

**POLK COUNTY BOARD**

**MEETING LOCATION:**  
**GOVERNMENT CENTER, 612 N. BROADWAY, CROOKSTON, MN**  
**COUNTY BOARD ROOM #234A**  
**AGENDA**

**FEBRUARY 3, 2026**

**8:00 A.M.      MEETING OPEN/CONVENE**

**CALL TO ORDER**

**PLEDGE ALLEGIANCE TO THE FLAG**

**REVIEWAL & APPROVAL OF THE AGENDA**

**CONSENT ITEMS**

1. Approve the January 20, 2026, Board minutes.
2. Approve the Auditor Warrants.
3. Approve Payment of \$5,011.88 to Road Machinery & Supplies Co. for Serco Loader Maintenance at the Transfer Station
4. Resolution 2026-09 Accepting Financial Donations on Behalf of Polk County Coordinated Victim Services

**COUNTY BOARD MEMBERS' ISSUE FORUM**

1. Appointment to Judicial Ditch #60 Committee\*

**8:30            JON STEINER – ENVIRONMENTAL SERVICES DIRECTOR**

1. Update on 2024 Grant Projects
2. MPCA Co-collected Organics & Compost Grant Change Order #4
3. Setting the 2026 Single Stream Recycling Tip Fee

**9:00            RICHARD SANDERS – COUNTY ENGINEER**

1. Orders Initiating Redetermination of Benefits for CD 70 and Groups 2, 3, and 4.
2. Certificate of Performance/Final Acceptance – Roundabout  
SP 060-070-020 (CSAH 21), SP 6011-30 (TH 75)
3. BUILD Grant Application Letter of Support – Red River of the North Bridge Replacements
4. Approval to Fill Highway Department Vacancy - Maintenance II Position
5. 2026 Road Restrictions Map and Weight Resolutions
  - i. Resolution 2026-07 Designating CSAH 19 from TH 75 to East County Line a Ten Ton County Highway Route
  - ii. Resolution 2026-08 Designating CSAH 8 from TH 2 to North County Line a Ten Ton County Highway Route
  - iii. Approve 2026 Polk County Road Restriction Map

**9:30            STACY GROVER – FINANCE DIRECTOR**

1. County Ditch Levies request for 2026
2. Approval of 2026 Abdo Financial Services Work Agreement

**9:50            RICHARD LANGLOIS – FAILITIES DIRECTOR**

1. Disposition of Surplus County Materials

**10:00**

**CHUCK WHITING – ADMINISTRATION**

- 1. Resolution 2026-06 for Conditional Use Permit for Ryan Grinde for hooking a New Septic System to a New Accessory Structure**

**ADJOURN**

**If you need any type of accommodation to participate in the Polk County Board meeting, please contact Chuck Whiting at (218) 281-5408 at least 1 working day before the meeting. This Board agenda is subject to change without notice.**

**\*Addition to the agenda**

**JANUARY 20, 2026**  
**BOARD MINUTES**

Pursuant to motion of adjournment, the Polk County Board of Commissioners met in regular session at 9:30 o'clock a.m., January 20, 2026. Members present: Commissioner Paul Reese, Commissioner Warren Strandell, Commissioner Gary Willhite, Commissioner Joan Lee, and Charles S. Whiting, County Administrator, Clerk of the Board. Others present: Samuel Melbye, Deputy Clerk of the Board. District 5 seat vacant.

**AGENDA**

A motion was made by Commissioner Strandell seconded by Commissioner Willhite and adopted by unanimous vote of the Board to approve the January 20, 2026, agenda.

**CONSENT ITEMS**

A motion was made by Commissioner Willhite seconded by Commissioner Reese and adopted by unanimous vote of the Board to approve the January 20, 2026, consent items:

1. Approve January 6, 2026, Board minutes as corrected.
2. Approve Commissioner Warrants: General Revenue Fund, \$58,190.40; Public Works Fund, \$79,832.33; Public Safety Fund, \$166,125.93; Public Health Fund, \$26,926.12; Opioid Settlement, \$6,467.79; Spec Assmnts (Ditch) Fund, \$101,440.35; Environmental Services Fund, \$10,166.13; Solid Waste, \$79,969.32; Landfill Fund, \$30,627.76; Per Diems, \$1,950.00; Meal Reimbursements (without over-night lodging), \$132.89; and Sign Audit List.
3. Approve payment to US Bank, St. Louis, MO, in the amount of \$107,416.41 for procurement card purchases.

**COUNTY BOARD MEMBER ISSUE FORUM**

1. Commissioner Reese brought forth that he attended the following meetings:
  - a. Tri-Valley Opportunity Council meeting.
  - b. Lake Agassiz Regional Library meeting.
  - c. Received some calls from residents regarding land surveying questions in Lengby and Columbia Township.
2. Commissioner Strandell brought forth that he attended the following meetings:
  - a. Tri-County Corrections meeting.
  - b. Radio Board meeting.
  - c. East Grand Forks Inter-Government meeting.
  - d. Pine to Prairie Drug and Violent Crime Task Force meeting.
3. Commissioner Willhite brought forth that he attended the following meetings:
  - a. Tri-County Corrections meeting.
  - b. Tri-Valley Opportunity Council meeting.
4. Commissioner Lee brought forth that she attended the following meetings:
  - a. Two Long Term Services and Support meetings.
  - b. State Community Health Services Advisory Committee Membership meeting.
  - c. State Community Health Services Advisory Committee Executive Board meeting.
  - d. Monthly Radio Program

- e. Toured Center for Hope recovery facility.
- f. Minnesota African American Family Preservation and Child Welfare Disproportionality Act Case Review Subcommittee meeting.
- g. Minnesota African American Family Preservation and Child Welfare Disproportionality Act Work Force Subcommittee meeting.
- h. East Polk County Soil and Water Conservation District meeting.
- i. Pine and Prairie Drug and Violent Crimes Task Force meeting.
- j. East Grand Forks Inter-Government meeting.
- k. Discussed changing the special board meeting scheduled for September 16, 2026, due to the Policy Committee meeting that is being held in Bemidji, MN on the same day. A motion was made by Commissioner Reese seconded by Commissioner Strandell and adopted by unanimous vote of the Board to approve adding Changing the Date of the Special Board Meeting Scheduled for September 16, 2026, to the January 20, 2026, Board agenda. A motion was made by Commissioner Reese seconded by Commissioner Willhite and adopted by unanimous vote of the Board to change the date of the special board meeting scheduled for September 16, 2026, to September 14, 2026.

### **HIGHWAY**

Richard Sanders, Polk County Engineer, came before the Board with matters pertaining to his department:

#### **1. Angus/Liberty Township Land Leases**

A motion was made by Commissioner Reese seconded by Commissioner Strandell and adopted by unanimous vote of the Board to allow the Polk County Board Chair, County Administrator, and County Attorney to sign the agreements for both Angus and Liberty Township lands leases.

### **SHERIFF**

James Tadman, Polk County Sheriff, came before the Board with matters pertaining to his department:

#### **1. Monthly Sheriff's Report**

The December 2025 Monthly Sheriff's Report was discussed and presented to the Board. (Report on file in the Administrator's Office)

#### **2. 2025 Calls for Service Highlights**

Highlighted Calls for Service in 2025 were discussed with the Board.

#### **3. Fifth Amended and Restated Joint Powers Agreement for the Pine to Prairie Drug and Violent Crimes Task Force**

A motion was made by Commissioner Strandell seconded by Commissioner Reese and adopted by unanimous vote of the Board to approve the Chair of the Polk County Board of Commissioners to sign the Fifth Amended and Restated Joint Powers Agreement for the Pine to Prairie Drug and Violent Crime Task Force.

### **SOCIAL SERVICES**

Victoria Ramirez, Social Services Manager, on behalf of Karen Warmack, Social Services Director, came before the Board with matters pertaining to Karen's department:

**1. Tri-Valley Opportunity Council Transportation Contract**

A motion was made by Commissioner Willhite seconded by Commissioner Reese and adopted by unanimous vote of the Board to approve the Transportation Contract with Tri-Valley Opportunity Council for the period of January 1, 2026, through June 30, 2026.

**PUBLIC HEALTH**

Sarah Reese, Public Health Director, came before the Board with matters pertaining to her department:

**1. Opioid Settlement Funds Contracts**

**a. Riverview Recovery Center**

A motion was made by Commissioner Strandell seconded by Commissioner Willhite and adopted by unanimous vote of the Board to approve the Polk County Opioid Settlement fund contract with Riverview Recovery Center for \$50,000.00.

**b. Care and Share of Crookston, Inc.**

A motion was made by Commissioner Strandell seconded by Commissioner Reese and adopted by unanimous vote of the Board to approve the Polk County Opioid Settlement fund contract with Care and Share of Crookston, Inc. for \$60,000.00.

**2. 2026 Polk County Opioid Settlement Advisory Council Appointments**

A motion was made by Commissioner Reese seconded by Commissioner Willhite and adopted by unanimous vote of the Board to approve the Polk County Opioid Settlement Advisory Council Appointments as presented. (List available in Administrator's Office)

**3. Restated Professional Services Agreement with Altru Health Systems**

A motion was made by Commissioner Reese seconded by Commissioner Strandell and adopted by unanimous vote of the Board to approve the restated Professional Services Agreement with Altru Health System for Medical Consultation Services.

**4. Advertise and Hire Emergency Preparedness and Response Coordinator**

A motion was made by Commissioner Willhite seconded by Commissioner Reese and adopted by unanimous vote of the Board to approve the advertisement and hiring of one Emergency Preparedness and Response Coordinator, and any subsequent vacancies, within Polk County Public Health.

**MANAGEMENT INFORMATION SYSTEMS**

Levi Webster, MIS Director, came before the Board with matters pertaining to his department:

**1. Microsoft Licensing Agreement Renewal**

A motion was made by Commissioner Strandell seconded by Commissioner Reese and adopted by unanimous vote of the Board to approve the 3-year Microsoft contract and the 2026 annual Microsoft Licensing totaling \$192,300.65.

**PROPERTY RECORDS**

Samuel Melbye, Director of Property Records, came before the Board with matters pertaining to his department:

**1. 2026 General Special Election Canvassing Date**

A motion was made by Commissioner Reese seconded by Commissioner Willhite and adopted by unanimous vote of the Board to approve setting the date to canvass the ballots for the

2026 General Special Election on Wednesday, February 11, 2026, at 1:00 pm in the Polk County Board Room.

**COMMISSIONER WARRANTS**

A motion was made by Commissioner Willhite seconded by Commissioner Reese and adopted by unanimous vote of the Board that the following Commissioner Warrants were approved:

**COMMISSIONER WARRANTS  
DATED 01/23/2026  
APPROVED 01/20/2026**

<u>Vendor Name</u>	<u>Amount</u>
Advanced Tire & Auto Service	7,031.45
Agassiz Septic & Roll Off Services	2,111.72
Alluma Inc	2,135.90
Applied Concepts Inc	13,852.50
Association of Mn Counties	31,624.00
AT-Scene LLC	9,514.00
Auto Value - Crookston	2,740.76
Brandner Printing & Office Supplies	2,970.97
Brost Chevrolet	3,822.40
Burggrafs Ace Hardware	2,495.37
Care & Share	2,608.98
Church & Dwight Co Inc	26,679.45
CNH Industrial Accounts	3,205.48
Code 4 Services Inc	46,966.35
Crookston Fuel Company	4,088.25
Dakota Wholesale Tire	4,199.16
Election Systems & Software Inc	5,391.50
Far-Moor Acoustics & Floors LLC	4,979.00
Galls LLC	7,687.42
GF-Bergstrom Electric Inc	3,167.25
H2Over Viewers LLC	101,440.35
Hennen Equipment Inc	2,886.19
In Progress	2,000.00
Jemco Incorporated	11,408.58
Kimball Midwest	2,038.31
Kurita America Inc	9,911.26
Level 5 Services	4,269.00
Little Falls Machine Inc	8,340.17
Marshall County Highway Dept	5,680.00
Metler-Toledo	4,211.00
Minnesota Sheriffs' Association	9,785.79
Motorola Solutions Connectivity Inc	2,660.00
MPCA	3,600.00
Napa Crookston Welding	2,353.11
Northdale Oil Inc	3,661.80
OK Tire Store - Fargo	4,953.64
POMPS Tire Service Inc	5,770.62
Premier Signs LLC	6,809.00
RJ Zavoral & Sons Inc	4,635.00
RTVision Inc	5,000.00
Schulz Carpeting	6,294.00
SeaChange Printing & Marketing	2,708.96

Stantec Consulting Services Inc	4,440.35
Stone's Mobile Radio Inc	15,750.00
Streicher's	3,657.00
Timeclock Plus LLC	2,184.00
Titan Machinery	22,545.20
Total Response	13,821.85
UpNorth Engineering LLC	4,647.50
Vanguard Appraisals Inc	3,720.00
Vestis	2,846.39
Widseth Smith Nolting & Assoc	8,900.07
Winger City	3,037.50
Ziegler Inc	10,584.16
151 Payments less than 2000	65,923.42
<b>Final Total:</b>	<b>559,746.13</b>

With no further business, the Board adjourned to reconvene at 8:00 o'clock a.m., February 3, 2026.

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Joan Lee, Vice Chair

ATTEST:

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Charles S. Whiting, County Administrator  
Clerk of the Board

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January 20, 2026





# Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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TO: POLK COUNTY BOARD OF COMMISSIONERS  
FROM: JON STEINER, ENV. SVS. ADMIN.  
MEETING DATE: February 3, 2026  
AGENDA ITEM: Update on 2024 Grants

## SUMMARY:

1. Polk County received two (2) MPCA Grants in 2024. One for Co-collected Organics to make improvements to the compost facility and install robots to sort organics out of the MSW at the Resource Recovery Facility (RRF), and one for Enhanced Recycling to install a bag opener and fines screen at the RRF.
2. Both Grants are nearing completion.
3. Provide update on each project.
4. Show short video of the Waste Robotics training session.

