONTGOMERY																						
	MN																						
	56069																						

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 19
2017 REDETERMINATION OF BENEFITS

COUNTY DITCH NO. 19 2017 REDETERMINATION OF BENEFITS										Maintenance cost		100000.00		"A"	"A-"	"B"	"B-"	"C"	"C-"	"D-"	"D-"			
										\$4,180.00	\$4,180.00	\$2,920.00		\$2,020.00		\$570.00								
										55%	15%	90%		95%		95.00%								
										\$2,299.00	\$627.00	\$2,628.00	\$260.00	\$1,919.00	\$35.00	\$541.50	\$30.00							
PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXGIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	DAMAGE VALUE	NONBENEFITED OR RESTRICTED WETLAND ACRES			
03.036.7700	THOMAS J & DIANNE C BINCZIK	REPARIAN LAND	36	112	24		6500.00	100	6500.00	410.00			-26	6500.00										
		Lot 6	36	112	24	27.20	1405.00	100	1405.00	88.62			-3	750.00	-5	175.00	-16	480.00			0.20			
	22516 310TH ST LE CENTER MN 56057	" "					1624.50	90	1462.05	92.22							3	1624.50						
03.036.7800	WILLIAM J RYNDA	REPARIAN LAND	36	112	24		10750.00	100	10750.00	678.08			-43	10750.00										
		Lot 6	36	112	24	13.00	3249.00	95	3086.55	194.69							6	3249.00	0.55	2750.00				
	17796 346TH ST	" "					430.00	100	430.00	27.12			-1	250.00			-6	180.00						
	MONTGOMERY MN 56069	SESW	36	112	24	29.50	16929.00	100	16929.00	1067.83					6	11514.00	10	5415.00			2.00			
		" "					350.00	100	350.00	22.08					-4	140.00	-7	210.00						
		Lot 5	36	112	24	36.85	38981.00	100	38981.00	2458.80	6	13794.00	2	5256.00	7	13433.00	12	6498.00	1.30	5226.00	2.85			
		" "					1310.00	100	1310.00	82.63			-5	1250.00			-2	60.00						
07.029.0100	RICHARD L & MARY J HRUBY	SENW	29	112	23	40.00	1083.00	60	649.80	40.99							2	1083.00						
	31695 171ST AVE NEW PRAGUE MN 56071																							
07.029.0200	JUDITH H HAUER TRUST & ROBERT HAUER TRUST	NWNW	29	112	23	19.17	4332.00	60	2599.20	163.95							8	4332.00						
		SWNW	29	112	23	13.33	12717.00	65	8266.05	521.40			1	2628.00	3	5757.00	8	4332.00						
	215 7TH AVE SE NEW PRAGUE MN 56071																							
07.029.0210	JUDITH H HAUER TRUST & ROBERT HAUER TRUST	SWNW	29	112	23	6.67	2166.00	60	1299.60	81.97							4	2166.00						
	215 7TH AVE SE NEW PRAGUE MN 56071																							
07.029.0300	GORDON F STAUFF	SWNW	29	112	23	20.00	4170.50	70	2919.35	184.14	-1	627.00			1	1919.00	3	1624.50			10.00			
	577 WELCO DR E MONTGOMERY MN 56069																							
07.029.7700	JAMES A HOEFS TRUST & DONNA M HOEFS TRUST	NWSW	29	112	23	37.50	2166.00	70	1516.20	95.64							4	2166.00						
	17738 320TH ST NEW PRAGUE MN 56071																							
07.030.0100	PAULETTE M BIEBER	E2NW	30	112	23	8.08	3249.00	95	3086.55	194.69							6	3249.00			1.00			
	18735 320TH ST NEW PRAGUE MN 56071																							

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 19
2017 REDETERMINATION OF BENEFITS

COUNTY DITCH NO. 19 2017 REDETERMINATION OF BENEFITS										Maintenance cost		100000.00		"A"	"A-"	"B"	"B-"	"C"	"C-"	"D-"	"D-"			
										\$4,180.00	\$4,180.00	\$2,920.00		\$2,020.00		\$570.00								
										55%	15%	90%		95%		95.00%								
										\$2,299.00	\$627.00	\$2,628.00	\$250.00	\$1,919.00	\$35.00	\$541.50	\$30.00							
PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	DAMAGE VALUE	NONBENEFITED OR RESTRICTED WETLAND ACRES			
07.030.0200	JOHN J HOEFS	NENW	30	112	23	35.00	21014.00	85	17861.90						7	13433.00	14	7581.00						
		SENW	30	112	23	37.70	24310.50	100	24310.50	1533.43					9	17271.00	13	7039.50						
	29354 195TH AVE NEW PRAGUE																							
	MN 56071																							
07.030.2500	SUSAN M MEYER	NENE	30	112	23	26.00	43357.00	85	36853.45	2324.60	4	9196.00	3	7884.00	12	23028.00	6	3249.00						
		NWNE	30	112	23	29.13	14968.50	85	12723.23	802.54	1	2299.00	1	2628.00	1	1919.00	15	8122.50						
	4333 280TH ST W NEW PRAGUE																							
	MN 56071																							
07.030.2600	GILBERT J & DEBORAH BISEK	NENE	30	112	23	4.00		80													0.50			
	32082 181ST AVE NEW PRAGUE																							
	MN 56071																							
07.030.2700	ROGER ODENTHAL	NWNE	30	112	23	10.19		85													5.00			
	18611 320TH ST NEW PRAGUE																							
	MN 56071																							
07.030.2800	JAMES R & LISA M HOEFS	SENE	30	112	23	1.61	541.50	90	487.35	30.74							1	541.50			0.50			
	32360 181ST AVE NEW PRAGUE																							
	MN 56071																							
07.030.2810	JAMES A HOEFS TRUST	SWNE	30	112	23	40.00	55542.00	100	55542.00	3503.42	7	16093.00	4	10512.00	10	19190.00	18	9747.00	0.50	1750.00				
		SENE	30	112	23	39.26	53136.00	100	53136.00	3351.66			2	5256.00	21	40299.00	14	7581.00			0.26			
	DONNA M HOEFS TRUST																							
	17738 320TH ST NEW PRAGUE																							
	MN 56071																							
07.030.5000	JAMES A HOEFS TRUST	SWSE	30	112	23	25.00	31428.00	75	23571.00	1486.79	1	2299.00	3.5	9198.00	7	13433.00	12	6498.00			0.50			
		SESE	30	112	23	25.00	3790.50	65	2463.83	155.41							7	3790.50						
	DONNA M HOEFS TRUST																							
	17738 320TH ST NEW PRAGUE																							
	MN 56071																							
07.030.5100	JASON & EMILY HOEFS	NESE	30	112	23	1.64	541.50	100	541.50	34.16							1	541.50			0.50			
	32606 181ST AVE NEW PRAGUE																							
	MN 56071																							

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 19
2017 REDETERMINATION OF BENEFITS

COUNTY DITCH NO. 19 2017 REDETERMINATION OF BENEFITS										Maintenance cost		100000.00		"A"	"A-"	"B"	"B-"	"C"	"C-"	"D-"	"D-"			
										\$4,180.00	\$4,180.00	\$2,920.00		\$2,020.00		\$570.00								
										55%	15%	90%		95%		95.00%								
										\$2,299.00	\$627.00	\$2,528.00	\$250.00	\$1,919.00	\$35.00	\$541.50	\$30.00							
PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXCIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	DAMAGE VALUE	NONBENEFITED OR RESTRICTED WETLAND ACRES			
07.030.5110	JAMES A HOEFS TRUST	NESE	30	112	23	38.36	21802.50	100	21802.50	1375.23					6	11514.00	19	10288.50			2.00			
	DONNA M HOEFS TRUST	" "					240.00	100	240.00	15.14							-8	240.00						
	17738 320TH ST	NWSE	30	112	23	40.00	77096.50	100	77096.50	4863.01	11	25289.00	7	18396.00	16	30704.00	5	2707.50	0.50	1750.00	1.00			
	NEW PRAGUE MN 56071	SWSE	30	112	23	15.00	12255.00	75	9191.25	579.76					3	5757.00	12	6498.00						
		SESE	30	112	23	15.00	5168.00	65	3359.20	211.89					1	1919.00	6	3249.00						
07.030.7500	JOHN J HOEFS	NESW	30	112	23	13.00	14474.50	100	14474.50	913.01	1	2299.00	1	2628.00	3	5757.00	7	3790.50	0.64	2560.00	1.00			
	29354 195TH AVE	NWSW	30	112	23	27.25	33353.50	100	33353.50	2103.84	5	11495.00	3	7884.00	7	13433.00	1	541.50	0.15	525.00	0.25			
	NEW PRAGUE MN 56071																							
07.030.7600	MICHAEL A & SHEILA F CEMENSKY	NWSW	30	112	23	10.00	8030.50	90	7227.45	455.89			0.5	1314.00	3.5	6716.50								
	32899 211TH AVE																							
	NEW PRAGUE MN 56071																							
07.030.7700	PATRICK H GOGGINS ETAL	SWSW	30	112	23	20.20	44997.00	100	44997.00	2838.27	15	34485.00	4	10512.00					0.56	56.00	1.00			
	1104 9TH ST SE																							
	NEW PRAGUE MN 56071																							
07.030.7800	JASON & EMILY HOEFS	SWSW	30	112	23	13.00	21305.00	100	21305.00	1343.85	7	16093.00	1	2628.00	0.5	959.50	3	1624.50	0.38	1330.00	1.00			
		SESW	30	112	23	26.09	31137.50	95	29580.63	1865.86	6	13794.00	1	2628.00	4	7676.00	13	7039.50			1.00			
	32606 181ST AVE																							
	NEW PRAGUE MN 56071																							
07.030.7900	BMD INVESTMENTS LLC	NESW	30	112	23	27.90	47454.00	100	47454.00	2993.25	6	13794.00	5	13140.00	9	17271.00	6	3249.00	0.80	3200.00	1.50			
	C/O BRIAN DAVIS																							
	14270 AUTUMN TRAIL																							
	SHAKOPEE MN 55379																							
07.030.8000	PATRICK H GOGGINS	S2SW	30	112	23	16.88	28078.50	100	28078.50	1771.11	10	22990.00	1	2628.00	1	1919.00	1	541.50	0.18	18.00	3.38			
	1104 9TH ST SE																							
	NEW PRAGUE MN 56071																							
07.031.0100	RUTH HOEFS	NENW	31	112	23	40.00	47803.00	90	43022.70	2713.74	3	6897.00	3	7884.00	11	21109.00	22	11913.00						
		SENW	31	112	23	29.97	40843.00	75	30632.25	1932.19	3	6897.00	2	5256.00	11	21109.00	14	7581.00						
	20676 340TH ST																							
	LE CENTER MN 56057																							

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 19
2017 REDETERMINATION OF BENEFITS

Maintenance cost 100000.00

"A"	"A-"	"B"	"B-"	"C"	"C-"	"D-"	"D-"			
\$4,180.00	\$4,180.00	\$2,920.00		\$2,020.00		\$570.00				
55%	15%	90%		95%		95.00%				
\$2,299.00	\$627.00	\$2,628.00	\$250.00	\$1,919.00	\$35.00	\$541.50	\$30.00	NONBENEFITED		
BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	SEEDING	DAMAGE	OR RESTRICTED
ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	AREA	VALUE	WETLAND ACRES
				2	3838.00	6	3249.00	2.03		
				4	10512.00	13	8122.50	2.00		
				11	21109.00	13	7039.50	6.03		
						1	541.50	4.97		
				3	7884.00	13	10288.50	2.00		
						19	10288.50	1.00		
				1	2628.00	5	2707.50	3.00		
				1	1919.00	2	1083.00	2.50		
				5	9595.00	11	5956.50			
-5	3135.00			5	9595.00	16	8664.00	5.50		
-1	627.00			4	7676.00	26	14079.00	1.00		

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 19
2017 REDETERMINATION OF BENEFITS

COUNTY DITCH NO. 19 2017 REDETERMINATION OF BENEFITS										Maintenance cost		100000.00	"A"	"A-"	"B"	"B-"	"C"	"C-"	"D-"	"D-"			
										\$4,180.00	\$4,180.00	\$2,920.00		\$2,020.00		\$570.00							
										55%	15%	90%		95%		95.00%							
										\$2,299.00	\$827.00	\$2,628.00	\$250.00	\$1,919.00	\$35.00	\$541.50	\$30.00						
PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXCIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	DAMAGE VALUE	NONBENEFITED OR RESTRICTED WETLAND ACRES		
08.001.0100	LARRY J & SUSAN RYNDA	NENW	1	111	24	40.00	43914.00	85	37326.90	2354.47	1	2299.00	4	10512.00	10	19190.00	22	11913.00	0.68	2380.00	2.00		
		SENW	1	111	24	40.00	37233.00	35	13031.55	821.99	1	2299.00	2	5256.00	7	13433.00	30	16245.00					
	19411 LEXINGTON RD MONTGOMERY MN 56069																						
08.001.0200	MILO J & ADELINE M POMIJE	SWNW	1	111	24	40.00	25004.00	60	15002.40	946.31				4	7676.00	32	17328.00	0.60	2700.00	3.00			
		Lot 2	1	111	24	28.79	11634.00	20	2326.80	146.77			1	2628.00	3	5757.00	6				3249.00		
	524 DUNKIRK PL OWATONNA MN 55060																						
08.001.0300	JEFFREY J & VIRGINIA POMIJE	NWNW	1	111	24	40.21	10573.50	100	10573.50	666.94	-16	10032.00					1	541.50	0.92	92.00	21.21		
	34223 201ST AVENUE MONTGOMERY MN 56069																						
08.001.2600	HAUER GRANDCHILDREN LLP	NENE	1	111	24	40.60	37696.00	75	28272.00	1783.31				14	26866.00	20	10830.00			1.00			
		NWNE	1	111	24	33.05	30121.00	85	25602.85	1614.95	-9	5643.00	1	2628.00	8	15352.00	12	6498.00					
		SWNE	1	111	24	35.00	23186.00	35	8115.10	511.88	1	2299.00	1	2628.00	5	9595.00	16	8664.00					
		SENE	1	111	24	38.19	7254.50	60	4352.70	274.55			1	2628.00	1	1919.00	5	2707.50					
	523 TIMBER CT SHAKOPEE MN 55379																						
08.001.2800	ROBERT & AMY LOCKHART	NWNE	1	111	24	7.56	541.50	80	433.20	27.32							1	541.50			6.00		
	19545 340TH ST MONTGOMERY MN 56069																						
08.001.7600	LARRY J & SUSAN RYNDA	Lot 3	1	111	24	60.35	6466.00	15	969.90	61.18			1	2628.00	2	3838.00							
	19411 LEXINGTON RD MONTGOMERY MN 56069																						
08.002.2600	RUTH HOEFS	NWNE	2	111	24	40.00	9842.00	70	6889.40	434.56				4	7676.00	4	2166.00						
	20676 340TH ST LE CENTER MN 56057																						

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 19
2017 REDETERMINATION OF BENEFITS

Maintenance cost 100000.00

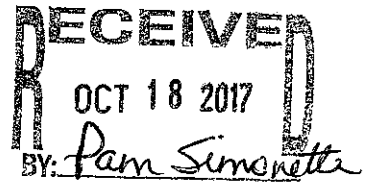
COUNTY DITCH NO. 19 2017 REDETERMINATION OF BENEFITS										Maintenance cost		100000.00		"A"	"A-"	"B"	"B-"	"C"	"C-"	"D-"	"D-"			
										\$4,180.00	\$4,180.00	\$2,920.00		\$2,020.00		\$570.00								
										55%	15%	90%		95%		95.00%								
										\$2,299.00	\$627.00	\$2,628.00	\$260.00	\$1,919.00	\$35.00	\$541.50	\$30.00							
PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	DAMAGE VALUE	NONBENEFITED OR RESTRICTED WETLAND ACRES			
08.002.5100	RUTH HOEFS	NENE	2	111	24	40.00	40865.50	85	34735.68	2191.02			1	2628.00	14	26866.00	21	11371.50			1.00			
		SENE	2	111	24	40.00	22344.00	25	5586.00	352.35					6	11514.00	20	10830.00	0.32	1440.00	1.00			
	20676 340TH ST LE CENTER MN 56057	Lot 4	2	111	24	8.03													0.36	1620.00	1.00			
09.006.0100	DALE F & JANICE L MUMFORD	NENW	6	111	23	3.87	541.50	55	297.83	18.79							1	541.50			0.50			
	120 ASTER RD SAN CARLOS CA 94070																							
09.006.0200	KENNETH E & LUELLA M SCHLEIS	SWNW	6	111	23	36.83	1624.50	55	893.48	56.36							3	1624.50			11.00			
	34361 191ST AVE MONTGOMERY MN 56069																							
09.006.0300	HARLEN C JINDRA	NWNW	6	111	23	36.66	54139.50	65	35190.68	2219.72			3	7884.00	21	40299.00	11	5956.50						
	19686 360TH ST MONTGOMERY MN 56069																							
09.006.0500	JOHN A & MARY JO SCHLEIS	NENW	6	111	23	36.51	1083.00	55	595.65	37.57							2	1083.00						
	307 ELM AVE SW MONTGOMERY MN 56069																							
17.030.2600	RANDALL & LAURA ODENTHAL	NENE	30	112	23	5.00	1083.00	80	866.40	54.65							2	1083.00			3.00			
	18191 320TH ST NEW PRAGUE MN 56071																							
17.030.2700	RANDALL & LAURA ODENTHAL	NENE	30	112	23	2.50	541.50	80	433.20	27.32							1	541.50			0.50			
	18191 320TH ST NEW PRAGUE MN 56071																							

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 19
2017 REDETERMINATION OF BENEFITS

