Faribault County CD-49 Redetermination of Benefits Viewers Report May 20, 2020 (Draft)

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 originally did not have an adequate outlet for artificial drainage.

- "A" Standing water or cattails, wetland classification with economic productivity for agriculture purposes of \$0 per acre, and a market value of \$1,000 to \$2,000
- "B" Seasonally flooded/pasture ground. Pasture classification with economic productivity of \$70 per acre based on grazing days and/or hay values, and a market value of \$2,500 to \$3,500.
- "C" Wet subsoil Generally farmable land with moderate crop potential, with annual economic productivity of \$441 per acre based upon average annual yield of 80% of optimum with \$335 production costs, and a market value of \$4,000 to \$5,000.
- "D" Upland areas not needing artificial drainage and intermixed with wetter soils, with annual economic productivity of \$485 per acre based upon an average annual yield of 88% of optimum with \$335 production costs, and a market value of \$5,000 to \$6,000.

Valuation with NRCS recommended drainage

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

- "A" Drained slough area, medium classification land with economic productivity of \$468 per acre based upon average production of 85% of optimum with \$335 per acre production costs, and a market value of \$5,000 to \$6,000.
- "B" Well drained ground, high land classification with economic productivity of \$496 per acre based upon average annual production of 90% of optimum with \$335 production costs, and a market value of \$5,500 to \$6,500.
- "C" Well drained ground, highest land classification with economic productivity of \$507 per acre based upon average annual production of 92% of optimum with \$335 production costs, and a market value of \$6,000 to \$7,500.
- "D" Well drained ground, high land classification with improved farm ability, with economic productivity of \$523 per acre based upon average production of 95% of optimum with \$335 production costs, and a market value of \$5,500 to \$6,500.

Utilizing these productive values, potential benefit values were determined for the system based upon a 25 year effective life with proper maintenance, private tile improvement cost were depreciated over the same 25 year period, and an allowance of 0.5% return on the system investment. A three year average Township yield was used for the benefit value calculations along with a three year average sale price for the corn and beans.

Increased productivity

Crop	Yield	<u>Value</u>	<u>Income</u>	<u>%</u>	Adjusted
Corn	179.9	\$3.49	\$628	50%	\$314
Beans	52.6	\$9.00	\$474	50%	<u>\$237</u>
					\$551

Production costs

Corn \$474 X 50% = \$237 Beans \$196 X 50% = \$98 \$335

Potential Benefit value

	"A"	<u>"B"</u>	<u>"C"</u>	<u>"D"</u>
	85% of \$551	90% of \$551	92% of \$551	95% of \$551
	\$468	\$496	\$507	\$523
Minus cost				
of production	<u>\$335</u>	<u>\$335</u>	<u>\$335</u>	<u>\$335</u>
Net income	\$134	\$161	\$172	\$189
Previous income	<u>\$0</u>	<u>\$70</u>	<u>\$106</u>	<u>\$150</u>
Increased income	\$134	<u>\$70</u> \$91	\$66	\$39
Private tile costs	<u>\$56</u>	<u>\$31</u>	<u>\$27</u>	<u>\$18</u>
Annual increase	\$78	\$60	\$39	\$21
Capitalized for				
25 years @ ½ %	\$1,822	\$1,413	\$917	\$482
•				
% of potential				
Benefit	30%	35%	40%	60%
Reduced benefit				
Value	\$547	\$494	\$367	\$289

The potential benefit values have been reduced to reflect a less than optimum yield.