## ACTION REQUESTED: (INFORMATION ONLY/MOTION/RESOLUTION)

1. Action Requested: No action – update only.



# Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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TO: POLK COUNTY BOARD OF COMMISSIONERS  
FROM: JON STEINER, ENV. SVS. ADMIN.  
MEETING DATE: February 3, 2026  
AGENDA ITEM: MPCA Co-collected Organics & Compost Grant – Change Order 4

## SUMMARY:

1. Polk County was awarded an MPCA Grant in 2024 for the Co-collection of Organics and Compost Facility upgrades. \$1.5M was awarded for a \$1.8M project.
2. As with any Grant project related to construction, issues are encountered that were unknown at the time of the Grant application or in design/engineering.
3. Issues encountered include: tariffs, permitting issues, unforeseen equipment damage/repairs and replacements.
4. Three (3) Change Orders were approved at the 11-04-25 Board meeting, conditional upon MPCA Grant amendment. The budget amendment was made by the MPCA to accommodate the Change Orders.
5. There was an overrun on Change Order #1 in the amount of \$19,324.16 due to size discrepancy of conveyor pusher and parts. There was also a Tariff later assessed to the Magnet in the amount of \$8,741.46.
6. Change Order #4 in the amount of \$28,065.62 covers both the overrun on Change Order #1 and the Tariff in the Magnet.
7. Change Order #5 will need to be approved to install a conveyor system from the double-deck fines screen to the <6" transfer conveyor and credit back for the pneumatic conveyor will need to be given. The difference will be time/materials based and brought back up for after-the-fact approval once values determined.

## ACTION REQUESTED: (INFORMATION ONLY/MOTION/RESOLUTION)

1. Action Requested: Recommend Approval of Change Order #4 in the amount of \$28,065.62.



## Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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**TO:** POLK COUNTY BOARD OF COMMISSIONERS  
**FROM:** JON STEINER, ENV. SVS. ADMIN.  
**MEETING DATE:** February 3, 2026  
**AGENDA ITEM:** 2026 Single Stream Recycling Tip Fee

### SUMMARY:

1. Polk County utilizes its Material Recovery Facility (MRF) in Fosston to process Single Stream Recyclables (SSR).
2. Polk MRF has not charged a per-ton tip fee for SSR from the 6 County Group.
3. Polk MRF has charged non-Group entities a tip fee per-ton based on MSW rates (currently \$92/ton).
4. The tip fees for SSR at other MRF's is substantially higher.
5. It may be important to adjust, and formally set, the SSR tip fee for 2026 at this time.
6. Polk MRF would waive that SSR tip fee in 2026 for the 6 County Group.

### ACTION REQUESTED: (INFORMATION ONLY/MOTION/RESOLUTION)

1. Action Requested: Recommend Approval of 2026 tip fee for Single Stream Recyclables at \$150.00/ton for CY2026.



# Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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TO: POLK COUNTY BOARD OF COMMISSIONERS

FROM: Richard Sanders – County Engineer

MEETING DATE: 02-03-2026

AGENDA ITEM: Redetermination of Benefits – County owned ditches

## SUMMARY:

Polk County Ditches – Group 2

1. 10,100,106,11,111,129,130,132,139,14,140,143,144,15,158,28,62,63,64,67,72,74,78,79,85, Judicial Ditch 73

Polk County Ditches – Group 3

2. 1,125,126,134,147,2,24,25,26,27,30,31,32,33,34,35,Branch CD35,36,37,38,40,41,42,50,54,56,58,66,7,99

Polk County Ditches – Group 4

3. 109,113,121,136,23,59,81,84, Judicial Ditch 4

Polk County Group 1 missed on original list

4. 70
5. Need to approve the orders for each ditch.
6. Orders are attached

## ACTION REQUESTED: (INFORMATION ONLY/MOTION/RESOLUTION)

7. A motion by \_\_\_\_\_ seconded by \_\_\_\_\_ to approve the orders for POLK COUNTY DITCHES – Group 2- 10,100,106,11,111,129,130,132,139,14,140,143,144,15,158,28,62,63,64,67,72,74,78,79,85, and Judicial Ditch 73 and allow the Chair and Director of Property Records to sign each order
8. A motion by \_\_\_\_\_ seconded by \_\_\_\_\_ to approve the orders for POLK COUNTY DITCHES – Group 3- 1,125,126,134,147,2,24,25,26,27,30,31,32,33,34,35,Branch CD35,36,37,38,40,41,42,50,54,56,58,66,7, and 99 and allow the Chair and Director of Property Records to sign each order
9. A motion by \_\_\_\_\_ seconded by \_\_\_\_\_ to approve the orders for POLK COUNTY DITCHES – Group 4 - 109,113,121,136,23,59,81,84, and Judicial Ditch 4 and allow the Chair and Director of Property Records to sign each order
10. A motion by \_\_\_\_\_ seconded by \_\_\_\_\_ to approve the order for County Ditch 70

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 70

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 70

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 70, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 70.
2. Polk County Ditch 70 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 70.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 70.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 70.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 70.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 70 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 70, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 70.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 70:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 70, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 70 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 70

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 10

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 10

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 10, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 10.
2. Polk County Ditch 10 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 10.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 10.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 10.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 10.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 10 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 10, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 10.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 10:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 10, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 10 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 10

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 11

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 11

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 11, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 11.
2. Polk County Ditch 11 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 11.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 11.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 11.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 11.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 11 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 11, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 11.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 11:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 11, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 11 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 11

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 14

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 14

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 14, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 14.
2. Polk County Ditch 14 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 14.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 14.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 14.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 14.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 14 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 14, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 14.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 14:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 14, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 14 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 14

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 15

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 15

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 15, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 15.
2. Polk County Ditch 15 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 15.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 15.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 15.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 15.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 15 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 15, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 15.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 15:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 15, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 15 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 15

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 28

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 28

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 28, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 28.
2. Polk County Ditch 28 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 28.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 28.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 28.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 28.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 28 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 28, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 28.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 28:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 28, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 28 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 28

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 62

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 62

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 62, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 62.
2. Polk County Ditch 62 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 62.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 62.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 62.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 62.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 62 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 62, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 62.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 62:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 62, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 62 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 62

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 63

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 63

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 63, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 63.
2. Polk County Ditch 63 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 63.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 63.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 63.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 63.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 63 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 63, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 63.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 63:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 63, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 63 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 63

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 64

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 64

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 64, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 64.
2. Polk County Ditch 64 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 64.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 64.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 64.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 64.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 64 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 64, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 64.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 64:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 64, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 64 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 64

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 67

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 67

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 67, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 67.
2. Polk County Ditch 67 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 67.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 67.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 67.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 67.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 67 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 67, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 67.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 67:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 67, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 67 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 67

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 72

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 72

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 72, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 72.
2. Polk County Ditch 72 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 72.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 72.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 72.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 72.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 72 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 72, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 72.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 72:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 72, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 72 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 72

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 74

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 74

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 74, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 74.
2. Polk County Ditch 74 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 74.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 74.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 74.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 74.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 74 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 74, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 74.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 74:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 74, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 74 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 74

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 78

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 78

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 78, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 78.
2. Polk County Ditch 78 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 78.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 78.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 78.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 78.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 78 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 78, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 78.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 78:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 78, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 78 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 78

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 100

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 100

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 100, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 100.
2. Polk County Ditch 100 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 100.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 100.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 100.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 100.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 100 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 100, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 100.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 100:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 100, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 100 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 100

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 106

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 106

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 106, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 106.
2. Polk County Ditch 106 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 106.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 106.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 106.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 106.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 106 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 106, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 106.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 106:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 106, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 106 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 106

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 111

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 111

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 111, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 111.
2. Polk County Ditch 111 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 111.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 111.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 111.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 111.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 111 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 111, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 111.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 111:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 111, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 111 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 111

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 129

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 129

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 129, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 129.
2. Polk County Ditch 129 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 129.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 129.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 129.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 129.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 129 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 129, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 129.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 129:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 129, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 129 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 129

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 130

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 130

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 130, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 130.
2. Polk County Ditch 130 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 130.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 130.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 130.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 130.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 130 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 130, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 130.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 130:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 130, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 130 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 130

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 132

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 132

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 132, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 132.
2. Polk County Ditch 132 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 132.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 132.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 132.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 132.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 132 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 132, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 132.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 132:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 132, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 132 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 132

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 139

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 139

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 139, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 139.
2. Polk County Ditch 139 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 139.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 139.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 139.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 139.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 139 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 139, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 139.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 139:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 139, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 139 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 139

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 140

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 140

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 140, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 140.
2. Polk County Ditch 140 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 140.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 140.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 140.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 140.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 140 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 140, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 140.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 140:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 140, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 140 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 140

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 143

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 143

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 143, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 143.
2. Polk County Ditch 143 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 143.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 143.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 143.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 143.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 143 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 143, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 143.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 143:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 143, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 143 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 143

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 144

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 144

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 144, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 144.
2. Polk County Ditch 144 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 144.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 144.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 144.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 144.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 144 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 144, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 144.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 144:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 144, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 144 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 144

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 158

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 158

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 158, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 158.
2. Polk County Ditch 158 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 158.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 158.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 158.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 158.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 158 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 158, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 158.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 158:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 158, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 158 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 158

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY JUDICIAL DITCH 73

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In the Matter of the Redetermination of  
Benefits of Polk County Judicial Ditch 73

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Judicial Ditch 73, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Judicial Ditch 73.
2. Polk County Judicial Ditch 73 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Judicial Ditch 73.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Judicial Ditch 73.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Judicial Ditch 73.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Judicial Ditch 73.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Judicial Ditch 73 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Judicial Ditch 73, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Judicial Ditch 73.
- B. The following viewers are appointed to redetermine and report the benefits and damages for JD 73:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for JD 73, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Judicial Ditch 73 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY JUDICIAL DITCH 73

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 35 BRANCH

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 35 Branch

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 35 Branch (“Branch CD 35”), pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Branch CD 35.
2. Branch CD 35 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Branch CD 35.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Branch CD 35.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Branch CD 35.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Branch CD 35.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Branch CD 35 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Branch CD 35, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Branch CD 35.
- B. The following viewers are appointed to redetermine and report the benefits and damages for Branch CD 35:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for Branch CD 35, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Branch CD 35 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_ yeas, \_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR BRANCH CD 35

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 1

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 1

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 1, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 1.
2. Polk County Ditch 1 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 1.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 1.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 1.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 1.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 1 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 1, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 1.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 1:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 1, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 1 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 1

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 2

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 2

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 2, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 2.
2. Polk County Ditch 2 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 2.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 2.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 2.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 2.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 2 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 2, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 2.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 2:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 2, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 2 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 2

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 7

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 7

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 7, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 7.
2. Polk County Ditch 7 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 7.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 7.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 7.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 7.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 7 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 7, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 7.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 7:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 7, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 7 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 7

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 24

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 24

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 24, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 24.
2. Polk County Ditch 24 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 24.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 24.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 24.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 24.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 24 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 24, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 24.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 24:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 24, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 24 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 24

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 25

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 25

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 25, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 25.
2. Polk County Ditch 25 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 25.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 25.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 25.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 25.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 25 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 25, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 25.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 25:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 25, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 25 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 25

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 26

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 26

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 26, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 26.
2. Polk County Ditch 26 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 26.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 26.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 26.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 26.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 26 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 26, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 26.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 26:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 26, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 26 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 26

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 27

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 27

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 27, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 27.
2. Polk County Ditch 27 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 27.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 27.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 27.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 27.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 27 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 27, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 27.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 27:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 27, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 27 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 27

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 30

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 30

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 30, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 30.
2. Polk County Ditch 30 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 30.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 30.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 30.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 30.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 30 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 30, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 30.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 30:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 30, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 30 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 30

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 31

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 31

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 31, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 31.
2. Polk County Ditch 31 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 31.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 31.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 31.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 31.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 31 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 31, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 31.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 31:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 31, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 31 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 31

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 32

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 32

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 32, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 32.
2. Polk County Ditch 32 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 32.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 32.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 32.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 32.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 32 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 32, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 32.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 32:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 32, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 32 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 32

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 33

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 33

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 33, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 33.
2. Polk County Ditch 33 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 33.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 33.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 33.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 33.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 33 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 33, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 33.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 33:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 33, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 33 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 33

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 34

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 34

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 34, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 34.
2. Polk County Ditch 34 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 34.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 34.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 34.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 34.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 34 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 34, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 34.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 34:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 34, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 34 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 34

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 35

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 35

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 35, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 35.
2. Polk County Ditch 35 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 35.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 35.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 35.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 35.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 35 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 35, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 35.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 35:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 35, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 35 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 35

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 36

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 36

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 36, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 36.
2. Polk County Ditch 36 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 36.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 36.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 36.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 36.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 36 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 36, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 36.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 36:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 36, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 36 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 36

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 37

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 37

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 37, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 37.
2. Polk County Ditch 37 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 37.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 37.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 37.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 37.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 37 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 37, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 37.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 37:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 37, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 37 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 37

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 38

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 38

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 38, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 38.
2. Polk County Ditch 38 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 38.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 38.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 38.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 38.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 38 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 38, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 38.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 38:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 38, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 38 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 38

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 40

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 40

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 40, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 40.
2. Polk County Ditch 40 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 40.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 40.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 40.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 40.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 40 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 40, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 40.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 40:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 40, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 40 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 40

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 41

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 41

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 41, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 41.
2. Polk County Ditch 41 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 41.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 41.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 41.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 41.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 41 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 41, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 41.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 41:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 41, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 41 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 41

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 42

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 42

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 42, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 42.
2. Polk County Ditch 42 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 42.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 42.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 42.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 42.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 42 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 42, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 42.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 42:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 42, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 42 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 42

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 50

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 50

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 50, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 50.
2. Polk County Ditch 50 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 50.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 50.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 50.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 50.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 50 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 50, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 50.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 50:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 50, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 50 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 50

