



**BOLTON
& MENK**

Real People. Real Solutions.

Report of

Classification Commission

Drainage District No. 14

Worth County, Iowa

2024

Submitted by:

Bolton & Menk, Inc.

300 W McKinley St.

Phone: 515-386-4101

Report
of
Classification Commission
Drainage District No. 14
Worth County, Iowa
0A1.124363
2024

Report of Classification Commission

Schedules

Background Information

Lower Main Tile

Upper Main Tile

Lateral No. 4 Tile

Lateral No. 5 Tile

**REPORT OF CLASSIFICATION COMMISSION
CLASSIFICATION OF BENEFITS FOR
DRAINAGE DISTRICT NO. 14
WORTH COUNTY, IOWA
2024**

Introduction

A. Scope of Work

The Board of Trustees, having examined the existing assessment schedule, had determined the assessment schedule was not equitable and thus, under Iowa Code 468.65, ordered a reclassification commission. We, Merlin Bartz and Mike Stevens, resident freeholders in Worth County, and Jacob L. Hagan, professionally licensed civil engineer, are the commissioners duly appointed to classify lands to Drainage District No. 14 in Worth County, Iowa. Pursuant to our appointment we have examined every parcel within the district and each $\frac{1}{4}$ - $\frac{1}{4}$ section or smaller tract of land in the district has been classified, and the relative percentage of benefit each parcel derives from the district facilities has been determined. This report will be on file with the Worth County Auditor's Office and is available to the public. We encourage the landowners to read the report and enclosed appendices and schedules on file at the Auditor's Office. More information about the district can be found in the Engineer's Report filed in 2023. We will answer any questions or concerns at the public hearing.

B. District Facilities

District No. 14 north of Keunnen's Quarry consists of a main tile totaling approximately 10,000 LF of tile ranging in size from 24" to 10", as well as five lateral tiles totaling approximately 15,000 LF ranging from 12" to 7". South of 450th Street it originally consisted of a main totaling approximately 8,000 LF of 24" and 22" tile and 4 laterals totaling approximately 6,800 LF of 10" and 8" tile.

Currently the existing Drainage District No. 14 facilities include the North Main, the lower 2,500 LF of the South Main, as well as laterals 4, 4A, 5, 5A, 5B, and 6. A new North Main Tile, Lateral 4 and 5 will be constructed this year.

C. Landscape

The district's land is typical of Worth County, largely devoted to row crop corn and soybean production with a few tree-lined acreages and about 80 acres of CRP/grass. Approximately 3% of the watershed's acres are owned by the Iowa DOT for Interstate 35. Approximately 20 acres in the southwest corner of the district was used as a borrow for constructing the interstate.

The primary soil complexes in the watershed are Okoboji-Harps and Webster-Nicollet-Clarion. The Okoboji-Harps soil complex is very poorly drained, Webster soils are poorly drained, and Nicollet and Clarion soils are less poorly drained. There are a few sandy knobs in the district, but overall, approximately 70% of this watershed is either very poorly drained, poorly drained, or somewhat poorly drained.

D. History

This area has some of Iowa's richest soil but is dotted with potholes and poorly drained lands. Worth County has 79 drainages districts covering approximately 50% of Worth County's total land area. The installation of drainage systems in Worth County has likely done more for the

development of Worth County than any other activity in the county. Today, this area is home to some of the nation's highest yielding non-irrigated corn and highest land values.

The district's landscape is atypical of drainage districts. The south half of the district's landscape is dominated by a limestone quarry. Approximately 80 acres are residential, commercial, and industrial properties in Northwood. The remaining rural area is largely devoted to row crop corn and soybean production with a few acreages and about 9% of the watershed is CRP/grass.

The primary soils in the watershed are Harcot, Lawler, Saude, and Marshan. These soils are characterized as mostly poorly drained over a gravel or sand layer. Overall, approximately 73% of this watershed is either very poorly drained, poorly drained, or somewhat poorly drained. This soil needs sub-surface drainage to achieve high production.

Methodology

In accomplishing reclassification, Iowa Code 468.40 lays out the rules for classification.

"In estimating the benefits to the lands..... only the benefits which will be received by reason of the construction of the improvement in question as it affords an outlet to the drainage of such lands or brings the outlet nearer to said lands or relieves the same from overflow and relieves and protects the same from damage by erosion.

When the land is a state-owned lake or state-owned wetland, the commissioners shall ascertain the benefits realized from removing excess water and shall not consider any benefit realized if the state-owned lake or state-owned wetland were drained or converted to another land use."

The construction of the improvement cited in the above code section is referring to the original construction of the open ditch and/or tiles at the time of district establishment. There are no plans to improve the current district facilities at this time.

The rules outline three benefits in which the classification determines benefit:

1. As it affords an outlet to the drainage of such lands;
2. Brings the outlet nearer to the lands; and/or
3. Relieves the land from overflow and relieves and protects from erosion.

We refer to the three factors for calculating benefit as: Proximity; Use; and Wetness and Runoff. The process of reclassification uses these factors to equitably spread project costs based upon benefits received.

1. Affording an outlet to drainage is the Proximity Factor. This considers the portion of the outlet provided. Lands nearer to the ditch receive a higher assessment because they have easy access to district facilities. Lands farther from the facility must invest in additional private drainage to access the facility. Therefore, a 40 acre tract which is crossed by a ditch benefits more than a 40-acre tract a mile away which must build a private system to reach the open ditch.
2. Bringing the outlet nearer to your lands is the Use Factor. This considers how much of the facility is required to bring an outlet to a particular location. The more of a facility that is used by any given property, the higher the Use Factor on that property. A parcel using one mile of a facility benefits less than a parcel using 5 miles of the facility.
3. Relieving your land from overflow and protecting your land from erosion are ways your property responds to improved drainage. The Wetness Factor as it's commonly called accounts for the soil types' varying natural wetness and need for drainage. Wet soils in a pothole are highly benefitted because the soils have more need for drainage than drier soils on the hill tops. This translates to a greater benefit for parcels with wetter soils as those parcels are relieved from overflow. Upland

soils still receive benefit from improved drainage, and protection from erosion, as upland soils are more likely to erode due to surface runoff which can be controlled through improved drainage. We also use what we call a runoff factor to account for land areas that shed water off their properties quicker than agricultural land. These properties rely on the drainage district to remove their water quicker. State and county roads are examples of hard surface areas that shed water quicker than agricultural lands.

Benefits of Drainage

The primary benefit of drainage is increased agricultural productivity. We have included some of the agricultural benefits of Drainage District No. 14 as described by Ohio State Professor Mel Palmer. Below are listed the benefits as described by Professor Palmer.