Summary

Faribault County CD-49 consists of 573.60 acres of farmland, building sites, railroad, and roads, with benefits of \$195,586

- a. 545.55 acres of farmland and building sites in Faribault County in Blue Earth City Township
- b. 9.15 acres of railroad
- d. 18.90 acres of State and Township roads
- e. 573.60 total acres

Average land benefits, (reduced) over a 25 year period are \$424 per acre

a. A soil \$547
b. B soil \$494
c. C soil \$367
d. D soil \$289

Building site benefits

a. (Average of B + C + D soils) X 1.5 = \$575

Wetland benefits

a. Documented permanent wetland benefits = (Average land benefit) $X \cdot 0.1 = \$42$

Ponds, woodland, and non-benefited acres

a. **\$0**

Road benefits

a. Gravel roads, County or Township (Average land benefit) X 1.0 = \$424

b. Paved roads, State or County (Average land benefit) X 1.5 = \$636

Railroad benefit

a. (Average land benefit) X 1.0 = \$424

Tile benefits

a. A tile benefit was given for most County tile at a rate of \$0.50 per linear foot. This value was given because of the ease of access for private tile, and also for the drainage the County tile may provide. 8,075 feet of County tile, \$4,038 of tile

Crop damages

Crop damages will be paid per acre on standing crops damaged by construction or repair on the County tile, as determined by the Faribault County Ditch Inspector.

Benefits and damages statement

This report covers the redetermination 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 County tile systems construction, with those that do exist with the drainage system in a reasonable state of repair. 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 comparison of all pertinent facts and information that we were aware of at the time of this redetermination process. The following aids were used in this viewing process.

- Faribault County online GIS parcel information site
- USDA web soil survey
- Google Earth aerial satellite photos
- Yield averages taken from USDA national agriculture statistics service
- Production costs taken from University of Minnesota FinBin
- Average commodity sale prices taken from local elevators, University Farmdoc or University of Minnesota FinBin
- Sales data from the Faribault County Assessor office and website
- Visual inspection of each 40 acre parcel or less
- Consultation with Faribault County Auditor / Treasurer and the Faribault County ditch inspector

The Viewers determined that the lands affected by the drainage system are generally similar and that the following comments refer to all such tracts.

1. Existing land use, property value and economic productivity:

Land is presently used for building sites, roads, railroad, and for agricultural purposes. The property value is consistent with most agricultural land sales within Faribault County. Agricultural lands are primarily used for the production of corn and soybeans. The land has good economic productivity when properly drained.

2. Potential land use, property value and economic productivity from the drainage system:

The drainage system has been in existence for many years and provides drainage for agricultural purposes. The property value is consistent with most agricultural land sales within Faribault County. Land affected by the drainage system has the potential to produce above average yields.

3. The benefits or damages from the drainage system:

Benefits derived by lands affected by the drainage system are due to (A) Improved capacity to remove surface waters due to previous construction and maintenance of the County tile system, which results in an increase in the current market value of property; or (B) an increase in the potential for agricultural production as a result of the previous construction and continued maintenance of the drainage system; or (C) increased value of the property as a result of potential different land use.

- 4. There is no damage to any riparian rights.
- 5. There are no acres added to any tract or lot and there are no public waters, wetlands, and other areas not currently being cultivated, that are proposed to be drained in this proceeding.
- 6. There are no acres which before the drainage benefits could be realized would require a public waters work permit to work in public waters under 103G.245 to excavate or fill a navigable water body under United States Code, Title 33, Section 403, or a permit to discharge into waters of United States under United States Code, Title 33, Section 1344.
- 7. There are no acres being assessed for drainage of areas that would be considered conversion of a wetland under United States Code, Title 16, Section 3821, if the area was placed in agricultural production.

This report is respectfully submitted to the Drainage Authority of Faribault County by:

Mark Behrends
Robert Hansen
Kendall Langseth
John Thompson

State of Minnesota County of Faribault In the matter of the Redetermination Of Benefits of Faribault County CD-49 Faribault County, Minnesota May 20, 2020 (Draft)

Property Owners Report

Pursuant to Minnesota Statute 103E.323, the following is the Property Owners Report from information in the Faribault County CD-49 Excel spreadsheet and Faribault County CD-49 Viewers Report, in the matter of the redetermination of benefits and damages, and damaged and benefitted acres of Faribault County CD-49, Faribault County, Minnesota.