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 54

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 54

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 54, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 54.
2. Polk County Ditch 54 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 54.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 54.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 54.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 54.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 54 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 54, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 54.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 54:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 54, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 54 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 54

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 56

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 56

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 56, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 56.
2. Polk County Ditch 56 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 56.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 56.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 56.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 56.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 56 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 56, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 56.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 56:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 56, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 56 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 56

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 58

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 58

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 58, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 58.
2. Polk County Ditch 58 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 58.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 58.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 58.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 58.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 58 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 58, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 58.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 58:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 58, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 58 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 58

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 66

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 66

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 66, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 66.
2. Polk County Ditch 66 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 66.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 66.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 66.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 66.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 66 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 66, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 66.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 66:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 66, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 66 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 66

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 99

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 99

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 99, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 99.
2. Polk County Ditch 99 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 99.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 99.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 99.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 99.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 99 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 99, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 99.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 99:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 99, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 99 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 99

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 125

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 125

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 125, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 125.
2. Polk County Ditch 125 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 125.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 125.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 125.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 125.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 125 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 125, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 125.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 125:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 125, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 125 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 125

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 126

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 126

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 126, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 126.
2. Polk County Ditch 126 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 126.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 126.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 126.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 126.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 126 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 126, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 126.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 126:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 126, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 126 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 126

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 134

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 134

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 134, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 134.
2. Polk County Ditch 134 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 134.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 134.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 134.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 134.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 134 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 134, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 134.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 134:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 134, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 134 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 134

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 147

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 147

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 147, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 147.
2. Polk County Ditch 147 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 147.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 147.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 147.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 147.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 147 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 147, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 147.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 147:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 147, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 147 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 147

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 23

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 23

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 23, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 23.
2. Polk County Ditch 23 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 23.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 23.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 23.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 23.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 23 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 23, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 23.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 23:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 23, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 23 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 23

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 59

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 59

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 59, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 59.
2. Polk County Ditch 59 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 59.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 59.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 59.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 59.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 59 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 59, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 59.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 59:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 59, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 59 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 59

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 81

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 81

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 81, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 81.
2. Polk County Ditch 81 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 81.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 81.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 81.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 81.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 81 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 81, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 81.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 81:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 81, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 81 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 81

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 84

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 84

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 84, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 84.
2. Polk County Ditch 84 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 84.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 84.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 84.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 84.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 84 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 84, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 84.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 84:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 84, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 84 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 84

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 109

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 109

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 109, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 109.
2. Polk County Ditch 109 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 109.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 109.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 109.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 109.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 109 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 109, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 109.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 109:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 109, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 109 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 109

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 113

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 113

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 113, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 113.
2. Polk County Ditch 113 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 113.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 113.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 113.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 113.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 113 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 113, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 113.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 113:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 113, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 113 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 113

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 121

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 121

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 121, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 121.
2. Polk County Ditch 121 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 121.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 121.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 121.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 121.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 121 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 121, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 121.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 121:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 121, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 121 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 121

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY DITCH 136

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In the Matter of the Redetermination of  
Benefits of Polk County Ditch 136

**Findings and Order Initiating the  
Redetermination of Benefits**

---

The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Ditch 136, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Ditch 136.
2. Polk County Ditch 136 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Ditch 136.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Ditch 136.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Ditch 136.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Ditch 136.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Ditch 136 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Ditch 136, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Ditch 136.
- B. The following viewers are appointed to redetermine and report the benefits and damages for CD 136:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for CD 136, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Ditch 136 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY DITCH 136

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye

STATE OF MINNESOTA  
POLK COUNTY BOARD OF COMMISSIONERS  
SITTING AS THE DRAINAGE AUTHORITY FOR POLK COUNTY JUDICIAL DITCH 4

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In the Matter of the Redetermination of  
Benefits of Polk County Judicial Ditch 4

**Findings and Order Initiating the  
Redetermination of Benefits**

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The Polk County Board of Commissioners, sitting as the drainage authority for Polk County Judicial Ditch 4, pursuant to Minn. Stat. § 103E.351, met on February 3, 2026 to conduct business related to public drainage systems under the Board’s authority. Based on the record and proceedings, Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_ to adopt the following Findings and Order:

**Findings:**

1. The Polk County Board of Commissioners is the drainage authority for Polk County Judicial Ditch 4.
2. Polk County Judicial Ditch 4 was established and benefits determined concurrent with the original establishment, prior to the initiation of modern, intensive farming and drainage practices within Polk County.
3. The current benefits roll reflects the benefitted properties, benefitted areas, and benefit values as determined by viewers based on assumptions regarding the future use and drainage of said properties.
4. Since the original establishment and the original determination of benefits and damages, land uses and drainage practices have changed to accelerate and increase the flow of water to the drainage system changing the nature and value of benefits accruing to lands from construction of Polk County Judicial Ditch 4.
5. Since the determinations of benefits and damages, land values have changed within the benefitted area of Polk County Judicial Ditch 4.
6. Throughout much of 2025, the drainage authority investigated the status of drainage system benefits rolls and the conditions supporting a redetermination of benefits for Polk County Judicial Ditch 4.
7. On September 2, 2025, the drainage authority adopted a resolution, by motion reflected in the minutes, authorizing the preparation of findings and orders initiating redeterminations of benefits for several ditches including Polk County Judicial Ditch 4.

8. The drainage authority finds, as of September 2, 2025, 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.
9. The drainage authority initiated steps toward the redetermination of benefits for Polk County Judicial Ditch 4 on September 2, 2025, by appointing viewers and authorizing the redetermination of benefits to proceed. The initial actions are reflected in the drainage authority's minutes. The drainage authority finds that the original actions lacked the procedural formality required by the drainage code and related case law to properly initiate the redetermination of benefits. These findings and order are intended to correct any procedural defect in the underlying proceedings.

**Order:**

Based on the foregoing Findings and the entire record of proceedings before the Board, the Board, acting as the drainage authority for Polk County Judicial Ditch 4, hereby orders as follows:

- A. The Board shall follow the procedures of Minn. Stat. § 103E.351 to conduct a redetermination of benefits for Polk County Judicial Ditch 4.
- B. The following viewers are appointed to redetermine and report the benefits and damages for JD 4:  
  
Scott Henderson  
Kody Fossum  
Ken DeGier  
Randy Kramer  
Larry Murphy
- C. The Polk County Director of Property Records is directed to issue an order requiring the viewers to qualify and execute viewers' oaths in the proceedings.
- D. Costs incurred for JD 4, on or after September 2, 2025, shall be carried by the County, as an inter-fund loan to the drainage system account, and be collected by assessment against the redetermined benefits enrolled for Polk County Judicial Ditch 4 upon completion of the proceedings initiated herein.
- E. The Board affirms and ratifies prior actions in the proceedings, including but not limited to the execution of a contract for viewing services.

After discussion, the Board Chair called the question. The question was on the adoption of the foregoing findings and order and there were \_\_\_\_\_ yeas, \_\_\_\_\_ nays as follows:

	Yea	Nay	Absent	Abstain
LEE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STRANDELL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
REESE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WILLHITE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Dated this \_\_\_ day of \_\_\_\_\_, 2026.

POLK COUNTY, SEATED AS DRAINAGE  
 AUTHORITY UNDER STATUTES CHAPTER 103E  
 FOR POLK COUNTY JUDICIAL DITCH 4

By \_\_\_\_\_  
 Chairperson

\* \* \* \* \*

I, Samuel Melbye, Polk County Director of Property Records, do hereby certify that I have compared the above motion; Findings and Order with the original thereof as the same appears of record and on file with the Polk County Board of Commissioners and find the same to be a true and correct transcript thereof. The above Order was filed with me, Polk County Director of Property Records on \_\_\_\_\_, 2026.

IN TESTIMONY WHEREOF, I hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
 Samuel Melbye



## Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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TO: POLK COUNTY BOARD OF COMMISSIONERS

FROM: Richard Sanders, County Engineer

MEETING DATE: 02/03/2026

AGENDA ITEM: Certificate of Performance/Final Acceptance – Roundabout  
SP 060-070-020 (CSAH 21), SP 6011-30 (TH 75)

+

### SUMMARY:

1. Gladen Construction, Inc. of LaPorte, MN has completed the work required on the contract
2. Original Contract Amount was \$2,630,049.41
3. Final Contract Amount is \$2,882,904.77

### ACTION REQUESTED:

Motion by \_\_\_\_\_ Seconded by \_\_\_\_\_ to approve the Certificate of Performance and the Certificate of Final Acceptance for SP 060-070-020 etc. and allow the County Engineer to sign the Certificate of Performance and the County Engineer and County Administrator to sign the Final Voucher.

\$98,750.78

TO: The Honorable Board of County Commissioners  
Polk County, Minnesota

FROM: County Highway Engineer  
Polk County, Minnesota

**CERTIFICATE OF PERFORMANCE**  
**COUNTY OF POLK**

Project No. ROUNDABOUT  
6011-30 TH 75

Name of Contractor: GLADEN CONSTRUCTION INC

Contract No. \_\_\_\_\_

Total Value of Work: \$1,823,826.36

Original Contract Amount: \$1,725,075.58

I HEREBY CERTIFY to the Board of Commissioners of the above named County, that I have been in charge of the work required by the above described contract; that all of such work has been done and performed as measured by and in accordance with and pursuant to the terms of said contract.

\_\_\_\_\_  
County Highway Engineer

\$ 154,104.58

TO: The Honorable Board of County Commissioners  
Polk County, Minnesota

FROM: County Highway Engineer  
Polk County, Minnesota

**CERTIFICATE OF PERFORMANCE**  
**COUNTY OF POLK**

Project No. ROUNDABOUT  
SP 060-070-020

Name of Contractor: GLADEN CONSTRUCTION INC

Contract No. \_\_\_\_\_

Total Value of Work: \$ 1,059,078.41

Original Contract Amount: \$ 904,973.83

I HEREBY CERTIFY to the Board of Commissioners of the above named County, that I have been in charge of the work required by the above described contract; that all of such work has been done and performed as measured by and in accordance with and pursuant to the terms of said contract.

\_\_\_\_\_  
County Highway Engineer

Polk County Highway Department  
 820 Old Highway 75 S, Crookston,  
 MN 56716

Contract Number: SP 060-070-020, 6011-30  
 TH 75  
 Final Pay Request Number: 12

Project Number	Project Description
SP 060-070-020, 6011-30 TH-75	TH 75 & CSAH 21 Roundabout

Contractor: Gladen Construction Inc 40739 US 71 Laporte, MN 56461	Vendor Number: 0961 Up To Date: 10/09/2025
-------------------------------------------------------------------------	-----------------------------------------------

Contract Amount		Funds Encumbered	
Original Contract	\$2,630,049.41	Original	\$2,630,049.41
Contract Changes	\$169,564.68	Additional	N/A
Revised Contract	\$2,799,614.09	Total	\$2,630,049.41

Work Certified To Date	
Base Bid Items	\$2,715,050.09
Contract Changes	\$167,854.68
Material On Hand	\$0.00
Total	\$2,882,904.77

Project	Work Certified This Request	Work Certified To Date	Less Amount Retained	Less Previous Payments	Amount Paid This Request	Total Amount Paid To Date
SP 060-070-020, 6011-30 TH-75	\$163.60	\$2,882,904.77	(\$144,137.06)	\$2,738,604.11	\$144,300.66	\$2,882,904.77

Work Certified This Request	Work Certified To Date	Less Amount Retained	Less Previous Payments	Amount Paid This Request	Total Amount Paid To Date
\$163.60	\$2,882,904.77	\$0.00	\$2,738,604.11	\$144,300.66	\$2,882,904.77
Percent: Retained: 0%				Percent Complete: 102.98%	
<b>Amount Paid this Final Pay Request: \$144,300.66</b>					

I hereby certify that a Final Examination has been made of the noted Contract, that the Contract has been completed, that the entire amount of Work Shown in this Final Voucher has been performed and the Total Value of the Work Performed in accordance with, and pursuant to, the terms of the Contract is as shown in this Final Voucher.

Approved By  
  
 County/City/Project Engineer  
  
 Date

Approved By Gladen Construction Inc  
  
 Contractor *Arson Gladen*  
  
 Date 11-11-25



## Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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TO: POLK COUNTY BOARD OF COMMISSIONERS

FROM: Richard Sanders – County Engineer

MEETING DATE: 02-03-2026

AGENDA ITEM: BUILD Grant Application Letter of Support -  
RED RIVER OF THE NORTH BRIDGE REPLACEMENTS

SUMMARY:

1. Norman County has received Technical Assistance Funding thru MNDOT to apply for the Build Grant.
2. Nielsville, Hendrum and Georgetown Bridges over the Red River.
3. Letter of support is attached.

ACTION REQUESTED: (INFORMATION ONLY/MOTION/RESOLUTION)

1. A motion by \_\_\_\_\_ seconded by \_\_\_\_\_ to approve sending in a letter of support for the proposed BUILD Grant Application and allow the Chair of the Board to sign the letter.



## Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452  
Phone: (218) 281-5408  
Fax: (218) 281-3808  
[www.polkcountymn.gov](http://www.polkcountymn.gov)

**COMMISSIONERS**  
PAUL REESE, Vice Chair, Fertile  
WARREN STRANDELL, East Grand Forks  
GARY WILLHITE, Crookston  
JOAN LEE, Chair, McIntosh  
VACANT, East Grand Forks  
**COUNTY ADMINISTRATOR**  
CHARLES S. WHITING

February 3, 2026

Secretary Sean P. Duffy  
United States Secretary of Transportation  
U.S. Department of Transportation  
1200 New Jersey Ave, SE  
Washington, DC 20590

### **LETTER OF SUPPORT: RED RIVER OF THE NORTH BRIDGE REPLACEMENTS**

Dear Secretary Duffy:

We respectfully request your support of a grant from the 2026 Better Utilizing Investments to Leverage Development (BUILD) referenced above. Polk County, Minnesota, is partnering with Norman County and requesting funding for a three-bridge-bundle to restore surface transportation across the Red River of the North. Your support is urgently needed to correct this transportation issue.