- Better Soil Aeration results from good drainage (surface water and free water in the root zone removed within 24 hours after heavy rainfall). This permits extensive root development and a more favorable environment for beneficial soil micro-organisms and earthworms. When soil aeration is reduced, the severity of soil-borne root is increased.
- Better soil moisture conditions with good drainage permit more efficient operation of tillage, planting, and harvesting equipment.
- Better soil structure can be developed and maintained with good drainage by reducing compaction when working soil that is too wet.
- Soils warm up quickly in the spring when free water is removed by a drainage system. This results in better seed germination and an increased rate of plant growth.
- An increased supply of nitrogen can be obtained from the soil when drainage lowers the water table in the root zone. Denitrification often occurs in soils with poor drainage.
- Longer growing seasons can be achieved with good drainage due to earlier possible planting dates. This also permits the use of higher-yielding crop varieties or extended grazing periods for livestock.
- Certain toxic substances and disease organisms are removed from the soil due to better drainage and soil aeration. In wet soil, roots can be injured by toxic substances produced in the reduction of iron and manganese salts and the reduction of nitrates to nitrites.
- Winds are less liable to uproot plants growing in soils that have been properly drained since root systems are deeper.
- Soil erosion and sediment loss can be reduced by subsurface drainage since drained soils have a greater capacity to absorb rainfall and the soil filters out suspended sediment.
- Good drainage saves fuel that would be used in working around wet areas in fields that are not properly drained. Also, since drained land is easier to work, there is less need for dual wheels or four-wheel drive tractors.
- Good drainage reduces winter crop damage such as frost heaving of alfalfa and smothering of wheat and cover crops under patches of ice.
- Good drainage promotes earlier crop maturity and earlier fall harvests when climatic conditions are better for natural drying of grain in the field, thereby saving artificial drying costs.
- A greater variety of crops can be grown on a farm that has good drainage. Alfalfa and sweet corn are examples of those that a farmer may choose.

- Weed control is easier with good drainage since shallow-rooted weeds and undesirable grasses often thrive in wet soil moisture and nutrients.
- Well-drained grazing land supports more livestock with less compaction damage to vegetation and soil from animal traffic.
- Good drainage reduces diseases that thrive on wet land. These include foot rot and liver fluke that infect livestock, and diseases carried by mosquitoes to both livestock and people.
- Valuable livestock water supplies can be obtained by draining hillside seeps and piping the water to stock water tanks.
- Plants are better able to withstand summer droughts with good drainage since lower water tables in the spring permit deeper root development for extraction of soil moisture and nutrients.
- Drainage is essential for salinity control in drier regions where irrigation is needed for permanent agricultural production.

Acreages and non-agricultural properties benefit from drainage district facilities. These properties rely on drainage district tiles and the outlets they provide to lower the water table and keep their basements drier. They are provided storm sewer relief, and their yards, gardens, and trees benefit from the increased soil productivity. Much like residents in town pay for storm sewers, the acreages should help pay for drainage districts providing the same benefit.

Roads can be assessed for benefits from a drainage district as outlined in Iowa Code 468.43. Iowa's early roads were muddy. The roads being drier makes maintenance easier. The roads also have higher runoff due to the hard surfaces. This runoff doesn't soak into the soil but instead quickly goes to the district tiles typically via intakes in the road ditches.

All landowners within the district benefit from the decrease in mosquitoes and the diseases associated with mosquitoes. Today, we don't think about how before drainage districts and other public health measures, malaria was a common disease in Iowa's wetlands. Iowa Code 468.2 even goes as far as stating one of the reasons to construct drainage districts as being conducive to public health, convenience, and welfare.

Overall, good drainage results in higher crop yields, improved public health, and higher land values. Most of these benefits may not be easily recognized as the system has been in place for 100 years now, and no one alive today remembers how this area drained prior to the district establishment. Therefore, when assessing benefits, we must review the historical information and use scientific and mathematical modeling to estimate the benefits.

Investigation

To calculate these factors and determine the relative benefits for each parcel, we employed a grid system using hexagons. Each hexagon covers an area of approximately one acre, which provides a comprehensive and precise assessment of the benefitted area. Within each hexagon, three key variables were documented: elevation, soil composition, and land usage. By establishing connectivity between these hexagons, the natural flow paths of water towards district facilities were outlined. The distance of the flow path from each hexagon to its associated district facility was then calculated. All this data, Proximity, Use, Wetness and Runoff, were compiled to determine a relative benefit for each hexagon. Visual representations of these hexagonal areas will be presented during the reclassification hearing to illustrate our approach and findings regarding water management planning.

The assessment schedule assumes that all landowners take advantage of the drainage provided by the drainage district. Iowa Code does not have a method to assign benefits based on the number of

private tiles each individual landowner has. It would also be difficult to administrate such a method; it would require landowners to inform the district of any work being done on their lands and every time someone completed any work, the district would need to be reclassified.

Drainage District Procedure on Report

A. Notice and Hearing

Upon filing this report, the Board of Trustees will schedule a public hearing inviting all landowners in the district by regular mail and publishing the Notice of Hearing in the local newspaper per Iowa Code Sections 468.14 and 468.15. Landowners are encouraged to attend. At this hearing, we will present this report and answer any questions or concerns from the landowners and the Board of Trustees. No decision can be made outside a public hearing with all landowners invited. The hearing will be recorded and any information shared at the public hearing shall become a part of this report.

Our office and the Auditor’s office will only mail letters and notices to the landowners of record. They do not have any official knowledge of any tenants. It is the landowner’s responsibility to notify their tenants. Tenants have no official position, or the ability to file objections, or to file claims for damages.

B. Objections

Landowners have the right to object to their proposed assessments. The Board will consider these objections, and may raise or lower assessments at the hearing. It’s important to note that a change to the schedule either raising or lowering one parcel’s assessment, will effect every parcel in the district.

Schedules

We recommend and report four assessment schedules herein all to be used for all future maintenance and other costs of each of the separate facilities as may arise. Set beside the new schedules is a basis cost. This basis cost is assumed and should not be considered as the cost of an improvement. We have apportioned this basis to the lands determined to be benefited by each named facility.

We recommend the 1977 Tile and the Lower Main be on the same schedule. The 1977 tile benefits from the new tile removing many acres off it, freeing up more capacity for the 1977 tile. The two tiles rely on the other tile to achieve adequate drainage for their combined benefitted area.


<u>New Schedule</u>	<u>Basis Cost</u>
Lower Main Tile	\$276,000
Upper Main Tile	\$125,000
Lateral No. 4 Tile	\$100,000
Lateral No. 5 Tile	\$116,000

Accordingly, we herewith submit our report. The schedule presents in tabular form for each benefited parcel:


- 1) The names of the owners thereof as shown on the transfer books in the Auditor's office;
- 2) The parcel section, number, and description;
- 3) The number of benefited acres; and
- 4) The classification or percentage of benefits derived relative to a 100% benefit assigned to the tract having the greatest benefit.

It is the recommendation of the commissioners that this report be adopted.