COUNTY DITCH NO. 19 2017 REDETERMINATION OF BENEFITS										Maintenance cost		100000.00		"A"	"A-"	"B"	"B-"	"C"	"C-"	"D-"	"D-"									
														\$4,180.00	\$4,180.00	\$2,920.00		\$2,020.00		\$570.00										
														55%	15%	90%		95%		95.00%										
														\$2,299.00	\$627.00	\$2,628.00	\$250.00	\$1,919.00	\$35.00	\$541.50	\$30.00									
PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	DAMAGE VALUE	NONBENEFITED OR RESTRICTED WETLAND ACRES									
LE SUEUR COUNTY, MINNESOTA COUNTY DITCH NO. 19 2017 REDETERMINATION OF BENEFITS																														
ROAD AUTHORITY						LOCATION		LENGTH (FEET)	GROSS BENEFITS	PROXIMITY RATE	NET BENEFITS	MAINT COST	BENEFIT %	BENEFIT VALUE	BENEFIT %	BENEFIT VALUE	BENEFIT %	BENEFIT VALUE	BENEFIT %	BENEFIT VALUE	BENEFIT VALUE									
LE SUEUR COUNTY HIGHWAY DEPARTMENT						CSAH No 28		1000	1725.00		1725.00	108.81	per foot		28.40		11.40		2.85		0.60									
						North of							30	112	23					50	1425.00	50	300.00							
						CSAH No 30		2960	4440.00		4440.00	280.06					40		3374.40		60		1065.60							
						East of							30	112	23															
						CSAH No 26		1520	1254.00		1254.00	79.10					10		433.20		90		820.80							
						In Sect.							1	111	23															
						CR # 123		2370	8792.70	100	8792.70	554.62	per foot		22.70		6.80		2.30		0.50									
						East of							1	111	24		10	5379.90	10	1611.60	20	1090.20	60	711.00						
						North of							1	111	24				10	3590.40	30	3643.20	60	1584.00						
						North of							2	111	24				10	1060.80	25	897.00	65	507.00						
DERRYNANE TOWNSHIP						330th Street		710	1934.40	100	1354.08	85.41	per foot		14.20		5.70		1.40		0.30									
						North of							35	112	24															
						North of							36	112	24					30	1150.80	70	575.40							
						191st Avenue		2640	1934.40	100	1354.08	85.41					10		3748.80		10		1504.80		50		1848.00		30	
East of		36	112	24																										
LEXINGTON TOWNSHIP						201th Avenue		170	134.30	100	134.30	8.47					5		48.45		20		47.60		75		38.25			
East of		2	111	24																										
LANESBURGH TOWNSHIP						336TH Street		2640	1795.20	100	1795.20	113.24					5		752.40		10		369.60		85		673.20			
						In Sect.							31	112	23															
						340TH Street		660	1934.40	100	1354.08	85.41							20		184.80		80		158.40					
South of		31	112	23																										
MONTGOMERY TOWNSHIP						340TH Street		660	1934.40	100	1354.08	85.41					20		184.80		80		158.40							
						North of							6	111	23															
CD#42 OUTLET BENEFIT									25000.00		1576.92																			
LAND BENEFITS							1784721.00				1524171.43		96140.07		-28.00		26334.00		19.00		49932.00		138.00		264822.00		309.00		167323.50	
ROAD BENEFITS							27807.80				36194.00		2283.01																	
TOTAL BENEFITS							1812528.80				1585365.43		100000.00																	
SEEDING AREA																				12.03										
SEEDING DAMAGES																						35827.90								

Le

Le Sueur County Drainage Authority:



RE: Le Sueur County
County Ditch No. 19
2017 Redetermination of Benefits

September 13, 2017

In accordance with the Minnesota Statute 103E.315 law, we herewith submit the following Viewers' Report:

Benefits and Damages Statement

This report covers the redetermination of benefits for a previously constructed drainage system. The basis for determining benefits and damages is, therefore, based upon a comparison of the conditions that would have existed prior to the ditch system's construction with those that do exist with the drainage system in a reasonable state of repair.

Le Sueur County Ditch No. 19 was originally established and constructed in 1906. Improvements to the ditch system were completed in 1916 and 1949. The ditch system consists of an open ditch drainage system. The outlet of the system is Le Sueur County Ditch No. 45. The system provides an outlet for lands in Sections 1 and 2 in Lexington Township, Sections 29, 30, and 31 in Lanesburgh Township, section 6 in Montgomery Township and sections 25, 35 and 36 in Derrynane Township, all in Le Sueur County.

Supporting documentation for the analysis and conclusions of the report are contained in our files and are available for inspection.

The figures stated herein are based on a full and fair consideration of all pertinent facts and information that we were aware of at the time of this appraisal. The following aids were used during the viewing process.

1. Soil Survey Manuals and Maps of Le Sueur County
2. GIS photos and data
3. Minnesota LiDAR
4. Yield averages and production costs taken from Minnesota State College and University Farm Management Records
5. Sales data from the Le Sueur County Assessor's office
6. Visual inspection of each 40-acre tract

Land classification benefit values are based upon an increase in the potential for agricultural production as a result of constructing the drainage project and reconciled with sales value increases. Existing individual land management practices were not considered. All present land use was evaluated under estimated best land management practice. Special consideration was given to areas, which were considered to be in a native/non-converted condition or identified as wetlands under wetlands inventory and restricted from drainage by state or federal regulations. State owned properties were considered for the purpose it is held.

No direct consideration was given to structure values within the watershed.

Potential benefit is the difference between the:

Valuation Prior To Drainage

Beginning land use, property value, and economic productivity have been determined with the consideration that the benefited properties within the watershed currently do not have an adequate outlet for artificial drainage.

"A" Standing water or cattails, wetland classification with a market value for agricultural purposes of \$0.00 per acre, economic productivity of \$0.00.

"B" Seasonally flooded/pasture ground. Pasture classification with a market value of \$1000.00 to \$1500.00 per acre, economic productivity of \$75.00 based on grazing days and/or hay values.

"C" Wet subsoil -- marginal crop land, low to medium crop land classification with a market value of \$4000.00 to \$5000.00 per acre, annual economic productivity of \$488.00 based upon average annual yield of 80 % of optimum with \$347.11 production costs.

"D" Upland areas not needing artificial drainage but irregular in shape and intermixed with wetter soils. Medium to high cropland classification with a market value of \$4500.00 to \$6000.00 per acre, annual economic productivity of \$579.50 based upon average annual yield of 95 % of optimum with \$347.11 production costs.

Valuation with NRCS Guideline Drainage

Potential land use, property value, and an economic productivity, after public and private drainage have been installed as per NRCS design standard as recommended in the Minnesota Drainage Guide, using current crop rotation, income, and expense.

"A" Drained slough area, medium classification land with a market value of \$4500.00 to \$5500.00 per acre, economic productivity of \$561.20 based upon average production of 92% of optimum \$347.11 production costs.

"A-" Partially drained slough area with a highest and best use as hay or pasture and restricted from additional drainage by governmental regulation.

"B" Well drained ground, high land classification with a market value of \$5500.00 to \$6500.00 per acre, economic productivity of \$585.60 based upon average annual production of 96 % of optimum with \$347.11 production costs.

"B-" Marginally drained lakebed that acquired riparian rights.

"C" Well drained ground, best land classification with an estimated market value of \$6500.00 to \$7500.00 per acre, economic productivity of \$610.00 based upon average annual production of 100 % of optimum with \$347.11 production costs.

"C-" Upland hydric soils contributing to the needed drainage system capacity and maintenance.

"D" Well drained ground, high land classification with improved farmability and market value of \$5500.00 to \$7500.00 per acre. Economic productivity of \$603.90 based upon average production of 99% of optimum with \$347.11 production costs.

"D-" Upland non-hydric soils contributing to the needed drainage system capacity and maintenance.

Road benefits were determined with consideration of the reduced construction and maintenance costs that were realized after construction of the drainage system. No tile benefits were given as the footage was minimal.

Utilizing these productive values, potential benefit values were determined for the system based upon a 25-year effective life, with proper maintenance, private improvement cost depreciated over the same 25-year period, and a market derived capitalization rate of 0.5%. Adjustment was made to each land class based upon consideration of the change in hydraulic capacity and the subsequent increased productivity that the construction of the drainage system provided. Benefit values were rounded off for ease of computation.

Example: "B" Benefits per Acre

Potential productivity Value	\$585.60
Production Cost	-347.11
Beginning Productivity Value	<u>- 75.00</u>
Change in Productivity Value	163.49
Private Improvement (\$900/25) (Waterway or tile)	<u>-36.00</u>
Annual Benefit Value	\$127.49

\$127.49 x 25 years, discounted @ 0.5% = \$2989.08 (\$2990.00)

The ditch system does not have adequate size and capacity to meet NRCS recommended capacities for open ditch agricultural drainage. Adjustment to the potential benefit value is made by the application of an efficiency rate. This rate reflects the viewers' determination of that portion of the potential benefit currently being provided by the existing Ditch System, with consideration of the substandard size. It has been assumed that, although the drainage system capacity varies between the tile branches, the drainage system provides an outlet of equal capacity to all properties within the watershed. A proximity rate adjustment has been applied to reflect a parcels location in relationship to the constructed system.

This value was then applied to the number of acres determined to be in each class per tract. Adjustment to potential benefit was given for the proximity from the public drainage system. This was done to allow for construction of public or private laterals to provide an adequate outlet to each land tract.

Damages have been given for the easement acquisition for the area required to establish the one-rod seeding area adjacent to the channel required by Minnesota Statute No. 103E.021. The lands taken are considered as a permanent easement only and will be restricted from use for commodity crop production. The damage value is our opinion of the difference between the current land value and the value of the same lands with the easement in place. Additional damages have been given for the temporary easement necessary for the repair of the existing open ditch.

Respectfully submitted,

Ron Ringquist

Bill Anderson

Allen Kerber

LE SUEUR COUNTY
COUNTY DITCH NO. 19
2017 REDETERMINATION OF BENEFITS

INCOME APPRAOCH TO VALUE WORKSHEET

PRODUCTION INCOME

CROP PLANTED	AVERAGE YIELD	SALES VALUE	GROSS INCOME	ROTATION PERCENTAGE	ADJUSTED INCOME
CORN	180 BU	4.00	720.00	50	360.00
SOYBEANS	50 BU	10.00	500.00	50	250.00
					610.00

DIRECT PRODUCTION EXPENSE

CROP PLANTED	PRODUCTION COST	ROTATION PERCENTAGE	ADJUSTED EXPENSE
CORN	466.59	50	233.30
SOYBEANS	227.63	50	113.82
			347.11

BENEFIT VALUE CALCULATION

PRODUCTION CAPABILITY BASED UPON CONSTRUCTED DRAINAGE SYSTEM
MEETING N.R.C.S. OPEN DITCH GUIDE LINE DESIGN

LAND CLASS	"A"	"B"	"C"	"D"
% PRODUCTION	92.0%	96.0%	100.0%	99.0%
GROSS INCOME	561.20	585.60	610.00	603.90
PRODUCTION COST	347.11	347.11	347.11	347.11
NET INCOME	214.09	238.49	262.89	256.79
PREVIOUS INCOME	0.00	75.00	156.89	188.39
INCREASED INCOME	214.09	163.49	122.00	24.40
PVT TILE COST	36.00	36.00	36.00	0.00
NET ANNUAL INCREASE	178.09	127.49	86.00	24.40
CAPITALIZED FOR 25 YEARS @ 0.5 %	4175.43	2989.08	2016.32	572.07
BENEFIT VALUE	\$4180.00	\$2990.00	\$2020.00	\$570.00

STATE OF MINNESOTA
LE SUEUR COUNTY BOARD OF COMMISSIONERS
SEATED AS DRAINAGE AUTHORITY UNDER STATUTES CHAPTER 103E
FOR LE SUEUR COUNTY DITCH 28

The matter of the Redetermination of Benefits
for Le Sueur County Ditch 28

**Findings and Order Adopting
Redetermined Benefits**

At a public hearing conducted by the Le Sueur County Board of Commissioners, Drainage Authority for Le Sueur County Ditch 28 (CD 28), on December 12, 2017, continued from November 30, 2017, Commissioner _____ moved, seconded by Commissioner _____ for adoption of the following Findings and Order:

Findings:

1. CD 28 was originally established and constructed in 1906.
2. The ditch system consists of an open ditch drainage system.
3. The benefits determined in the original establishment anticipated certain farming and drainage practices based on existing practices in 1906.
4. By order dated January 19, 2016, the Board initiated a redetermination of benefits on CD 28 based on a finding that since the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase to flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of CD 28.
5. Additionally, the Board found that since the original determination of benefits and damages, modification to the outlet of Renneberg Lake, in section 15 of Derrynane Township has changed the nature of benefits accruing from the original construction of CD 28 and that additional lands, not previously determined to be benefitted have improved drainage to take advantage of CD 28 as an outlet for drainage.

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6. The system provides an outlet for lands in Sections 9, 10, 14, 15, 16 and 23 in Derrynane Township, Le Sueur County.
7. By separate order the Board appointed Ron Ringquist, Bill Anderson and Allan Kerber as viewers for the redetermination of benefits.
8. Upon taking their oaths, the viewers initiated a redetermination of benefits according statutes chapter 103E.
9. Under Minnesota Statutes § 103E.351 subdivision 1, the viewers obligation is to proceed as provided for viewers and the Viewers' Report in sections 103E.311 to 103E.321. Under § 103E.311, they are obligated to determine the benefits and damages to all property affected by the drainage project and make a Viewers' Report.
10. The viewers completed their report which included a benefits and damages statement on October 2, 2017, for all property affected by the drainage project and filed their report with the Drainage Authority.
11. The Drainage Authority prepared Property Owners' Reports and mailed them to the owners of property identified in the Viewers' Report.
12. Property Owners' Reports were mailed on November 13, 2017.
13. Notice of the hearing was posted not later than November 13, 2017, at the Le Sueur County Courthouse and remained through the date of the Final Hearing.
14. Notice of the hearing was published on November 6, 16 and 23, 2017, in the Montgomery Messenger, November 8, 15 and 22, 2017, in the Le Center Leader and Le Sueur News-Herald, legal newspapers in general circulation in the area of CD 28.
15. Notice of the hearing was mailed within one week after the first publication, but not later than November 13, 2017, to owners of properties identified in the Viewers' Report, governmental units affected by the project and the commissioner of the Minnesota Department of Natural Resources.
16. Evidence of all actions in this matter, including preliminary orders, appointments, oaths, affidavits of mailing, publication and posting as well as hearing agendas and presentation materials are present in the record of proceedings and are incorporated herein by reference.
17. The final hearing on the viewers' redetermination of benefits was held on November 30, 2017, and continued to December 12, 2017.

18. At the hearing, the viewers appeared and presented the Viewers' Report, Benefits and Damages Statement and redetermined benefits. The viewers further provided detail of the viewing process and the information used by the viewers to: (1) verify the boundary of the watershed of the Ditch; (2) verify and confirm the existence of drainage benefit; and (3) determine the economic benefit to lands deriving a drainage benefit from the construction of CD 28.
19. The viewers included, in their determinations, the amount of damages necessary to acquire and establish a one rod grass buffer strip along all reaches of open ditch on CD 28.
20. Members of the public attended the hearing and asked questions or made comments regarding the redetermination of benefits.
21. Written comments were received and read into the record along with responses.
22. At the conclusion of public comment during the hearing, the Board adopted a motion to: close the hearing to public comment; direct staff to prepare findings and an order consistent with the proceedings, that the draft findings and order be written to affect adoption of the determined benefits and confirmation of the viewers' reports; and continue the hearing to the Board's regular meeting on Tuesday, December 12, 2017, at 11:00 a.m. in the Commissioners' Room of the Le Sueur County Courthouse, or by adjournment to an appropriate time on the Board's agenda, at which meeting the Board will consider findings and an order as discussed.
23. The Viewers' Report is attached as Exhibit A.
24. The viewers prepared a Benefits and Damages Statement outlining the basis of their benefits and damages determinations. The Benefits and Damages Statement is attached as Exhibit B.
25. The viewers reviewed all property within the drainage areas of the drainage system as part of the redetermination of benefits process.
26. The viewers determined the amount of damages to be paid for the acquisition of property for the establishment of best management practices, including grass strips, necessary to control erosion, sedimentation, improve water quality, or maintain the efficiency of the drainage system as required under statutes section 103E.021. The viewers compared sales in the area in arriving at an average sales price used in establishing a payment rate.
27. The viewers used maps, LiDAR data and other information, along with visual inspection of the watershed of the drainage system to determine the boundaries of the benefiting area.

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28. Within the watershed of the drainage system, the viewers paid particular attention to altered land use and drainage alterations which facilitate the removal of water from property directing it to the drainage system.
29. To determine the economic benefit to lands deriving a drainage benefit from the drainage system, the viewers conducted a condition comparison comparing the expected, pre-ditch, unaltered state of the watershed to the existing, altered and improved condition of the watershed. The viewers used this comparison in determining the increased market value of the properties receiving a direct drainage benefit.
30. Based on their detailed observations, the viewers determined benefit classifications, classified acres and assigned economic benefit on a per acre basis.
31. The viewers determined that some acres within the watershed of the drainage system, i.e. existing wetlands and non-contributing basins, received no benefit from the drainage system.
32. The viewers accounted for the efficiency of the drainage system, as designed, and the proximity of lands to and the elevations of lands above the ditch.
33. The viewers applied an economic analysis using sales and income approaches to determine the increased value to each classification acre based on the drainage benefit provided by the drainage system.
34. The viewers determined the amount of economic benefit to property benefited immediately by the drainage system, or for property for which the drainage system can become an outlet for drainage, make an outlet more accessible, or otherwise directly benefit the property.
35. The viewers determined that the drainage system draws off water from lower, previously assessed lands, thereby allowing drainage from unassessed lands to flow more readily and escape faster, thus preventing damage to the previously assessed lands, and such drainage constitutes a drainage benefit.
36. The viewers determined economic benefits based on: (1) an increase in the current market value of the property as a result of constructing the project; (2) an increase in the potential for agricultural production as a result of constructing the project; or (3) an increased value of the property as a result of a potential different land use.
37. Within the watershed of the drainage system, the viewers determined benefits on property that is responsible for increased drainage system maintenance, or increased drainage system capacity because the natural drainage on the property has been altered or modified to accelerate the drainage of water from the property.