Minnesota Bridges 5767, 6676, and 6646 were originally constructed with federal funds. They are unsafe for agricultural transportation as Bridge 5767 is closed, and the other two are load posted. Rural communities in Polk County have been subjected to lengthy detours, decreased emergency response times and economic hardships. The poor bridge infrastructure has halted freight transit of goods and services and hindered the agricultural industry in both Minnesota and North Dakota.

The project meets our goal of restoring surface transportation which will improve safety, and environmental conditions by removing lengthy detours. It will restore agriculture routes for farmers, that improve economic competitiveness and opportunity, ultimately improving the quality of life in Polk County.

The counties involved in this request have each set aside local funding as a match, and if BUILD Grant Funding is allocated, we can move forward in an efficient manner and get these bridges replaced.

We urge you to invest in the Red River Valley region by funding the Red River of the North Bridge Replacement application for BUILD funding in 2026. Thank you.

Sincerely,

Joan Lee  
Chair, Polk County Board of Commissioners  
Polk County, Minnesota



## Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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TO: POLK COUNTY BOARD OF COMMISSIONERS

FROM: Richard Sanders, County Engineer

MEETING DATE: 02-17-2026

AGENDA ITEM: Approval to Fill Highway Department

Vacancy - Maintenance II Position

### SUMMARY:

1. A Polk County Highway Maintenance II employee has filed their resignation papers effective April 29, 2026
2. Need approval to fill position.

### ACTION REQUESTED:

1. A motion was made by \_\_\_\_\_ seconded by \_\_\_\_\_ to approving filling Highway to fill a Maintenance II vacancy and authorize Human Resources to advertise for the positions.



## Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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TO: POLK COUNTY BOARD OF COMMISSIONERS

FROM: Richard Sanders, County Engineer

MEETING DATE: 02-3-2026

AGENDA ITEM: 2026 Road Restriction Map and Weight Resolutions

SUMMARY:

1. Change CSAH 8 and CSAH 19 to match Red Lake County Roads
2. Remove Columbia Township increase
3. Need to approve resolutions and then approve 2026 Road Restrictions Map

ACTION REQUESTED:

1. A motion and action approving Resolution 2026-07 changing CSAH 19-to-10-ton roadway.
2. A motion and action approving Resolution 2026-08 changing CSAH 8-to-10-ton roadway.
3. A motion and action approving 2026 Polk County Road Restrictions map as presented.



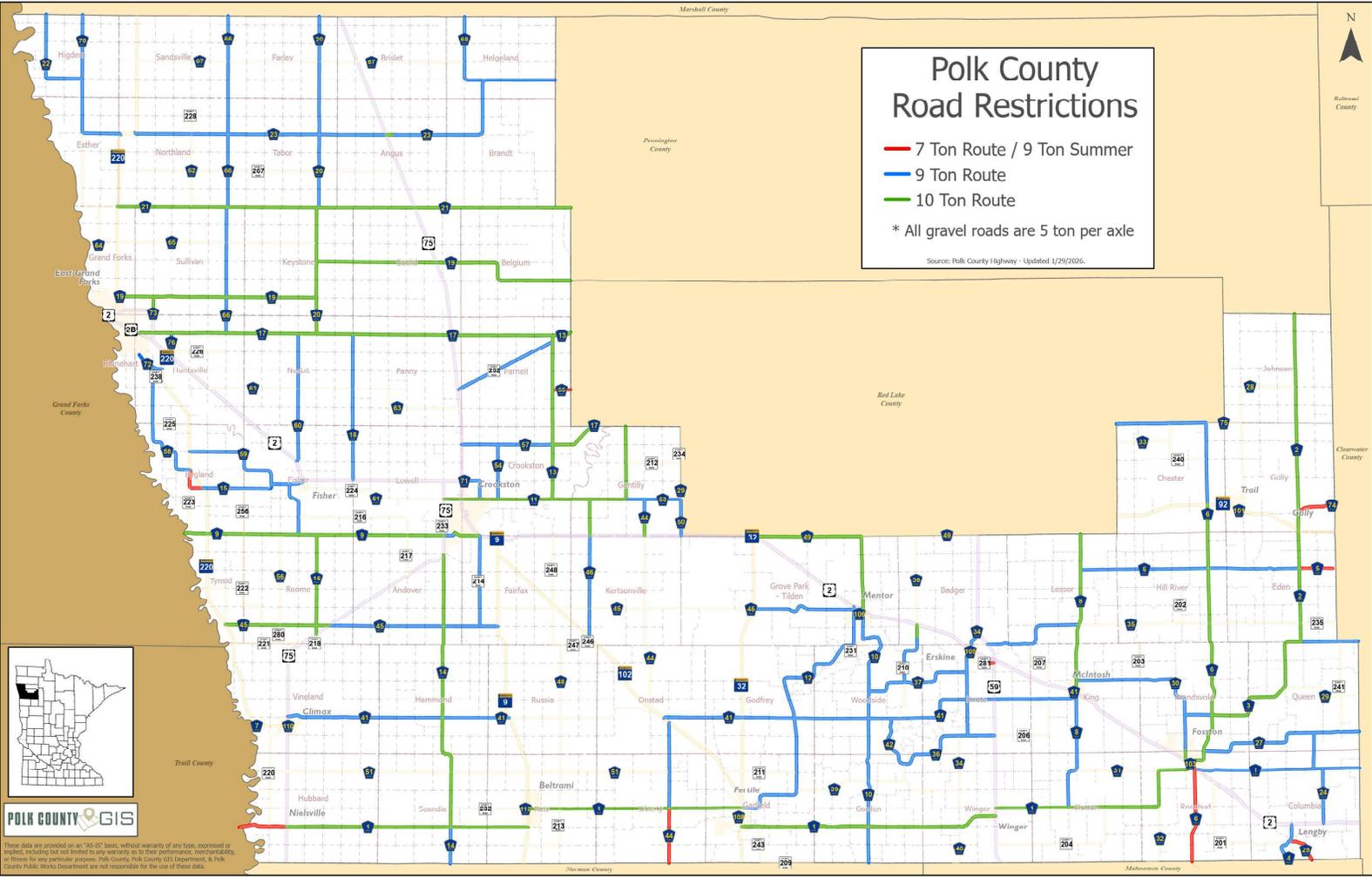


# Polk County Road Restrictions

- 7 Ton Route / 9 Ton Summer
- 9 Ton Route
- 10 Ton Route

\* All gravel roads are 5 ton per axle

Source: Polk County Highway - Updated 1/29/2026.



POLK COUNTY GIS

These data are provided on an "AS IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, interoperability, or fitness for any particular purpose. Polk County, Polk County GIS Department, & Polk County Public Works Department are not responsible for the use of these data.



## Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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TO: POLK COUNTY BOARD OF COMMISSIONERS

CHUCK WHITING, POLK COUNTY ADMINISTRATOR

FROM: Stacy Grover, Finance Director and Annalee Jones, Deputy Director of  
Property Records

MEETING DATE: February 3, 2026

AGENDA ITEM: County Ditch Levies request for 2026

SUMMARY: Review of recommendation for County Ditch Levy Assessments  
Payable 2026.

1. Per the attached listing in accordance with applicable MN Statutes: 103E.735, 103E.351

ACTION REQUESTED: A motion to approve the ditch levy assessments payable 2026, totaling \$1,022,900, as presented.