Respectfully submitted,


Merlin Bartz
Resident Freeholder

5-21-24
Date


Mike Stevens
Resident Freeholder

5.24.24
Date


Jacob Hagan
Professional Engineer No. 25738




5-27-24
Date









Background Information

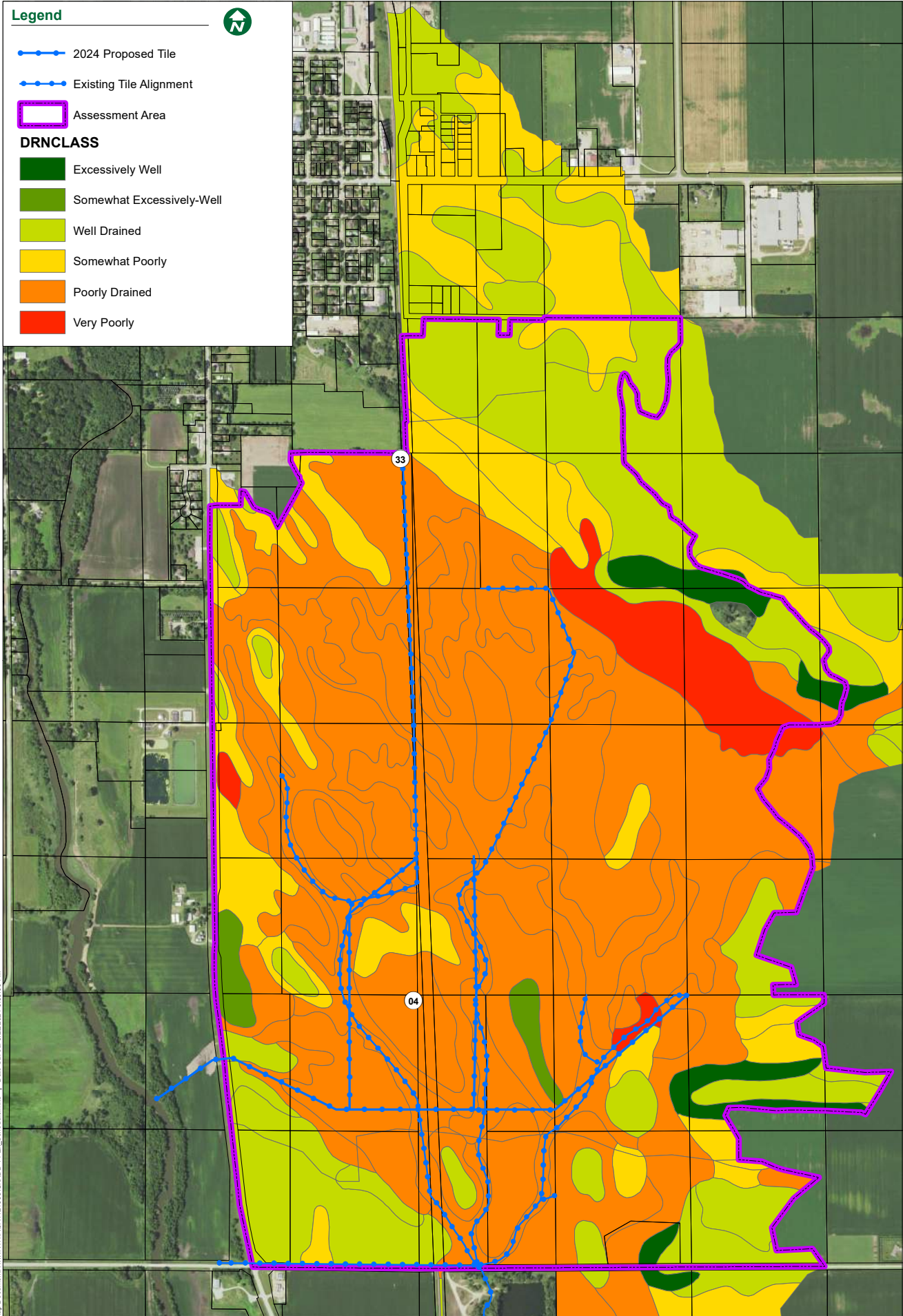
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-  2024 Proposed Tile
-  Existing Tile Alignment
-  Assessment Area




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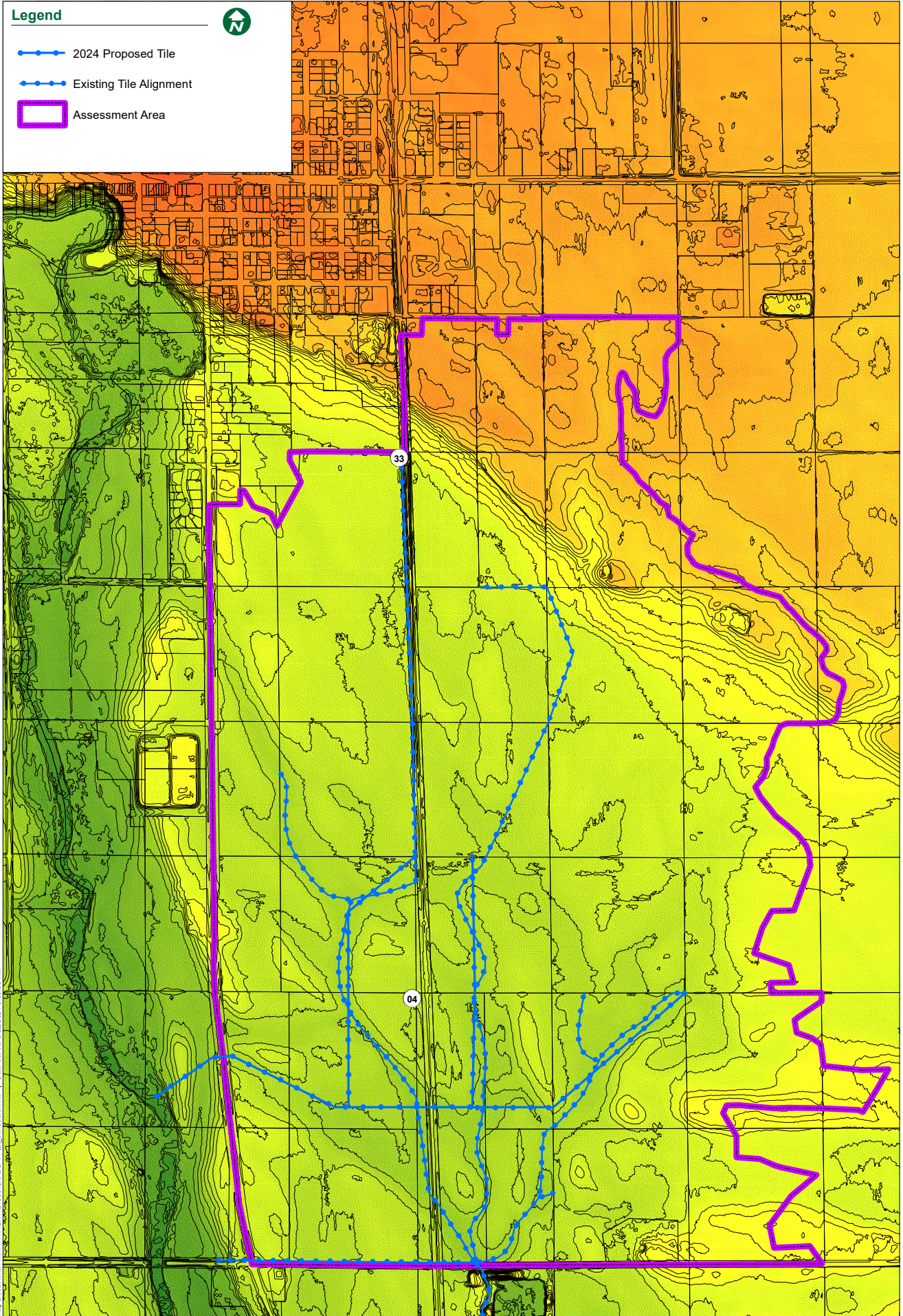
-  Excessively Well
-  Somewhat Excessively-Well
-  Well Drained
-  Somewhat Poorly
-  Poorly Drained
-  Very Poorly