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38. Owners of property affected by the redetermination offered comments regarding the nature and amount of benefit determined by the viewers.
39. The viewers addressed the concerns of each property owner as they related to the value of benefit or damage and the methods used by the viewers.
40. The viewers kept an accurate account of all time engaged in viewing and examination; the nature and kind of work done performed; the days each viewer was engaged in said works; the amount charged per day by each viewer; and every item of expense incurred by the viewers in said work.
41. The viewers' account of work has been filed with the drainage authority.
42. Upon review of information provided to the Drainage Authority during the public hearing, the Drainage Authority further finds and confirms that the benefits and damages determined in the original proceedings as well as the benefited and damaged areas determined in the original proceedings, do not reflect current, existing, actual benefits and benefited areas.
43. Based on the record before it, and the comments of those present at the hearing, the Drainage Authority determines that the redetermined benefits, as reflected in the Viewers' Report at Exhibit A are proper, reasonable and conform to the drainage code.

Order:

- A. The redetermined benefits on CD 28, the amended Viewers' Report and the Benefits and Damages Statement, prepared by the viewers and attached hereto as Exhibits A and B are hereby adopted by the Drainage Authority.
- B. The viewers are allowed payment of their account of work.
- C. The County Auditor shall ensure that the redetermined benefits replace the existing benefits previously determined for the ditch.
- D. The damages for the acquisition of the grass buffer area shall be paid and the grass buffer areas established as required by statute.
- E. The Drainage Authority staff is directed to work with the County Recorder's office to ensure that the drainage system and the grass buffer area acquisition is reflected on the property record of affected landowners.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were ___ yes and ___ no (Commissioner Connelly absent).

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Upon vote, the Board Chair declared the Resolution passed and the findings and order adopted.

Dated this 12th day of December, 2017.

LE SUEUR COUNTY BOARD OF COMMISSIONERS
SEATED AS DRAINAGE AUTHORITY UNDER
STATUTES CHAPTER 103E FOR LE SUEUR COUNTY
DITCH 28

By _____
Chairperson

Attest:

County Administrator

September 13, 2017

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 28
2017 REDETERMINATION OF BENEFITS

RECEIVED
OCT - 2 2017
BY: Pam Simonette

											Maintenance cost 25000.00		"A"	"A-"	"B"	"B-"	"C"	"C-"	"D-"	"D-"			
													\$4,180.00 60%	\$4,180.00 15%	\$2,920.00 75%	\$2,920.00 10%	\$2,020.00 90.00%		\$670.00 90.00%		5000.00	NONBENEFITED OR RESTRICTED WETLAND ACRES	
PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	DAMAGE VALUE	
03.009.5000	FRANK J ANDERSON FAMILY TRUST C/O JEFFREY & MARCIA ANDERSON 14899 64TH PLACE NORTH MAPLE GROVE MN 55311	NESE SESE	9 9	112 112	24 24	40.00 40.00	4104.00	100 100	4104.00	148.22									8	4104.00			39.00 26.00
03.009.5200	MICHAEL A & PAULA M O'CONNELL REVOCABLE TRUST AGREEMENT 24531 ST THOMAS RD LE SUEUR MN 56058	NWSE	9	112	24	26.00	2565.00	100	2565.00	92.64									5	2565.00			
03.009.5400	JAMES J O'CONNELL 426 WASHINGTON ST E LE CENTER MN 56057	NWSE	9	112	24	7.70	513.00	100	513.00	18.53									1	513.00			6.00
03.010.0100	TODD R & PEGGY A SULLIVAN 33244 245TH AVE LE CENTER MN 56057	SENW	10	112	24	40.00	15852.00	15	2377.80	85.88			1	2190.00	3	5454.00	16	8208.00					
03.010.2500	DAVID J & KRISTA WOESTEHOFF WORSTEHOFF FAMILY FARM PRP LLC 15466 W 270TH ST BELLE PLAINE MN 56011	NWNE SWNE SENE	10 10 10	112 112 112	24 24 24	35.90 20.00 15.50	16968.00 8904.00	20 15	3393.60 1335.60	122.57 48.24			1 1	2190.00 2190.00	7 2	12726.00 3636.00	4 6	2052.00 3078.00			0.08 0.53	360.00 2385.00	2.00
03.010.5000	JEFF TOPIC 13388 310TH ST NEW PRAGUE MN 56071	S2NE	10	112	24	2.70	513.00	15	76.95	2.78									1	513.00			1.50
03.010.5010	RALPH R SULLIVAN 30095 151ST AVE NEW PRAGUE MN 56071	SWNE SENE NESE NWSE " "	10 10 10 10 10	112 112 112 112 112	24 24 24 24 24	19.30 18.00 34.00 34.00 627.00	9000.00 22887.00 26379.00 43500.00 627.00	60 15 90 100 100	5400.00 3433.05 23741.10 43500.00 627.00	195.03 123.99 857.45 1571.08 22.65					3 1 5	6570.00 2190.00 10950.00	7 6 9	12726.00 10908.00 16362.00	14 7 21 12	7182.00 3591.00 10773.00 6156.00	0.55 1.16	55.00 116.00	
03.010.5100	RALPH R SULLIVAN 30095 151ST AVE NEW PRAGUE MN 56071	NESE NWSE SWSE	10 10 10	112 112 112	24 24 24	6.00 6.00 40.00	3534.00 5802.00 22743.00	90 100 100	3180.60 5802.00 22743.00	114.87 209.55 821.40	-4 -1 -33	2508.00 627.00 20691.00			2	3636.00	2 3 4	1026.00 1539.00 2052.00			1.17	117.00	3.00
03.010.5200	THOMAS J & DIANNE C BINCZIK 22516 310TH ST LE CENTER MN 56057	SESE	10	112	24	40.00	21204.00	100	21204.00	765.82	-24	15048.00							12	6156.00			3.00

COUNTY DITCH NO. 28 2017 REDETERMINATION OF BENEFITS											Maintenance cost		25000.00		"A"	"A-"	"B"	"B-"	"C"	"C-"	"D"	"D-"		
											\$4,180.00	\$4,180.00	\$2,920.00	\$2,920.00	\$2,020.00		\$670.00							
											60%	15%	75%	10%	90.00%		90.00%							
											\$2,508.00	\$627.00	\$2,190.00	\$292.00	\$1,818.00	\$60.00	\$513.00	\$50.00						
PARCEL						IN	GROSS	PROXIMITY	NET	MAINT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	SEEDING	5000.00	NONBENEFITED			
NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	TRACT	BENEFIT	RATE	BENEFIT	COST	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	AREA	DAMAGE	OR RESTRICTED			
03.010.7500	FRANK J ANDERSON FAMILY TRUST C/O JEFFREY & MARCIA ANDERSON 14899 64TH PLACE NORTH MAPLE GROVE MN 55311	NESW NWSW	10 10	112 112	24 24	40.00 40.00	20469.00 360.00 8208.00	100 100 85	20469.00 360.00 6976.80	739.27 13.00 251.98			1 	2190.00 	3 -6	5454.00 360.00	25 16	12825.00 8208.00	0.14	14.00	4.00 23.00			
03.010.7600	FRANK J ANDERSON FAMILY TRUST C/O JEFFREY & MARCIA ANDERSON 14899 64TH PLACE NORTH MAPLE GROVE MN 55311	SWSW SESW	10 10	112 112	24 24	40.00 40.00	1140.00 24237.00	100 100	1140.00 24237.00	41.17 875.36	-13	8151.00	1	2190.00	-4 2	240.00 3636.00	-18 20	900.00 10260.00	0.44	44.00	18.00 4.00			
03.014.0100	JAMES E WALKER TRUST 21031 300TH ST NEW PRAGUE MN 56071	NENW	14	112	24	40.00	2030.00	100	2030.00	73.32					-23	1380.00	-13	650.00						
03.014.0200	JAMES E WALKER TRUST 21031 300TH ST NEW PRAGUE MN 56071	NWNW Lot 1 Lot 2	14 14 14	112 112 112	24 24 24	40.00 24.00 36.00	62790.00 33306.00 2818.00	90 90 100	56511.00 29975.40 2818.00	2040.99 1082.61 101.78	-17	10659.00	2 -3 -4	4380.00 876.00 1168.00	31 10 -5	56358.00 18180.00 300.00	4 7 -27	2052.00 3591.00 1350.00			2.00 4.00			
03.014.5000	LONNIE L WEBB % DAVID WEBB 20395 320TH ST NEW PRAGUE MN 56071	NZSE	14	112	24	41.00	5272.00	100	5272.00	190.41			-4	1168.00			8	4104.00			0.50			
03.014.5300	JUDITH H HAUER TRUST & ROBERT HAUER TRUST 215 7TH AVE SE NEW PRAGUE MN 56071	Lot 3 SWSE SESE	14 14 14	112 112 112	24 24 24	9.00 5.00 20.00	513.00 2052.00 513.00	100 100 100	513.00 2052.00 513.00	18.53 74.11 18.53							1 4 1	513.00 2052.00 513.00						
03.014.5500	AARON C GORATH & MANDY M CROMPTON 30948 201ST AVE NEW PRAGUE MN 56071	SESE	14	112	24	5.00	1086.00	100	1086.00	39.22					-1	60.00	2	1026.00			1.00			
03.014.5600	TIMOTHY M & THERESA LARSON 30882 201ST AVE NEW PRAGUE MN 56071	SWSE SESE	14 14	112 112	24 24	20.00 15.00	7387.00 4071.00	100 100	7387.00 4071.00	266.79 147.03			-13	3796.00		-8 480.00	7 7	3591.00 3591.00						
03.014.5700	GARTH A & SHERYL WEIDALL 30872 201ST AVE NEW PRAGUE MN 56071	NWSE SWSE	14 14	112 112	24 24	17.30 15.00	5256.00 2849.00	100 100	5256.00 2849.00	189.83 102.90			-18 -8	5256.00 2336.00			1	513.00			7.00 5.00			

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 28
2017 REDETERMINATION OF BENEFITS

											Maintenance cost		"A"	"A-"	"B"	"B-"	"C"	"C-"	"D"	"D-"			
											25000.00		\$4,180.00	\$4,180.00	\$2,920.00	\$2,920.00	\$2,020.00		\$570.00				
													60%	15%	75%	10%	90.00%		90.00%				
													\$2,508.00	\$827.00	\$2,190.00	\$292.00	\$1,818.00	\$60.00	\$513.00	\$50.00			
PARCEL	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXCIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	DAMAGE VALUE	NONBENEFITED OR RESTRICTED WETLAND ACRES
03.014.7500	JAMES H & MARYLOU C KROYER	Lot 5	15	112	24	23.00	876.00	100	876.00	31.64				-3	876.00								20.00
	31235 211TH AVE	Lot 4	15	112	24	37.20	2628.00	100	2628.00	94.91				-9	2628.00								28.00
	LE CENTER MN 56057																						
03.014.7600	MICHAEL & RACHEL PUNCOCHAR	Lot 5	14	112	24	8.00	292.00	100	292.00	10.55				-1	292.00						1.21	121.00	7.00
	31175 211TH AVE																						
	LE CENTER MN 56057																						
03.015.0100	EDWARD F & DENISE HALLORAN	NENW	15	112	24	40.00	41007.00	85	34855.95	1258.88	-8	5016.00				15	27270.00	17	8721.00				
	21814 306TH ST	NWNW	15	112	24	38.34	16951.50	70	11866.05	428.56						1	1818.00	29.5	15133.50				
	LE CENTER MN 56057															-6	360.00						
		SWNW	15	112	24	40.00	12066.00	100	12066.00	435.78						-13	780.00	22	11286.00				2.00
		SEW	15	112	24	40.00	49461.00	70	34622.70	1250.46			2	4380.00	20	36360.00	17	8721.00					
03.015.0200	MARIAN L HALLORAN	NWNW	15	112	24	1.66	513.00	100	513.00	18.53								1	513.00				0.66
	30159 221ST AVE																						
	BELLE PLAINE MN 56011																						
03.015.2500	DANIEL E & KRISTIN E ARCHER	SWNE	15	112	24	5.00	1539.00	85	1308.15	47.25								3	1539.00				2.00
	30424 211TH AVE																						
	LE CENTER MN 56057																						
03.015.2510	RALPH J & HELEN M WEIERS	NENE	15	112	24	40.00	23097.00	100	23097.00	834.19	-12	7524.00	1	2190.00	2	3636.00	19	9747.00	1.23	3198.00	3.00		
	116 1ST AVE NW #410	NWNE	15	112	24	40.00	24783.00	100	24783.00	895.08	-19	11913.00			2	3636.00	18	9234.00	0.07	7.00	1.00		
	NEW PRAGUE MN 56071	SWNE	15	112	24	35.00	28674.00	85	24372.90	880.27					9	16362.00	24	12312.00					
		LOT 1	15	112	24	15.00	11748.00	100	11748.00	424.30			1	2190.00	3	5454.00	8	4104.00	0.53	1918.60	1.50		
	" "						292.00	100	292.00	10.55			-1	292.00									
03.015.2600	BLUE FARMS LLC	LOT 1	15	112	24	20.00	5256.00	100	5256.00	189.83				-18	5256.00						0.50	1260.00	1.00
	901 N 3RD ST SUITE 117	LOT 2	15	112	24	31.00	10978.00	90	9880.20	356.84				-13	3796.00			14	7182.00				3.00
	MINEAPOLIS MN 55401	SESE	15	112	24	2.84	1282.50	75	961.88	34.74							2.5	1282.50					
03.015.5000	RONALD F & PHYLLIS J KROYER	LOT 2	15	112	24	4.00	2052.00	100	2052.00	74.11						14	25452.00	4	2052.00				
	642 N SUTTOR LAKE BLVD	SESE	15	112	24	36.28	35199.00	75	26399.25	953.45							19	9747.00					
	JORDAN MN 55352																						
03.015.5100	ANNE M MEGER ETAL	NWSE	15	112	24	40.00	40374.00	70	28261.80	1020.72						16	29088.00	22	11286.00				
	30796 211TH AVE	SWSE	15	112	24	40.00	7506.00	60	4503.60	162.66						3	5454.00	4	2052.00				15.00
	LE CENTER MN 56057																						

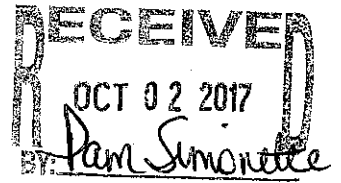
											Maintenance cost	25000.00	"A"	"A-"	"B"	"B-"	"C"	"C-"	"D"	"D-"			
													\$4,180.00	\$4,180.00	\$2,920.00	\$2,920.00	\$2,020.00		\$570.00				
													60%	15%	75%	10%	90.00%		90.00%				
													\$2,608.00	\$627.00	\$2,190.00	\$292.00	\$1,818.00	\$60.00	\$513.00	\$50.00			
PARCEL	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	DAMAGE VALUE	NONBENEFITED OR RESTRICTED WETLAND ACRES
03.015.7600	JUSTIN R MEGER	NESW	15	112	24	5.00	513.00	60	307.80	11.12									1	513.00			
	21669 306TH ST LE CENTER MN 56057																						
03.015.7610	JUSTIN R MEGER	NESW	15	112	24	35.00	20700.00	60	12420.00	448.57							8	14544.00	12	6156.00			
	21669 306TH ST LE CENTER MN 56057	SESW	15	112	24	40.00	8253.00	55	4539.15	163.94							2	3636.00	9	4617.00			
03.016.2500	GARY J & SHIRLEY RUTT	NWNE	16	112	24	11.88		100															6.00
	22536 302ND ST BELLE PLAINE MN 56011																						
03.016.2700	WILLIAM S MEGER	SENE	16	112	24	40.00	540.00	100	540.00	19.50							-4	240.00	-6	300.00			
	30392 221ST AVE LE CENTER MN 56057																						
03.016.2800	PETER J MEGER	NENE	16	112	24	40.00	1690.00	100	1690.00	61.04							-9	540.00	-23	1150.00			
	30008 221ST AVE BELLE PLAINE MN 56011																						
03.023.0100	JAMES H & MARYLOU C KROYER	NENW	23	112	24	40.00	4088.00	100	4088.00	147.65			-14	4088.00					-1	50.00			23.00
	31235 211TH AVE LE CENTER MN 56057	NWNW	23	112	24	36.37	50.00	100	50.00	1.81													16.00
03.023.0200	RICHARD & COLLEEN WAGNER	SWNW	23	112	24	20.12	200.00	100	200.00	7.22									-4	200.00			1.00
	31439 211TH AVE LE CENTER MN 56057																						
03.023.0300	MICHAEL & RACHEL PUNCOCHAR	NWNW	23	112	24	3.63	50.00	100	50.00	1.81									-1	50.00			2.63
	31175 211TH AVE LE CENTER MN 56057																						
03.023.0400	BRUCE A & NANCY J THEIS	SWNW	23	112	24	19.88	200.00	100	200.00	7.22									-4	200.00			
	13587 PRIBYL POND LN SHAKOPEE MN 55379	SENW	23	112	24	40.00	3098.00	100	3098.00	111.89			-4	1168.00	-13	780.00	-23	1150.00					