For County Board Approval Tuesday, February 3rd

DITCH NUMBER	SA MASTER CODE AUMENTUM	BENEFITTED ACRES	DITCH IN MILES	LENGTH OF DITCH	Ideal Balance *	Actual Cash Bal 12/31/2025	Max Levy (\$5/acre)	2026 Potential Levy Amount	2026 New Levy Amount	Cash Bal After Levy	2026 Est Avg Cost Per Acre	Explanation (balance over \$1,000)	Area
1	D-10011	24,171.28	16.80	\$37,800	(\$103,652.08)	\$120,900.00	\$103,900.00	\$103,900.00	\$47.92	\$4.30	2025 maintenance costs: \$65,711.94	Crookston Twp., Fanny, Lowell, Pannell	
2	D-10020	66,706.87	12.00	\$27,000	(\$29,582.73)	\$333,500.00	\$28,600.00	\$28,600.00	\$17.27	\$0.44	2025 maintenance costs: \$20,258.20	Tabor, Northland, Esther	
7	D-10071	27,777.08	2.50	\$5,625	(\$3,436.52)	\$138,900.00	\$3,400.00	\$3,500.00	\$63.48	\$0.13	2025 maintenance costs: \$3,170.31		
11		7,663.33	1.00	\$2,250	(\$9,086.80)	\$38,300.00	\$9,100.00	\$9,100.00	\$13.20	\$1.19	All 2025 maintenance costs		
13		12,468.87	2.50	\$5,625	(\$86.64)	\$62,300.00	\$1,000.00	\$1,000.00	\$13.36	\$0.01			
14	D-10140	5,360.30	7.00	\$15,750	(\$28,887.68)	\$26,800.00	\$26,800.00	\$26,800.00	(\$2,087.68)	\$5.00	2025 maintenance costs: \$27,442.61	Grove Park, Mentor	
15	D-10150	13,879.37	4.50	\$10,125	(\$7,921.87)	\$69,400.00	\$7,900.00	\$8,000.00	\$78.13	\$0.58	2025 maintenance costs: \$7,790.74	Fairfax, Kertsonville	
19		11,413.36	9.00	\$20,250	(\$4,601.71)	\$57,100.00	\$4,600.00	\$4,850.00	\$48.29	\$0.41	2025 maintenance costs: \$1,289.92		
20		16,222.77	7.20	\$16,200	(\$5,427.38)	\$61,100.00	\$5,400.00	\$5,500.00	\$72.82	\$0.34	2025 maintenance costs: \$5,496.29		
23	D-10231	10,347.38	7.00	\$15,750	(\$57,462.12)	\$51,700.00	\$57,500.00	\$51,700.00	(\$5,762.12)	\$5.00	2025 maintenance costs: \$48,873.32	Brandsvold, Hill River, Queen	
24	D-10240	6,026.00	9.80	\$22,050	(\$6,020.57)	\$30,100.00	\$6,000.00	\$6,050.00	\$29.43	\$1.00	2025 maintenance costs: \$5,197.44	Nesbit, Fanny	
25	D-10250	13,238.00	10.80	\$24,300	(\$23,415.07)	\$66,200.00	\$23,400.00	\$23,450.00	\$34.93	\$1.77	2025 maintenance costs: \$23,371.43	Fanny, Nesbit, Huntsville	
26	D-10260	3,858.00	6.20	\$13,950	(\$156,559.63)	\$19,300.00	\$156,600.00	\$19,300.00	(\$137,259.63)	\$5.00	2025 maintenance costs: \$154,386.03		
27	D-10270	10,315.82	8.30	\$18,675	(\$17,518.58)	\$51,600.00	\$17,500.00	\$17,550.00	\$31.42	\$1.70	2025 maintenance costs: \$17,463.68	Nesbit, Fanny, Fisher	
28		10,567.00	4.00	\$9,000	(\$6,792.54)	\$52,800.00	\$6,800.00	\$6,800.00	\$7.46	\$0.64	2025 maintenance costs: \$13,837.12		
Improv 31		11,790.81	0.50	\$1,125	(\$719.64)	\$59,000.00	\$700.00	\$800.00	\$80.36	\$0.07			
30	D-10301	9,767.25	9.00	\$20,250	(\$7,825.68)	\$49,800.00	\$7,800.00	\$7,850.00	\$24.34	\$0.80	2025 maintenance costs: \$7,809.86	Nesbit, Fanny	
31	D-10310	11,752.00	9.80	\$21,600	(\$41,234.18)	\$59,800.00	\$41,200.00	\$41,250.00	\$15.82	\$3.51	2025 maintenance costs: \$13,417.32	Nesbit, Fanny	
32		13,383.00	10.40	\$23,400	(\$5,683.45)	\$66,900.00	\$5,700.00	\$5,700.00	\$16.55	\$0.43	2025 maintenance costs: \$5,783.67		
33		6,480.00	2.50	\$5,625	(\$3,385.54)	\$32,400.00	\$3,400.00	\$3,400.00	\$34.48	\$0.52	2025 maintenance costs: \$3,660.13		
34	D-10340	9,165.00	7.70	\$17,325	(\$5,258.94)	\$45,800.00	\$5,300.00	\$5,300.00	\$41.06	\$0.58	2025 maintenance costs: \$5,236.51	Fisher Twp, Lowell,	
36	D-10361	12,107.00	10.70	\$24,075	(\$12,041.19)	\$66,500.00	\$12,000.00	\$12,100.00	\$58.81	\$1.00	2025 maintenance costs: \$12,052.04	Keystone, Sullivan,	
37		12,293.00	10.00	\$22,500	(\$6,098.81)	\$61,500.00	\$6,100.00	\$6,100.00	\$11.19	\$0.50	2025 maintenance costs: \$6,278.54		
40	D-10400-RD-M	8,460.40	4.50	\$10,125	(\$3,684.40)	\$42,300.00	\$3,700.00	\$3,700.00	\$15.60	\$0.44	2025 maintenance costs: \$3,539.06	Keystone	
41	D-10410	7,298.75	10.30	\$23,175	(\$39,281.88)	\$36,500.00	\$39,300.00	\$36,500.00	(\$2,781.88)	\$5.00	2025 maintenance costs: \$39,406.58	Esther, Keystone, Northland, Sullivan, Tabor	
42		10,192.10	5.80	\$13,275	(\$3,352.58)	\$51,000.00	\$3,400.00	\$3,400.00	\$47.42	\$0.33	2025 maintenance costs: \$3,411.25		
45	D-10450RD-M	2,310.44	5.00	\$11,250	(\$3,952.37)	\$11,600.00	\$4,000.00	\$4,000.00	\$44.63	\$1.73	2025 maintenance costs: \$3,931.13	Hammond, Russia	
46	D-10460-RD-M	7,750.25	10.75	\$24,188	(\$10,138.40)	\$39,800.00	\$10,100.00	\$10,200.00	\$61.80	\$1.32	2025 maintenance costs: \$9,422.17	Hubbard, Reis, Scandia (north border)	
48	D-10481	5,325.22	9.75	\$21,938	(\$1,071.22)	\$26,600.00	\$1,100.00	\$1,100.00	\$26.76	\$2.08	2025 maintenance costs: \$8,299	Rosebud	
49	D-10490	2,277.19	3.20	\$7,200	(\$8,572.43)	\$11,400.00	\$8,600.00	\$8,600.00	\$27.57	\$3.78	2025 maintenance costs: \$4,623	Rosebud, Sletten	
51	D-10510	3,600.00	4.00	\$9,000	(\$15,858.38)	\$18,000.00	\$15,900.00	\$15,900.00	\$41.82	\$4.42	2025 maintenance costs: \$7,966.13		
52	D-10520-RD-M	1,167.70	1.40	\$3,150	(\$2,317.89)	\$5,800.00	\$2,300.00	\$2,350.00	\$32.11	\$2.01	2025 maintenance costs: \$2,197.10	Reis, Scandia	
54		5,012.75	2.80	\$6,300	(\$1,368.23)	\$25,100.00	\$1,400.00	\$1,400.00	\$31.77	\$0.28			
55	D-10551	5,108.87	10.10	\$22,725	(\$181,727.05)	\$25,500.00	\$181,700.00	\$25,500.00	(\$156,227.05)	\$4.89	2025 maintenance costs: \$9,918	King, Brandsvold, Rosebud	
57	D-10570	7,699.23	3.00	\$6,750	(\$1,288.49)	\$38,500.00	\$1,300.00	\$1,300.00	\$31.51	\$0.17	2025 maintenance costs: \$1,239.79	Vineland	
58	D-10580	3,477.00	2.70	\$6,075	(\$1,063.54)	\$17,400.00	\$1,100.00	\$1,100.00	\$36.46	\$0.32	2025 maintenance costs: \$1,062.16	Huntsville	
59	D-10590	8,536.16	11.70	\$26,325	(\$6,484.07)	\$42,700.00	\$6,500.00	\$6,500.00	\$5.93	\$0.76	2025 maintenance costs: \$3,144.04		
65	D-10650	5,497.93	7.30	\$16,425	(\$11,231.50)	\$27,500.00	\$11,200.00	\$11,250.00	\$18.50	\$2.05	2025 maintenance costs: \$9,468.15	Godfrey	
66		23,866.74	10.00	\$22,500	(\$2,117.43)	\$119,900.00	\$2,100.00	\$2,150.00	\$32.57	\$0.09	2025 maintenance costs: \$17,727.04		
67		2,594.66	2.40	\$5,400	(\$1,366.42)	\$13,000.00	\$1,000.00	\$1,000.00	\$13.58	\$0.08			
69	D-10690	3,754.00	5.00	\$11,250	(\$6,120.98)	\$18,800.00	\$6,100.00	\$6,150.00	\$29.02	\$1.64	2025 maintenance costs: \$4,677.36	Andover, Fairfax, Roome	
72	D-10720	17,787.23	20.00	\$45,000	(\$54,386.14)	\$88,900.00	\$54,400.00	\$54,400.00	\$33.86	\$3.06	2025 maintenance costs: \$23,034.44	Godfrey, Onstad, Grove Park/Tilden	
73	D-10730-RD-M	10,381.85	15.60	\$35,100	(\$11,790.63)	\$51,900.00	\$11,800.00	\$11,800.00	\$9.37	\$1.14	2025 maintenance costs: \$10,349.85	Reis, Scandia, Hubbard	
77					(\$150.00)	\$0	\$0	\$150.00	\$0.00				
79	D-10790	23,777.24	3.30	\$7,425	(\$6,534.01)	\$118,900.00	\$6,500.00	\$6,550.00	\$15.99	\$0.28	2025 maintenance costs: \$6,529.68	Andover, Grove Park/Tilden, Godfrey	
81	D-10811	8,806.26	15.00	\$33,750	(\$37,418.29)	\$44,000.00	\$37,400.00	\$37,450.00	\$31.71	\$4.25	2025 maintenance costs: \$28,191.70		
83	D-10831	1,754.70	4.20	\$9,450	(\$16,578.25)	\$8,800.00	\$16,600.00	\$8,800.00	(\$7,778.25)	\$5.02	2025 maintenance costs: \$8,905.50	Rosebud	
86		15,076.74	3.00	\$6,750	(\$3,735.88)	\$75,400.00	\$3,700.00	\$3,750.00	\$14.02	\$0.25	2025 maintenance costs: \$3,880.50		
87	D-10870	3,453.94	5.80	\$13,050	(\$1,139.69)	\$17,300.00	\$1,100.00	\$1,150.00	\$10.31	\$0.33		Chester	
88	<del>D-10880</del>	9,214.52	7.25	\$17,438	(\$4,529.99)	\$48,600.00	\$4,500.00	\$4,550.00	\$20.04	\$0.16		Genly	
90	D-10900-RD-M	5,002.70	10.70	\$24,075	(\$105,808.15)	\$25,000.00	\$105,600.00	\$25,000.00	(\$80,806.15)	\$5.00	2025 maintenance costs: \$70,487.85	Russia, Hammond, Vineland	
93	D-10931-RD-M	4,446.72	8.50	\$19,125	(\$29,374.60)	\$22,200.00	\$29,400.00	\$22,200.00	(\$6,174.60)	\$4.99	2025 maintenance costs: \$7,215.58	Hammond, Vineland	
94		5,055.00	4.00	\$9,000	(\$4,478.24)	\$25,300.00	\$4,500.00	\$4,500.00	\$21.76	\$0.89	2025 maintenance costs: \$4,733.13		
99	D-10990	1,679.77	3.60	\$8,100	(\$158,998.86)	\$8,400.00	\$159,000.00	\$8,400.00	(\$150,598.86)	\$5.00	2025 maintenance costs: \$2,672.54	Crookston Ck, Crookston Twp	
104					(\$95.00)	\$0	\$100.00	\$100.00	\$5.00				
107	D-11071	2,740.00	2.80	\$6,300	(\$4,157.46)	\$13,700.00	\$4,200.00	\$4,200.00	\$42.54	\$1.53	2025 maintenance costs: \$3,232.26	Bygland, Fisher	
109	D-11090	13,301.00	22.50	\$50,625	(\$8,693.68)	\$66,500.00	\$8,700.00	\$8,700.00	\$6.32	\$0.65	2025 maintenance costs: \$3,267	Gully, Johnson	

110	D-11100	3,800.00	3.00	\$6,750	(\$34,449.57)	\$19,000.00	\$34,400.00	\$19,000.00	(\$15,449.57)	\$5.00	2025 maintenance costs: \$11,286.66	Roome, Tyvid
111	D-11111	7,666.99	6.60	\$14,850	(\$6,887.85)	\$38,300.00	\$6,900.00	\$8,900.00	\$12.15	\$0.90	2025 maintenance costs: \$4,539.74	Badger, Grove Park/Tilden
113	D-11130	1,629.49	3.40	\$7,850	(\$14,740.82)	\$8,100.00	\$14,700.00	\$8,100.00	(\$6,640.82)	\$4.87	2025 maintenance costs: \$11,617.38	
115		2,120.00	3.50	\$7,875	(\$815.68)	\$10,600.00	\$800.00	\$850.00	\$34.32	\$0.40		
121	D-11210	1,482.52	1.50	\$3,375	(\$1,490.83)	\$7,400.00	\$1,500.00	\$1,500.00	\$9.07	\$1.01	2025 maintenance costs: \$981.41	Brandsvold
122		3,098.40	3.00	\$6,750	(\$1,090.09)	\$15,500.00	\$1,100.00	\$1,100.00	\$9.91	\$0.36	2025 maintenance costs: \$4,778.36	
123	D-11231	3,347.00	2.70	\$6,075	(\$22,973.03)	\$16,700.00	\$23,000.00	\$16,700.00	(\$6,273.03)	\$4.99	2025 maintenance costs: \$12,091.56	Bygland, Fisher Two,
126	D-11260-LA-M	27,342.47	15.50	\$34,875	(\$28,999.81)	\$136,700.00	\$29,000.00	\$29,000.00	\$0.19	\$1.06	2025 maintenance costs: \$17,917.16	Parnell, Fanny, Nesbit, Huntsville (north border)
Joint County Ditch 101	D-41010-M	255.18			(\$1,826.32)	\$1,300.00	\$1,800.00	\$1,300.00	(\$526.32)	\$5.09		Gully Twp, Johnson,
130		4,603.00	2.50	\$5,625	(\$907.28)	\$23,000.00	\$900.00	\$950.00	\$42.72	\$0.21		
135	D-11350	2,917.54	2.80	\$5,850	(\$2,126.41)	\$14,600.00	\$2,100.00	\$2,150.00	\$23.59	\$0.74	2025 maintenance costs: \$2,121.57	Vieland
140		19,586.21	27.50	\$61,875	(\$11,532.79)	\$97,900.00	\$11,500.00	\$11,550.00	\$17.21	\$0.59	2025 maintenance costs: \$2,584.22	
143		4,576.00	5.20	\$11,700	(\$1,711.63)	\$22,900.00	\$1,700.00	\$1,750.00	\$58.37	\$0.38	2025 maintenance costs: \$1,276.87	
144	D-11441	5,780.63	7.20	\$16,200	(\$15,744.37)	\$28,900.00	\$15,700.00	\$15,750.00	\$5.63	\$2.72	2025 maintenance costs: \$15,365.56	Fairfax
147		3,200.00	3.00	\$6,750	(\$3,336.82)	\$16,000.00	\$3,300.00	\$3,350.00	\$13.18	\$1.05	2025 maintenance costs: \$3,888.81	
158		4,750.11	3.30	\$7,425	(\$1,532.69)	\$23,800.00	\$1,500.00	\$1,550.00	\$17.31	\$0.33	2025 maintenance costs: \$4,999.88	
161	D-11610	2,610.77	1.50	\$3,375	(\$9,423.69)	\$13,100.00	\$9,400.00	\$9,450.00	\$26.31	\$3.62	2025 maintenance costs: \$9,363.50	
163	D-11631	2,080.13	3.50	\$7,875	(\$3,942.46)	\$10,400.00	\$3,900.00	\$3,950.00	\$7.54	\$1.90	2025 maintenance costs: \$3,478.56	Bygland, Fisher
Outlet Chg RL county 4	D-19010	1,895.57			(\$1,632.59)	\$8,500.00	\$1,600.00	\$1,650.00	\$17.41	\$0.87	2025 maintenance costs: \$1,214.95	Badger
Joint County Ditch 3	D-40030	2,458.47	1.40	\$3,150	(\$2,065.37)	\$12,300.00	\$2,100.00	\$2,100.00	\$34.63	\$0.85	2025 maintenance costs: \$1,025.61	Johnson
Joint County Ditch 60	D-40600	21,581.71	20.00	\$45,000	(\$98,245.22)	\$107,900.00	\$98,200.00	\$98,250.00	\$4.78	\$4.55	2025 maintenance costs: \$1,028.62	Belgium, Parnell, Crookston
Joint County Ditch 68	D-40660	10,335.23	8.50	\$19,125	(\$14,762.60)	\$51,700.00	\$14,800.00	\$14,800.00	\$37.40	\$1.43	2025 maintenance costs: \$6,793.34	Tilden, Gentilly
Joint County Ditch 71	D-40710	2,376.52	4.25	\$9,563	(\$4,705.04)	\$11,900.00	\$4,700.00	\$4,750.00	\$44.96	\$2.00		
Joint County Ditch 72	D-40720	13,966.00	17.00	\$38,250	(\$7,477.50)	\$70,000.00	\$7,500.00	\$7,500.00	\$22.50	\$0.54		Gully Twp, Johnson
State Ditch 61	D-20610	24,903.47	6.50	\$14,625	(\$12,021.71)	\$124,500.00	\$12,000.00	\$12,050.00	\$28.29	\$0.48		Chester, Gully Twp, Johnson
<b>TOTAL LEVY</b>									<b>\$1,022,900.00</b>			

\*Ideal balances are calculated using the Polk County formula of \$4,500 per mile for half the length of the ditch, the legal limit is 20% of the benefits or \$100,000



## Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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TO: POLK COUNTY BOARD OF COMMISSIONERS

CC: CHUCK WHITING, POLK COUNTY ADMINISTRATOR

FROM: Stacy Grover, Finance Director

MEETING DATE: Tuesday, February 3, 2026

AGENDA ITEM: Approval of 2026 Abdo Financial Solutions Services Proposal

SUMMARY: Requesting approval of the Abdo Financial Solutions services agreement for 2026

1. Proposed work agreement is attached. I will review at the Board meeting.

**ACTION REQUESTED:** Motion and action to approve 2026 Services Agreement with Abdo Financial Solutions.



SERVICE PROPOSAL FOR

# Polk County

612 N Broadway, Crookston, Minnesota 56716

December 12, 2025

[abdosolutions.com](http://abdosolutions.com) | Mankato, MN - Edina, MN - Scottsdale, AZ

**Abdo**  
Financial  
Solutions

Proposed by

**Jean McGann, CPA**

Partner | Abdo

[jean.mcgann@abdofs.com](mailto:jean.mcgann@abdofs.com)

P 952.715.3059



Chuck Whiting, County Administrator  
Polk County  
612 N Broadway  
Crookston, Minnesota 56716

December 12, 2025

Dear Chuck,

Thank you for the opportunity to submit this proposal to Polk County, Minnesota (the County), for accounting services. Based on our past experience with counties of comparable size and complexity, we believe our structured contract with defined outcomes offered through Abdo Financial Solutions, LLC (Abdo FS), will provide the County with excellent financial services.