- 1. This redetermination of benefits sets the percentage that you will be required to pay for all future repairs and maintenance on Faribault County CD-49
- 2. The name and address of the property owner is shown on the Excel spreadsheet for Faribault County CD-49
- 3. The description of each lot or tract and its area that is benefitted or damaged is shown on the Excel spreadsheet for Faribault County CD-49
- 4. There are no acres added to any tract or lot and there are no public waters, wetlands, and other areas not currently being cultivated that are proposed to be drained in this proceeding
- 5. There are no acres which before the drainage benefits could be realized would require a public waters work permit to work in public waters under 103G.245 to excavate or fill a navigable water body under United States Code, Title 33, Section 403, or a permit to discharge into waters of United States under United States Code, Title 33, Section 1344.
- 6. There are no acres being assessed for drainage of areas that would be considered conversion of a wetland under United States Code, Title 16, Section 3821, if the area was placed in agricultural production
- 7. There are no damages to riparian rights
- 8. The amount of right-of-way acreage required is shown on the Excel spreadsheet for Faribault County CD-49
- 9. The amount that each tract or lot will be benefitted or damaged is shown on the Excel spreadsheet for Faribault County CD-49
- 10. The damages or benefits to the property are shown on the Excel spreadsheet for Faribault County CD-49
- 11. No construction is planned as part of this proceeding.

- 12. A copy of the benefits and damages statement under 103E.321, Subdivision 2, relating to the property owner is on the Excel spreadsheet for Faribault County CD-49
- 13. The percentage of the cost to be assessed to the property owner in future repair and maintenance proceedings is shown on the Excel spreadsheet for Faribault County CD-49
- 14. The redetermination of benefits and damages and damaged and benefitted areas shall be used in place of the original benefits and damages and benefitted and damaged areas in all subsequent proceedings relating to the Faribault County CD-49 drainage system.
- 15. The full Viewer's Report is available for public inspection at the office of the Faribault County Auditor-Treasurer, at the Faribault County Courthouse, 415 North Main, Blue Earth, Minnesota (507-526-6211)
- 16. The Viewers will be available to answer questions from interested parties on June 9, 2020 from 12:30 PM to 2:30 PM at Faribault County Fairgrounds 4-H Dining Hall 236 White Oak Road, Blue Earth, Minnesota (507-525-3813)

Benefits and damages statement

This report covers the redetermination 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 County tile systems construction, with those that do exist with the drainage system in a reasonable state of repair. 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 comparison of all pertinent facts and information that we were aware of at the time of this redetermination process. The following aids were used in this viewing process.

- Faribault County online GIS parcel information site
- USDA web soil survey
- Google Earth aerial satellite photos
- Yield averages taken from USDA national agriculture statistics service
- Production costs taken from University of Minnesota FinBin
- Average commodity sale prices taken from local elevators, University Farmdoc or University of Minnesota FinBin
- Sales data from the Faribault County Assessor office and website
- Visual inspection of each 40 acre parcel or less
- Consultation with Faribault County Auditor / Treasurer and the Faribault County ditch inspector

The Viewers determined that the lands affected by the drainage system are generally similar and that the following comments refer to all such tracts.

1. Existing land use, property value and economic productivity:

Land is presently used for building sites, roads, railroad, and for agricultural purposes. The property value is consistent with most agricultural land sales within Faribault County. Agricultural lands are primarily used for the production of corn and soybeans. The land has good economic productivity when properly drained.

2. Potential land use, property value and economic productivity from the drainage system:

The drainage system has been in existence for many years and provides drainage for agricultural purposes. The property value is consistent with most agricultural land sales within Faribault County. Land affected by the drainage system has the potential to produce above average yields.

3. The benefits or damages from the drainage system:

Benefits derived by lands affected by the drainage system are due to (A) Improved capacity to remove surface waters due to previous construction and maintenance of the County tile system, which results in an increase in the current market value of property; or (B) an increase in the potential for agricultural production as a result of the previous construction and continued maintenance of the drainage system; or (C) increased value of the property as a result of potential different land use.