COUNTY DITCH NO. 28 2017 REDETERMINATION OF BENEFITS											Maintenance cost		25000.00	"A"	"A-"	"B"	"B-"	"C"	"C-"	"D-"	"D-"		
											\$4,180.00	\$4,180.00	\$2,920.00	\$2,920.00	\$2,020.00		\$570.00						
											80%	15%	75%	10%	90.00%		90.00%						
											\$2,508.00	\$627.00	\$2,190.00	\$292.00	\$1,818.00	\$60.00	\$513.00	\$60.00					
PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	DAMAGE VALUE	NONBENEFITED OR RESTRICTED WETLAND ACRES		
03.023.2500	DAVID E & TERESA HAGENE 31438 201ST AVE NEW PRAGUE MN 56071	NENE	23	112	24	31.96	1160.00	100	1160.00	41.90							-1	60.00	-22	1100.00			
		NWNE	23	112	24	40.00	4208.00	100	4208.00	151.98			-9	2628.00	-3	180.00	-28	1400.00					
		SENE	23	112	24	34.87	1580.00	100	1580.00	57.06					-8	480.00	-22	1100.00					
03.023.2600	BRUCE A & NANCY J THEIS 13587 PRIBYL POND LN SHAKOPEE MN 55379	SWNE	23	112	24	40.00	1482.00	100	1482.00	53.52			-1	292.00	-9	540.00	-13	650.00					
03.023.2700	MARVIN D & JANICE A LARSON 31068 201ST AVE NEW PRAGUE MN 56071	NENE	23	112	24	8.04	310.00	100	310.00	11.20							-1	60.00	-5	250.00	1.00		
03.023.2800	DAVID E & TERESA HAGENE 31438 201ST AVE NEW PRAGUE MN 56071	SENE	23	112	24	5.13	100.00	100	100.00	3.61								-2	100.00		3.00		
03.023.5000	DANIEL J SULLIVAN 30095 151ST AVE NEW PRAGUE MN 56071	NESE	23	112	24	20.00	640.00	100	640.00	23.11							-9	540.00	-2	100.00			
		SESE	23	112	24	40.00	460.00	100	460.00	16.61					-6	360.00	-2	100.00					
03.023.5100	EDWARD F & DENISE HALLORAN 21814 306TH ST LE CENTER MN 56057	SWSE	23	112	24	30.00	1540.00	100	1540.00	55.62							-24	1440.00	-2	100.00			
03.023.5200	JAMES L & RUTH A NYTES TRUST 32855 FORT RD HENDERSON MN 56044	NESE	23	112	24	20.00	820.00	100	820.00	29.62							-2	120.00	-14	700.00	2.00		
03.023.7500	DENNIS N KARCEWSKI 31649 211TH AVE LE CENTER MN 56057	NESW	23	112	24	40.00	1970.00	100	1970.00	71.15							-17	1020.00	-19	950.00			
		NWSW	23	112	24	40.00	210.00	100	210.00	7.58					-1	60.00	-3	150.00					
		NWSE	23	112	24	40.00	2130.00	100	2130.00	76.93					-13	780.00	-27	1350.00					
		SWSE	23	112	24	10.00	650.00	100	650.00	23.48					-10	600.00	-1	50.00					
03.023.7600	THOMAS J & DIANNE C BINCZIK 22516 310TH ST LE CENTER MN 56057	SESW	23	112	24	38.72	1120.00	100	1120.00	40.45							-17	1020.00	-2	100.00			

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 28
2017 REDETERMINATION OF BENEFITS

COUNTY DITCH NO. 28 2017 REDETERMINATION OF BENEFITS										Maintenance cost		25000.00		"A"	"A-"	"B"	"B-"	"C"	"C-"	"D-"	"D-"						
														\$4,180.00	\$4,180.00	\$2,920.00	\$2,920.00	\$2,020.00		\$570.00							
														60%	15%	75%	10%	90.00%		90.00%							
														\$2,608.00	\$627.00	\$2,190.00	\$292.00	\$1,818.00	\$60.00	\$513.00	\$50.00						
PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	5000.00 DAMAGE VALUE	NONBENEFITED OR RESTRICTED WETLAND ACRES						
LE SUEUR COUNTY, MINNESOTA COUNTY DITCH NO. 28 2017 REDETERMINATION OF BENEFITS																											
ROAD AUTHORITY						LOCATION	LENGTH (FEET)	GROSS BENEFITS	PROXIMITY RATE	NET BENEFITS	MAINT COST	BENEFIT %	SOILS BENEFIT VALUE	BENEFIT %	SOILS BENEFIT VALUE	BENEFIT %	SOILS BENEFIT VALUE	BENEFIT %	SOILS BENEFIT VALUE	BENEFIT VALUE							
LE SUEUR COUNTY HIGHWAY DEPARTMENT						CH # 122						per foot	22.70		6.80		2.30		0.50								
						In Sect.	10	112	24	4610	1140.88	100	1140.88	41.20													
						North of	14	112	24	930	258.90	100	258.90	9.35					5				38.08	10	1060.30	85	42.50
																								10	213.90	90	45.00
						CH # 157																					
						In Sect.	15	112	24	2790	1323.40	100	1323.40	47.80			20	1283.40	80	40.00							
						CH # 121																					
						East of	10	112	24	2630	649.90	100	649.90	23.47			20		80								
						In Sect.	15	112	24	6120	5065.84	100	5065.84	182.96			10	604.90	90	45.00							
						East of	22	112	24	630	50.00	100	50.00	1.81			15	114.24	35	4926.60	50	25.00					
																			100	50.00							
OUTLET BENEFIT CD# 69							60000.00		60000.00	2167.00																	
LAND BENEFITS							763789.00		623711.33	22526.41	140		143		391		749										
ROAD BENEFITS							8488.92		8488.92	306.59																	
TOTAL BENEFITS							832277.92		692200.25	25000.00																	
																			SEEDING AREA	2.33							
																			SEEDING DAMAGES	6383.60							

Le Sueur County Drainage Authority:



RE: Le Sueur County
County Ditch No. 28
2017 Redetermination of Benefits

September 13, 2017

In accordance with the Minnesota Statute 103E.315 law, we herewith submit the following Viewers' Report:

Benefits and Damages Statement

This report covers the redetermination of benefits for a previously constructed drainage system. The basis for determining benefits and damages is, therefore, based upon a comparison of the conditions that would have existed prior to the ditch system's construction with those that do exist with the drainage system in a reasonable state of repair.

Le Sueur County Ditch No. 28 was originally established and constructed in 1906. The ditch system consists of an open ditch drainage system. The ditch system has had necessary maintenance. The outlet of the system is the West Branch Raven Stream. The system provides an outlet for lands in sections 9, 10, 14, 15, 16, and 23 in Derrynane Township, in Le Sueur County.

Supporting documentation for the analysis and conclusions of the report are contained in our files and are available for inspection.

The figures stated herein are based on a full and fair consideration of all pertinent facts and information that we were aware of at the time of this appraisal. The following aids were used during the viewing process.

1. Soil Survey Manuals and Maps of Le Sueur County
2. GIS photos and data
3. Minnesota LiDAR
4. Yield averages and production costs taken from Minnesota State College and University Farm Management Records
5. Sales data from the Le Sueur County Assessor's office
6. Visual inspection of each 40-acre tract

Land classification benefit values are based upon an increase in the potential for agricultural production as a result of constructing the drainage project and reconciled with sales value increases. Existing individual land management practices were not considered. All present land use was evaluated under estimated best land management practice. Special consideration was given to areas, which were considered to be in a native/non-converted condition or identified as wetlands under wetlands inventory and restricted from drainage by state or federal regulations. State owned properties were considered for the purpose it is held.

No direct consideration was given to structure values within the watershed.

Potential benefit is the difference between the:

Valuation Prior To Drainage

Beginning land use, property value, and economic productivity have been determined with the consideration that the benefited properties within the watershed currently do not have an adequate outlet for artificial drainage.

"A" Standing water or cattails, wetland classification with a market value for agricultural purposes of \$0.00 per acre, economic productivity of \$0.00.

"B" Seasonally flooded/pasture ground. Pasture classification with a market value of \$1000.00 to \$1500.00 per acre, economic productivity of \$75.00 based on grazing days and/or hay values.

"C" Wet subsoil -- marginal crop land, low to medium crop land classification with a market value of \$4000.00 to \$5000.00 per acre, annual economic productivity of \$488.00 based upon average annual yield of 80 % of optimum with \$347.11 production costs.

"D" Upland areas not needing artificial drainage but irregular in shape and intermixed with wetter soils. Medium to high cropland classification with a market value of \$4500.00 to \$6000.00 per acre, annual economic productivity of \$579.50 based upon average annual yield of 95 % of optimum with \$347.11 production costs.

Valuation with NRCS Guideline Drainage

Potential land use, property value, and an economic productivity, after public and private drainage have been installed as per NRCS design standard as recommended in the Minnesota Drainage Guide, using current crop rotation, income, and expense.

"A" Drained slough area, medium classification land with a market value of \$4500.00 to \$5500.00 per acre, economic productivity of \$561.20 based upon average production of 92% of optimum \$347.11 production costs.

"A-" Partially drained slough area with a highest and best use as hay or pasture and restricted from additional drainage by governmental regulation.

"B" Well drained ground, high land classification with a market value of \$5500.00 to \$6500.00 per acre, economic productivity of \$585.60 based upon average annual production of 96 % of optimum with \$347.11 production costs.

"B-" Marginally drained lakebed that acquired riparian rights.

"C" Well drained ground, best land classification with an estimated market value of \$6500.00 to \$7500.00 per acre, economic productivity of \$610.00 based upon average annual production of 100 % of optimum with \$347.11 production costs.

"C-" Upland hydric soils contributing to the needed drainage system capacity and maintenance.

"D" Well drained ground, high land classification with improved farmability and market value of \$5500.00 to \$7500.00 per acre. Economic productivity of \$603.90 based upon average production of 99% of optimum with \$347.11 production costs.

"D-" Upland non-hydric soils contributing to the needed drainage system capacity and maintenance.

Road benefits were determined with consideration of the reduced construction and maintenance costs that were realized after construction of the drainage system. No tile benefits were given as the footage was minimal.

Utilizing these productive values, potential benefit values were determined for the system based upon a 25-year effective life, with proper maintenance, private improvement cost depreciated over the same 25-year period, and a market derived capitalization rate of 0.5%. Adjustment was made to each land class based upon consideration of the change in hydraulic capacity and the subsequent increased productivity that the construction of the drainage system provided. Benefit values were rounded off for ease of computation.

Example: "B" Benefits per Acre

Potential productivity Value	\$585.60
Production Cost	-347.11
Beginning Productivity Value	<u>- 75.00</u>
Change in Productivity Value	163.49
Private Improvement (\$900/25)	<u>-36.00</u>
(Waterway or tile)	
Annual Benefit Value	\$127.49

\$127.49 x 25 years, discounted @ 0.5% = \$2989.08 (\$2990.00)

The ditch system does not have adequate size and capacity to meet NRCS recommended capacities for open ditch agricultural drainage. Adjustment to the potential benefit value is made by the application of an efficiency rate. This rate reflects the viewers' determination of that portion of the potential benefit currently being provided by the existing Ditch System, with consideration of the substandard size. It has been assumed that, although the drainage system capacity varies between the tile branches, the drainage system provides an outlet of equal capacity to all properties within the watershed. A proximity rate adjustment has been applied to reflect a parcels location in relationship to the constructed system.

This value was then applied to the number of acres determined to be in each class per tract. Adjustment to potential benefit was given for the proximity from the public drainage system. This was done to allow for construction of public or private laterals to provide an adequate outlet to each land tract.

Damages have been given for the easement acquisition for the area required to establish the one-rod seeding area adjacent to the channel required by Minnesota Statute No. 103E.021. The lands taken are considered as a permanent easement only and will be restricted from use for commodity crop production. The damage value is our opinion of the difference between the current land value and the value of the same lands with the easement in place. Additional damages have been given for the temporary easement necessary for the repair of the existing open ditch.

Respectfully submitted,

Ron Ringquist

Bill Anderson

Allen Kerber

LE SUEUR COUNTY
COUNTY DITCH NO. 28
2017 REDETERMINATION OF BENEFITS

INCOME APPRAOCH TO VALUE WORKSHEET

PRODUCTION INCOME

CROP PLANTED	AVERAGE YIELD	SALES VALUE	GROSS INCOME	ROTATION PERCENTAGE	ADJUSTED INCOME
CORN	180 BU	4.00	720.00	50	360.00
SOYBEANS	50 BU	10.00	500.00	50	250.00
					610.00

DIRECT PRODUCTION EXPENSE

CROP PLANTED	PRODUCTION COST	ROTATION PERCENTAGE	ADJUSTED EXPENSE
CORN	466.59	50	233.30
SOYBEANS	227.63	50	113.82
			347.11

BENEFIT VALUE CALCULATION

PRODUCTION CAPABILITY BASED UPON CONSTRUCTED DRAINAGE SYSTEM
MEETING N.R.C.S. OPEN DITCH GUIDE LINE DESIGN

LAND CLASS	"A"	"B"	"C"	"D"
% PRODUCTION	92.0%	96.0%	100.0%	99.0%
GROSS INCOME	561.20	585.60	610.00	603.90
PRODUCTION COST	347.11	347.11	347.11	347.11
NET INCOME	214.09	238.49	262.89	256.79
PREVIOUS INCOME	0.00	75.00	156.89	188.39
INCREASED INCOME	214.09	163.49	122.00	24.40
PVT TILE COST	36.00	36.00	36.00	0.00
NET ANNUAL INCREASE	178.09	127.49	86.00	24.40
CAPITALIZED FOR 25 YEARS @ 0.5 %	4175.43	2989.08	2016.32	572.07
BENEFIT VALUE	\$4180.00	\$2990.00	\$2020.00	\$570.00

STATE OF MINNESOTA
LE SUEUR COUNTY BOARD OF COMMISSIONERS
SEATED AS DRAINAGE AUTHORITY UNDER STATUTES CHAPTER 103E
FOR LE SUEUR COUNTY DITCH 42

The matter of the Redetermination of Benefits
for Le Sueur County Ditch 42

**Findings and Order Adopting
Redetermined Benefits**

At a public hearing conducted by the Le Sueur County Board of Commissioners,
Drainage Authority for Le Sueur County Ditch 42 (CD 42), on December 12, 2017, continued
from November 30, 2017, Commissioner _____ moved, seconded by
Commissioner _____ for adoption of the following Findings and Order:

Findings:

1. CD 42 was established in 1914 and subsequently improved in 1949. Benefits for LCD 42 were determined concurrent with establishment in 1914 and improvement benefits were determined in 1949, prior to the initiation of modern, intensive farming and drainage practices within the County.
2. CD 42 consists of an open ditch drainage system.
3. The outlet for CD 42 is Le Sueur County Ditch 19.
4. The system provides an outlet for lands in Sections 24, 25 and 36 in Derrynane Township, and Sections 19 and 30 in Lanesburgh Township, all in Le Sueur County.
5. Benefits and damages for CD 42 have not been redetermined since original establishment.
6. Based on its finding that the conditions required for the initiation of a redetermination of benefits exist, that the original benefits and damages do not reflect reasonable present day land values and the benefitted areas have changed for CD 42, the Drainage Authority ordered a redetermination of benefits and appointed Ron Ringquist, Bill Anderson and Allan Kerber as viewers for the redetermination of benefits.
7. Upon taking their oath, the viewers initiated a redetermination of benefits according statutes chapter 103E.
8. Under Minnesota Statutes § 103E.351 subdivision 1, the viewers obligation is to proceed as provided for viewers and the Viewers' Report in sections 103E.311 to 103E.321.

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Under section 103E.311, they are obligated to determine the benefits and damages to all property affected by the drainage project and make a Viewers' Report.

9. The viewers completed their report which included a benefits and damages statement on October 2, 2017, for all property affected by the drainage project and filed their report with the Drainage Authority.
10. The Drainage Authority prepared Property Owners' Reports and mailed them to the owners of property identified in the Viewers' Report.
11. Property Owners' Reports were mailed on November 13, 2017.
12. Notice of the hearing was posted not later than November 13, 2017 at the Le Sueur County Courthouse and remained through the date of the Final Hearing.
13. Notice of the hearing was published November 9, 16 and 23 in the New Prague Times and Montgomery Messenger, legal newspapers in general circulation in the area of CD 42.
14. Notice of the hearing was mailed within one week after the first publication, but not later than November 13, 2017, to owners of properties identified in the Viewers' Report, governmental units affected by the project and the commissioner of the Minnesota Department of Natural Resources.
15. Evidence of all actions in this matter, including preliminary orders, appointments, oaths, affidavits of mailing, publication and posting as well as hearing agendas and presentation materials are present in the record of proceedings and are incorporated herein by reference.
16. The final hearing on the viewers' redetermination of benefits was held on November 30, 2017, and continued to December 12, 2017.
17. At the hearing, the viewers appeared and presented the Viewers' Report, Benefits and Damages Statement and redetermined benefits. The viewers further provided detail of the viewing process and the information used by the viewers to: (1) verify the boundary of the watershed of the Ditch; (2) verify and confirm the existence of drainage benefit; and (3) determine the economic benefit to lands deriving a drainage benefit from the construction of CD 42.
18. The viewers included, in their determinations, the amount of damages necessary to acquire and establish a one rod grass buffer strip along all reaches of open ditch on CD 42.

19. Members of the public attended the hearing and asked questions or made comments regarding the redetermination of benefits.
20. At the conclusion of public comment during the hearing, the Board adopted a motion to: close the hearing to public comment; direct staff to prepare findings and an order consistent with the proceedings, that the draft findings and order be written to affect adoption of the determined benefits and confirmation of the viewers' reports; and continue the hearing to the Board's regular meeting on Tuesday, December 12, 2017, at 11:00 a.m. in the Commissioners' Room of the Le Sueur County Courthouse, or by adjournment to an appropriate time on the Board's agenda, at which meeting the Board will consider findings and an order as discussed.
21. The Viewers' Report is attached as Exhibit A.
22. The viewers prepared a Benefits and Damages Statement outlining the basis of their benefits and damages determinations. The Benefits and Damages Statement is attached as Exhibit B.
23. The viewers reviewed all property within the drainage areas of the drainage system as part of the redetermination of benefits process.
24. The viewers determined the amount of damages to be paid for the acquisition of property for the establishment of best management practices, including grass strips, necessary to control erosion, sedimentation, improve water quality, or maintain the efficiency of the drainage system as required under statutes section 103E.021. The viewers compared sales in the area in arriving at an average sales price used in establishing a payment rate.
25. The viewers used maps, LiDAR data and other information, along with visual inspection of the watershed of the drainage system to determine the boundaries of the benefiting area.
26. Within the watershed of the drainage system, the viewers paid particular attention to altered land use and drainage alterations which facilitate the removal of water from property directing it to the drainage system.
27. To determine the economic benefit to lands deriving a drainage benefit from the drainage system, the viewers conducted a condition comparison comparing the expected, pre-ditch, unaltered state of the watershed to the existing, altered and improved condition of the watershed. The viewers used this comparison in determining the increased market value of the properties receiving a direct drainage benefit.
28. Based on their detailed observations, the viewers determined benefit classifications, classified acres and assigned economic benefit on a per acre basis.