Legend







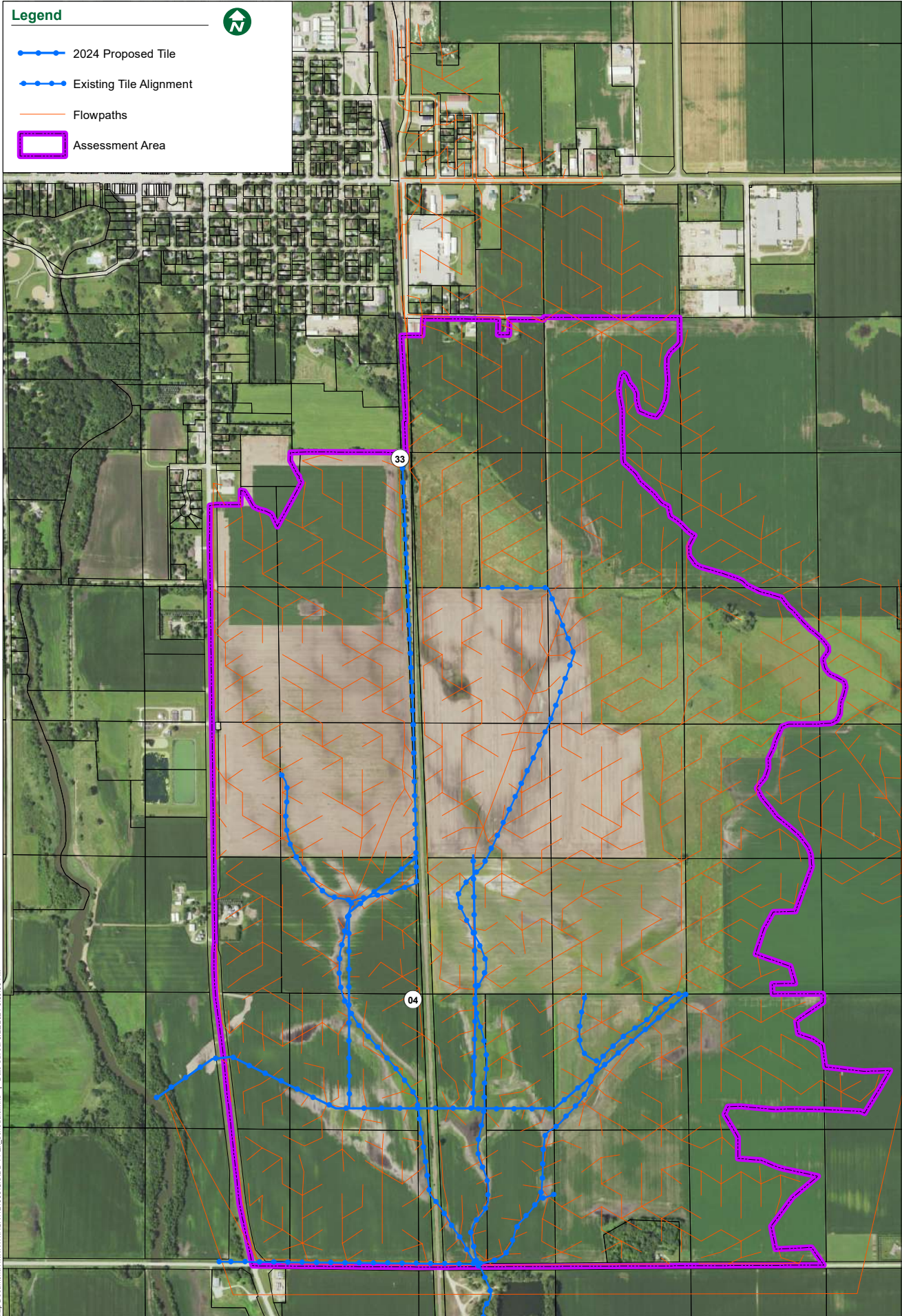
-  2024 Proposed Tile
-  Existing Tile Alignment
-  Assessment Area