- 4. There is no damage to any riparian rights.
- 5. There are no acres added to any tract or lot and there are no public waters, wetlands, and other areas not currently being cultivated, that are proposed to be drained in this proceeding.
- 6. There are no acres which before the drainage benefits could be realized would require a public waters work permit to work in public waters under 103G.245 to excavate or fill a navigable water body under United States Code, Title 33, Section 403, or a permit to discharge into waters of United States under United States Code, Title 33, Section 1344.
- 7. There are no acres being assessed for drainage of areas that would be considered conversion of a wetland under United States Code, Title 16, Section 3821, if the area was placed in agricultural production.

This report is respectfully submitted to the Drainage Authority of Faribault County by:

Mark Behrends		
Robert Hansen		
Kendall Langseth		
John Thompson		

Spreadsheet Example and Explanation (CD-49)										
Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H			
Name and Address of Owner	Parcel Number	Description	Deeded Acres	Benefited Acres	Amount Benefited	% of Total Benefits	Estimated Assessment			
John Doe 12345 678 Avenue Your Town, Minnesota 98765	01.002.0100	NW 1/4 NW 1/4	40.00	33.00	\$9,197	5.1972%	\$104			
Column A	Column A Land owners name and address									
Column B	Parcel Number	Parcel Number								
Column C	Description, Des	cription of the parc	el							
Column D	Deeded Acres, a	re the number of a	cres of this parc	el # that are in th	ne NW1/4 NW1/4	1				
Column E	Benefited Acres, are the number of acres of this parcel # that benefit from the ditch system. Deeded acres, minus roads and road right of way, minus the open ditch (If there is one on the parcel)									
Column F	Amount Benefited (THIS IS NOT THE AMOUNT YOU OWE) This is the estimated benefit value you receive on the benefited acres (because of drainage) over a 25 year period									
Column G		ts, This is the percent nple: On a \$10,000 re	•		•		ne			
Column H		sment, This is the a	•	u will owe towar	d					