[15741-0036/2769922/1]

29. The viewers determined that some acres within the watershed of the drainage system, i.e. existing wetlands and non-contributing basins, received no benefit from the drainage system.
30. The viewers accounted for the efficiency of the drainage system, as designed, and the proximity of lands to and the elevations of lands above the ditch.
31. The viewers applied an economic analysis using sales and income approaches to determine the increased value to each classification acre based on the drainage benefit provided by the drainage system.
32. The viewers determined the amount of economic benefit to property benefited immediately by the drainage system, or for property for which the drainage system can become an outlet for drainage, make an outlet more accessible, or otherwise directly benefit the property.
33. The viewers determined that the drainage system draws off water from lower, previously assessed lands, thereby allowing drainage from unassessed lands to flow more readily and escape faster, thus preventing damage to the previously assessed lands, and such drainage constitutes a drainage benefit.
34. The viewers determined economic benefits based on: (1) an increase in the current market value of the property as a result of constructing the project; (2) an increase in the potential for agricultural production as a result of constructing the project; or (3) an increased value of the property as a result of a potential different land use.
35. Within the watershed of the drainage system, the viewers determined benefits on property that is responsible for increased drainage system maintenance, or increased drainage system capacity because the natural drainage on the property has been altered or modified to accelerate the drainage of water from the property.
36. Owners of property affected by the redetermination offered comments regarding the nature and amount of benefit determined by the viewers.
37. The viewers addressed the concerns of each property owner as they related to the value of benefit or damage and the methods used by the viewers.
38. The viewers kept an accurate account of all time engaged in viewing and examination; the nature and kind of work done performed; the days each viewer was engaged in said works; the amount charged per day by each viewer; and every item of expense incurred by the viewers in said work.
39. The viewers' account of work has been filed with the drainage authority.

[15741-0036/2769922/1]

40. Upon review of information provided to the Drainage Authority during the public hearing, the Drainage Authority further finds and confirms that the benefits and damages determined in the original proceedings as well as the benefited and damaged areas determined in the original proceedings, do not reflect current, existing, actual benefits and benefited areas.
41. Based on the record before it, and the comments of those present at the hearing, the Drainage Authority determines that the redetermined benefits, as reflected in the Viewers' Report at Exhibit A are proper, reasonable and conform to the drainage code.

Order:

- A. The redetermined benefits on CD 42, the amended Viewers' Report and the Benefits and Damages Statement, prepared by the viewers and attached hereto as Exhibits A and B are hereby adopted by the Drainage Authority.
- B. The viewers are allowed payment of their account of work.
- C. The County Auditor shall ensure that the redetermined benefits replace the existing benefits previously determined for the ditch.
- D. The damages for the acquisition of the grass buffer area shall be paid and the grass buffer areas established as required by statute.
- E. The Drainage Authority staff is directed to work with the County Recorder's office to ensure that the drainage system and the grass buffer area acquisition is reflected on the property record of affected landowners.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were ___ yes and ___ no (Commissioner Connelly absent).

Upon vote, the Board Chair declared the Resolution passed and the findings and order adopted.

Dated this 12th day of December, 2017.

LE SUEUR COUNTY BOARD OF COMMISSIONERS
SEATED AS DRAINAGE AUTHORITY UNDER
STATUTES CHAPTER 103E FOR LE SUEUR COUNTY
DITCH 42

By _____
Chairperson

[15741-0036/2769922/1]

5

Attest:

County Administrator

[15741-0036/2769922/1]

6

August 22, 2017

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 42
2017 REDETERMINATION OF BENEFITS

RECEIVED
OCT 02 2017
BY: Pam Simonette

COUNTY DITCH NO. 42 2017 REDETERMINATION OF BENEFITS											Maintenance cost		100000.00		"A"		"A-"		"B"		"C"		"D-"				
											\$4,180.00		\$4,180.00		\$2,920.00		\$2,020.00		\$570.00								
											75%		28%		95%		100%		100%								
											\$3,135.00		\$1,045.00		\$2,774.00		\$2,020.00		\$570.00								
PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	DAMAGE VALUE	NONBENEFITED OR RESTRICTED WETLAND ACRES						
14 03.024.2600	ANTHONY J BEER	SENE	24	112	24	25.00	1140.00	55	627.00	95.13							2	1140.00									
	1225 LE CENTER ST LE CENTER MN 56057																										
41 03.024.5000	ALICE R RETKA	NESE	24	112	24	40.00	35053.00				3	9405.00	2	5548.00	6	12120.00	14	7980.00									
	31727 245TH AVE LE SUEUR MN 56058	SESE	24	112	24	36.50	44340.00	65 80	28821.00	4372.95					18	36360.00	14	7980.00			2						
42 03.024.5110	GARY F & SUSAN F ODENTHAL	NWSE	24	112	24	40.00	12564.00	65	8166.60	1239.10			1	2774.00	4	8080.00	3	1710.00									
	32226 169TH AVE NEW PRAGUE MN 56071	SWSE SESE	24 24	112 112	24 24	39.00 3.50	5130.00 1710.00	75 75	3847.50 1282.50	583.77 194.59							9 3	5130.00 1710.00									
11 03.025.2500	ELIZABETH L FRANEK	NENE	25	112	24	40.00	62006.00	100	62006.00	9408.05	2	6270.00	9	24966.00	11	22220.00	15	8550.00	0.48	2160.00	1						
	19333 320TH ST NEW PRAGUE MN 56071	NWNE " "	25 25	112 112	24 24	38.00	13780.00 21574.00	85 80	11713.00 17259.20	1777.19 2618.70					4 -1	8080.00 2489.00	10 -11	5700.00 19085.00									
		SWNE " "	25 25	112 112	24 24	3.00	2590.00 285.00	80 70	2072.00 199.50	314.38 30.27					1	2020.00	1	570.00									
		SENE	25	112	24	7.00	6890.00	90	6201.00	940.87					2	4040.00	5	2850.00	0.09	405.00							
13 03.025.2600	TODD R & PEGGY A SULLIVAN	SWNE " "	25	112	24	17.00	10930.00 1140.00	75 70	8197.50 798.00	1243.79 121.08					4	8080.00	5 -4	2850.00 1140.00									
14 03.025.2600	TODD R & PEGGY A SULLIVAN	SENE	25	112	24	33.00	42383.00	95	40263.85	6109.15	3	9405.00	2	5548.00	8.5	17170.00	18	10260.00	0.82	3690.00	1.5						
	33244 245TH AVE LE CENTER MN 56057																										
43 03.025.5000	MICHAEL & KIMBERLY B THOMPSON	W2SE	25	112	24	3.02	570.00	100	570.00	86.48							1	570.00			2						
	32781 195TH AVE NEW PRAGUE MN 56071																										
41 03.025.5100	MICHAEL A & SHEILA F CEMENSKY	NESE	25	112	24	34.90	57816.00	100	57816.00	8772.31			4	11096.00	22	44440.00	4	2280.00	0.36	1620.00	1.9						
	32899 211TH AVE NEW PRAGUE MN 56071	SESE	25	112	24	40.00	41539.00	100	41539.00	6302.63	3	9405.00	6	16644.00	4	8080.00	13	7410.00	0.55	2475.00	1.00						
41 03.025.5200	JACOB J PRCHAL TAYLOR L SCHNICHELS 19351 326TH LN NEW PRAGUE MN 56071	NESE	25	112	24	5.10	570.00	100	570.00	86.48							1	570.00	0.36	1620.00	4.1						

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 42
2017 REDETERMINATION OF BENEFITS

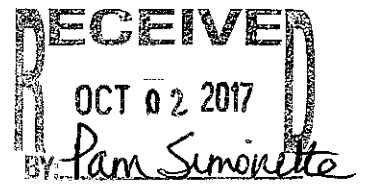
COUNTY DITCH NO. 42 2017 REDETERMINATION OF BENEFITS											Maintenance cost		100000.00	"A"	"A-"	"B"			"C"			"D-"					
													\$4,180.00	\$4,180.00	\$2,920.00			\$2,020.00			\$570.00						
													75%	25%	95%			100%			100%						
													\$3,135.00	\$1,045.00	\$2,774.00			\$2,020.00			\$570.00						
PARCEL							GROSS	PROXIMITY	NET	MAINT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	SEEDING	DAMAGE	NONBENEFITED						
NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	TRACT	BENEFIT	RATE	BENEFIT	COST	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	AREA	VALUE	OR RESTRICTED WETLAND ACRES						
42	03.025.5300	CHRISTINE CHEN	NWSE	25	112	24	39.58		50235.00																		
			SWSE	25	112	24	37.40		72369.00		100																
		3425 LAWNSDALE LN N MINNEAPOLIS MN 55447-1695																									
33	03.025.7500	LLOYD & PEGGY SVOBODA C/O JEFFREY L SVOBODA 125 MARLANE CIR JORDAN MN 55352	SESW	25	112	24	30.00		19018.00		85																
34	03.025.7620	TODD R & PEGGY A SULLIVAN	E2SW	25	112	24	15.23		4585.00		90																
		33244 245TH AVE LE CENTER MN 56057																									
31	03.025.7700	JOHN P & JORDYN C KOLAR	NESW	25	112	24	5.00		1425.00		90																
		32670 195TH AVE NEW PRAGUE MN 56071																									
12	03.036.0300	FLORIAN HINDERSCHIED	LOT 2 & 3	36	112	24	31.70		7770.00		95																
		19617 330TH ST NEW PRAGUE MN 56071																									
12	03.036.2700	FLORIAN HINDERSCHIED	LOT 3 & 4	36	112	24	37.00		570.00		95																
		19617 330TH ST NEW PRAGUE MN 56071																									
11	03.036.2800	MARK & CAROL CEMENSKY	NENE	36	112	24	20.00		3977.00		98																
		2343 SWAN DR MENDOTA HEIGHTS MN 55120																									
11	03.036.2900	FLORIAN HINDERSCHIED	NENE	36	112	24	20.00		16788.00		100																
		19617 330TH ST NEW PRAGUE MN 56071																									
33	07.019.7600	RUTH BROOKS	SWSW	19	112	23	12.50		11810.00		80																
		18994 320TH ST NEW PRAGUE MN 56071																									

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 42
2017 REDETERMINATION OF BENEFITS

[illegible]

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 42
2017 REDETERMINATION OF BENEFITS

2017 REDETERMINATION OF BENEFITS						"A"	SOILS	"B"	SOILS	"C"	SOILS	"D"	SOILS					
ROAD AUTHORITY	LOCATION					LENGTH (FEET)	GROSS BENEFITS	PROXIMITY RATE	NET BENEFITS	MAINT COST	BENEFIT %	BENEFIT VALUE	BENEFIT %	BENEFIT VALUE	BENEFIT %	BENEFIT VALUE	OTHER BENEFITS	BENEFIT VALUE
LE SUEUR COUNTY HIGHWAY DEPARTMENT	CH # 28										per foot	22.70		6.80		2.30		0.50
	North of	30	112	23	900	1422.00	100	1422.00	215.76					60	1242.00	40	180.00	
	North of	25	112	24	1500	3315.00	100	3315.00	502.98			10	1020.00	60	2070.00	30	225.00	
DERRYNANE TOWNSHIP	330th Street										per foot	14.20		5.70		1.40		0.30
	North of	36	112	24	2440	1934.40	100	1354.08	205.45			10	1390.80	75	2562.00	15	109.80	
	195th Ave In Sect.	25	112	24	1960	1934.40	100	1354.08	205.45			10	1117.20	65	1783.60	25	147.00	
	326th Lane																	
	North of	25	112	24	550	165.00	100	165.00	25.04							100	165.00	
	LAND BENEFITS					2133.00		651463.86	98845.33	42		52.5		142		205		
	ROAD BENEFITS					8770.80		7610.16	1154.67									
	TOTAL BENEFITS					10603.80		659074.02	100000.00								441.5	
SEEDING AREA																	22995.00	
SEEDING DAMAGES																		



Le Sueur County Drainage Authority:

RE: Le Sueur County
County Ditch No. 42
2017 Redetermination of Benefits

September 13, 2017

In accordance with the Minnesota Statute 103E.315 law, we herewith submit the following Viewers' Report:

Benefits and Damages Statement

This report covers the redetermination of benefits for a previously constructed drainage system. The basis for determining benefits and damages is, therefore, based upon a comparison of the conditions that would have existed prior to the ditch system's construction with those that do exist with the drainage system in a reasonable state of repair.

Le Sueur County Ditch No. 42 was originally established and constructed in 1906. The ditch system consists of an open ditch drainage system. The drainage system has had necessary maintenance. The outlet of the system is Le Sueur County Ditch No. 19. The system provides an outlet for lands in sections 24, 25, and 36 in Derrynane Township, and sections 19 and 30 in Lanesburgh Township, all in Le Sueur County.

Supporting documentation for the analysis and conclusions of the report are contained in our files and are available for inspection.

The figures stated herein are based on a full and fair consideration of all pertinent facts and information that we were aware of at the time of this appraisal. The following aids were used during the viewing process.

1. Soil Survey Manuals and Maps of Le Sueur County
2. GIS photos and data
3. Minnesota LiDAR
4. Yield averages and production costs taken from Minnesota State College and University Farm Management Records
5. Sales data from the Le Sueur County Assessor's office
6. Visual inspection of each 40-acre tract

Land classification benefit values are based upon an increase in the potential for agricultural production as a result of constructing the drainage project and reconciled with sales value increases. Existing individual land management practices were not considered. All present land use was evaluated under estimated best land management practice. Special consideration was given to areas, which were considered to be in a native/non-converted condition or identified as wetlands under wetlands inventory and restricted from drainage by state or federal regulations. State owned properties were considered for the purpose it is held.

No direct consideration was given to structure values within the watershed.

Potential benefit is the difference between the:

Valuation Prior To Drainage

Beginning land use, property value, and economic productivity have been determined with the consideration that the benefited properties within the watershed currently do not have an adequate outlet for artificial drainage.

"A" Standing water or cattails, wetland classification with a market value for agricultural purposes of \$0.00 per acre, economic productivity of \$0.00.

"B" Seasonally flooded/pasture ground. Pasture classification with a market value of \$1000.00 to \$1500.00 per acre, economic productivity of \$75.00 based on grazing days and/or hay values.

"C" Wet subsoil -- marginal crop land, low to medium crop land classification with a market value of \$4000.00 to \$5000.00 per acre, annual economic productivity of \$488.00 based upon average annual yield of 80 % of optimum with \$347.11 production costs.

"D" Upland areas not needing artificial drainage but irregular in shape and intermixed with wetter soils. Medium to high cropland classification with a market value of \$4500.00 to \$6000.00 per acre, annual economic productivity of \$579.50 based upon average annual yield of 95 % of optimum with \$347.11 production costs.

Valuation with NRCS Guideline Drainage

Potential land use, property value, and an economic productivity, after public and private drainage have been installed as per NRCS design standard as recommended in the Minnesota Drainage Guide, using current crop rotation, income, and expense.

"A" Drained slough area, medium classification land with a market value of \$4500.00 to \$5500.00 per acre, economic productivity of \$561.20 based upon average production of 92% of optimum \$347.11 production costs.

"A-" Partially drained slough area with a highest and best use as hay or pasture and restricted from additional drainage by governmental regulation.

"B" Well drained ground, high land classification with a market value of \$5500.00 to \$6500.00 per acre, economic productivity of \$585.60 based upon average annual production of 96 % of optimum with \$347.11 production costs.

"C" Well drained ground, best land classification with an estimated market value of \$6500.00 to \$7500.00 per acre, economic productivity of \$610.00 based upon average annual production of 100 % of optimum with \$347.11 production costs.

"D" Well drained ground, high land classification with improved farmability and market value of \$5500.00 to \$7500.00 per acre. Economic productivity of \$603.90 based upon average production of 99% of optimum with \$347.11 production costs.

Road benefits were determined with consideration of the reduced construction and maintenance costs that were realized after construction of the drainage system. No tile benefits were given as the footage was minimal.

Utilizing these productive values, potential benefit values were determined for the system based upon a 25-year effective life, with proper maintenance, private improvement cost depreciated over the same 25-year period, and a market derived capitalization rate of 0.5%. Adjustment was made to each land class based upon consideration of the change in hydraulic capacity and the subsequent increased productivity that the construction of the drainage system provided. Benefit values were rounded off for ease of computation.

Example: "B" Benefits per Acre	
Potential productivity Value	\$585.60
Production Cost	-347.11
Beginning Productivity Value	<u>- 75.00</u>
Change in Productivity Value	163.49
Private Improvement (\$900/25) (Waterway or tile)	<u>-36.00</u>
Annual Benefit Value	\$127.49

\$127.49 x 25 years, discounted @ 0.5% = \$2989.08 (\$2990.00)

The ditch system does not have adequate size and capacity to meet NRCS recommended capacities for open ditch agricultural drainage. Adjustment to the potential benefit value is made by the application of an efficiency rate. This rate reflects the viewers' determination of that portion of the potential benefit currently being provided by the existing Ditch System, with consideration of the substandard size. It has been assumed that, although the drainage system capacity varies between the tile branches, the drainage system provides an outlet of equal capacity to all properties within the watershed. A proximity rate adjustment has been applied to reflect a parcels location in relationship to the constructed system.

This value was then applied to the number of acres determined to be in each class per tract. Adjustment to potential benefit was given for the proximity from the public drainage system. This was done to allow for construction of public or private laterals to provide an adequate outlet to each land tract.

Damages have been given for the easement acquisition for the area required to establish the one-rod seeding area adjacent to the channel required by Minnesota Statute No. 103E.021. The lands taken are considered as a permanent easement only and will be restricted from use for commodity crop production. The damage value is our opinion of the difference between the current land value and the value of the same lands with the easement in place. Additional damages have been given for the temporary easement necessary for the repair of the existing open ditch.

