



**BOLTON
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July 3, 2018

Board of Supervisors
Worth County Courthouse
1000 Central Ave
Northwood, Iowa 50459

RE: Report of Classification Commission
Summary of Hearing Decisions
Drainage District No. 23, Worth County
Project No.: P11.107510

Dear Board Members:

During the hearing on reclassification held July 2, 2018, the board with input from the landowners approved the recommended assessment schedule for the DD 23 Main Open Ditch.

The board also considered levying additional costs against several parcels. These additional costs included assessing the legal costs incurred by the district in resisting two appeals. Following the recommendation of the attorney, the board opted to waive special assessment of the legal costs.

The final item addressed by the board was the back assessment of nine parcels as recommended by the Classification Commission dating back to the establishment of the district. Upon discussion of these back assessments with the landowner present, the board opted to only calculate those assessments back to the 1978 levy for repairs to the Main Open Ditch. At the hearing, the assessment against the eight parcels held by members of the Lindflott family was calculated at \$23,413.06. The back assessment for the single parcel held by KSP, LLC was calculated in the same manner afterward at \$4,272.06.

Deedholder(s)	S-T-R	Legal	Parcel Number	Class. (%)	Inflation Adjusted Sum
LINDFLOTT, RICHARD A. & ROBERT D.	33-99-22	NW-SE EX. RR	0533400001	1.75	\$305.67
	33-99-22	NE-SE EX. RR	0533400002	7.00	\$1,222.64
	33-99-22	SW SE	0533400003	15.75	\$2,750.91
	33-99-22	SE SE EX. RR.	0533400004	31.32	\$5,470.29
Total					\$9,749.51
LINDFLOTT, DEAN R. & SHIRLEY M.	3-98-22	FRL. NW NW	0903100001	5.88	\$1,027.01
	4-98-22	FRL. NW NE	0904200001	18.00	\$3,143.84
	4-98-22	FRL. NE NW	0904100002	0.45	78.64
	4-98-22	FRL. NE NE EX.	0904200002	53.90	\$9,414.06
Total					\$13,663.55
KSP, LLC	4-98-22	SE NE EX. RR.	0904200004	24.14	\$4,272.06
Total for all Affected Parcels					\$27,685.12

The individual assessment for each of the nine parcels affected is shown in the table above

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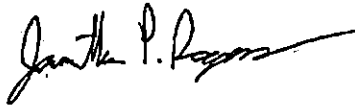
Following the hearings on reclassification, the board also considered the dollars to be levied against the common outlet area consisting of DD 7, DD 8, DD 18 and DD 68. All four common outlet amounts were approved as recommended by the Classification Commission.

Following these approvals and changes, the amount to be levied against the lands in Drainage District No. 23 is as follows:

Assessable Project Costs	\$850,000.00
Less Back Assessments Charged	\$27,685.12
Less Common Outlet Charged	\$271,425.60
Less Project Dollars Previously Assessed (2014-2015)	\$86,021.00
Dollars to Levy Against DD 23	\$464,868.28

While reviewing the project expenses for this letter, it was found that Secondary Roads has not yet been billed for the work to remove an abandoned box culvert from beneath the 380th St Bridge during the project. This work was a lump sum of \$9,000.00 which will be deducted from the final assessment shown above.

Sincerely,



Jonathan P. Rosengren, P.E.
Engineer

Encl: Itemization of Project Costs

Cc: James C. Hudson, Attorney

Appeal - Goodwin	\$73,890.35
Damages	\$15,245.19
Engineer (Includes Some Reclass)	\$120,949.90
Jensen	\$375,192.06
Rognes	\$49,250.00
ROW	\$21,638.08
Hudson	\$8,592.00
Repair	\$3,730.00
Appeal - Appraisal	\$2,474.95
Reclass	\$117.00

Warrants (Prior to Reclass Hearing) \$671,079.53

Reclass \$5,000.00

Repair of Lindflott Ditch \$10,000.00

ROW Lindflott \$17,000.00

Current Interest \$73,141.62

Interest to end of 2018 \$24,453.30

Less Reimbursement by County

Secondary roads for Removal of
abandoned culvert floor under 380th St
Bridge -\$9,000.00

Total Estimated Assessable Cost \$791,674.45 *

Cushion Out of \$850k \$58,325.55

*Does not include ~\$86k previously paid by DD 23