

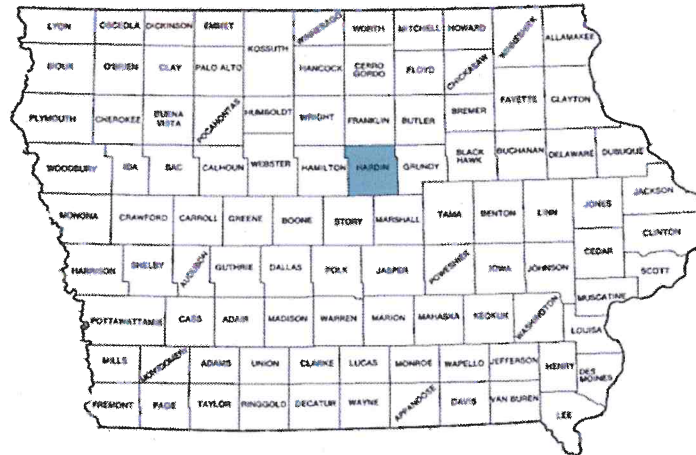
**AGENDA**  
**PUBLIC HEARING ON RECLASSIFICATION COMMISSION REPORT**  
**FOR MAIN OF DRAINAGE DISTRICT 1, HARDIN COUNTY**  
**MARCH 7, 2018 AT 11:30 A.M.**

1. Open Meeting
2. Approve Agenda
3. Introductions/Attendance
4. Open Public Hearing
5. Verify Publication  
Published in the Eldora Herald Index on February 13, 2018
6. Explanation Of Reclassification  
  
Documents:  
  
DD 1 RECLASSIFICATION REPORT 2018.PDF
7. Written Or Verbal Comments/Discussion
8. Close Public Hearing
9. Possible Action  
Approve Classification
10. Other Business
11. Adjourn Meeting

**HARDIN COUNTY, IOWA**

**2017**

# RECLASSIFICATION COMMISSION REPORT FOR MAIN OF DRAINAGE DISTRICT NO. 1 HARDIN COUNTY, IOWA



## OFFICE LOCATIONS

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**Reclassification Commission Report  
for Main of Drainage District No. 1  
Hardin County, Iowa**

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**Reclassification Commission Report  
for Main of Drainage District No. 1  
Hardin County, Iowa**

- 1.0 INTRODUCTION - The District Trustees appointed a Reclassification Commission to reclassify the lands relative to the Main within the drainage boundaries of Drainage District No. 1. For reference, the Certificates of Oath of Commissioners are included in Appendix A. This action by the District Trustees was a result of comments received from landowners in the watershed expressing interest in updated and more accurate assessments within the district. This report will summarize the background information gathered and the evaluation process used by the Commissioners to reclassify said lands and also present the resulting reclassification.

2.0 BACKGROUND INFORMATION - In addition to reviewing lands within the district, the Reclassification Commission also looked at the following supporting documents supplied by Clapsaddle Garber Associates:

- Existing Classification for District No. 1 from the Hardin County Drainage Clerk
- Soil Surveys from USDA website
- Maps of District Boundaries and Facilities from the Hardin County Drainage Clerk
- Aerial/Tract Maps from the Hardin County GIS website
- Recorded Boundary Surveys from the Hardin County Recorder's Office

Using the above information, the Reclassification Commission gathered the following background information:

- 2.1 Tract Verification - This step involved verification that each tract number from the existing classification was within the district boundaries and were appropriately sized (i.e. 40 acres or less according to recognized or legal divisions). For those that weren't appropriately sized, additional tract numbers were created.
- 2.2 Acreage Verification - This step involved verification of the acreages contained within the existing classification for District No. 1. For the tract numbers that previously had acreages stated and were totally contained within the District No. 1 watershed, the acreage was compared to that available from the GIS website or recorded boundary surveys and corrected as necessary.
- 2.3 Acreage Generation - This step involved generation of the acreages for all the remaining tract numbers (i.e. those without acreages previously stated in the existing classification, those created in the Tract Verification process above or those that were not totally contained within the District No. 1 watershed). As stated above, for lands whose tract numbers were totally contained within the District No. 1 boundaries, the acreage from the existing classification for Drainage District No. 1, the GIS website, or recorded surveys was used. For lands whose tract numbers were partially contained within the District boundaries, the acreage was measured from a composite overlay of the maps of District boundaries with the linework from the GIS website.
- 2.4 Soils Type Determination - This step involved differentiation of the soil types based on their properties (i.e. very poorly drained, poorly drained, well drained, and excessively well drained soil), and the percentage of each within each tract number. This was measured from a composite overlay of the soil surveys with linework from the GIS website.
- 2.5 Proximity Determination - This step involved determination of the proximity or distance to the district facilities (i.e. main tile or main open ditch). All distances were measured from the approximate center of each tract number along the shortest straight-line route to the district facilities. Each tract number was measured either to the main tile or the main open ditch, whichever was closest. This was measured from a composite overlay of the maps of district facilities with the linework from the GIS website.

3.0 EVALUATIONS - Using the above background information, the Reclassification Commission evaluated and determined benefits using the following method:

3.1 Soil Factor - This factor was calculated as an indication of the "need" for the district facilities based upon the natural soil characteristics for each tract number. It was the weighted total of the soil types after placing the following percentage values upon each soil type:

- Very Poorly Drained = 85%
- Poorly Drained = 55%
- Well Drained = 10%
- Excessively Drained = 0%

These percentages were based upon the Reclassification Commission's determination that the Excessively Drained soils typically did not need the district facilities to be productive, Well Drained soils typically needed very little of the district facilities to be productive, and the Poorly Drained and Very Poorly Drained soils typically relied heavily on the district facilities to be productive.

3.2 District Facility Proximity Factor - This factor was calculated as an indication of "availability" of the district facilities (tile or open ditch) based upon the distance each tract number was from said district facilities. Since there was a large range in the distances measured (30± feet to 5100± feet), this factor was necessary to compare the tract numbers relative to each other. Therefore, the tract number which had the farthest measured distance received a District Facility Proximity Factor of 10 and the tract number which had the closest measured distance received a District Facility Proximity Factor of 100. All other tract numbers received a District Facility Proximity Factor calculated in proportion to this range based upon their measured distance.

3.3 Combined Factor - This factor was the composite of the above two factors (i.e. Soil Factor and District Facility Proximity Factor). The Combined Factor was calculated as follows:

$$\text{District Facility Proximity Factor} \times \text{Soil Factor}$$

Once the Combined Factor was determined, it was used as an indication of benefit (i.e. the tract number with the highest Combined Factor was the closest to the district facilities and had the soils in most need of the district facilities).

3.4 % Benefit - This is the benefit for each tract number using the Combined Factor based on a scale of 100 (i.e. the highest Combined Factor is 100 and all other Combined Factors are calculated in ratio to that).

3.5 Units Assessed - This combines the amount of benefit along with the land area that is benefitted. For each tract number, this is calculated as:

$$\% \text{ Benefit} \times \text{Number of Acres} \times 100$$

3.6 % Units Assessed - This is the percentage of units assessed for each tract number as a portion of the total units assessed for the entire district. Unlike the % Benefit which was a percentage comparing each tract number to the most benefitted tract number, the % Units Assessed compares each tract number to the total of the district.

3.7 Percent Levy - This is an indication of the levy amount necessary to pay for a project. For this report, it is at 100%, but will be adjusted as needed in the future by the Drainage Clerk to pay for future bills.

3.8 Assessment for Project (entire tract basis) - This is the amount that each tract number must pay in total to cover 100% of the levy. It is important to note that it has been calculated using a sample cost of \$150,000. For each tract number, this is calculated as:

$$\% \text{ Units Assessed} \times \$150,000$$

3.9 Assessment for Project (per acre basis) - This is the amount that each tract number must pay per acre to cover 100% of the levy. Although this was not used in an active role by the Reclassification Commission, some landowners find it to be valuable information. It is important to note that it is calculated using a sample cost of \$150,000. For each tract number, this is calculated:

$$\text{Assessment for Project (entire tract basis)} / \text{Number of Acres}$$

4.0 EXCEPTIONS: - With any process, there are inevitably exceptions and this reclassification was no different. While the above method was used for the vast majority of the tract numbers, the following are exceptions to the above process:

For tract numbers which are highly irregular in shape (i.e. long narrow pieces of land) or do not have accurate soil maps available, Proximity, Soil, and Surface Factors were not calculated. Instead, the average Combined Factor for all the other tract numbers was used. The only tract numbers to which this applies are roadways and are highlighted pink on the reclassification sheets contained in Appendix B (i.e. tract numbers 1, 13, and 39).