FARIBAULT COUNTY CD-49 REDETERMINATION OF BENEFITS JUNE 24, 2020 (DRAFT)								
			DJJ	D	A 4	0/ Of 4-4-1	Fatimatad	
Name And Address Of Owner	Parcel Number	Description	Deeded Acres	Benefited Acres	Amount Benefited	% Of total Benefits	Estimated Assessment	
Ivanic And Address Of Owner	Tarcer Number	Description	Acres	Acres	Delicited	Delicits	\$2,000	
							\$2,000	
BLUE EARTH TOWNSHIP SECTION 20	20-102-27							
POPPE, MARJORIE	20-102-27	SE1/4 NE1/4	1	1			1	
1001 S GROVE ST		12.5 AC IN						
BLUE EARTH, MN 56013	02.020.0400	BORDER	12.50	0.36	\$53	0.0301%	\$1	
MIKOLAI, LEE LIFE ESTATE ETAL	02.020.0400	NE1/4 SE1/4	12.50	0.50	Ψ33	0.030170	Ψ1	
39152 95TH ST		.75 AC IN						
BLUE EARTH, MN 56013	02.020.1300	BORDER	0.75	0.05	\$7	0.0042%	\$0	
BLUE EARTH TOWNSHIP SECTION 21	21-102-27	Donabli	0.75	0.03	Ψ1	0.001270	ΨΟ	
MIKOLAI, LEE LIFE ESTATE ET AL	21-102-27	NW1/4 SW1/4	Г	1	1			
39152 95TH ST		EX 3.0 AC						
BLUE EARTH, MN 56013	02.021.0100	BORDER	27.00	22.56	¢0.107	5 10720/	6104	
MIKOLAI, LEE LIFE ESTATE ET AL	02.021.0100	DONDER	37.00	33.56	\$9,197	5.1972%	\$104	
39152 95TH ST								
BLUE EARTH, MN 56013	02.021.0100	NE1/4 SW1/4	40.00	38.54	\$11,503	6.5004%	\$130	
MIKOLAI, LEE LIFE ESTATE ET AL	02.021.0100	SW1/4 SW1/4	40.00	30.34	\$11,505	0.300470	\$150	
39152 95TH ST		25.0 AC IN						
BLUE EARTH, MN 56013	02.021.0100	BORDER	25.00	23.24	\$8,059	4.5540%	\$91	
MIKOLAI, LEE LIFE ESTATE ET AL	02.021.0100	BORDER	23.00	23.21	Ψ0,037	1.55 1070	Ψ)1	
39152 95TH ST								
BLUE EARTH, MN 56013	02.021.0100	SE1/4 SW1/4	40.00	39.39	\$16,553	9.3543%	\$187	
POPPE, MARJORIE		SW1/4 NW1/4	10.00		4 - 0,000	71001011	4107	
1001 S GROVE ST		EX .10 FOR RR						
BLUE EARTH, MN 56013	02.021.0201	BORDER	39.90	10.50	\$1,887	1.0666%	\$21	
POPPE, MARJORIE		SE1/4 NW1/4			,			
1001 S GROVE ST		EX 16.7 AC						
BLUE EARTH, MN 56013	02.021.0201	BORDER	23.30	7.09	\$1,420	0.8023%	\$16	
ARENDS, MICHAEL D TRUST &								
LORRAINE M ARENDS TRUST		SW1/4 NE1/4						
428 W 5TH ST		EX 1.0 AC						
BLUE EARTH, MN 56013	02.021.0300	BORDER	39.00	1.55	\$320	0.1810%	\$4	
SCHIMEK, KURT J & JULIE M		NW1/4 SE1/4						
1660 36TH ST		EX 2.43 AC						
WILLMAR, MN 56201	02.021.0400	BORDER	37.57	32.00	\$9,173	5.1836%	\$104	
SCHIMEK, KURT J & JULIE M								
1660 36TH ST		GTV1 /4 GT1 /4	40.00	20.20			0.120	
WILLMAR, MN 56201	02.021.0400	SW1/4 SE1/4	40.00	39.39	\$11,394	6.4386%	\$129	
BUCK, GEORGE LANE ETAL 15 OAK PARK COURT		NE1/4 SE1/4						
BETTENDORF, IA 52722	02 021 0000	EX RR BORDER	27.10	11.90	¢2 /17	1.02100/	\$39	
BUCK, GEORGE LANE ETAL	02.021.0800	DONDER	37.10	11.89	\$3,417	1.9310%	\$39	
15 OAK PARK COURT		SE1/4 SE1/4						
BETTENDORF, IA 52722	02.021.0800	EX RR	39.20	38.28	\$8,693	4.9125%	\$98	
		DA III	37.20	30.20	ψ0,073	T./12J/0	ψ <i>7</i> 0	
BLUE EARTH TOWNSHIP SECTION 22	22-102-27	NW1 /4 OW1 /4			1			
FINNEGAN, RYAN BJORNSTAD 22098 CANTON COURT		NW1/4 SW1/4						
FARMINGTON, MN 55024	02.022.0100	EX 6.84 AC BORDER	22 16	14.71	\$2,000	1 62960/	\$22	
TAINMINGTON, WIN 33024	02.022.0100	DONDER	33.16	14.71	\$2,900	1.6386%	\$33	

FARIBAULT COUNTY CD-49	REDETERMIN	ATION OF B	BENEFITS	JUNE	24, 202	0 (DRA	FT)