We are confident our solution will offer the County advanced insights, provide finance and accounting guidance, and serve as an experienced partner to assist the County with audit preparation, fixed asset reconciliation and continuation of staff training. Our proposal is based on the needs of the County as laid out in the request for proposal and the experiences we have had working with other counties. This proposal outlines the scope of services we believe will address the needs of the County.

The term of this contract shall be from January 1, 2026 through December 31, 2026.

An Abdo FS representative will perform services remotely, with on-site visits to the County offices only as necessary to fulfill responsibilities outlined on the Scope of Services page..

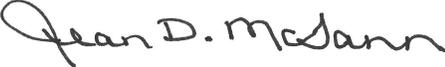
The investment required for our services is indicated on the value page, and this quote remains valid for thirty (30) days. Please note that Abdo FS is independent of the County as defined by auditing standards generally accepted in the United States of America.

Abdo FS acknowledges the County has retained an independent registered municipal advisor (IRMA) to assist and advise the County in evaluating information relating to the issuance of municipal securities and/or municipal financial products. Abdo FS acknowledges the County will rely on advice from their IRMA. Abdo FS will have no recourse against the County or its IRMA, regarding action or inaction relating to evaluating, commenting on, or responding to financial projects or information received under this Agreement. Abdo FS acknowledges it is not the registered independent municipal advisor retained by the Municipal Entity Client.

Abdo FS would like to thank the County for the opportunity to propose on these services. We look forward to exceeding your expectations and continuing our long-term, mutually beneficial relationship.

Sincerely,

**Abdo Financial Solutions**



**Jean McGann, CPA**

Partner | Abdo



# The current state

## WHAT WE HEARD

We understand the challenges you face as an organization with ever-changing regulations, financial standards, staffing changes, and council vision. Through our conversations, we understand these challenges to include:

- With new staff and changes in processes, including new software, it's crucial to support employees by providing resources that enhance their understanding of finance operations. This ensures accuracy and efficiency.
- Completing the year-end processes timely and accurately to facilitate a smooth and comprehensive audit is an important task for the County.
- It has been observed that the County's assets are not centrally listed and are managed by different departments. It is essential to maintain a centralized inventory of all county assets to ensure proper insurance coverage.
- With new staff and financial processes, it is imperative to establish financial policies that ensure continuity. However, the staff currently faces constraints in availability to fully develop these necessary policies.

## CONSIDERATIONS AS YOU MOVE FORWARD

Given these challenges you're facing, we know that it can become overwhelming to grasp all the factors at play. Our team wants to ensure you have a pulse on all of these factors as you begin your search for solutions. Have you considered the following:

- Partnering with Abdo equips staff with the tools they need to perform their duties confidently.
- Abdo can assist in preparing the county for the year end audit and work on improving tracking and year-end procedures.
- Abdo can help consolidate accurate asset tracking and reconcile it with insurance coverage, ensuring accurate premium payments.
- Abdo possesses the resources and expertise required to formulate essential financial policies.

# The path forward

## WHAT'S YOUR VISION?

**Let's build it together.** With knowledge and care, Abdo lights your path forward—illuminating opportunity and fueling your confidence to navigate the future. What do you envision for your future? We believe it could look something like this:

- A thorough understanding of your operations through process assessment, analysis, and recommendations.
- Implementation of a comprehensive long-term strategic plan to guide your organization for years to come.
- Strategic direction driven by creative solutions and effective technologies.

## EXPERTISE FOR YOUR CHALLENGES

In the government space, your organization faces unique challenges that require a specific understanding of government regulations and operations. Our team not only has experience working with governmental entities, but many came directly from city administration and finance offices, giving them a unique understanding of the challenges you face.



## Meet Annette

**Annette Storm**  
Manager

Annette joined the firm in 2022 with over 11 years experience working with local governments.

She has a wealth of knowledge and experience in all aspects of governmental finance, including, but not limited to: budgeting, financial reviews, monthly and annual reporting, cash flow projects, economic development and software implementation.



## The Abdo Difference

At Abdo, we believe in the importance of relationships. This core value is the foundation of our approach to delivering the best experience and outcomes for our clients. It's inherent in our people and the way we work.

We know that for our clients to be successful, it takes more than having experience and credentials – we take the time to listen to their unique motivations, goals, and challenges. We truly care about their journey and where their path leads.

[LEARN MORE ON OUR WEBSITE](#)

# Your Team

At Abdo, we believe that trust is a vital component in the success of our partnership. That trust requires an understanding of your needs and confidence in the expertise of your engagement team. That's why we've curated a team with relevant experience and first-hand knowledge of the challenges you face. Many of our advisors have worked in government finance offices for decades, cultivating the same experiences you currently face. This depth of understanding can lead to a comprehensive view of your challenges, potential cost reductions, and a quicker road to results.

## KEY CONTACTS

Key team members are briefly profiled below, with additional staff providing support as needed throughout the engagement.



### JEAN MCGANN, CPA

#### Partner

*jean.mcgann@abdofs.com*

**P** 952.715.3059

With over 12 years of experience at Abdo, Jean's wealth of experience has equipped her with invaluable skills in coaching and mentoring, accounting and financial management, process evaluations, and long-term planning. Jean's acumen extends beyond finance and auditing; she is adept at identifying and implementing cost containment processes, policy development, and internal control evaluation.



### TESSA BUENING

#### Senior Manager

*tessa.beuning@abdofs.com*

**P** 952.715.3027

Tessa joined the Firm in 2023, as a member of the Financial Solutions department. With over 18 years of experience, Tessa brings a wealth of knowledge to the Firm. She has experience working with cities, counties, school districts, nonprofits and municipal utilities. Prior to joining Abdo Financial Solutions, Tessa worked in government audit and was the Finance Director for the City of Melrose.



### ANNETTE STORM

#### Manager

*annette.storm@abdofs.com*

**P** 952.449.6224

Annette joined the Firm in 2022 as a Manager in the Financial Solutions group. Prior to joining Abdo, Annette spent three years as the Director of Administrative Services and two years as the Assistant Finance Director for the City of Marshall and three years as an Accountant for Lyon County. She has a wealth of knowledge and experience in all aspects of governmental finance, including, but not limited to: budgeting, financial reviews, monthly and annual reporting, cash flow projects, economic development and software implementation.



### LAVELLE KROONTJE

#### Senior Associate

*lavelle.kroontje@abdofs.com*

**P** 952.295.7165

Lavelle has over 17 years of experience in the government sector and more than 8 years in the private sector, specializing in budgeting, financial reviews, projections, cost analysis, and comprehensive reporting. Her diverse roles have included accounts receivable, accounts payable, auditing, staff training, and grant accounting. Lavelle has demonstrated strong leadership by leading a finance department and participating in leadership meetings and conferences.

# Value

At Abdo FS, we are dedicated to assisting our clients in achieving their financial goals through comprehensive and personalized financial services. Our team of experienced professionals provide expert guidance in public finance.

Fees are based on the assumption and limitations outlined in the Scope of Services. Below are the fees for our services.

SERVICES	ESTIMATED SERVICE FEE
2026 Staff Training & Month End Assistance	\$20,000 - 30,000
2025 Audit Preparation	\$80,000 - 100,000
2026 Fixed Asset Reconciliation	\$45,000 - 60,000
2026 Bank Reconciliations*	\$55,000
Audit RFP	\$2,000
Financial Management Policies	\$22,000
ERP Software RFP and Analysis	\$16,000

**\*Bank reconciliations estimate is based on 9 months of reconciliations.**

**\*\*Hourly rates are subject to change on September 1st each year**

This quote is valid for thirty (30) days.

Monthly installment fees will be invoiced throughout the remainder of this contract.

In an effort to reduce environmental impact, you will receive printable, downloadable PDFs of your report. To receive one (1) paper report, you will be charged \$150 for a set-up fee. Additional paper copies will be charged at the rate of \$50 per report.

# Scope of Services

SERVICES DESCRIPTION	CLIENT RESPONSIBILITY
<p><b>Staff Training &amp; Month End Close</b></p> <p>Training staff and assist with month end closing procedures.</p>	<p>Identify areas where staff require additional training and work on enhancing the month-end closing procedures.</p>
<p><b>Audit Preparation</b></p> <p>Prepare the following listed work papers, gather support and propose journal entries for the annual audit of the financial statements.</p> <ul style="list-style-type: none"> <li>• Cash and investment</li> <li>• Tax revenue and receivables</li> <li>• Revenue and receivables</li> <li>• Assessment revenue and receivables</li> <li>• Grants</li> <li>• Interfund accounts and transfers</li> <li>• Inventories</li> <li>• Prepaid items and insurance</li> <li>• Property and Equipment</li> <li>• Accounts payable and due to other governments</li> <li>• Accrued payroll Deferred revenue</li> <li>• Debt and debt services expenditures</li> <li>• Capital leases</li> <li>• SBITAs</li> <li>• Fund balance assignments</li> </ul>	<p>Supply Abdo with the necessary documents for preparing audit work papers and input the proposed journal entries into the general ledger system. Support the auditors by addressing their questions and providing the requested documents.</p>
<p><b>Fixed Asset Reconciliation</b></p> <p>Develop a fixed asset policy, audit and enter current assets into a software program, establish processes for acquisitions and disposals, and reconcile asset listings with insurance for adequate coverage.</p>	<p>Provide the necessary asset information and help Abdo identify any required changes.</p>

**SERVICES DESCRIPTION**

**CLIENT RESPONSIBILITY**

**2026 Bank Reconciliations**

Prepare bank reconciliations until county staff have capacity to take over the process.

Provide the necessary bank statements and assist with questions on transactions.

**Audit RFP**

Request for Proposal Development for Audit Services

**Financial Management Policies**

Develop the following financial management policies:

- Auditor Independence
- Budgetary & Financial Control
- Capital Improvement Program
- Debt Management
- Electronic Payments
- Expense Reimbursement & Travel
- Interfund Loans
- Petty Cash
- Post Issuance Compliance
- Purchasing
- Revenue
- Risk Management
- Standard of Conduct
- Federal Grant Policy

**ERP Software RFP and Analysis**

Update Request for Proposal Specifications from 2019

Analyze Vendor Proposals

**Proposed Timeline**

RFP Response Period - 4/1/2026 - 4/30/2026

Vendor & Software Evaluations - 5/1/2026-6/15/2026

Projected Decision Timeframe - 6/15/2026-7/15/2026

Estimated Project Start - First Half 2027

Estimated Project Go-Live - To be Established



# Appendix A

AGREEMENT FOR FINANCIAL SERVICES



# Agreement for Financial Services

THIS AGREEMENT, is made and entered into on December 12, 2025 by and between the Polk County, Minnesota (hereinafter referred to as the (“Client”), and Abdo Financial Solutions (hereinafter referred to as the “Contractor”).

## Articles of Agreement & Recitals

WHEREAS, the Client is authorized and empowered to secure from time to time certain professional services through contracts with qualified consultants; and

WHEREAS, the Contractor understands and agrees that:

1. The Contractor will act as an Independent Contractor in the performance of all duties under this Agreement. Accordingly, the Contractor shall be responsible for payment of all taxes, including federal, state and local taxes and professional/business license fees arising out of the Contractor’s activities;
2. The Contractor shall have no authority to bind the Client for the performance of any services or to obligate the Client. The Contractor is not an agent, servant, or employee of the Client and shall not make any such representations or hold himself/herself out as such;
3. The Contractor shall be the exclusive outsourced accounting service provider for the Client during the term of this Agreement;
4. The Contractor shall perform all professional services in a competent and professional manner, acting in the best interests of the Client at all times.
5. The Contractor shall not accrue any continuing contract rights for the services performed under this Agreement.

NOW THEREFORE, in consideration of the mutual covenants and promises contained herein, it is agreed as follows:

## ARTICLE I

### INCORPORATION OF RECITALS

The recitals and agreement set forth above are hereby incorporated into this Agreement.

## ARTICLE II

### LIABILITY INSURANCE

**Section 1 Liability Insurance:** The Contractor shall obtain professional liability insurance, at their expense with liability insurance coverage minimums in the amount of \$2,000,000, which Contractor must secure and maintain during the term of this Agreement. Contractor will provide Client with proof of liability insurance coverage under this Agreement in writing upon request by the Client.

### ARTICLE III

#### DURATION OF THE AGREEMENT

**Section 1 Duration:** This Agreement shall commence upon date of execution by all parties and will remain in effect until December 31, 2026 unless earlier terminated as provided in Sections 2 and 3.

**Section 2 Client's Termination Rights:** The Client may terminate this Agreement upon sixty (60) days written notice in the event the Client determines in its sole discretion that it is not in the Client's best interest to continue using Contractor's services. The Client may terminate on ten (10) days written notice if the Contractor fails to perform its obligations under this Agreement.

**Section 3 Contractor's Termination Rights:** Contractor may terminate this Agreement upon thirty (30) days written notice to Client in the event Client does not pay Contractor compensation as required under Article 5, Section 9 within fifteen (15) days after invoice is received by Client. In the event of non-payment within thirty (30) days, Contractor shall give the Client an opportunity to cure the default by giving a notice of such non-payment and an additional five (5) days after the Client's receipt of the notice to remit such payment, prior to giving a notice of termination. Contractor can also terminate the Agreement with one hundred twenty (120) days written notice if the Contractor believes it is in its best interests to terminate the Agreement.

### ARTICLE IV

#### GENERAL

**Section 1 Authorized Client Agent:** The Client's authorized agent for the purpose of administration of this Agreement is the County Administrator. Said agent shall have final authority for approval and acceptance of the Contractor's services performed under this Agreement and shall further have responsibility for administration of the terms and conditions of this Agreement. All notices under this Agreement shall be sent to the person and address indicated below on the signature lines.

**Section 2 Amendments:** No amendments or variations of the terms and conditions of this Agreement shall be valid unless in writing and signed by the parties.

**Section 3 Assignability:** The Contractor's rights and obligations under this Agreement are not assignable or transferable.