5.0 CONCLUSION: - Using all the above, the Reclassification Commission generated reclassification sheets for the Main for the entire district. For reference, copies are included in Appendix B. It is recommended moving forward that the District Trustees, should take action to accomplish the following:

- Approve the Reclassification Commission Report.
- Hold the required hearing.
- Adopt the Reclassification Commission Report as the basis for all current and future repairs and improvements to the Main.




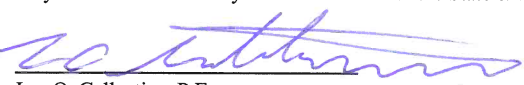
# CERTIFICATE

Lee Gallentine, a Professional Engineer of the State of Iowa, hereby certify:

That I, along with the other reclassification commissioners for Drainage District No. 1, have examined and inspected lands within the Drainage District, have reviewed original maps of the Drainage District, aerial maps of the lands within the Drainage District, and soil maps showing soil types for the lands within the Drainage District.

That I, along with the other reclassification commissioners for Hardin County Drainage District No. 1, completed the reclassification of the lands within the Drainage District relative to the Main. Said reclassification has fixed the percentages of benefits in tracts according to the recognized and legal divisions of 40 acres or less using a graduated scale of benefits, numbered according to the benefit to be received, with the lands receiving the greatest benefit marked on a scale of 100 and those benefited in a less degree marked with such percentage of one hundred as the benefit received is in proportion to.

That I, along with the other reclassification commissioners for Hardin County Drainage District No. 1, performed said reclassification in accordance with Chapter 468, Code of Iowa, to the best of my ability, skill, and judgment. The attached list is the final determination of reclassification and assessment for each tract of land in the Drainage District for all repairs and future improvements to the facilities in the Drainage District. That this report is a true and correct transcript of said reclassification of lands and apportionments of benefits made by said reclassification commission.

	<p>I hereby certify that this land surveying document was prepared and the related survey work was performed by me or under my direct personal supervision and that I am a duly licensed Land Surveyor under the laws of the State of Iowa.</p> <p> Lee O. Gallentine, P.E.</p> <p>DATE: <u>1-17-18</u> License Number: 15745</p> <p>My License Renewal Date is December 31, 2018 Page or sheets covered by this seal: <u>As Shown on Table of Contents</u></p>
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# CERTIFICATE

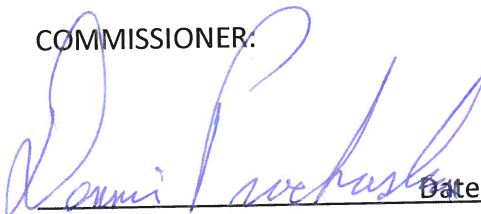
Dennis Prochaska, a resident freeholder of Hardin County, Iowa, hereby certify:

That I, along with the other reclassification commissioners for Drainage District No. 1, have examined and inspected lands within the Drainage District, have reviewed original maps of the Drainage District, aerial maps of the lands within the Drainage District, and soil maps showing soil types for the lands within the Drainage District.

That I, along with the other reclassification commissioners for Hardin County Drainage District No. 1, completed the reclassification of the lands within the Drainage District relative to the Main. Said reclassification has fixed the percentages of benefits in tracts according to the recognized and legal divisions of 40 acres or less using a graduated scale of benefits, numbered according to the benefit to be received, with the lands receiving the greatest benefit marked on a scale of 100 and those benefited in a less degree marked with such percentage of one hundred as the benefit received is in proportion to.

That I, along with the other reclassification commissioners for Hardin County Drainage District No. 1, performed said reclassification in accordance with Chapter 468, Code of Iowa, to the best of my ability, skill, and judgment. The attached list is the final determination of reclassification and assessment for each tract of land in the Drainage District for all repairs and future improvements to the facilities in the Drainage District. That this report is a true and correct transcript of said reclassification of lands and apportionments of benefits made by said reclassification commission.