FARIBAULT COUNTY CD-49 REDETERM		DETERMINE GOTTE	1 24, 202	U (DRA	1)		I
			Deeded	Benefited	Amount	% Of total	Estimated
Name And Address Of Owner	Parcel Number	Description	Acres	Acres	Benefited	Benefits	Assessment
FINNEGAN, RYAN BJORNSTAD		SW1/4 SW1/4					
22098 CANTON COURT		EX RR					
FARMINGTON, MN 55024	02.022.0100	BORDER	36.50	35.57	\$10,951	6.1884%	\$124
STRACK, CHARLES Q & LOIS L							
TRUST ETAL		SE1/4 SW1/4					
42353 130TH ST		N OF RR					
BLUE EARTH, MN 56013	02.022.0500	BORDER	23.70	17.09	\$3,333	1.8834%	\$38
NIMZ, DOUGLAS		SE1/4 SW1/4					
42333 93RD ST		S OF RR					
BLUE EARTH, MN 56013	02.022.0502	BORDER	13.25	12.26	\$4,149	2.3447%	\$47
BLUE EARTH TOWNSHIP SECTION 27	27-102-027						
NIMZ, DOUGLAS							
42333 93RD ST		NE1/4 NW1/4					
BLUE EARTH, MN 56013	02.027.0402	BORDER	40.00	20.12	\$7,702	4.3525%	\$87
EHRICH, GARY & SANDRA							
6375 430TH AVE		E1/2 NW1/4 NW1/4					
BLUE EARTH, MN 56013	02.027.0501	BORDER	20.00	14.66	\$5,712	3.2279%	\$65
EHRICH, SHAWN & MARY							
3650 430TH AVE		W1/2 NW1/4 NW1/4					
ELMORE, MN 56027	02.027.0502	BORDER	20.00	15.14	\$6,274	3.5455%	\$71
EHRICH, SHAWN & MARY							
3650 430TH AVE		SW1/4 NW1/4					
ELMORE, MN 56027	02.027.0502	BORDER	20.00	0.03	\$9	0.0050%	\$0
BLUE EARTH TOWNSHIP SECTION 28	28-102-027						
MCDONALD, JOHN P & DEBRA A S		NE1/4 NE1/4					
1584 HOMESTEAD DR		8.8 AC IN					
DULUTH, MN 55804	02.028.0101	BORDER	8.80	5.35	\$2,040	1.1527%	\$23
MCDONALD, JOHN P & DEBRA A S		SE1/4 NE1/4					
1584 HOMESTEAD DR		15.59 AC IN					
DULUTH, MN 55804	02.028.0101	BORDER	15.59	0.76	\$269	0.1519%	\$3
MCDONALD, JOHN P & DEBRA A S		NE1/4NE1/4					
1584 HOMESTEAD DR		NE1/4 NE1/4	2604	24.5	044.040		0.05
DULUTH, MN 55804	02.028.0102	N 26.84 AC IN	26.84	26.17	\$11,049	6.2440%	\$125
HALVERSON, ROBERT		NE1/4 NE1/4					
319 W 5TH ST	02.020.010.1	.20 AC IN	0.20	0.16	0.0	0.00000/	00
BLUE EARTH, MN 56013	02.028.0104	BORDER	0.20	0.16	\$0	0.0000%	\$0
HALVERSON, ROBERT 319 W 5TH ST		NW1/4 NE1/4					
	02 020 0200		40.00	22.27	00.000	5.01100/	6100
BLUE EARTH, MN 56013 ARENDS INC	02.028.0200	BORDER	40.00	23.27	\$8,869	5.0119%	\$100
%MICHAEL D ARENDS		NW1/4 NW1/4					
428 W 5TH ST		23.45 AC IN					
BLUE EARTH, MN 56013	02.028.0600	BORDER	23.45	5.62	\$2,221	1.2551%	\$25
ARENDS INC	02.028.0000	DONDER	23.43	5.02	\$4,441	1.433170	\$43
%MICHAEL D ARENDS							
428 W 5TH ST		NE1/4 NW1/4					
BLUE EARTH, MN 56013	02.028.0600	BORDER	40.00	38.39	\$16,617	9.3905%	\$188
DECE LAKTH, WIN 20013	02.028.0000	DONDER	40.00	30.39	\$10,017	7.370370	\$100