Legend






-  2024 Proposed Tile
-  Existing Tile Alignment
-  Flowpaths
-  Assessment Area

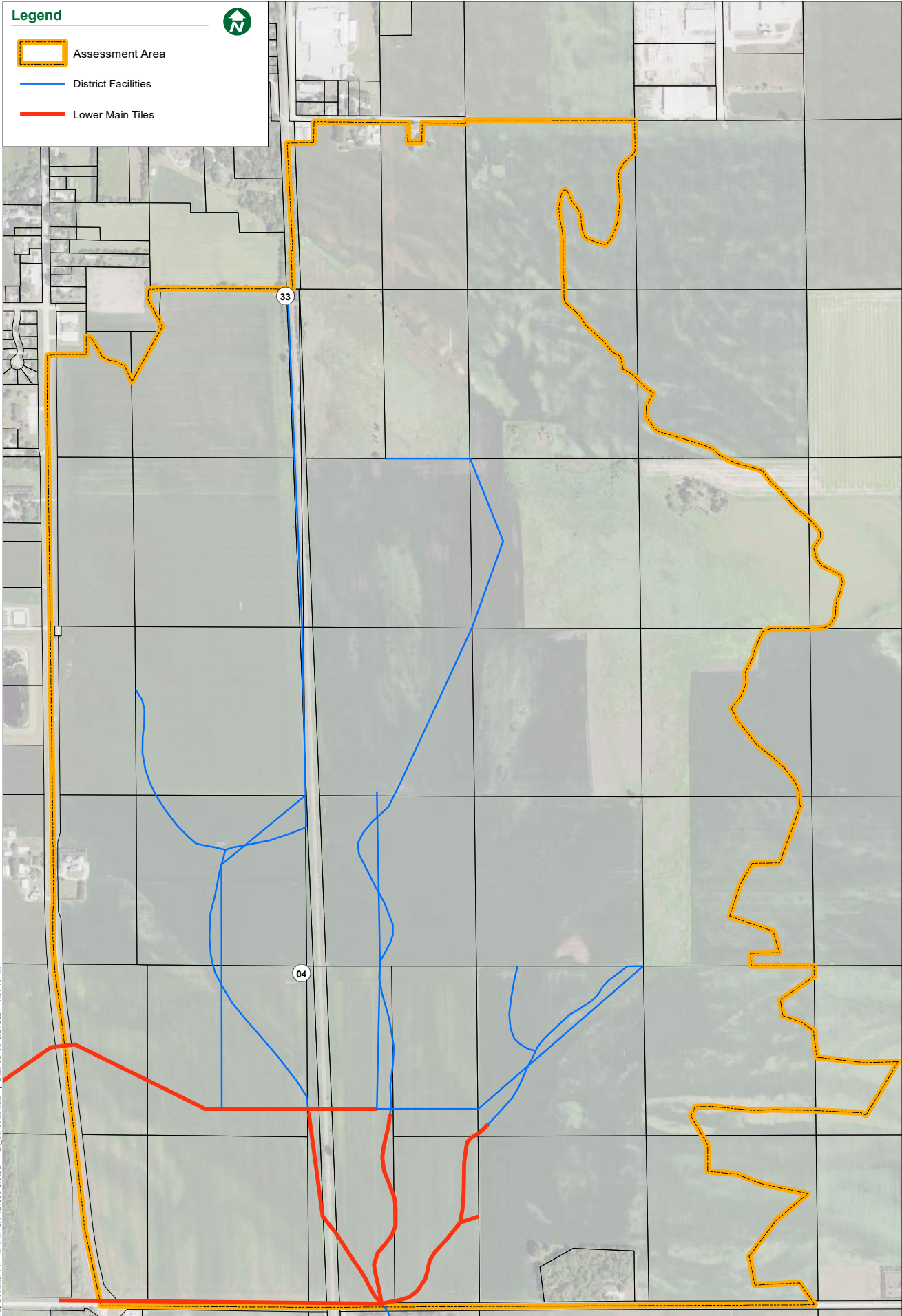


Lower Main Tile

Legend



-  Assessment Area
-  District Facilities
-  Lower Main Tiles



**PARCEL ASSESSMENTS SCHEDULE
LOWER MAIN TILE
DRAINAGE DISTRICT NO. 14
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
ANDERSON, MILLARD N REVOCABLE TRUST	0703100001	3-99-20	SECTION:03 TOWNSHIP:99 RANGE:20 NW NW KENSETT	27.42	55.79%	8,590.49
ANDERSON, MILLARD N REVOCABLE TRUST	0703100003	3-99-20	SECTION:03 TOWNSHIP:99 RANGE:20 SW NW KENSETT	29.27	48.46%	7,461.58
BERGE, TIMOTHY	0703300002	3-99-20	3 99 20 NE SW	4.9	1.34%	206.58
D & R RENTALS LLC	0333276001	33-100-20	NORTHWOOD SE NE 33-100-20	31.82	10.43%	1,606.08
D & R RENTALS LLC	0333400003	33-100-20	NORTHWOOD NE SE 33-100-20	34.70	27.65%	4,258.15
D & R RENTALS LLC	0333400005	33-100-20	NORTHWOOD SW SE 33-100-20E. OF RR	37.0	79.92%	12,307.46
D & R RENTALS LLC	0333400006	33-100-20	NORTHWOOD SE SE 33-100-20	40.00	88.39%	13,610.94
D & R RENTALS LLC	0704200001	4-99-20	4-99-20 FRL. NW NE, E. OF RR	35.74	89.44%	13,772.43
D & R RENTALS LLC	0704200002	4-99-20	4-99-20 FRL. NE NE	39.7	79.13%	12,185.26
DAHLBY, ROGER & JANET	0704100008	33-100-20	4 99 20 E 1/2 SW NW EX.	17.99	20.30%	3,126.33
DAHLBY, ROGER & JANET	0704100009	33-100-20	4 99 20 SE NW	40.00	73.26%	11,280.38
DAHLBY, ROGER & JANET	0704200003	4-99-20	4 99 20 SW NE EX. RR	36.97	93.26%	14,360.16
DAHLBY, ROGER & JANET	0704200004	4-99-20	4 99 20 SE NE	40.0	94.47%	14,547.82
GORDON, DEAN R REVOCABLE TRUST	0333303007	33-100-20	E 1/2 NW SW EX 3 PARS & EX PAR A	10.61	0.09	1,331.13

**PARCEL ASSESSMENTS SCHEDULE
LOWER MAIN TILE
DRAINAGE DISTRICT NO. 14
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
GORDON, DEAN R REVOCABLE TRUST	0333326002	33-100-20	NE SW EX RR & EX PAR A	34.90	36.74%	5,657.65
GORDON, DEAN R REVOCABLE TRUST	0333352001	33-100-20	NORTHWOOD SECTION 33 E 1/2 SW SW EX PARS	18.20	20.76%	3,196.16
GORDON, DEAN R REVOCABLE TRUST	0333376001	33-100-20	NORTHWOOD SECTION 33 SE SW	40.00	53.59%	8,251.53
GORDON, DEAN R REVOCABLE TRUST	0704100005	4-99-20	SECTION:04 TOWNSHIP:99 RANGE:20 E 1/2 NW FRL NW EX PAR KENSETT	17.64	27.57%	4,245.06
GORDON, DEAN R REVOCABLE TRUST	0704100006	4-99-20	SECTION:04 TOWNSHIP:99 RANGE:20 FRL NE NW KENSETT	39.82	65.87%	10,142.74
HELGELAND, KIRSTEN 1/8 INT & KEITH L/E	0704300005	4-99-20	NW SW EXC PAR & PAR IN NE SW KENSETT	19.5	14.92%	2,297.81
HELGELAND, KEITH L/E	0704400006	4-99-20	SECTION:04 TOWNSHIP:99 RANGE:20 E 20 A NW SE KENSETT	20.0	49.36%	7,601.50
HELGELAND, KEITH L/E	0704400007	4-99-20	SECTION:04 TOWNSHIP:99 RANGE:20 E 20 A SW SE KENSETT	19.50	72.54%	11,170.47
HELGELAND, KIRSTEN 1/8 INT & KEITH L/E	0704300007	4-99-20	SW SW EXC PAR & PAR IN SE SW KENSETT	12.54	1.85%	285.02
JOHNSON, RANDI S & LAURIE	0334300001	34-100-20	NORTHWOOD NW SW 34-100- 20	2.98	0.43%	65.47

**PARCEL ASSESSMENTS SCHEDULE
LOWER MAIN TILE
DRAINAGE DISTRICT NO. 14
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
LUEDTKE, DEANNA L REVOCABLE TRUST	0704400009	4-99-20	SECTION:04 TOWNSHIP:99 RANGE:20 PAR "A" IN SE SE KENSETT	6.36	9.80%	1,509.36
NORTHERN NATURAL GAS COMPANY	0704100004	4-99-20	4-99-20 PARCEL IN NW CORNER	0.00	0.09%	13.09
REEDER, KEVIN	0333251002	33-100-20	NORTHWOOD SECTION 33 W 1/2 SW NE EX PAR	18.67	8.88%	1,367.50
REEDER, KEVIN	0333400001	33-100-20	NORTHWOOD SECTION 33 W 1/2 NW SE EX RR	17.73	30.56%	4,706.22
REUVERS, DEBRA	0334300004	34-100-20	34-100-20 SW SW	37.47	45.93%	7,073.15
REUVERS, DEBRA A	0334300007	34-100-20	34-100-20 SE SW EX PAR	2.78	1.31%	202.21
SCRIBBINS, ELAINE J REVOCABLE TRUST	0333251004	33-100-20	NORTHWOOD SECTION:33 TOWNSHIP:100 RANGE:20 E 1/2 SW NE EXC PAR GROVE	19.64	0.05	819.04
SCRIBBINS, ELAINE J REVOCABLE TRUST	0333400002	33-100-20	NORTHWOOD SECTION:33 TOWNSHIP:100 RANGE:20 E 1/2 NW SE GROVE	20	0.28	4,304.70
TRENHAILE & SONS INC.	0703300001	3-99-20	3 99 20 NW SW	34.18	39.42%	6,070.81