COMMISSIONER:

  
Date: 1/11/18

Dennis Prochaska  
22849 170th Street  
Iowa Falls, IA 50126

# CERTIFICATE

Chuck Walters, a resident freeholder of Hardin County, Iowa, hereby certify:

That I, along with the other reclassification commissioners for Drainage District No. 1, have examined and inspected lands within the Drainage District, have reviewed original maps of the Drainage District, aerial maps of the lands within the Drainage District, and soil maps showing soil types for the lands within the Drainage District.

That I, along with the other reclassification commissioners for Hardin County Drainage District No. 1, completed the reclassification of the lands within the Drainage District relative to the Main. Said reclassification has fixed the percentages of benefits in tracts according to the recognized and legal divisions of 40 acres or less using a graduated scale of benefits, numbered according to the benefit to be received, with the lands receiving the greatest benefit marked on a scale of 100 and those benefited in a less degree marked with such percentage of one hundred as the benefit received is in proportion to.

That I, along with the other reclassification commissioners for Hardin County Drainage District No. 1, performed said reclassification in accordance with Chapter 468, Code of Iowa, to the best of my ability, skill, and judgment. The attached list is the final determination of reclassification and assessment for each tract of land in the Drainage District for all repairs and future improvements to the facilities in the Drainage District. That this report is a true and correct transcript of said reclassification of lands and apportionments of benefits made by said reclassification commission.

COMMISSIONER:



Date: 1-11-18

Chuck Walters  
34122 230th Street  
Eldora, IA 50627



Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for Project (entire tract basis)	Assessment for Project (per acre basis)
1	0	----10	DED Iowa Dept of Transportation		PRIMARY HWY IN DD	70.00	31.53%	2207.14	2.332%	100	\$3,497.96	\$49.97
2	200	88-20-13-400-002	QCD Wiechmann, Kaylissa A	013-088-020	NE SE EX E32RDS N20RDS	14.28	29.21%	417.06	0.441%	100	\$660.97	\$46.29
3	200	88-20-24-300-001	DED Bright, Dean	024-088-020	NW SW	35.03	26.32%	921.89	0.974%	100	\$1,461.04	\$41.71