Respectfully submitted,

Ron Ringquist

Bill Anderson

Allen Kerber

LE SUEUR COUNTY
COUNTY DITCH NO. 42
2017 REDETERMINATION OF BENEFITS

INCOME APPRAOCH TO VALUE WORKSHEET

PRODUCTION INCOME

CROP PLANTED	AVERAGE YIELD	SALES VALUE	GROSS INCOME	ROTATION PERCENTAGE	ADJUSTED INCOME
CORN	180 BU	4.00	720.00	50	360.00
SOYBEANS	50 BU	10.00	500.00	50	250.00
					610.00

DIRECT PRODUCTION EXPENSE

CROP PLANTED	PRODUCTION COST	ROTATION PERCENTAGE	ADJUSTED EXPENSE
CORN	466.59	50	233.30
SOYBEANS	227.63	50	113.82
			347.11

BENEFIT VALUE CALCULATION

PRODUCTION CAPABILITY BASED UPON CONSTRUCTED DRAINAGE SYSTEM
MEETING N.R.C.S. OPEN DITCH GUIDE LINE DESIGN

LAND CLASS	"A"	"B"	"C"	"D"
% PRODUCTION	92.0%	96.0%	100.0%	99.0%
GROSS INCOME	561.20	585.60	610.00	603.90
PRODUCTION COST	347.11	347.11	347.11	347.11
NET INCOME	214.09	238.49	262.89	256.79
PREVIOUS INCOME	0.00	75.00	156.89	188.39
INCREASED INCOME	214.09	163.49	122.00	24.40
PVT TILE COST	36.00	36.00	36.00	0.00
NET ANNUAL INCREASE	178.09	127.49	86.00	24.40
CAPITALIZED FOR 25 YEARS @ 0.5 %	4175.43	2989.08	2016.32	572.07
BENEFIT VALUE	\$4180.00	\$2990.00	\$2020.00	\$570.00

STATE OF MINNESOTA
LE SUEUR COUNTY BOARD OF COMMISSIONERS
SEATED AS DRAINAGE AUTHORITY UNDER STATUTES CHAPTER 103E
FOR LE SUEUR COUNTY DITCH 52

The matter of the Redetermination of Benefits
for Le Sueur County Ditch 52

**Findings and Order Adopting
Redetermined Benefits**

At a public hearing conducted by the Le Sueur County Board of Commissioners, Drainage Authority for Le Sueur County Ditch 52 (CD 52), on December 12, 2017, continued from November 30, 2017, Commissioner _____ moved, seconded by Commissioner _____ for adoption of the following Findings and Order:

Findings:

1. CD 52 was established in 1950. Original benefits for CD 52 were determined concurrent with establishment in 1950, prior to the enactment of various laws, regulations, and programs protecting wetlands and prior to initiation of modern, intensive farming and drainage practices within the County.
2. CD 52 consists of an open ditch drainage system.
3. The system provides an outlet for lands in Sections 26, 27, 34 and 35 in Sharon Township, Le Sueur County.
4. Benefits and damages for CD 52 had not been redetermined since original establishment.
5. Based on its finding that the conditions required for the initiation of a redetermination of benefits exist, that the original benefits and damages do not reflect reasonable present day land values and the benefitted areas have changed for CD 52, the Drainage Authority ordered a redetermination of benefits and appointed Ron Ringquist, Bill Anderson and Allan Kerber as viewers for the redetermination of benefits.
6. Upon taking their oath, the viewers initiated a redetermination of benefits according statutes chapter 103E.
7. Under Minnesota Statutes § 103E.351 subdivision 1, the viewers obligation is to proceed as provided for viewers and the Viewers' Report in sections 103E.311 to 103E.321. Under section 103E.311, they are obligated to determine the benefits and damages to all property affected by the drainage project and make a Viewers' Report.

[15741-0028/2339606/1]

1

8. The viewers completed their report which included a benefits and damages statement in October 2, 2017, for all property affected by the drainage project and filed their report with the Drainage Authority.
9. The Drainage Authority prepared Property Owners' Reports and mailed them to the owners of property identified in the Viewers' Report.
10. Property Owners' Reports were mailed on November 13, 2017.
11. Notice of the hearing was posted not later than November 13, 2017, at the Le Sueur County Courthouse and remained through the date of the Final Hearing.
12. Notice of the hearing was published November 9, 16 and 23 in the Montgomery Messenger and the Le Center Leader, legal newspapers in general circulation in the area of CD 52.
13. Notice of the hearing was mailed within one week after the first publication, but not later than November 13, 2017, to owners of properties identified in the Viewers' Report, governmental units affected by the project and the commissioner of the Minnesota Department of Natural Resources.
14. Evidence of all actions in this matter, including preliminary orders, appointments, oaths, affidavits of mailing, publication and posting as well as hearing agendas and presentation materials are present in the record of proceedings and are incorporated herein by reference.
15. The final hearing on the viewers' redetermination of benefits was held on November 30, 2017, and continued to December 12, 2017.
16. At the hearing, the viewers appeared and presented the Viewers' Report, Benefits and Damages Statement and redetermined benefits. The viewers further provided detail of the viewing process and the information used by the viewers to: (1) verify the boundary of the watershed of the Ditch; (2) verify and confirm the existence of drainage benefit; and (3) determine the economic benefit to lands deriving a drainage benefit from the construction of CD 52.
17. The viewers included, in their determinations, the amount of damages necessary to acquire and establish a one rod grass buffer strip along all reaches of open ditch on CD 52.
18. Members of the public attended the hearing and asked questions or made comments regarding the redetermination of benefits.

19. At the conclusion of public comment during the hearing, the Board adopted a motion to: close the hearing to public comment; direct staff to prepare findings and an order consistent with the proceedings, that the draft findings and order be written to affect adoption of the determined benefits and confirmation of the viewers' reports; and continue the hearing to the Board's regular meeting on Tuesday, December 12, 2017, at 11:00 a.m. in the Commissioners' Room of the Le Sueur County Courthouse, or by adjournment to an appropriate time on the Board's agenda, at which meeting the Board will consider findings and an order as discussed.
20. The Viewers' Report is attached as Exhibit A.
21. The viewers prepared a Benefits and Damages Statement outlining the basis of their benefits and damages determinations. The Benefits and Damages Statement is attached as Exhibit B.
22. The viewers reviewed all property within the drainage areas of the drainage system as part of the redetermination of benefits process.
23. The viewers determined the amount of damages to be paid for the acquisition of property for the establishment of best management practices, including grass strips, necessary to control erosion, sedimentation, improve water quality, or maintain the efficiency of the drainage system as required under statutes section 103E.021. The viewers compared sales in the area in arriving at an average sales price used in establishing a payment rate.
24. The viewers used maps, LiDAR data and other information, along with visual inspection of the watershed of the drainage system to determine the boundaries of the benefiting area.
25. Within the watershed of the drainage system, the viewers paid particular attention to altered land use and drainage alterations which facilitate the removal of water from property directing it to the drainage system.
26. To determine the economic benefit to lands deriving a drainage benefit from the drainage system, the viewers conducted a condition comparison comparing the expected, pre-ditch, unaltered state of the watershed to the existing, altered and improved condition of the watershed. The viewers used this comparison in determining the increased market value of the properties receiving a direct drainage benefit.
27. Based on their detailed observations, the viewers determined benefit classifications, classified acres and assigned economic benefit on a per acre basis.

28. The viewers determined that some acres within the watershed of the drainage system, i.e. existing wetlands and non-contributing basins, received no benefit from the drainage system.
29. The viewers accounted for the efficiency of the drainage system, as designed, and the proximity of lands to and the elevations of lands above the ditch.
30. The viewers applied an economic analysis using sales and income approaches to determine the increased value to each classification acre based on the drainage benefit provided by the drainage system.
31. The viewers determined the amount of economic benefit to property benefited immediately by the drainage system, or for property for which the drainage system can become an outlet for drainage, make an outlet more accessible, or otherwise directly benefit the property.
32. The viewers determined that the drainage system draws off water from lower, previously assessed lands, thereby allowing drainage from unassessed lands to flow more readily and escape faster, thus preventing damage to the previously assessed lands, and such drainage constitutes a drainage benefit.
33. The viewers determined economic benefits based on: (1) an increase in the current market value of the property as a result of constructing the project; (2) an increase in the potential for agricultural production as a result of constructing the project; or (3) an increased value of the property as a result of a potential different land use.
34. Within the watershed of the drainage system, the viewers determined benefits on property that is responsible for increased drainage system maintenance, or increased drainage system capacity because the natural drainage on the property has been altered or modified to accelerate the drainage of water from the property.
35. Owners of property affected by the redetermination offered comments regarding the nature and amount of benefit determined by the viewers.
36. The viewers addressed the concerns of each property owner as they related to the value of benefit or damage and the methods used by the viewers.
37. The viewers kept an accurate account of all time engaged in viewing and examination; the nature and kind of work done performed; the days each viewer was engaged in said works; the amount charged per day by each viewer; and every item of expense incurred by the viewers in said work.
38. The viewers' account of work has been filed with the drainage authority.

39. Upon review of information provided to the Drainage Authority during the public hearing, the Drainage Authority further finds and confirms that the benefits and damages determined in the original proceedings as well as the benefited and damaged areas determined in the original proceedings, do not reflect current, existing, actual benefits and benefited areas.
40. Based on the record before it, and the comments of those present at the hearing, the Drainage Authority determines that the redetermined benefits, as reflected in the Viewers' Report at Exhibit A are proper, reasonable and conform to the drainage code.

Order:

- A. The redetermined benefits on CD 52, the amended Viewers' Report and the Benefits and Damages Statement, prepared by the viewers and attached hereto as Exhibits A and B are hereby adopted by the Drainage Authority.
- B. The viewers are allowed payment of their account of work.
- C. The County Auditor shall ensure that the redetermined benefits replace the existing benefits previously determined for the ditch.
- D. The damages for the acquisition of the grass buffer area shall be paid and the grass buffer areas established as required by statute.
- E. The Drainage Authority staff is directed to work with the County Recorder's office to ensure that the drainage system and the grass buffer area acquisition is reflected on the property record of affected landowners.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were __ yes and __ no (Commissioner Connelly absent).

Upon vote, the Board Chair declared the Resolution passed and the findings and order adopted.

Dated this 12th day of December 2017.

LE SUEUR COUNTY BOARD OF COMMISSIONERS
SEATED AS DRAINAGE AUTHORITY UNDER
STATUTES CHAPTER 103E FOR LE SUEUR COUNTY
DITCH 52

By _____
Chairperson

[15741-0028/2339606/1]

5

Attest:

County Administrator

[15741-0028/2339606/1]

6

September 13, 2017

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 52
2017 REDETERMINATION OF BENEFITS

RECEIVED
OCT - 2 2017
By: Pam Simonetta

COUNTY DITCH NO. 52 2017 REDETERMINATION OF BENEFITS											Maintenance cost		50000.00		"A"		"B"		"C"		"D"	"D-"	By: Pam Sime		
							\$4,180.00	100%	\$4,180.00		\$2,990.00	90%	\$2,691.00		\$2,020.00	95%	\$570.00	95%	\$541.50	\$2,460.50					
PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXCIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	DAMAGE VALUE	NONBENEFITED OR RESTRICTED WETLAND ACRES				
11.026.0300	KEVIN R & JEANETTE L HEWITT	SWNW	26	111	25	22.50	1083.00	85	920.55	59.85							2	1083.00							
	40258 281ST AVE LE SUEUR MN 56058																								
11.026.7500	KARL & SANDRA GERMSCHIED TRUST	NWSW	26	111	25	40.00	9300.50	75	6975.38	453.48					4	7676.00	3	1624.50							
	510 WOODS TRL LE CENTER MN 56057																								
11.026.7600	KARL & SANDRA GERMSCHIED TRUST	NESW	26	111	25	40.00	2460.50	65	1599.33	103.97					1	1919.00	1	541.50							
	510 WOODS TRL LE CENTER MN 56057																								
11.026.7800	JOAN C TRAXLER	SWSW	26	111	25	40.00	56558.50	85	48074.73	3125.42			2	5382.00	23	44137.00	13	7039.50							
	39108 261ST AVE LE SUEUR MN 56058	SESW	26	111	25	38.00	25671.50	70	17970.05	1168.26			1	2691.00	10	19190.00	7	3790.50							
11.027.0400	LOREN & JULIE STAUFF TRUST	SWNE	27	111	25	40.00	30329.00	100	30329.00	1971.74	1	4180.00	2	5382.00	8	15352.00	10	5415.00	0.06	390.00					
	1220 STATE HWY 99 E CLEVELAND MN 56017																								
11.027.2600	RAY HEWITT	SENE	27	111	25	40.00	64517.50	100	64517.50	4194.39	6	25080.00	5	13455.00	11	21109.00	9	4873.50	0.06	390.00					
	40258 281ST AVE LE SUEUR MN 56058																								
11.027.5000	EILEEN H LEE	NESE	27	111	25	40.00	79264.00	100	79264.00	5153.09	6	25080.00	6	16146.00	17	32623.00	10	5415.00	0.50	3250.00	1.00				
	10851 62ND ST N STILLWATER MN 55082	SESE	27	111	25	40.00	56375.50	100	56375.50	3665.07			1	2691.00	26	49894.00	7	3790.50	1.21	7865.00	4.00				
11.027.5100	VETTER ENTERPRISES LLC C/O KEVIN & JULIE VETTER 33201 SHANASKA CREEK RD ST PETER MN 56082	SWSE	27	111	25	28.93	33782.00	50	16891.00	1098.11					14.5	27825.50	11	5956.50	0.63	4095.00	1.50				

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 52
2017 REDETERMINATION OF BENEFITS

COUNTY DITCH NO. 52 2017 REDETERMINATION OF BENEFITS											Maintenance cost		50000.00	"A"		"B"		"C"		"D"	"D-"								
											\$4,180.00	100%	\$4,180.00		\$2,990.00	80%	\$2,891.00		\$2,020.00	95%	\$1,919.00		\$570.00	95%	\$541.50	\$2,460.50			
PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXCIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	DAMAGE VALUE	NONBENEFITED OR RESTRICTED WETLAND ACRES								
11.027.5110	BRIAN R VETTER	NWSE	27	111	25	40.00	44693.00	90	40223.70	2615.01	3	12540.00	2	5382.00	10	19190.00	14	7581.00	0.50	3250.00	1.00								
	KEVIN & TIMOTHY VETTER	SWSE	27	111	25	11.13	10654.25	50	5327.13	346.33																			
	34915 ARROWOOD DR KASOTA MN 56050																												
11.027.7500	NATHAN & ASHLEY SCHLEEVE	SESW	27	111	25	8.55		5											0.05	5.00									
	27782 ST HWY 112 E LE SUEUR MN 56058																												
11.027.7510	BRIAN R VETTER	NESW	27	111	25	40.00	5709.50	5	285.48	18.56					1	1919.00	7	3790.50	0.17	1105.00	1.00								
	KEVIN & TIMOTHY VETTER	SESW	27	111	25	27.90	14468.50	5	723.43	47.03					5	9595.00	9	4873.50											
	34915 ARROWOOD DR KASOTA MN 56050																												
11.027.7520	VETTER ENTERPRISES LLC	SESW	27	111	25	4.22	1624.50	5	81.23	5.28							3	1624.50	0.15	975.00	0.50								
	C/O KEVIN & JULIE VETTER 33201 SHANASKA CREEK RD ST PETER MN 56082																												
11.034.2500	PAUL F DAUK	NENE	34	111	25	40.00	64431.00	100	64431.00	4188.77	2	8360.00	6.5	17491.50	17	32623.00	11	5956.50	0.49	3185.00	1.50								
		NWNE	34	111	25	40.00	9595.00	85	8155.75	530.22							5					9595.00							
	41995 281ST AVE LE SUEUR MN 56058																												
11.034.2600	JIM D & DIANE G LLOYD	SENE	34	111	25	40.00	14404.50	98	14116.41	917.73			1	2691.00	3	5757.00	11	5956.50											
	39381 275TH AVE LE SUEUR MN 56058																												
11.035.0100	BAKER BROTHERS PARTNERSHIP	SWNW	35	111	25	40.00	54796.50	100	54796.50	3562.42	4	16720.00	4	10764.00	10	19190.00	15	8122.50	1.17	7605.00	3.00								
	45219 267TH AVE CLEVELAND MN 56017																												
11.035.0200	BAKER BROTHERS PARTNERSHIP	NENW	35	111	25	20.00	8711.50	100	8711.50	566.35					2	3838.00	9	4873.50	1.36	8840.00	2.00								
		NWNW	35	111	25	40.00	72630.50	100	72630.50	4721.84	9	37620.00	5	13455.00	7	13433.00	15	8122.50											
	45219 267TH AVE CLEVELAND MN 56017	SENW	35	111	25	20.00	39596.50	100	39596.50	2574.24	1	4180.00	4	10764.00	12	23028.00	3	1624.50											

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 52
2017 REDETERMINATION OF BENEFITS

Maintenance cost 50000.00

"A"	"B"	"C"	"D"	"D-"
\$4,180.00	\$2,990.00	\$2,020.00	\$570.00	
100%	90%	95%	95%	
\$4,180.00	\$2,691.00	\$1,919.00	\$541.50	\$2,480.50

PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	SEEDING AREA	DAMAGE VALUE	NONBENEFITED OR RESTRICTED WETLAND ACRES
11.035.0500	BAKER BROTHERS PARTNERSHIP	NENW	35	111	25	17.92	541.50	90	487.35	31.68							1	541.50			
	45219 267TH AVE	SENW	35	111	25	20.00	33378.50	98	32710.93	2126.59	1	4180.00	2	5382.00	11	21109.00	5	2707.50			
	CLEVELAND MN 56017																				
11.035.2500	CLEM L TRAXLER	NWNE	35	111	25	40.00	8759.00	80	7007.20	455.55				4	7676.00	2	1083.00				
	39108 261ST AVE	SWNE	35	111	25	20.00	21833.50	90	19650.15	1277.49			1	2691.00	8	15352.00	7	3790.50			
	LE SUEUR MN 56058																				
11.035.2600	MEGAN HOLICKY ETAL	SWNE	35	111	25	20.00	30887.00	96	29651.52	1927.70			1	2691.00	13	24947.00	6	3249.00			
	20606 360TH ST	SENE	35	111	25	20.00	541.50	80	433.20	28.16							1	541.50			
	LE CENTER MN 56057																				
11.035.5100	MEGAN HOLICKY ETAL	NESE	35	111	25	40.00	1083.00	80	866.40	56.33							2	1083.00			
	20606 360TH ST	NWSE	35	111	25	40.00	15304.50	90	13774.05	895.47				6	11514.00	7	3790.50				
	LE CENTER MN 56057																				
11.035.7500	RUSSELL T & JUDY B LLOYD	NESW	35	111	25	40.00	30003.50	95	28503.33	1853.05			1	2691.00	10	19190.00	15	8122.50			
	26882 400TH ST	NWSW	35	111	25	40.00	1083.00	95	1028.85	66.89							2	1083.00			
	CLEVELAND MN 56017																				

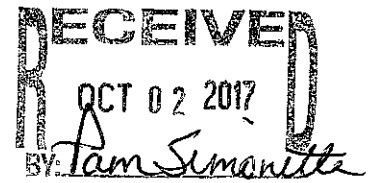
LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 52
2017 REDETERMINATION OF BENEFITS

ROAD AUTHORITY	LOCATION	LENGTH (FEET)	GROSS BENEFITS	PROXIMITY RATE	NET BENEFITS	MAINT COST	"A" BENEFIT %	SOILS BENEFIT VALUE	"B" BENEFIT %	SOILS BENEFIT VALUE	"C" BENEFIT %	SOILS BENEFIT VALUE	"D" BENEFIT %	SOILS BENEFIT VALUE	BENEFIT VALUE
							per foot	28.40		11.40		2.85		0.60	
State of Minnesota	Trunk Hwy # 112														
Department of Transportation	North of 35 111 25 1530		1950.75	100	1950.75	126.82					30	1308.15	70	642.60	
2120 Basset Drive	North of 35 111 25 1720		1032.00	100	1032.00	67.09							100	1032.00	
Mankato, MN 56001															
	LAND BENEFITS		844072.25		766109.11	49808.09	33		44.5		242.5		223.5		
	ROAD BENEFITS		2982.75		2982.75	193.91									543.5
	TOTAL BENEFITS		847055.00		769091.86	50000.00									

SEEDING AREA 7.00

SEEDING DAMAGES 45180.00

Le Sueur County Drainage Authority:



RE: Le Sueur County
County Ditch No. 52
2017 Redetermination of Benefits

September 13, 2017

In accordance with the Minnesota Statute 103E.315 law, we herewith submit the following Viewers' Report:

Benefits and Damages Statement

This report covers the redetermination of benefits for a previously constructed drainage system. The basis for determining benefits and damages is, therefore, based upon a comparison of the conditions that would have existed prior to the ditch system's construction with those that do exist with the drainage system in a reasonable state of repair.