**PARCEL ASSESSMENTS SCHEDULE
LOWER MAIN TILE
DRAINAGE DISTRICT NO. 14
WORTH COUNTY, IOWA**

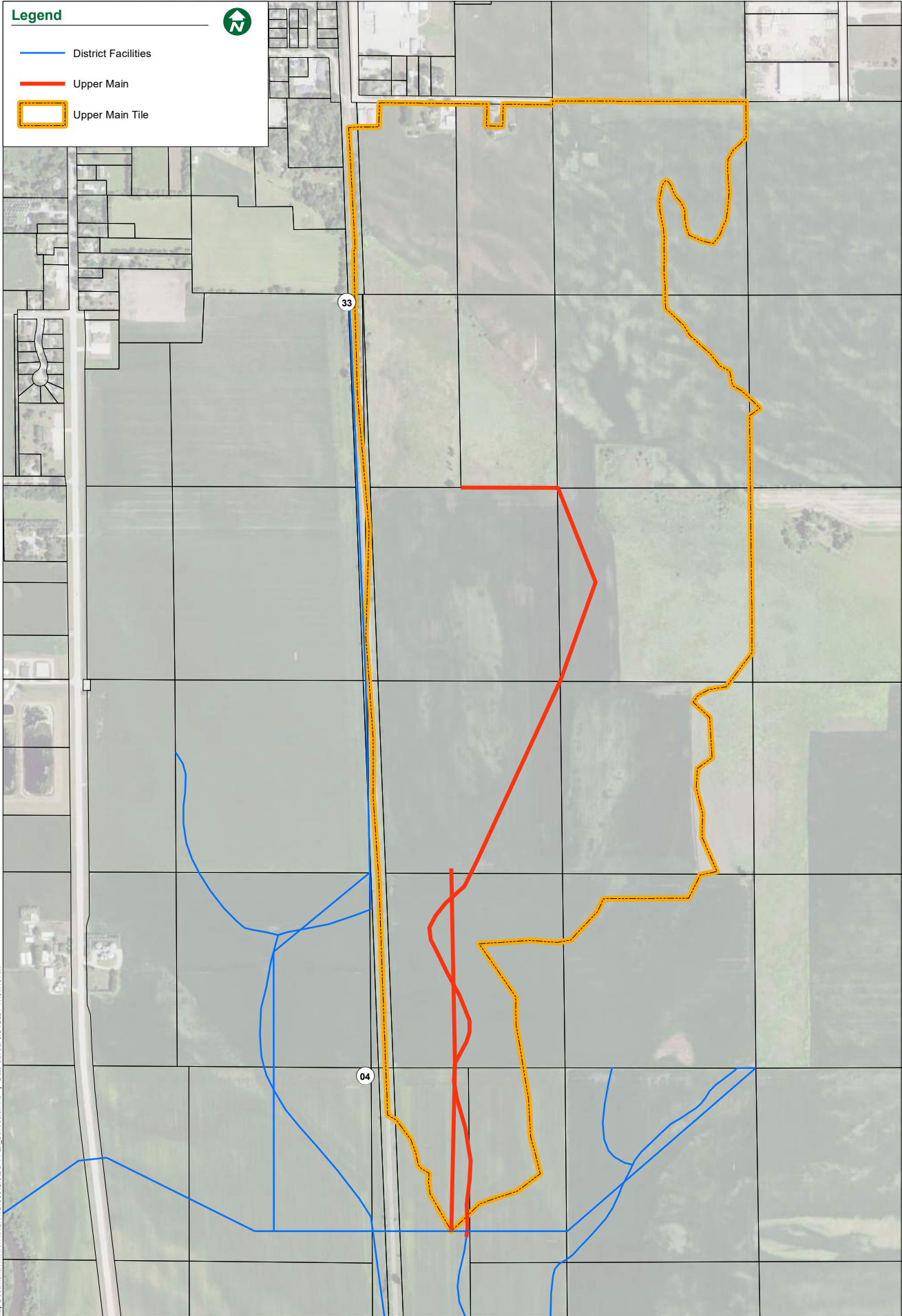
Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
TRENHAILE & SONS INC.	0703300003	3-99-20	3 99 20 SW SW	25.42	14.31%	2,203.28
WEIR, DOROTHY A. REVOC TRUST	0704400002	4-99-20	4-99-20 NE SE	40.0	92.61%	14,261.27
WEIR, DOROTHY A. REVOC TRUST	0704400008	4-99-20	4-99-20 SE SE EXC PARCEL "A"	32.64	73.19%	11,270.13
WILKINS, ANGELA K 1/2 INT	0704300006	4-99-20	NE SW EXC PAR KENSETT	37.6	86.98%	13,393.70
WILKINS, ANGELA K 1/2 INT	0704300008	4-99-20	SE SW EXC PAR KENSETT	36.58	39.25%	6,043.80
WILKINS, ANGELA K 1/2 INT	0704400005	4-99-20	04 99 20 W 1/2 SE EX. E 40 A.(NW SE 16.97 & SW SE 16.97 LESS RD)	33.44	100.00%	15,398.77
CITY OF NORTHWOOD			RIGHTS-OF-WAY	3.9		874.19
IOWA DEPARTMENT OF TRANSPORTATION			RIGHTS-OF-WAY	5.3		843.88
UNION PACIFIC RAILROAD			RIGHTS-OF-WAY	21.1		13,356.21
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	4.2		730.49
Totals				1,048.2 ac		276,000.00