**Section 4 Data:** Any data or materials, including, but not limited to, reports, studies, photographs, negatives, or any and all other documents prepared by the Contractor or its outside consultants in the performance of the Contractor's obligations under this Agreement shall be the exclusive property of the Client, and any such data and materials shall be remitted to the Client by the Contractor upon completion, expiration, or termination of this Agreement. Further, any such data and materials shall be treated and maintained by the Contractor and its outside consultants in accordance with applicable federal, state and local laws. Further, Contractor will have access to data collected or maintained by the Client to the extent necessary to perform Contractor's obligations under this Agreement. Contractor agrees to maintain all data obtained from the Client in the same manner as the Client is required under the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13 or other applicable law (hereinafter referred to as the "Act"). Contractor will not release or disclose the contents of data classified as not public to any person except at the written direction of the Client. Upon receipt of a request to obtain and/or review data as defined in the Act, Contractor will immediately notify the Client. The Client shall provide written direction to Contractor regarding the request within a reasonable time, not to exceed fifteen (15) days. The Client agrees to indemnify, hold harmless and defend Contractor for any liability, expense, cost, damages, claim, and action, including attorneys' fees, arising out of or related to Contractor's complying with the Client's direction. Subject to the aforementioned, Contractor agrees to defend and indemnify the Client from any claim, liability, damage or loss asserted against the Client as a result of Contractor's failure to comply with the requirements of the Act. Upon termination and/or completion of this Agreement, Contractor agrees to return all data to the Client, as requested by the Client.

## ARTICLE IV - CONTINUED

### GENERAL (CONTINUED)

**Section 5 Entire Agreement:** This Agreement is the entire agreement between the Client and the Contractor, and it supersedes all prior written or oral agreements. There are no other covenants, promises, undertakings, or understandings outside of this Agreement other than those specifically set forth. Any term, condition, prior course of dealing, course of performance, usage of trade, understanding, or agreement purporting to modify, vary, supplement, or explain any provision of this Agreement is null and void and of no effect unless in writing and signed by representatives of both parties authorized to amend this Agreement.

**Section 6 Severability:** All terms and covenants contained in this Agreement are severable. In the event any provision of this Agreement shall be held invalid by any court of competent jurisdiction, this Agreement shall be interpreted as if such invalid terms or covenants were not contained herein, and such holding shall not invalidate or render unenforceable any other provision hereof.

**Section 7 Contractor Fiscal Decision Waiver:** Contractor is responsible for providing the Client with timely and accurate financial recommendations and information that allows the Board the ability to make final financial decisions. Contractor will provide final financial recommendations but is not responsible for the final decisions made regarding financial matters.

**Section 8 Compensation:** The parties agree that the Contractor shall be paid compensation for the services provided hereunder, payable for work performed in accordance with this Agreement, based on the fees indicated on the Value page of this proposal. Additional fees will not be incurred without prior approval of the Client.

Initial invoice for anticipated first month fees will be sent within 10 days of the execution of this agreement. Monthly installment fees will be invoiced throughout the remainder of this Agreement. If the Agreement is for an hourly fee basis, invoices will be sent monthly.

**Section 9 Additional Services:** Should the Client request additional services in addition to the Contracted Services, the Contractor will provide the Client with proposed fees for the services to be provided. The Client shall provide a written or electronic confirmation prior to the proposed services implementation.

**Section 10 Outside Contractors:** It shall be the responsibility of Contractor to compensate any other outside consultants retained or hired by Contractor to fulfill their obligations under this Agreement and shall be responsible for their work and Contractor, by using outside contractors, shall not be relieved of its obligations under this Agreement.

**Section 11 Municipal Advisor:** Abdo FS acknowledges the Client may/has retained an independent registered municipal advisor (IRMA) to assist and advise the Client in evaluating information relating to the issuance of municipal securities and/or municipal financial products. Abdo FS acknowledges the Client will rely on advice from their IRMA. Abdo FS will have no recourse against the Client or its IRMA, regarding action or inaction relating to evaluating, commenting on, or responding to financial projects or information received under this Agreement. Abdo FS acknowledges it is not the registered independent municipal advisor retained by the Municipal Entity Client.

**Section 12 Equal Employment Opportunity:** Abdo, LLP and its subsidiary companies are committed to providing equal employment opportunities to all employees and applicants for employment without regard to any legally-recognized basis "protected class" including but not limited to: veteran status, uniform service member status, race, color, religion, sex, national origin, age, physical or mental disability, sexual orientation or marital preference, genetic information or any other protected class under federal, state, or local law.



# Appendix B

AGREEMENT FOR THE PROVISION OF  
PROFESSIONAL SERVICES



# Agreement for the Provision of Professional Services

WHEREFORE, this Agreement was entered into on the date set forth below and the undersigned, by execution hereof, represent that they are authorized to enter into this Agreement on behalf of the respective parties and state that this Agreement has been read by them and that the undersigned understand and fully agree to each, all and every provision hereof, and hereby, acknowledge receipt of a copy hereof.

**Polk County**

612 N Broadway  
Crookston, Minnesota 56716



SIGNATURE

\_\_\_\_\_  
Chuck Whiting

**Abdo Financial Solutions, LLC**

5201 Eden Avenue, Suite 250  
Edina, Minnesota 55436

A handwritten signature in black ink that reads "Jean D. McGann".

**Jean McGann, CPA**

Partner | Abdo  
*December 12, 2025*



## Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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TO: Board of Commissioners  
Chuck Whiting, County Administrator

FROM: Richard Langlois – Facilities Director

MEETING DATE: February 3<sup>rd</sup>. 2026

AGENDA ITEM: Disposition of Surplus County Materials

SUMMARY: The County is no longer in need of the items listed as attached.

1. We have these no longer needed items stored in the annex garage and would like to dispose of to free up space for the new manlift.
2. These items include used furniture, surplus construction items, hardware, spare parts, Welder, and an LP tank with running gear.
3. I have contacted a representative from a local Auction company who is willing to list the items at an upcoming public auction in February 2026.

ACTION: Request approval to move forward with the disposal of the unused items as listed with the local Auction company.

# Garage Inventory

date updated: 1-30-26

## **Cubicle walls**

- (1) tan color 24" long
- (1) tan color 36" long
- (1) tan color 48" long
- (2) gray color 22" long

## **Cork/Pushpin boards**

- (1) 24" x 36"
- (1) 36" x 60"
- (1) 29" x 36" in a plexiglass case

## **White board**

- (1) 24" x 36"
- (1) 36" x 48"

## **Cubicle upper cabinets**

- (1) cream color 36" long
- (1) black color 42" long
- (3) cream color 42" long

## **Cubicle shelves**

- (1) cream color 30" long
- (1) cream color 48" long

## **File Cabinets**

- (1) 2 drawers tan and gray color 22" tall on wheels
- (1) 2 drawers gray and brown color 27" tall countertop height
- (1) 3 drawers tan color 24" tall on wheels
- (1) 3 drawers gray and brown color 27" tall countertop height
- (1) 4 drawers light brown color 52" tall
- (1) 4 drawers black color 55" tall on wheels
- (2) 42" wide x 64" tall black and tan color

## **Shelves**

- (2) 33" x 36" tan color
- (1) 36" x 78" brown color
- (1) 37" x 52" gray in color metal
- (1) 48" x 74" x 24" deep 8 shelf wire rack
- (1) 34" x 74" x 14" deep 5 shelf plastic

## **Tables**

- (1) 48" round table
- (1) 35" x 71" oval table
- (1) 48" x 24" high kids table with 3 matching chairs
- (1) 18" x 24" x 29" high with 1 drawer brown color end table

#### **Chairs**

- (3) blue color plastic chairs
- (3) gray color plastic chairs with blue seats

#### **Fire/Smoke dampers from Juvenile project**

- (1) 8" x 12"
- (2) 10" x 12"
- (1) 10" x 10"
- (1) 10" x 14"
- (6) 12" x 14"
- (1) 14" x 16"
- (2) 14" x 20"
- (2) 16" x 18"
- (1) 18" x 42"
- (1) 20" x 20"

#### **Misc. other items**

- (1) med fridge small size from public health
- (2) vaccine med fridges 1 big and 1 small from public health
- A bunch of misc. old boiler parts from the Justice Center project
- SP-100 Lincoln portable Arc welder
- Large Anhydrous tank on trailer retrofitted to propane storage tank.



# Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
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**TO:** POLK COUNTY BOARD OF COMMISSIONERS  
CHUCK WHITING, POLK COUNTY ADMIN.

**FROM:** Jacob Snyder - Assistant Environmental Services Administrator

**MEETING DATE:** February 3, 2026

**AGENDA ITEM:** Conditional Use Permit – **Ryan Grinde (P#45.00558.00)**

**SUMMARY:**

1. The applicant is requesting a Conditional Use Permit (CUP) to tie an accessory building to a new septic system on a backlot on Union Lake.
2. The applicant owns a riparian and non-riparian lot on Union Lake. The total non-riparian lot (backlot) size is 150' x 482' approx. 68,820 square feet in size.
3. There is a dwelling on the frontlot with a mound septic system that was constructed in 2015. There is currently no structures on the backlot parcel.
4. There is a wetland located on the backlot which the applicant had a wetland delineation done in the summer of 2025 to determine the exact boundary of this wetland complex.
5. The applicant's proposing to have a bathroom in this proposed shed and noted on the application that there will be no bedrooms, but rather a shop.
6. The septic system would be designed to handle the shop/shed and our office has not received the septic design for the septic system, but P&Z staff have evaluated that there is room on the site for a septic system to be installed and meet setbacks.
7. Existing impervious coverage with the planned shed would be at approx. 3 % of the lot area. Stormwater rules state that 25% impervious or under is allowed on any parcel.
8. The shed is to have no habitable space as defined by the PCZO and is planned for storage use. This is addressed via condition placed on this request. The applicant will be required to complete and record a no guesthouse waiver before the building permit is issued.
9. No Comments were received on this request.

**PLANNING COMMISSION & STAFF RECOMMENDATIONS:**

Planning Commission & Staff recommends approval of the CUP with several conditions that will be read at the board meeting.

**ACTION REQUESTED:** (INFORMATION ONLY/MOTION/**RESOLUTION**)

Resolution to approve the CUP for Ryan Grinde to install a new septic system to an accessory structure with conditions.

# BOARD OF COUNTY COMMISSIONERS

**Ryan Grinde**  
**Conditional Use Permit**  
**Parcel #45.00558.00**  
**February 3, 2026**

## **APPLICANTS' REQUEST:**

The applicant is requesting a Conditional Use Permit (CUP) to tie an accessory building to a new septic system on a backlot on Union Lake.

## **ZONING ORDINANCE REQUIREMENTS:**

PCZO 18.2225 E states: No septic systems installed for use in an accessory structure without a CUP.

## **PERTINENT FACTS:**

- 1) The applicant owns a riparian and non-riparian lot on Union Lake. The total non-riparian lot (backlot) size is 150' x 482' approx. 68,820 square feet in size.
- 2) There is a dwelling on the frontlot with a mound septic system that was constructed in 2015. There is currently no structures on the backlot parcel.
- 3) There is a wetland located on the backlot which the applicant had a wetland delineation done in the summer of 2025 to determine the exact boundary of this wetland complex.
- 4) The applicant's proposing to have a bathroom in this proposed shed and noted on the application that there will be no bedrooms, but rather a shop.
- 5) The septic system would be designed to handle the shop/shed and our office has not received the septic design for the septic system, but P&Z staff have evaluated that there is room on the site for a septic system to be installed and meet setbacks.
- 6) Existing impervious coverage with the planned shed would be at approx. 3 % of the lot area. Stormwater rules state that 25% impervious or under is allowed on any parcel.
- 7) The shed is to have no habitable space as defined by the PCZO and is planned for storage use. This is addressed via condition placed on this request. The applicant will be required to complete and record a no guesthouse waiver before the building permit is issued.

**COMMENTS RECEIVED:**

1. No comments have been received on this request.

**PLANNING COMMISSION & STAFF RECOMMENDATION:**

PC & Staff recommends approval of the CUP with the following conditions:

- 1) No guest house uses – applicant shall have furnished evidence of having recorded the signed guest house waiver with the property deed before the building permit is issued.
- 2) The applicant shall provide a septic design from a licensed septic professional for the planned septic system prior to issuance of the zoning permit.
- 3) No future development shall be allowed on the lot that would exceed the 25% impervious surface requirement. (This shall include sidewalks, patios, pavers, etc.)
- 4) The conditional use permit shall become void one year after it was granted unless used.
- 5) That the conditional use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor substantially diminish or impair property values within the immediate vicinity.
- 6) That the establishment of the conditional use will not impede the normal and orderly development and improvement of surrounding vacant property for uses predominant in the area.
- 7) That adequate utilities, access roads, drainage and other necessary facilities have been or are being provided.
- 8) That adequate measures have been or will be taken to provide sufficient off-street parking and loading space to serve the proposed use.
- 9) That adequate measures have been or will be taken to prevent or control offensive odor, fumes, dust, noise and vibration, so that none of these will constitute a nuisance, and to control lighted signs and other lights in such a manner that no disturbance to neighboring properties will result.
- 10) That the use of the property shall at all times be in compliance with all Federal, State of Minnesota, and County of Polk rules and regulations.

Application No. \_\_\_\_\_  
Parcel No. \_\_\_\_\_  
Fee Amount \_\_\_\_\_

# SUPPLEMENTAL DATA FOR CONDITIONAL USE PERMIT

Polk Co. Planning and Zoning  
P.O. Box 375  
320 Ingersoll  
Crookston, MN 56716  
Phone (218) 281-5700 or 6445  
Fax (218) 281-6471

RECEIVED

DEC 11 2015

POLK COUNTY

## APPLICANT INFORMATION

NAME: Miguel Andrade  
ADDRESS: 1744 Highway 100 SE  
CITY, STATE, ZIP: Elk River, MN 55435  
PHONE: 218-779-9291

The above named individual, firm or corporation hereby respectfully submits the following supplemental data in support of the preliminary information provided on the accompanying Zoning Application Summary Form (Form A) dated \_\_\_\_\_ for the purpose of securing a conditional use permit.