Le Sueur County Ditch No. 52 was originally established and constructed in 1950. The ditch system consists of an open ditch and tile drainage system. The outlet of the system Natural stream and then the Le Sueur Creek. The system provides an outlet for lands in Sections 26, 27, 34 and 35 in Sharon Township in Le Sueur County.

Supporting documentation for the analysis and conclusions of the report are contained in our files and are available for inspection.

The figures stated herein are based on a full and fair consideration of all pertinent facts and information that we were aware of at the time of this appraisal. The following aids were used during the viewing process.

1. Soil Survey Manuals and Maps of Le Sueur County
2. GIS photos and data
3. Minnesota LiDAR
4. Yield averages and production costs taken from Minnesota State College and University Farm Management Records
5. Sales data from the Le Sueur County Assessor's office
6. Visual inspection of each 40-acre tract

Land classification benefit values are based upon an increase in the potential for agricultural production as a result of constructing the drainage project and reconciled with sales value increases. Existing individual land management practices were not considered. All present land use was evaluated under estimated best land management practice. Special consideration was given to areas, which were considered to be in a native/non-converted condition or identified as wetlands under wetlands inventory and restricted from drainage by state or federal regulations. State owned properties were considered for the purpose it is held.

No direct consideration was given to structure values within the watershed.

Potential benefit is the difference between the:

Valuation Prior To Drainage

Beginning land use, property value, and economic productivity have been determined with the consideration that the benefited properties within the watershed currently do not have an adequate outlet for artificial drainage.

"A" Standing water or cattails, wetland classification with a market value for agricultural purposes of \$0.00 per acre, economic productivity of \$0.00.

"B" Seasonally flooded/pasture ground. Pasture classification with a market value of \$1000.00 to \$1500.00 per acre, economic productivity of \$75.00 based on grazing days and/or hay values.

"C" Wet subsoil -- marginal crop land, low to medium crop land classification with a market value of \$4000.00 to \$5000.00 per acre, annual economic productivity of \$488.00 based upon average annual yield of 80 % of optimum with \$347.11 production costs.

"D" Upland areas not needing artificial drainage but irregular in shape and intermixed with wetter soils. Medium to high cropland classification with a market value of \$4500.00 to \$6000.00 per acre, annual economic productivity of \$579.50 based upon average annual yield of 95 % of optimum with \$347.11 production costs.

Valuation with NRCS Guideline Drainage

Potential land use, property value, and an economic productivity, after public and private drainage have been installed as per NRCS design standard as recommended in the Minnesota Drainage Guide, using current crop rotation, income, and expense.

"A" Drained slough area, medium classification land with a market value of \$4500.00 to \$5500.00 per acre, economic productivity of \$561.20 based upon average production of 92% of optimum \$347.11 production costs.

"B" Well drained ground, high land classification with a market value of \$5500.00 to \$6500.00 per acre, economic productivity of \$585.60 based upon average annual production of 96 % of optimum with \$347.11 production costs.

"C" Well drained ground, best land classification with an estimated market value of \$6500.00 to \$7500.00 per acre, economic productivity of \$610.00 based upon average annual production of 100 % of optimum with \$347.11 production costs.

"D" Well drained ground, high land classification with improved farmability and market value of \$5500.00 to \$7500.00 per acre. Economic productivity of \$603.90 based upon average production of 99% of optimum with \$347.11 production costs.

Road benefits were determined with consideration of the reduced construction and maintenance costs that were realized after construction of the drainage system. No tile benefits were given as the footage was minimal.

Utilizing these productive values, potential benefit values were determined for the system based upon a 25-year effective life, with proper maintenance, private improvement cost depreciated over the same 25-year period, and a market derived capitalization rate of 0.5%. Adjustment was made to each land class based upon consideration of the change in hydraulic capacity and the subsequent increased productivity that the construction of the drainage system provided. Benefit values were rounded off for ease of computation.

Example: "B" Benefits per Acre	
Potential productivity Value	\$585.60
Production Cost	-347.11
Beginning Productivity Value	<u>- 75.00</u>
Change in Productivity Value	163.49
Private Improvement (\$900/25) (Waterway or tile)	<u>-36.00</u>
Annual Benefit Value	\$127.49

\$127.49 x 25 years, discounted @ 0.5% = \$2989.08 (\$2990.00)

The ditch system does not have adequate size and capacity to meet NRCS recommended capacities for open ditch agricultural drainage. Adjustment to the potential benefit value is made by the application of an efficiency rate. This rate reflects the viewers’ determination of that portion of the potential benefit currently being provided by the existing Ditch System, with consideration of the substandard size. It has been assumed that, although the drainage system capacity varies between the tile branches, the drainage system provides an outlet of equal capacity to all properties within the watershed. A proximity rate adjustment has been applied to reflect a parcels location in relationship to the constructed system.

This value was then applied to the number of acres determined to be in each class per tract. Adjustment to potential benefit was given for the proximity from the public drainage system. This was done to allow for construction of public or private laterals to provide an adequate outlet to each land tract.

Damages have been given for the easement acquisition for the area required to establish the one-rod seeding area adjacent to the channel required by Minnesota Statute No. 103E.021. The lands taken are considered as a permanent easement only and will be restricted from use for commodity crop production. The damage value is our opinion of the difference between the current land value and the value of the same lands with the easement in place. Additional damages have been given for the temporary easement necessary for the repair of the existing open ditch.

Respectfully submitted,

Ron Ringquist

Bill Anderson

Allen Kerber

LE SUEUR COUNTY
COUNTY DITCH NO. 52
2017 REDETERMINATION OF BENEFITS

INCOME APPROACH TO VALUE WORKSHEET

PRODUCTION INCOME

CROP PLANTED	AVERAGE YIELD	SALES VALUE	GROSS INCOME	ROTATION PERCENTAGE	ADJUSTED INCOME
CORN	180 BU	4.00	720.00	50	360.00
SOYBEANS	50 BU	10.00	500.00	50	250.00
					610.00

DIRECT PRODUCTION EXPENSE

CROP PLANTED	PRODUCTION COST	ROTATION PERCENTAGE	ADJUSTED EXPENSE
CORN	466.59	50	233.30
SOYBEANS	227.63	50	113.82
			347.11

BENEFIT VALUE CALCULATION

PRODUCTION CAPABILITY BASED UPON CONSTRUCTED DRAINAGE SYSTEM
MEETING N.R.C.S. OPEN DITCH GUIDE LINE DESIGN

LAND CLASS	"A"	"B"	"C"	"D"
% PRODUCTION	92.0%	96.0%	100.0%	99.0%
GROSS INCOME	561.20	585.60	610.00	603.90
PRODUCTION COST	347.11	347.11	347.11	347.11
NET INCOME	214.09	238.49	262.89	256.79
PREVIOUS INCOME	0.00	75.00	156.89	188.39
INCREASED INCOME	214.09	163.49	122.00	24.40
PVT TILE COST	36.00	36.00	36.00	0.00
NET ANNUAL INCREASE	178.09	127.49	86.00	24.40
CAPITALIZED FOR 25 YEARS @ 0.5 %	4175.43	2989.08	2016.32	572.07
BENEFIT VALUE	\$4180.00	\$2990.00	\$2020.00	\$570.00

STATE OF MINNESOTA
LE SUEUR COUNTY BOARD OF COMMISSIONERS
SEATED AS DRAINAGE AUTHORITY UNDER STATUTES CHAPTER 103E
FOR LE SUEUR COUNTY DITCH 69

The matter of the Redetermination of Benefits
for Le Sueur County Ditch 69

**Findings and Order Adopting
Redetermined Benefits**

At a public hearing conducted by the Le Sueur County Board of Commissioners, Drainage Authority for Le Sueur County Ditch 69 (CD 69), on December 12, 2017, continued from November 30, 2017, Commissioner _____ moved, seconded by Commissioner _____ for adoption of the following Findings and Order:

Findings:

1. CD 69 was originally established and constructed in 1964.
2. The ditch system consists of an open ditch drainage system.
3. CD 69 outlets to Renneberg Lake in section 15 of Derrynane Township. Renneberg Lake outlets to CD 28.
4. The system provides an outlet for lands in Sections 13, 14, 23, 24 and 25 in Derrynane Township, Le Sueur County.
5. Benefits and damages for CD 69 had not been redetermined since original establishment.
6. Based on its finding that the conditions required for the initiation of a redetermination of benefits exist, that the original benefits and damages do not reflect reasonable present day land values and the benefitted areas have changed for CD 69, the Drainage Authority ordered a redetermination of benefits and appointed Ron Ringquist, Bill Anderson and Allan Kerber as viewers for the redetermination of benefits.
7. Upon taking their oath, the viewers initiated a redetermination of benefits according statutes chapter 103E.
8. Under Minnesota Statutes § 103E.351 subdivision 1, the viewers obligation is to proceed as provided for viewers and the Viewers' Report in sections 103E.311 to 103E.321. Under section 103E.311, they are obligated to determine the benefits and damages to all property affected by the drainage project and make a Viewers' Report.

[15741-0026/2211660/1]

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9. The viewers completed their report which included a benefits and damages statement on October 2, 2017, for all property affected by the drainage project and filed their report with the Drainage Authority.
10. The Drainage Authority prepared Property Owners' Reports and mailed them to the owners of property identified in the Viewers' Report.
11. Property Owners' Reports were mailed on November 13, 2017.
12. Notice of the hearing was posted not later than November 13, 2017, at the Le Sueur County Courthouse and remained through the date of the Final Hearing.
13. Notice of the hearing was published on November 9, 16 and 23, 2017 in Montgomery Messenger and New Prague Times, legal newspapers in general circulation in the area of CD 69.
14. Notice of the hearing was mailed within one week after the first publication, but not later than November 13, 2017, to owners of properties identified in the Viewers' Report, governmental units affected by the project and the commissioner of the MDNR.
15. Evidence of all actions in this matter, including preliminary orders, appointments, oaths, affidavits of mailing, publication and posting as well as hearing agendas and presentation materials are present in the record of proceedings and are incorporated herein by reference.
16. The final hearing on the viewers' redetermination of benefits was held on November 30, 2017, and continued to December 12, 2017.
17. At the hearing, the viewers appeared and presented the Viewers' Report, Benefits and Damages Statement and redetermined benefits. The viewers further provided detail of the viewing process and the information used by the viewers to: (1) verify the boundary of the watershed of the Ditch; (2) verify and confirm the existence of drainage benefit; and (3) determine the economic benefit to lands deriving a drainage benefit from the construction of CD 69.
18. The viewers included, in their determinations, the amount of damages necessary to acquire and establish a one rod grass buffer strip along all reaches of open ditch on CD 69.
19. No members of the public attended the hearing and asked questions or made comments regarding the redetermination of benefits.
20. At the conclusion of public comment during the hearing, the Board adopted a motion to: close the hearing to public comment; direct staff to prepare findings and an order

[15741-0026/2211660/1]

consistent with the proceedings, that the draft findings and order be written to affect adoption of the determined benefits and confirmation of the viewers' reports; and continue the hearing to the Board's regular meeting on Tuesday, December 12, 2017, at 11:00 a.m. in the Commissioners' Room of the Le Sueur County Courthouse, or by adjournment to an appropriate time on the Board's agenda, at which meeting the Board will consider findings and an order as discussed.

21. The Viewers' Report is attached as Exhibit A.
22. The viewers prepared a Benefits and Damages Statement outlining the basis of their benefits and damages determinations. The Benefits and Damages Statement is attached as Exhibit B.
23. The viewers reviewed all property within the drainage areas of the drainage system as part of the redetermination of benefits process.
24. The viewers determined the amount of damages to be paid for the acquisition of property for the establishment of best management practices, including grass strips, necessary to control erosion, sedimentation, improve water quality, or maintain the efficiency of the drainage system as required under statutes section 103E.021. The viewers compared sales in the area in arriving at an average sales price used in establishing a payment rate.
25. The viewers used maps, LiDAR data and other information, along with visual inspection of the watershed of the drainage system to determine the boundaries of the benefiting area.
26. Within the watershed of the drainage system, the viewers paid particular attention to altered land use and drainage alterations which facilitate the removal of water from property directing it to the drainage system.
27. To determine the economic benefit to lands deriving a drainage benefit from the drainage system, the viewers conducted a condition comparison comparing the expected, pre-ditch, unaltered state of the watershed to the existing, altered and improved condition of the watershed. The viewers used this comparison in determining the increased market value of the properties receiving a direct drainage benefit.
28. Based on their detailed observations, the viewers determined benefit classifications, classified acres and assigned economic benefit on a per acre basis.
29. The viewers determined that some acres within the watershed of the drainage system, i.e. existing wetlands and non-contributing basins, received no benefit from the drainage system.

30. The viewers accounted for the efficiency of the drainage system, as designed, and the proximity of lands to and the elevations of lands above the ditch.
31. The viewers applied an economic analysis using sales and income approaches to determine the increased value to each classification acre based on the drainage benefit provided by the drainage system.
32. The viewers determined the amount of economic benefit to property benefited immediately by the drainage system, or for property for which the drainage system can become an outlet for drainage, make an outlet more accessible, or otherwise directly benefit the property.
33. The viewers determined that the drainage system draws off water from lower, previously assessed lands, thereby allowing drainage from unassessed lands to flow more readily and escape faster, thus preventing damage to the previously assessed lands, and such drainage constitutes a drainage benefit.
34. The viewers determined economic benefits based on: (1) an increase in the current market value of the property as a result of constructing the project; (2) an increase in the potential for agricultural production as a result of constructing the project; or (3) an increased value of the property as a result of a potential different land use.
35. Within the watershed of the drainage system, the viewers determined benefits on property that is responsible for increased drainage system maintenance, or increased drainage system capacity because the natural drainage on the property has been altered or modified to accelerate the drainage of water from the property.
36. The viewers kept an accurate account of all time engaged in viewing and examination; the nature and kind of work done performed; the days each viewer was engaged in said works; the amount charged per day by each viewer; and every item of expense incurred by the viewers in said work.
37. The viewers' account of work has been filed with the drainage authority.
38. Upon review of information provided to the Drainage Authority during the public hearing, the Drainage Authority further finds and confirms that the benefits and damages determined in the original proceedings as well as the benefited and damaged areas determined in the original proceedings, do not reflect current, existing, actual benefits and benefited areas.
39. Based on the record before it, and the comments of those present at the hearing, the Drainage Authority determines that the redetermined benefits, as reflected in the Viewers' Report at Exhibit A are proper, reasonable and conform to the drainage code.

Order:

- A. The redetermined benefits on CD 69, the amended Viewers' Report and the Benefits and Damages Statement, prepared by the viewers and attached hereto as Exhibits A and B are hereby adopted by the Drainage Authority.
- B. The viewers are allowed payment of their account of work.
- C. The County Auditor shall ensure that the redetermined benefits replace the existing benefits previously determined for the ditch.
- D. The damages for the acquisition of the grass buffer area shall be paid and the grass buffer areas established as required by statute.
- E. The Drainage Authority staff is directed to work with the County Recorder's office to ensure that the drainage system and the grass buffer area acquisition is reflected on the property record of affected landowners.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were ___ yes and ___ no (Commissioner Connelly absent).

Upon vote, the Board Chair declared the Resolution passed and the findings and order adopted.

Dated this 12th day of December, 2017.