FARIBAULT COUNTY CD-49 REDETERMINATION OF BENEFITS JUNE 24, 2020 (DRAFT)								
			Deeded	Benefited	Amount	% Of total	Estimated	
Name And Address Of Owner	Parcel Number	Description	Acres	Acres	Benefited	Benefits	Assessment	
ARENDS INC	1 41 001 1 (4111001	2 corription	110105	110105	Denemen	Benefits	11556551116110	
%MICHAEL D ARENDS								
428 W 5TH ST		SE1/4 NW1/4						
BLUE EARTH, MN 56013	02.028.0600	BORDER	40.00	3.50	\$340	0.1920%	\$4	
LAND TOTAL				508.64	\$164,110	92.7400%	\$1,855	
RAILROAD								
UNION PACIFIC RAILROAD CO	<u> </u>	I		I		I	I	
PROPERTY TAX DEPT								
1400 DOUGLAS, STOP 1640		SECTION 21						
OMAHA, NE 68179		SW1/4 NE1/4		0.75	\$318	0.1797%	\$4	
UNION PACIFIC RAILROAD CO					***			
PROPERTY TAX DEPT								
1400 DOUGLAS, STOP 1640		SECTION 21						
OMAHA, NE 68179		NW1/4 SE1/4		1.50	\$636	0.3594%	\$7	
UNION PACIFIC RAILROAD CO								
PROPERTY TAX DEPT								
1400 DOUGLAS, STOP 1640		SECTION 21						
OMAHA, NE 68179		NE1/4 SE1/4		0.70	\$297	0.1677%	\$3	
UNION PACIFIC RAILROAD CO								
PROPERTY TAX DEPT								
1400 DOUGLAS, STOP 1640		SECTION 21						
OMAHA, NE 68179		SE1/4 SE1/4		0.70	\$297	0.1677%	\$3	
UNION PACIFIC RAILROAD CO								
PROPERTY TAX DEPT		GE CETON AA						
1400 DOUGLAS, STOP 1640		SECTION 22		2.00		0.71000/		
OMAHA, NE 68179 UNION PACIFIC RAILROAD CO		SW1/4 SW1/4		3.00	\$1,272	0.7188%	\$14	
PROPERTY TAX DEPT								
1400 DOUGLAS, STOP 1640		SECTION 22						
OMAHA, NE 68179		SE1/4 SE1/4		2.50	\$1,060	0.5990%	\$12	
·		3E1/4 3E1/4						
RAILROAD TOTAL				9.15	\$3,880	2.1924%	\$44	
ROADS								
MINNESOTA DEPT. OF TRANSPORTATION LAND MGMT ENGINEER								
		HC HCHWAY 160						
2151 BASSETT DR MANKATO, MN 56001-6888		US HIGHWAY 169 PAVED		4.50	¢2.972	1 (1720/	622	
BLUE EARTH TOWNSHIP		PAVED		4.50	\$2,862	1.6173%	\$32	
ATTN: DENISE PFAFFINGER								
37133 120TH ST		95TH STREET						
BLUE EARTH, MN 56013		GRAVEL		5.60	\$2,374	1.3418%	\$27	
BLUE EARTH TOWNSHIP		OKAVEL		3.00	\$2,374	1.541670	\$27	
ATTN: DENISE PFAFFINGER		395TH AVENUE						
37133 120TH ST		GRAVEL MINIMUM						
BLUE EARTH, MN 56013		MAINTENANCE		3.80	\$1,611	0.9105%	\$18	
BLUE EARTH TOWNSHIP				3.00	ψ1,V11	0.710070	ΨΙΟ	
ATTN: DENISE PFAFFINGER								
37133 120TH ST		400TH AVENUE						
BLUE EARTH, MN 56013		GRAVEL		5.00	\$2,120	1.1980%	\$24	
ROAD TOTAL	I	•		18.90	\$8,968	5.0677%	\$101	

LAND, RAILROAD AND ROAD TOTAL

536.69 \$176,958 100.0000% \$2,000