Upper Main Tile

Legend



-  District Facilities
-  Upper Main
-  Upper Main Tile



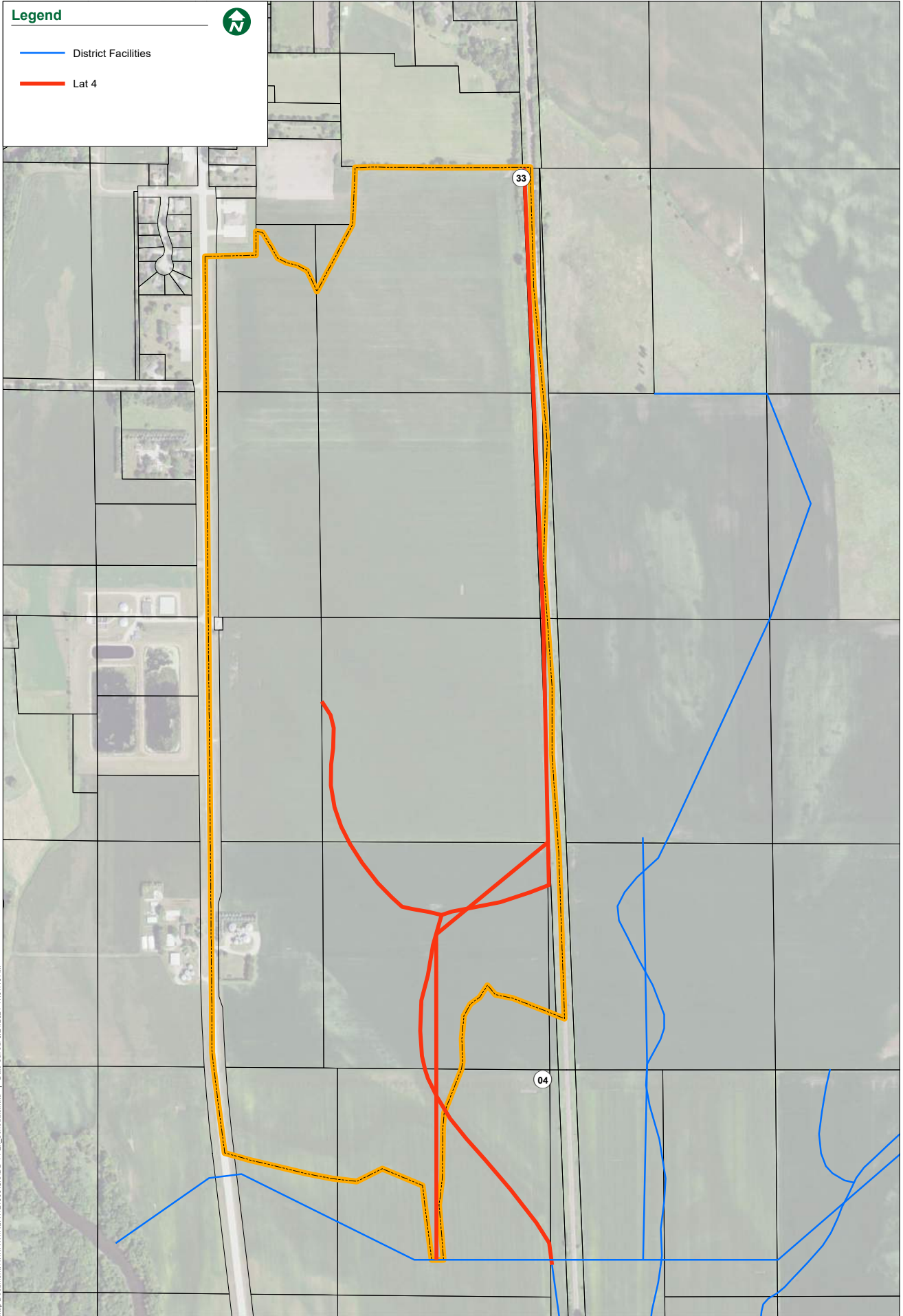
**PARCEL ASSESSMENTS SCHEDULE
UPPER MAIN TILE
DRAINAGE DISTRICT NO. 14
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
D & R RENTALS LLC	0333276001	NORTHWOOD SE NE 33-100-20	33-100-20	31.8	11.69%	2,430.76
D & R RENTALS LLC	0333400003	NORTHWOOD NE SE 33-100-20	33-100-20	34.6	30.98%	6,441.82
D & R RENTALS LLC	0333400005	NORTHWOOD SW SE 33-100-20E. OF RR	33-100-20	36.97	89.56%	18,622.64
D & R RENTALS LLC	0333400006	NORTHWOOD SE SE 33-100-20	33-100-20	39.5	98.25%	20,429.59
D & R RENTALS LLC	0704200001	4-99-20 FRL. NW NE, E. OF RR	4-99-20	35.74	100.00%	20,793.48
D & R RENTALS LLC	0704200002	4-99-20 FRL. NE NE	4-99-20	29.5	66.58%	13,844.30
DAHLBY, ROGER & JANET	0704200003	4 99 20 SW NE EX. RR	4-99-20	28.8	63.35%	13,172.67
DAHLBY, ROGER & JANET	0704200004	4 99 20 SE NE	4-99-20	4.6	11.27%	2,343.43
HELGELAND, KEITH L/E	0704400006	SECTION:04 TOWNSHIP:99 RANGE:20 E 20 A NW SE KENSETT	4-99-20	8.5	4.91%	1,020.96
JOHNSON, RANDI S & LAURIE	0334300001	NORTHWOOD NW SW 34-100- 20	34-100-20	0	0.03%	6.24
REEDER, KEVIN	0333251002	NORTHWOOD SECTION 33 W 1/2 SW NE EX PAR	33-100-20	18.67	9.69%	2,014.89
REEDER, KEVIN	0333400001	NORTHWOOD SECTION 33 W 1/2 NW SE EX RR	33-100-20	17.73	34.25%	7,121.77

**PARCEL ASSESSMENTS SCHEDULE
UPPER MAIN TILE
DRAINAGE DISTRICT NO. 14
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
REUVERS, DEBRA	0334300004	34-100-20 SW SW	34-100-20	0	0.12%	24.95
SCRIBBINS, ELAINE J REVOCABLE TRUST	0333251004	NORTHWOOD SECTION:33 TOWNSHIP:100 RANGE:20 E 1/2 SW NE EXC PAR GROVE	33-100-20	19.64	5.97%	1,241.37
SCRIBBINS, ELAINE J REVOCABLE TRUST	0333400002	NORTHWOOD SECTION:33 TOWNSHIP:100 RANGE:20 E 1/2 NW SE GROVE	33-100-20	20	31.33%	6,514.60
WILKINS, ANGELA K 1/2 INT	0704400005	04 99 20 W 1/2 SE EX. E 40 A.(NW SE 16.97 & SW SE 16.97 LESS RD)	4-99-20	9.2	9.85%	2,048.16
UNION PACIFIC RAILROAD		RIGHTS-OF-WAY		8.5		6,928.37
Totals				343.75	ac	125,000.00

Lateral No. 4 Tile



**PARCEL ASSESSMENTS SCHEDULE
LATERAL 4 TILE
DRAINAGE DISTRICT NO. 14
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
DAHLBY, ROGER & JANET	0704100008	4 99 20 E 1/2 SW NW EX.	4-99-20	17.99	12.93%	3,281.39
DAHLBY, ROGER & JANET	0704100009	4 99 20 SE NW	4-99-20	35.6	71.82%	18,226.53
DAHLBY, ROGER & JANET	0704200003	4 99 20 SW NE EX. RR	4-99-20	36.97	1.17%	296.92
GORDON, DEAN R REVOCABLE TRUST	0333303004	NORTHWOOD SECTION 33 E 1/2 NW SW EX 3 PARS	33-100-20	10.6	6.79%	1,723.17
GORDON, DEAN R REVOCABLE TRUST	0333326001	NORTHWOOD SECTION 33 NE SW EX RR	33-100-20	34.9	30.45%	7,727.63
GORDON, DEAN R REVOCABLE TRUST	0333352001	NORTHWOOD SECTION 33 E 1/2 SW SW EX PARS	33-100-20	18.2	17.69%	4,489.38
GORDON, DEAN R REVOCABLE TRUST	0333376001	NORTHWOOD SECTION 33 SE SW	33-100-20	40	71.01%	18,020.97
GORDON, DEAN R REVOCABLE TRUST	0704100005	SECTION:04 TOWNSHIP:99 RANGE:20 E 1/2 NW FRL NW EX PAR KENSETT	4-99-20	17.64	31.36%	7,958.56
GORDON, DEAN R REVOCABLE TRUST	0704100006	SECTION:04 TOWNSHIP:99 RANGE:20 FRL NE NW KENSETT	4-99-20	39.82	100.00%	25,378.08
HELGELAND, KIRSTEN 1/8 INT & KEITH L/E	0704300005	SECTION:04 TOWNSHIP:99 RANGE:20 NW SW EXC PAR & PAR IN NE SW KENSETT	4-99-20	8.5	5.68%	1,441.48