LE SUEUR COUNTY BOARD OF COMMISSIONERS
SEATED AS DRAINAGE AUTHORITY UNDER
STATUTES CHAPTER 103E FOR LE SUEUR COUNTY
DITCH 69

By _____
Chairperson

Attest:

County Administrator

[15741-0026/2211660/1]

5

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 69
2017 REDETERMINATION OF BENEFITS

RECEIVED
OCT 02 2017
By: Pam Simonette

							Maintenance cost	100000.00			\$4,180.00			\$2,920.00			\$2,020.00			\$570.00					5000.00	NONBENEFITEL
											75%			95%			100.00%			100.00%						
											\$3,135.00			\$2,774.00			\$2,020.00			\$570.00						
PARCEL	NAME	DESCRIPTION	SEC	T-N	R-W	IN	GROSS	PROXIMITY	NET	MAINT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	SEEDING	DAMAGE	OR RESTRICTED			
NUMBER						TRACT	BENEFIT	RATE	BENEFIT	COST	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	AREA	VALUE	WETLAND ACRES			
03.013.0200	JOHN J HOEFS	SWNW	13	112	24	35.00	50826.00	90	45743.40	4222.11			4	11096.00	16	32320.00	13	7410.00			0.22	1100.00				
03.013.0200		SENW	13	112	24	40.00	14509.00	90	13058.10	1205.26	1	3135.00	1	2774.00	2	4040.00	8	4560.00								
03.013.0200	29354 195TH AVE	NWSW	13	112	24	10.00	25754.00	100	25754.00	2377.09	6	18810.00	1	2774.00	1.5	3030.00	2	1140.00					0.50			
	NEW PRAGUE MN 56071	NESW				0.66	1010.00	90	909.00	83.90					0.5	1010.00										
03.013.0300	JERALD A SOTEBEER	SWNW	13	112	24	5.00	1140.00	85	969.00	89.44							2	1140.00					2.00			
	30345 201ST AVE																									
	NEW PRAGUE MN 56071																									
03.013.5000	THOMAS A & CHARLOTTE ILLG	NESW	13	112	24	39.34	56377.00	100	56377.00	5203.59	7	21945.00	3	8322.00	7	14140.00	21	11970.00			0.33	1650.00	1.00			
03.013.5000		NWSE	13	112	24	26.50	15540.00	90	13986.00	1290.91					6	12120.00	6	3420.00								
03.013.5000	19548 310TH ST	SWSE	13	112	24	10.00	5750.00	90	5175.00	477.65					2	4040.00	3	1710.00					1.00			
	NEW PRAGUE MN 56071																									
03.013.5100	THOMAS A & CHARLOTTE ILLG	SWSE	13	112	24	10.00	570.00	95	541.50	49.98							1	570.00					2.00			
	19548 310TH ST																									
	NEW PRAGUE MN 56071																									
03.013.7500	LONNIE L WEBB	NWSW	13	112	24	10.00	11684.00	98	11450.32	1056.86			1	2774.00	3	6060.00	5	2850.00								
	% DAVID WEBB																									
	20395 320TH ST																									
	NEW PRAGUE MN 56071																									
03.013.7600	RYAN J & DANA KLEIN	NWSW	13	112	24	3.26	570.00	100	570.00	52.61							1	570.00			0.34	1700.00	2.26			
	30753 201ST AVE																									
	NEW PRAGUE MN 56071																									
03.013.7700	LONNIE L WEBB	NWSW	13	112	24	16.70	27182.00	100	27182.00	2508.90	4	12540.00	3	8322.00	2	4040.00	4	2280.00			1.12	5600.00	3.00			
	% DAVID WEBB																									
	20395 320TH ST																									
	NEW PRAGUE MN 56071																									
03.013.7800	ALLEN R & CAROL M WEBB	SWSW	13	112	24	19.85	13210.00	98	12945.80	1194.90					4	8080.00	9	5130.00					4.00			
	14200 QUENTIN AVE S																									
	SAVAGE MN 55378																									
03.013.7900	DAVID M & NANCY I WEBB	SWSW	13	112	24	19.99	20255.00	100	20255.00	1869.53					6.5	13130.00	12.5	7125.00			0.19	950.00	0.49			
	20395 320TH ST																									
	NEW PRAGUE MN 56071																									

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 69
2017 REDETERMINATION OF BENEFITS

											Maintenance cost 100000.00		"A"		"B"		"C"		"D"				
													\$4,180.00		\$2,820.00		\$2,020.00		\$570.00				
													75%		95%		100.00%		100.00%				
													\$3,135.00		\$2,774.00		\$2,020.00		\$570.00				
PARCEL							GROSS	PROXIMITY	NET	MAINT	BENEFIT		BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	BENEFIT	SEEDING	5000.00	NONBENEFIT
NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	TRACT	BENEFIT	RATE	BENEFIT	COST	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	AREA	DAMAGE	OR RESTRICTED
																						VALUE	WETLAND ACRES
03.013.8000	TERRANCE KIMMET & KENNETH KIMMET 21618 320TH ST LE CENTER MN 56057	SESW	13	112	24	40.00	67256.00	100	67256.00	6207.72	8	25080.00	4	11096.00	12	24240.00	12	6840.00			1.31	6550.00	3.00
03.014.0100	JAMES E WALKER TRUST 21031 300TH ST NEW PRAGUE MN 56071	NENW	14	112	24	40.00	1710.00	10	171.00	15.78							3	1710.00					
03.014.2500	JOHN L & VIOLET M PATTERSON 30302 201ST AVE NEW PRAGUE MN 56071	SENE	14	112	24	34.00	23930.00	40	9572.00	883.49					11	22220.00	3	1710.00					14.00
03.014.2600	ROMAN G & JEANNINE NYTES 29724 201ST AVE NEW PRAGUE MN 56071	SENE	14	112	24	6.00	1710.00	35	598.50	55.24							3	1710.00					
03.014.2700	PETER F & MARY M NYTES TRUST	NWNE	14	112	24	30.65		15															24.00
03.014.2700	611 REED ST N WATERVILLE MN 56096	SWNE	14	112	24	40.00		20															39.00
03.014.5000	LONNIE L WEBB	NESE	14	112	24	15.00	13210.00	25	3302.50	304.82					4	8080.00	9	5130.00			0.52	2600.00	2.00
03.014.5000	% DAVID WEBB 20395 320TH ST NEW PRAGUE MN 56071	NWSE	14	112	24	26.00	16990.00	25	4247.50	392.04					7	14140.00	5	2850.00			0.88	4400.00	1.00
03.014.5010	DALE & SUSAN HARTMAN 30574 201ST AVE NEW PRAGUE MN 56071	NESE	14	112	24	2.00	1140.00	50	570.00	52.61							2	1140.00					
03.014.5100	DALE & SUSAN HARTMAN 30574 201ST AVE NEW PRAGUE MN 56071	NESE	14	112	24	3.00	570.00	50	285.00	26.31							1	570.00					1.00
03.014.5200	MATTHEW P & BARBARA A STUART 30664 201ST AVE NEW PRAGUE MN 56071	NESE	14	112	24	2.66	570.00	75	427.50	39.46							1	570.00			0.06	6.00	1.00

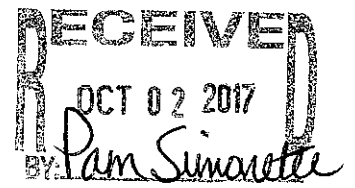
2017 REDETERMINATION OF BENEFITS											Maintenance cost		100000.00	"A"	"B"	"C"	"D."			5000.00	NONBENEFITEL			
											\$4,180.00	\$2,920.00	\$2,020.00	\$570.00					SEEDING AREA	DAMAGE VALUE	OR RESTRICTED WETLAND ACRES			
											75%	95%	100.00%	100.00%										
											\$3,135.00	\$2,774.00	\$2,020.00	\$570.00										
PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	GROSS BENEFIT	PROXIMITY RATE	NET BENEFIT	MAINT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE						
03.014.5300	JUDITH H HAUER TRUST &	NESE	14	112	24	16.34	13084.00	75	9813.00	905.74			1	2774.00	2	4040.00	11	6270.00	0.83	4150.00	2.34			
03.014.5300	ROBERT HAUER TRUST	NWSE	14	112	24	9.00	5440.00	25	1360.00	125.53					1	2020.00	6	3420.00			1.00			
03.014.5300	215 7TH AVE SE	SWSE	14	112	24	5.00	570.00	20	114.00	10.52							1	570.00						
03.014.5300	NEW PRAGUE MN 56071	SESE	14	112	24	20.00	15490.00	70	10843.00	1000.81					4	8080.00	13	7410.00						
03.014.5600	TIMOTHY M & THERESA LARSON	SESE	14	112	24	15.00	570.00	96	547.20	50.51							1	570.00						
	30882 201ST AVE																							
	NEW PRAGUE MN 56071																							
03.014.5700	GARTH A & SHERYL WEIDALL	SESE	14	112	24	1.30	570.00	15	85.50	7.89							1	570.00			1.00			
	30872 201ST AVE																							
	NEW PRAGUE MN 56071																							
03.023.2500	DAVID E & TERESA HAGENE	NENE	23	112	24	31.96	4560.00	60	2736.00	252.53							8	4560.00						
03.023.2500	31438 201ST AVE	SENE	23	112	24	34.77	1710.00	55	940.50	86.81							3	1710.00						
	NEW PRAGUE MN 56071																							
03.023.2700	MARVIN D & JANICE A LARSON	NENE	23	112	24	8.04	570.00	60	342.00	31.57							1	570.00						
	31068 201ST AVE																							
	NEW PRAGUE MN 56071																							
03.023.5000	DANIEL J SULLIVAN	NESE	23	112	24	20.00	6010.00	75	4507.50	416.04					1	2020.00	7	3990.00						
03.023.5000	30095 151ST AVE	SESE	23	112	24	40.00	25514.00	75	19135.50	1766.21			1	2774.00	9	18180.00	8	4560.00						
	NEW PRAGUE MN 56071																							
03.023.5200	JAMES L & RUTH A NYTES TRUST	NESE	23	112	24	20.00	570.00	65	370.50	34.20							1	570.00			1.00			
	32855 FORT RD																							
	HENDERSON MN 56044																							
03.024.0100	THOMAS A & CHARLOTTE ILLG	NWNW	24	112	24	36.50	48857.00	90	43971.30	4058.55	1	3135.00	3	8322.00	14	28280.00	16	9120.00	0.85	4250.00				
03.024.0100	19548 310TH ST	SWNW	24	112	24	38.50	61928.00	100	61928.00	5715.95	3	9405.00	4.5	12483.00	17	34340.00	10	5700.00			2.00			
	NEW PRAGUE MN 56071																							
03.024.0200	MATTHEW & HANNAH SEIFERT	NWNW	24	112	24	3.50	2590.00	85	2201.50	203.20					1	2020.00	1	570.00			1.00			
	19905 310TH ST																							
	NEW PRAGUE MN 56071																							

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 69
2017 REDETERMINATION OF BENEFITS

[illegible]

LE SUEUR COUNTY, MINNESOTA
COUNTY DITCH NO. 69
2017 REDETERMINATION OF BENEFITS

Sheet 5



Le Sueur County Drainage Authority:

RE: Le Sueur County
County Ditch No. 69
2017 Redetermination of Benefits

September 13, 2017

In accordance with the Minnesota Statute 103E.315 law, we herewith submit the following Viewers' Report:

Benefits and Damages Statement

This report covers the redetermination of benefits for a previously constructed drainage system. The basis for determining benefits and damages is, therefore, based upon a comparison of the conditions that would have existed prior to the ditch system's construction with those that do exist with the drainage system in a reasonable state of repair.

Le Sueur County Ditch No. 69 was originally established and constructed in 1964. The ditch system consists of an open ditch and tile drainage system. The drainage system has had necessary maintenance. The outlet of the system is Le Sueur County Ditch No. 28. The system provides an outlet for lands in sections 13, 14, 23, 24, and 25 in Derrynane Township, in Le Sueur County.

Supporting documentation for the analysis and conclusions of the report are contained in our files and are available for inspection.

The figures stated herein are based on a full and fair consideration of all pertinent facts and information that we were aware of at the time of this appraisal. The following aids were used during the viewing process.

1. Soil Survey Manuals and Maps of Le Sueur County
2. GIS photos and data
3. Minnesota LiDAR
4. Yield averages and production costs taken from Minnesota State College and University Farm Management Records
5. Sales data from the Le Sueur County Assessor's office
6. Visual inspection of each 40-acre tract

Land classification benefit values are based upon an increase in the potential for agricultural production as a result of constructing the drainage project and reconciled with sales value increases. Existing individual land management practices were not considered. All present land use was evaluated under estimated best land management practice. Special consideration was given to areas, which were considered to be in a native/non-converted condition or identified as wetlands under wetlands inventory and restricted from drainage by state or federal regulations. State owned properties were considered for the purpose it is held.

No direct consideration was given to structure values within the watershed.

Potential benefit is the difference between the:

Valuation Prior To Drainage

Beginning land use, property value, and economic productivity have been determined with the consideration that the benefited properties within the watershed currently do not have an adequate outlet for artificial drainage.

"A" Standing water or cattails, wetland classification with a market value for agricultural purposes of \$0.00 per acre, economic productivity of \$0.00.

"B" Seasonally flooded/pasture ground. Pasture classification with a market value of \$1000.00 to \$1500.00 per acre, economic productivity of \$75.00 based on grazing days and/or hay values.

"C" Wet subsoil -- marginal crop land, low to medium crop land classification with a market value of \$4000.00 to \$5000.00 per acre, annual economic productivity of \$488.00 based upon average annual yield of 80 % of optimum with \$347.11 production costs.

"D" Upland areas not needing artificial drainage but irregular in shape and intermixed with wetter soils. Medium to high cropland classification with a market value of \$4500.00 to \$6000.00 per acre, annual economic productivity of \$579.50 based upon average annual yield of 95 % of optimum with \$347.11 production costs.

Valuation with NRCS Guideline Drainage

Potential land use, property value, and an economic productivity, after public and private drainage have been installed as per NRCS design standard as recommended in the Minnesota Drainage Guide, using current crop rotation, income, and expense.

"A" Drained slough area, medium classification land with a market value of \$4500.00 to \$5500.00 per acre, economic productivity of \$561.20 based upon average production of 92% of optimum \$347.11 production costs.

"B" Well drained ground, high land classification with a market value of \$5500.00 to \$6500.00 per acre, economic productivity of \$585.60 based upon average annual production of 96 % of optimum with \$347.11 production costs.

"C" Well drained ground, best land classification with an estimated market value of \$6500.00 to \$7500.00 per acre, economic productivity of \$610.00 based upon average annual production of 100 % of optimum with \$347.11 production costs.

"D" Well drained ground, high land classification with improved farmability and market value of \$5500.00 to \$7500.00 per acre. Economic productivity of \$603.90 based upon average production of 99% of optimum with \$347.11 production costs.

Road benefits were determined with consideration of the reduced construction and maintenance costs that were realized after construction of the drainage system. No tile benefits were given as the footage was minimal.

Utilizing these productive values, potential benefit values were determined for the system based upon a 25-year effective life, with proper maintenance, private improvement cost depreciated over the same 25-year period, and a market derived capitalization rate of 0.5%. Adjustment was made to each land class based upon consideration of the change in hydraulic capacity and the subsequent increased productivity that the construction of the drainage system provided. Benefit values were rounded off for ease of computation.

Example: "B" Benefits per Acre	
Potential productivity Value	\$585.60
Production Cost	-347.11
Beginning Productivity Value	<u>- 75.00</u>
Change in Productivity Value	163.49
Private Improvement (\$900/25)	<u>-36.00</u>
(Waterway or tile)	
Annual Benefit Value	\$127.49

\$127.49 x 25 years, discounted @ 0.5% = \$2989.08 (\$2990.00)

The ditch system does not have adequate size and capacity to meet NRCS recommended capacities for open ditch agricultural drainage. Adjustment to the potential benefit value is made by the application of an efficiency rate. This rate reflects the viewers’ determination of that portion of the potential benefit currently being provided by the existing Ditch System, with consideration of the substandard size. It has been assumed that, although the drainage system capacity varies between the tile branches, the drainage system provides an outlet of equal capacity to all properties within the watershed. A proximity rate adjustment has been applied to reflect a parcels location in relationship to the constructed system.

This value was then applied to the number of acres determined to be in each class per tract. Adjustment to potential benefit was given for the proximity from the public drainage system. This was done to allow for construction of public or private laterals to provide an adequate outlet to each land tract.

Damages have been given for the easement acquisition for the area required to establish the one-rod seeding area adjacent to the channel required by Minnesota Statute No. 103E.021. The lands taken are considered as a permanent easement only and will be restricted from use for commodity crop production. The damage value is our opinion of the difference between the current land value and the value of the same lands with the easement in place. Additional damages have been given for the temporary easement necessary for the repair of the existing open ditch.

Respectfully submitted,

 Ron Ringquist

 Bill Anderson

 Allen Kerber

LE SUEUR COUNTY
COUNTY DITCH NO. 69
2017 REDETERMINATION OF BENEFITS

INCOME APPRAOCH TO VALUE WORKSHEET

PRODUCTION INCOME

CROP PLANTED	AVERAGE YIELD	SALES VALUE	GROSS INCOME	ROTATION PERCENTAGE	ADJUSTED INCOME
CORN	180 BU	4.00	720.00	50	360.00
SOYBEANS	50 BU	10.00	500.00	50	250.00
					610.00

DIRECT PRODUCTION EXPENSE

CROP PLANTED	PRODUCTION COST	ROTATION PERCENTAGE	ADJUSTED EXPENSE
CORN	466.59	50	233.30
SOYBEANS	227.63	50	113.82
			347.11

BENEFIT VALUE CALCULATION

PRODUCTION CAPABILITY BASED UPON CONSTRUCTED DRAINAGE SYSTEM
MEETING N.R.C.S. OPEN DITCH GUIDE LINE DESIGN

LAND CLASS	"A"	"B"	"C"	"D"
% PRODUCTION	92.0%	96.0%	100.0%	99.0%
GROSS INCOME	561.20	585.60	610.00	603.90
PRODUCTION COST	347.11	347.11	347.11	347.11
NET INCOME	214.09	238.49	262.89	256.79
PREVIOUS INCOME	0.00	75.00	156.89	188.39
INCREASED INCOME	214.09	163.49	122.00	24.40
PVT TILE COST	36.00	36.00	36.00	0.00
NET ANNUAL INCREASE	178.09	127.49	86.00	24.40
CAPITALIZED FOR 25 YEARS @ 0.5 %	4175.43	2989.08	2016.32	572.07
BENEFIT VALUE	\$4180.00	\$2990.00	\$2020.00	\$570.00