## PROJECT INFORMATION

1. Specify the section of the ordinance that applies to this project: 18.2225 E
2. Brief narrative description of this request: We would like to have a bathroom & running water in the shop.
3. Written justification for request including discussion of how any potential conflicts with existing nearby land uses will be minimized: None we are aware of
4. Check all additional supporting documents and data which are being submitted to help explain this project proposal:  sketch plan,  topographic map,  detailed narrative,  operation plans,  engineering plans,  floodplain hydraulic analysis,  flood proofing plans and specifications,  other (specify) \_\_\_\_\_

I hereby certify with my signature that all data on my application forms, Plans and specifications are true and correct to the best of my knowledge:

[Signature]  
(Signature of Applicant)

12/5/15  
(Date)

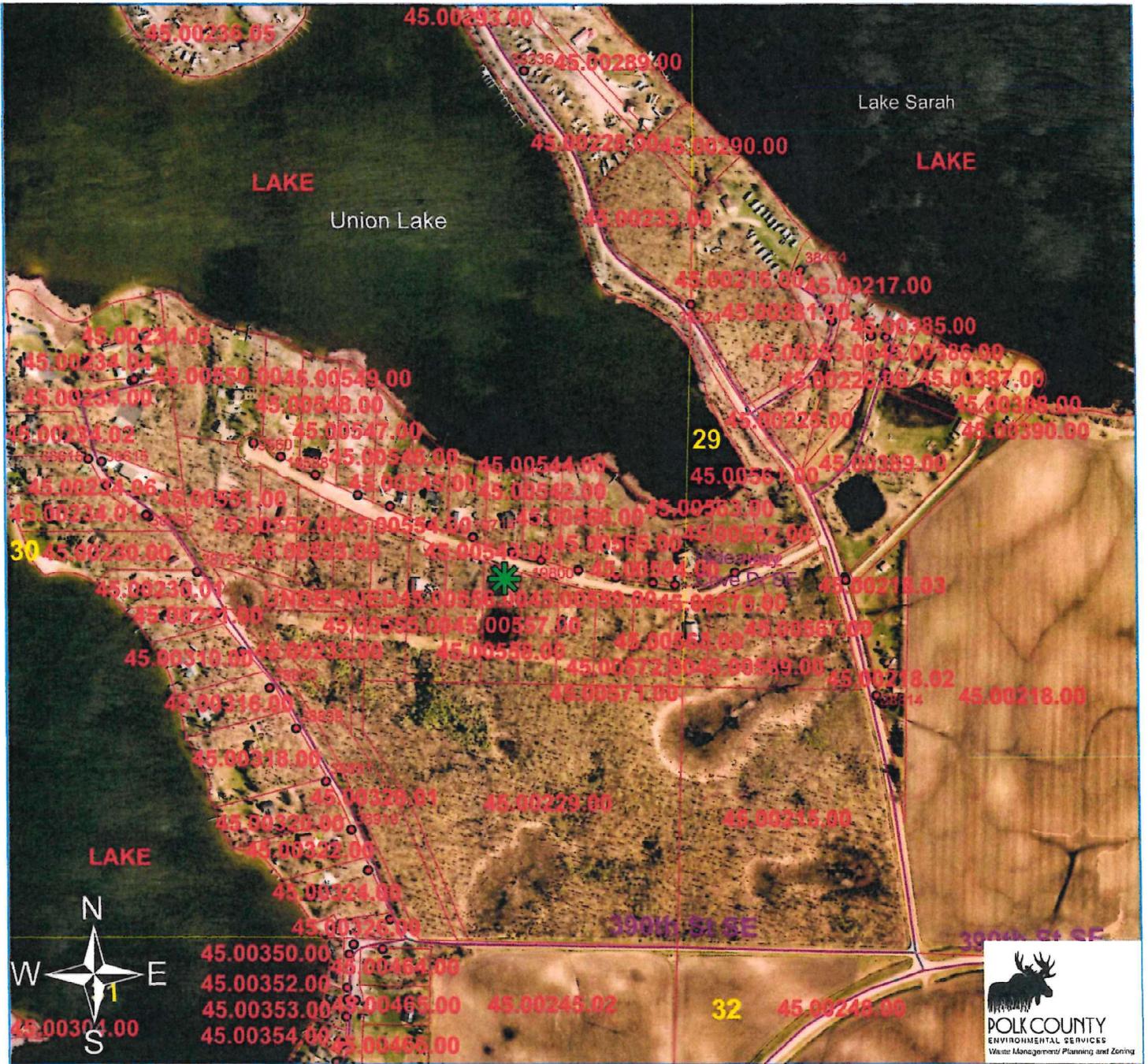
## CONDITIONAL USE PERMIT

In accordance with \_\_\_\_\_ of the *Polk County Zoning Ordinance*,  
(Section of Ordinance)

the Polk County Commissioners hereby  approve,  deny the foregoing Application for a

Conditional Use Permit. If approved, said approval is subject to the following General and Special Provisions:

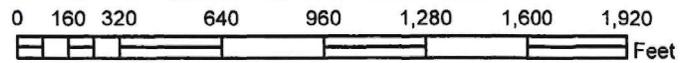
By: \_\_\_\_\_  
(Authorized Signature) (Title) (Date)



**Legend**

-  E911\_Road
-  Polk\_GIS.DBO.Parcels
-  PolkMN\_Address\_Points
-  Sections
-  Indicates property location

\*NOTE: Proposed request is located in the Shoreland overlay district created by Union Lake.



**Conditional Use Permit Request:** The applicant is requesting a CUP to hook an accessory building to a septic system on a backlot on Union Lake specifically p#45.00558.00 in Hide-away Cove subdivision section 30 of Knute Township.

Map Created 1/5/2025  
 By: Jacob Snyder  
 Planning & Zoning Admin.

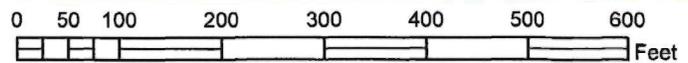




**Legend**

-  E911\_Road
-  Polk\_GIS.DBO.Parcels
-  PolkMN\_Address\_Points
-  Sections
-  Indicates property location

\*NOTE: Proposed request is located in the Shoreland overlay district created by Union Lake.



**Conditional Use Permit Request:** The applicant is requesting a CUP to hook an accessory building to a septic system on a backlot on Union Lake specifically p#45.00558.00 in Hideaway Cove subdivision section 30 of Knute Township.

Map Created 1/5/2025  
 By: Jacob Snyder  
 Planning & Zoning Admin.

Ryan & Jennie Grindy  
Parcel #45.00558.00

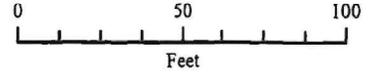


1.89 acres or 69,240sq.ft.

Created by: Tamara Luna  
12/5/25

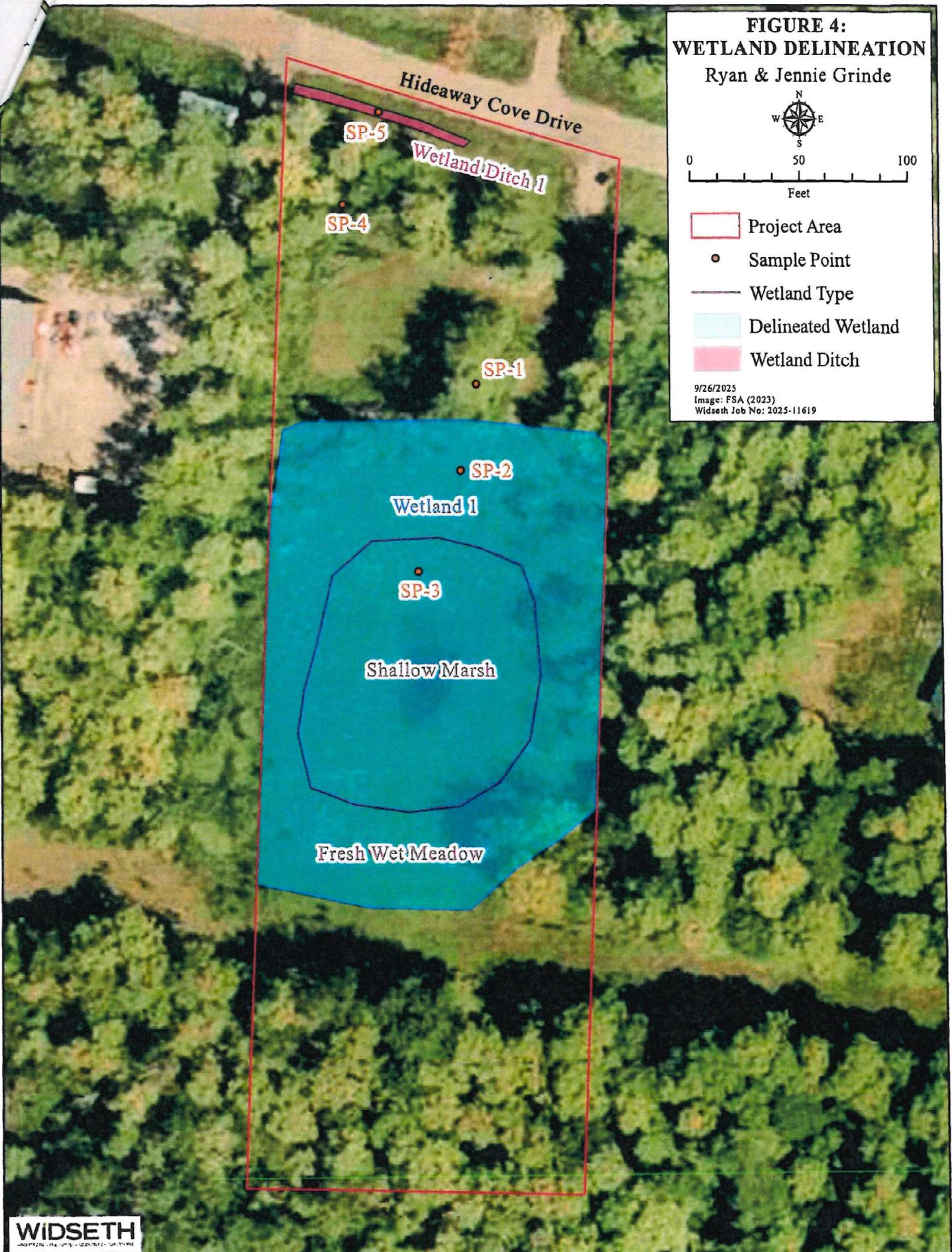
**FIGURE 4:  
WETLAND DELINEATION**

Ryan & Jennie Grinde



-  Project Area
-  Sample Point
-  Wetland Type
-  Delineated Wetland
-  Wetland Ditch

9/26/2025  
Image: FSA (2023)  
Widseth Job No: 2025-11619









RESOLUTION OF THE POLK COUNTY  
BOARD OF COMMISSIONERS

**Conditional Use Permit for Ryan Grinde  
for hooking a new septic system to a new accessory structure**

**RESOLUTION (2026 - 06)**

The following resolution was offered by \_\_\_\_\_

WHEREAS, Polk County Zoning Ordinance, Section 18.2225 E allows for an accessory structure to be hooked to a septic system in the Shore Land District; and

WHEREAS, Ryan Grinde owns land on a backlot located at: 19746 Hideaway Cove Dr SE, Erskine, MN 56535 and described as: Lot Seventeen (17), Block One (1), Hideaway Cove First Addition to Polk County, MN, parcel #45.00558.00;

WHEREAS, Ryan Grinde's plan meets all requirements of the Polk County Zoning Ordinances; and

WHEREAS, The Polk County Board of Commissioners finds:

1. The applicant owns a riparian and non-riparian lot on Union Lake. The total non-riparian lot (backlot) size is 150' x 482', approx. 68,820 square feet in size.
2. There is a dwelling on the front lot with a mound septic system that was constructed in 2015. There are currently no structures on the backlot parcel.
3. There is a wetland located on the backlot which the applicant had a wetland delineation done in the summer of 2025 to determine the exact boundary of this wetland complex.
4. The applicant is proposing to have a bathroom in this proposed shed and noted on the application that there will be no bedrooms, but rather a shop.
5. The septic system would be designed to handle the shop/shed and our office has not received the septic design for the septic system, but Planning & Zoning staff have evaluated that there is room on the site for a septic system to be installed and meet setbacks.
6. Existing impervious coverage with the planned shed would be at approximately 3% of the lot area. Stormwater rules state that 25% impervious or under is allowed on any parcel.

7. The shed is to have no habitable space as defined by the PCZO and is planned for storage use. This is addressed via condition placed on this request. The applicant will be required to complete and record a no guesthouse waiver before the building permit is issued.
8. No comments have been received on this request.
9. The proposed use is a conditional use expressly designated in the ordinance; and,
10. That the conditional use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor substantially diminish and impair property values within the immediate vicinity.
11. That the establishment of the conditional use will not impede the normal and orderly development and improvement of surrounding vacant property for uses predominant in the area.
12. That adequate utilities, access roads, drainage and other necessary facilities have been or are being provided.
13. That adequate measures have been or will be taken to provide sufficient off-street parking and loading space to serve the proposed use.
14. That adequate measures have been or will be taken to prevent or control offensive odor, fumes, dust, noise and vibration, so that none of these will constitute a nuisance, and to control lighted signs and other lights in such a manner that no disturbance to neighboring properties will result.

NOW THEREFORE BE IT RESOLVED, That the Polk County Board of Commissioners grants a conditional use permit to Ryan Grinde with the following conditions:

1. That the conditional use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor substantially diminish and impair property values within the immediate vicinity.
2. That the establishment of the conditional use will not impede the normal and orderly development and improvement of surrounding vacant property for uses predominant in the area.
3. That adequate utilities, access roads, drainage and other necessary facilities have been or are being provided.