**PARCEL ASSESSMENTS SCHEDULE
LATERAL 4 TILE
DRAINAGE DISTRICT NO. 14
WORTH COUNTY, IOWA**

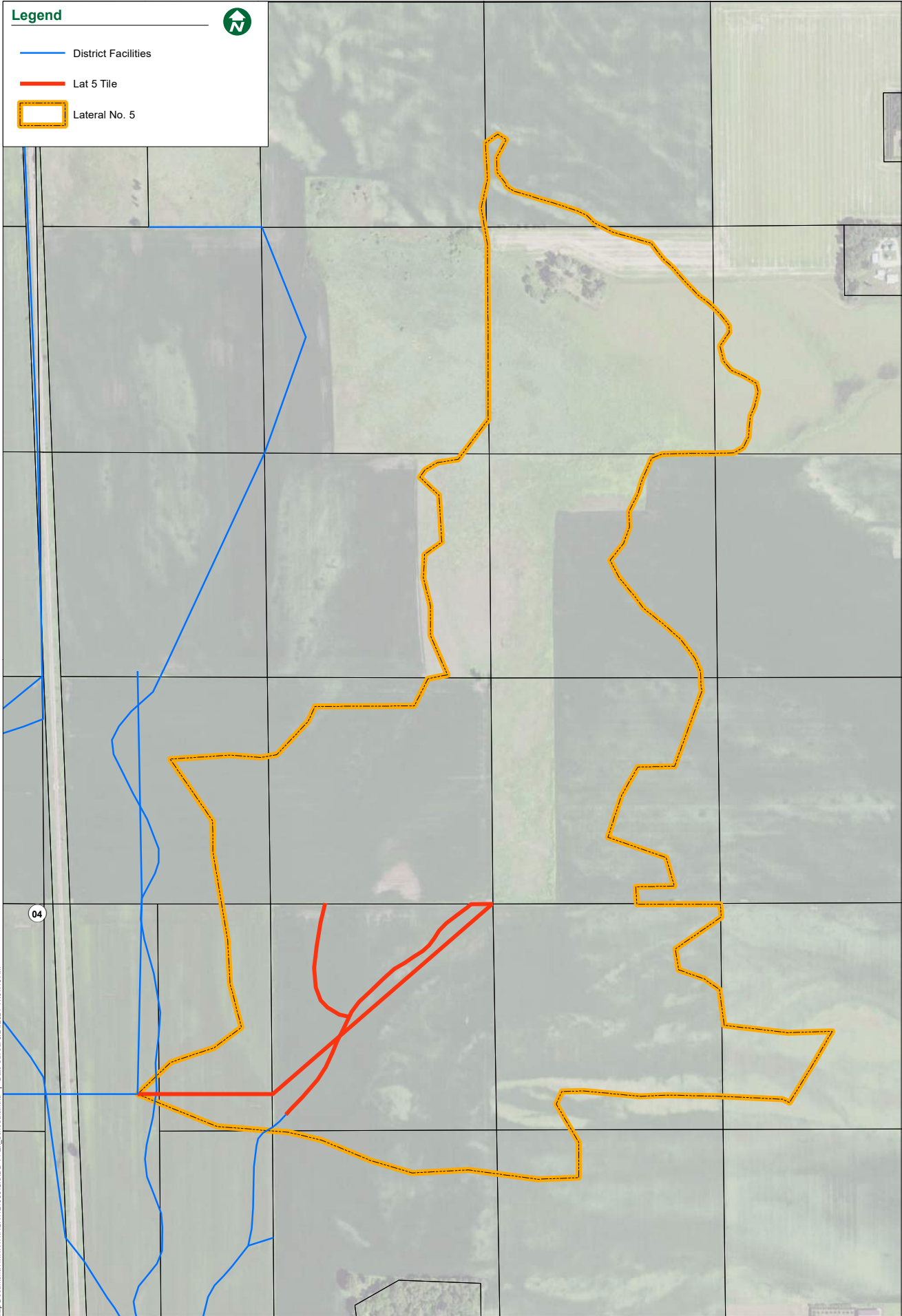
Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
NORTHERN NATURAL GAS COMPANY	0704100004	4-99-20	PARCEL IN NW CORNER	0	0.09%	22.84
PIXLEY, GRACE	0333177006	NORTHWOOD	SECTION 33 PAR IN SE NW	14.14	0.01%	2.54
WILKINS, ANGELA K 1/2 INT	0704300006	SECTION:04	4-99-20 TOWNSHIP:99 RANGE:20 NE SW EXC PAR KENSETT	10.5	12.59%	3,195.10
CITY OF NORTHWOOD		RIGHTS-OF-WAY		3.9		892.14
IOWA DEPARTMENT OF TRANSPORTATION		RIGHTS-OF-WAY		4.2		1,090.08
UNION PACIFIC RAILROAD		RIGHTS-OF-WAY		2.5		6,253.19
Totals				295.46	ac	100,000.00

Lateral No. 5 Tile

Legend



-  District Facilities
-  Lat 5 Tile
-  Lateral No. 5



**PARCEL ASSESSMENTS SCHEDULE
LATERAL 5 TILE
DRAINAGE DISTRICT NO. 14
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
ANDERSON, MILLARD N REVOCABLE TRUST	0703100001	SECTION:03 TOWNSHIP:99 RANGE:20 NW NW KENSETT	3-99-20	27.4	54.31%	14,563.35
ANDERSON, MILLARD N REVOCABLE TRUST	0703100003	SECTION:03 TOWNSHIP:99 RANGE:20 SW NW KENSETT	3-99-20	29.3	62.67%	16,805.11
BERGE, TIMOTHY	0703300002	3 99 20 NE SW	3-99-20	4.9	1.79%	480.00
D & R RENTALS LLC	0333400006	NORTHWOOD SE SE 33-100-20	33-100-20	0.4	0.60%	160.89
D & R RENTALS LLC	0704200002	4-99-20 FRL. NE NE	4-99-20	9.9	20.79%	5,574.89
DAHLBY, ROGER & JANET	0704200003	4 99 20 SW NE EX. RR	4-99-20	7.5	14.39%	3,858.71
DAHLBY, ROGER & JANET	0704200004	4 99 20 SE NE	4-99-20	35.0	100.00%	26,815.23
HELGELAND, KEITH L/E	0704400006	SECTION:04 TOWNSHIP:99 RANGE:20 E 20 A NW SE KENSETT	4-99-20	4.1	5.50%	1,474.84
JOHNSON, RANDI S & LAURIE	0334300001	NORTHWOOD NW SW 34-100-20	34-100-20	2.9	0.17%	45.58
REUVERS, DEBRA	0334300004	34-100-20 SW SW	34-100-20	37.4	26.88%	7,207.94
REUVERS, DEBRA A	0334300007	34-100-20 SE SW EX PAR	34-100-20	2.8	0.57%	152.84
TRENHAILE & SONS INC.	0703300001	3 99 20 NW SW	3-99-20	34.2	59.05%	15,834.39
TRENHAILE & SONS INC.	0703300003	3 99 20 SW SW	3-99-20	3.0	1.63%	437.09
WEIR, DOROTHY A. REVOC TRUST	0704400002	4-99-20 NE SE	4-99-20	38.7	80.65%	21,626.48

**PARCEL ASSESSMENTS SCHEDULE
LATERAL 5 TILE
DRAINAGE DISTRICT NO. 14
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
WEIR, DOROTHY A. REVOC TRUST	0704400008	4-99-20 SE SE EXC PARCEL "A"	4-99-20	4.9	3.59%	962.66
Totals				242.4		116,000.00