4	200	88-20-24-300-003	Bright, Dean	024-088-020	SW SW	38.64	22.07%	852.62	0.901%	100	\$1,351.26	\$34.97
5	200	88-20-23-400-005	DED Bright, Dean	023-088-020	SE SE	29.26	12.48%	365.31	0.386%	100	\$578.95	\$19.79
6	200	88-20-23-400-002	DED Bright, Dean	023-088-020	NE SE	0.05	5.16%	0.26	0.000%	100	\$0.41	\$8.18
7	210	88-20-26-200-005	Trampe, Sandra K	026-088-020	SE NE	18.95	21.54%	408.10	0.431%	100	\$646.78	\$34.13
8	210	88-20-26-200-002	Trampe, Sandra K	026-088-020	NE NE	36.85	16.39%	603.87	0.638%	100	\$957.04	\$25.97
9	210	88-20-26-200-004	Trampe, Sandra K	026-088-020	E 1/2 W 1/2 NE	12.49	9.87%	123.33	0.130%	100	\$195.46	\$15.65
10	200	88-20-24-300-002	DED Butler, Charles M	024-088-020	NE SW	40.00	29.62%	1184.90	1.252%	100	\$1,877.87	\$46.95
11	200	88-20-24-300-004	COD Butler, Charles M	024-088-020	SE SW	38.64	37.52%	1449.96	1.532%	100	\$2,297.95	\$59.47
12	210	88-20-25-100-001	DED Butler, Charles M	025-088-020	N 3/8THS W1/2 NW	27.36	30.16%	825.19	0.872%	100	\$1,307.79	\$47.80
12.1	210	88-20-25-100-001	DED Butler, Charles M	025-088-020	N 3/8THS E1/2 NW	28.45	42.85%	1219.18	1.288%	101	\$1,932.21	\$67.92
13	0	----2	DED Clay Township Roads		ROADS IN DISTRICT	20.00	31.53%	630.61	0.666%	100	\$999.42	\$49.97
14	240	88-19-19-100-002	Hake, Arlyn Daleske - LE	019-088-019	SW FRL NW	32.56	63.05%	2052.95	2.169%	100	\$3,253.60	\$99.93
15	200	88-20-24-200-003	Hake, Arlyn Daleske - LE	024-088-020	SW NE	40.00	28.22%	1128.76	1.193%	100	\$1,788.89	\$44.72
16	200	88-20-24-200-005	Hake, Arlyn Daleske - LE	024-088-020	SE NE EX 7.06A TR	31.94	34.15%	1090.74	1.152%	100	\$1,728.64	\$54.12
16.1	200	88-20-24-200-006	Gast, Terry G & Gast, Mary J	024-088-020	S436' E738' SE NE	7.06	35.98%	253.99	0.268%	100	\$402.53	\$57.02
17	200	88-20-24-100-004	Hake, Arlyn Daleske - LE	024-088-020	SE NW	40.00	21.86%	874.33	0.924%	100	\$1,385.68	\$34.64
18	240	88-19-19-100-003	Hake, Arlyn Daleske - LE	019-088-019	SE NW	40.00	45.37%	1814.78	1.917%	100	\$2,876.12	\$71.90
19	240	88-19-19-300-001	Hake, Arlyn Daleske - LE	019-088-019	W1/2 FRL N53A SW FRL	23.39	14.51%	339.40	0.359%	100	\$537.89	\$23.00
19.1	240	88-19-19-300-001	Hake, Arlyn Daleske - LE	019-088-019	E1/2 FRL N53A SW FRL	28.87	22.37%	645.90	0.682%	101	\$1,023.64	\$35.46
20	200	88-20-13-400-006	WDE Bakker, Rachel E Living Trust	013-088-020	N1/2 SW SE	12.81	31.57%	404.46	0.427%	100	\$641.01	\$50.04



Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for Project (entire tract basis)	Assessment for Project (per acre basis)
20.1	200	88-20-13-400-007	WDE Bakker, Rachel E Living Trust	013-088-020	N1/2 SE SE	19.55	41.39%	809.12	0.855%	100	\$1,282.33	\$65.59
21	200	88-20-13-400-009	Schuneman, Dwight A & Schuneman, Jean A	013-088-020	E1/2 NW SE	3.82	29.00%	110.77	0.117%	100	\$175.56	\$45.96
22	200	88-20-13-400-008	WDE Bakker, Jason L	013-088-020	S1/2 S1/2 SE EX HWY TR	25.31	25.84%	654.04	0.691%	100	\$1,036.54	\$40.95
23	240	88-19-17-100-009	QCD Clikeman, Bret D & Clikeman, Wendy L W	017-088-019	COM CTR SEC W723FT N366FT E20FT POB E181.5FT N462FT W 510FT S462FT E328.5' POB	5.36	40.08%	214.82	0.227%	100	\$340.45	\$63.52
24	200	88-20-24-100-001	TDE Fuller, Robert D - Trust - 1/2 & Fuller, Arleen V - Trust - 1/2	024-088-020	NW NW EX HWY TRACT	17.86	8.72%	155.79	0.165%	100	\$246.90	\$13.82
25	240	88-19-18-400-005	Gast, Terry & Gast, Mary	018-088-019	NW SE EX 2.77A TR	36.23	72.06%	2610.67	2.758%	100	\$4,137.48	\$114.20
25.1	240	88-19-18-400-006	Riss, Nancy M - Trust	018-088-019	COM E1/4 COR W1652.7' POB W411' S326.5' E411'N326.5'POB	2.77	44.71%	123.85	0.131%	100	\$196.28	\$70.86
26	240	88-19-18-400-003	Gast, Terry & Gast, Mary	018-088-019	SW SE EX HWY TR	33.99	50.18%	1705.47	1.802%	100	\$2,702.89	\$79.52
27	240	88-19-19-200-004	Gast, LaVerne R & Gast, Joan C	019-088-019	SE NE	39.00	19.39%	756.16	0.799%	100	\$1,198.39	\$30.73
28	240	88-19-19-200-003	Gast, LaVerne R & Gast, Joan C	019-088-019	SW NE	40.00	24.46%	978.37	1.034%	100	\$1,550.56	\$38.76
28.1	240	88-19-20-300-001	Gast, LaVerne R & Gast, Joan C	020-088-019	NW SW	6.28	2.17%	13.61	0.014%	100	\$21.57	\$3.44
28.2	240	88-19-20-300-002	QCD Gast, LaVerne R & Gast, Joan C	020-088-019	NE SW	3.08	8.85%	27.25	0.029%	100	\$43.18	\$14.02
29	240	88-19-18-300-005	Kramer, Marvin L & Kramer, Lora J	018-088-019	SE SW EX HWY TR	33.75	46.96%	1584.89	1.675%	100	\$2,511.79	\$74.42
30	240	88-19-19-100-004	Kramer, Lora Jane	019-088-019	NE NW EX HWY TR	38.00	67.52%	2565.65	2.711%	100	\$4,066.14	\$107.00
31	240	88-19-18-300-004	Kramer, Marvin L & Kramer, Lora J	018-088-019	SW FRL SW EX TRACTS	25.06	34.48%	863.97	0.913%	100	\$1,369.25	\$54.64
32	240	88-19-20-100-003	Havens, Ronald E & Havens, Joan M	020-088-019	BEG W1/4COR NE 365' N400' SW 365' S400' TO BEG	3.05	3.82%	11.64	0.012%	100	\$18.45	\$6.05
33	240	88-19-19-200-002	Hess, Douglas R & Bakker, Patricia Sue	019-088-019	NE NE EX HWY TR	36.61	34.34%	1257.04	1.328%	100	\$1,992.20	\$54.42
34	240	88-19-19-200-001	Hess, Douglas R & Bakker, Patricia Sue	019-088-019	NW NE EX HWY TR	37.58	29.75%	1118.18	1.181%	100	\$1,772.14	\$47.16
35	201	88-20-25-200-001	Hess, Douglas R & Bakker, Patricia Sue	025-088-020	NW NE	38.67	54.63%	2112.49	2.232%	100	\$3,347.95	\$86.58
36	201	88-20-25-200-002	Hess, Douglas R & Bakker, Patricia Sue	025-088-020	NE NE EX E333'	28.88	50.50%	1458.33	1.541%	100	\$2,311.21	\$80.03
37	201	88-20-25-200-004	Hess, Douglas R & Bakker, Patricia Sue	025-088-020	SE NE EX E333'	20.17	46.32%	934.23	0.987%	100	\$1,480.60	\$73.41
38	201	88-20-25-200-003	Hess, Douglas R & Bakker, Patricia Sue	025-088-020	SW NE	39.92	62.56%	2497.27	2.639%	100	\$3,957.76	\$99.14
39	0	----7	DED Jackson Township Roads		ROADS IN DISTRICT	30.00	31.53%	945.92	0.999%	100	\$1,499.13	\$49.97





Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for Project (entire tract basis)	Assessment for Project (per acre basis)
40	240	88-19-17-300-001	Kramer, Kenneth C & Janice R - Trust - 1/2 & Kramer, Janice R - 1/2	017-088-019	NW SW	38.00	58.98%	2241.17	2.368%	100	\$3,551.88	\$93.47
41	240	88-19-17-300-003	Kramer, Kenneth C & Janice R - Trust - 1/2 & Kramer, Janice R - 1/2	017-088-019	SW SW EX HWY TR	33.26	23.91%	795.08	0.840%	100	\$1,260.08	\$37.89
42	240	88-19-18-300-003	Kramer, Marvin L	018-088-019	COMM 751' N OF SW COR E288.5' N250.4' W288.5' S250.4' TO BEG.	1.47	11.43%	16.79	0.018%	100	\$26.62	\$18.11
43	240	88-19-19-100-001	Kramer, Marvin L	019-088-019	NW FRL NW EX HWY TR	29.23	100.00%	2923.00	3.088%	100	\$4,632.48	\$158.48
44	240	88-19-18-100-006	Kramer, Mildred	018-088-019	NE SE NW & SE NE NW & S93.6FT E 1/4 N 1/4 NW	18.99	33.74%	640.77	0.677%	100	\$1,015.51	\$53.48
45	240	88-19-18-400-002	Kramer, Mildred	018-088-019	NE SE	38.00	67.65%	2570.79	2.716%	100	\$4,074.28	\$107.22
46	240	88-19-18-400-004	Kramer, Mildred	018-088-019	SE SE EX HWY TR	33.33	40.84%	1361.29	1.438%	100	\$2,157.42	\$64.73
47	240	88-19-18-200-002	Rickert, Linda D - Trust	018-088-019	NW NE EX TRACT	31.46	25.06%	788.27	0.833%	100	\$1,249.28	\$39.71
47.1	240	88-19-18-200-003	Kies, Jonathan D & Kies, Jessica C	018-088-019	S661' W516' N1/2 NE	7.54	20.14%	151.84	0.160%	100	\$240.65	\$31.92
48	240	88-19-18-200-006	Rickert, Linda D - Trust	018-088-019	NE NE	39.83	25.10%	999.62	1.056%	100	\$1,584.24	\$39.78
49	201	88-20-25-400-001	Lawler, Gail M - 1/2 & Lawler, Gail M - LE - 1/2	025-088-020	NW SE	20.18	56.02%	1130.46	1.194%	100	\$1,791.59	\$88.78
50	200	88-20-24-400-003	Luiken, Arnold D & Luiken, Linda M	024-088-020	SW SE	38.64	42.12%	1627.69	1.720%	100	\$2,579.62	\$66.76
51	200	88-20-24-400-001	Luiken, Arnold - 2/3 & Luiken, Arnold & Linda - 1/3	024-088-020	NW SE	40.00	44.87%	1794.82	1.896%	100	\$2,844.49	\$71.11
52	200	88-20-24-400-002	Luiken, Margaret E	024-088-020	E1/2 NE SE	19.00	34.56%	656.68	0.694%	100	\$1,040.74	\$54.78
52.1	200	88-20-24-400-005	Luiken, Arnold & Luiken, Linda	024-088-020	W1/2 NE SE	20.00	33.52%	670.38	0.708%	100	\$1,062.44	\$53.12
53	200	88-20-24-400-004	Luiken, Margaret E	024-088-020	SE SE	37.64	31.97%	1203.32	1.271%	100	\$1,907.07	\$50.67
54	240	88-19-17-300-004	Northco, Inc	017-088-019	SE SW EX HWY TR	32.15	26.69%	858.20	0.907%	100	\$1,360.10	\$42.30
55	240	88-19-17-400-001	Northco, Inc	017-088-019	NW SE	28.03	21.76%	610.03	0.645%	100	\$966.79	\$34.49
56	200	88-20-23-400-004	TDE Bright, Dean	023-088-020	E 1/2 SW SE	6.65	7.07%	47.02	0.050%	100	\$74.52	\$11.21
57	240	88-19-18-100-005	Price, Stanley Charles & Price, Daniel L	018-088-019	PART OF NE NE NW	6.45	8.69%	56.08	0.059%	100	\$88.87	\$13.78
57.1	240	88-19-18-100-004	Price, Stanley Charles & Price, Daniel L	018-088-019	N1/3 W1/2 NE NE NW	1.14	5.53%	6.30	0.007%	100	\$9.99	\$8.76
58	210	88-20-25-300-004	Reece, Kennerly	025-088-020	SE SW	9.05	22.47%	203.37	0.215%	100	\$322.30	\$35.61
59	210	88-20-25-300-006	Reece, Kennerly	025-088-020	NW SW EX TR IN NW COR	37.15	27.34%	1015.73	1.073%	100	\$1,609.77	\$43.33



Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for Project (entire tract basis)	Assessment for Project (per acre basis)
59.1	210	88-20-25-300-005	TDE Eggleston, Steven R & Eggleston, Janice L	025-088-020	BEG W1/4 COR N65' E204' S415.32' W194.8' N347' BEG	1.46	12.39%	18.10	0.019%	100	\$28.68	\$19.64
60	210	88-20-25-100-005	Reece, Kennerly	025-088-020	S 1/4 NW EX .23A TR IN SW COR	38.56	45.74%	1763.62	1.863%	100	\$2,795.04	\$72.49
61	210	88-20-25-300-002	Reece, Kennerly	025-088-020	NE SW	40.00	53.69%	2147.68	2.269%	100	\$3,403.72	\$85.09
62	210	88-20-25-100-002	Reece, Kennerly	025-088-020	N 3/5 S 5/8 W1/2 NW	28.88	21.85%	631.12	0.667%	100	\$1,000.22	\$34.63
62.1	210	88-20-25-100-002	Reece, Kennerly	025-088-020	N 3/5 S 5/8 E1/2 NW	29.87	48.64%	1452.86	1.535%	101	\$2,302.55	\$77.09
63	200	88-20-13-300-005	Roll, Michael J & Roll, Frank J	013-088-020	SE SW EX HWY TR	9.62	10.97%	105.58	0.112%	102	\$167.32	\$17.39
64	200	88-20-24-100-002	Roll, Michael J & Roll, Frank J	024-088-020	NE NW EX HWY TR	36.53	20.03%	731.77	0.773%	103	\$1,159.74	\$31.75
65	200	88-20-24-200-001	Roll, Michael J & Roll, Frank J	024-088-020	NW NE EX HWY TR	37.14	24.02%	891.94	0.942%	104	\$1,413.58	\$38.06
66	200	88-20-24-200-002	Roll, Michael J & Roll, Frank J	024-088-020	NE NE EX HWY TR	36.06	41.39%	1492.38	1.577%	105	\$2,365.18	\$65.59
67	200	88-20-24-100-003	Schuneman, Margaret - LE	024-088-020	SW NW	16.91	20.22%	341.90	0.361%	106	\$541.86	\$32.04
68	240	88-19-17-200-004	Schuneman, Margaret - LE	017-088-019	SW NE	10.73	14.49%	155.51	0.164%	107	\$246.46	\$22.97
69	240	88-19-18-100-007	Smith, Dennise K	018-088-019	S 1/2 SE NW	14.73	35.73%	526.23	0.556%	108	\$833.99	\$56.62
70	240	88-19-18-300-002	Smith, Dennise K	018-088-019	NE SW	40.00	31.85%	1273.82	1.346%	109	\$2,018.80	\$50.47
71	240	88-19-19-300-002	QCD Gast, LaVerne R & Gast, Joan C	019-088-019	S20.30A N 1/2 SW FRL	19.14	23.06%	441.46	0.466%	110	\$699.64	\$36.55
71.1	240	88-19-19-300-004	Gast, LaVerne R & Gast, Joan C	019-088-019	SE SW	19.53	43.34%	846.37	0.894%	111	\$1,341.35	\$68.68
71.2	240	88-19-19-300-003	TDE Gast, LaVerne R & Gast, Joan C	019-088-019	SW FRL SW	31.38	27.76%	871.07	0.920%	112	\$1,380.51	\$43.99
71.3	240	88-19-19-400-002	TDE Gast, LaVerne R & Gast, Joan C	019-088-019	NE SE	13.77	15.01%	206.66	0.218%	113	\$327.51	\$23.78
71.4	240	88-19-19-400-001	QCD Gast, LaVerne R & Gast, Joan C	019-088-019	NW SE	24.76	33.66%	833.53	0.881%	114	\$1,321.01	\$53.35
72	240	88-19-17-100-003	SWS Farms, LLP	017-088-019	W1/2 SW NW	19.50	35.98%	701.70	0.741%	115	\$1,112.09	\$57.03
73	240	88-19-18-200-004	SWS Farms, LLP	018-088-019	SW NE	38.20	48.77%	1863.00	1.968%	116	\$2,952.56	\$77.29
74	240	88-19-18-200-007	SWS Farms, LLP	018-088-019	SE NE	39.00	34.32%	1338.41	1.414%	117	\$2,121.16	\$54.39
75	201	88-20-25-200-005	Taylor Trust No 2015; Hansmann, Paul N & Laura R & Rogers, Jack E & Karol A;Mahl, Robert V & Jean L	025-088-020	E333' E1/2 NE1/4	10.88	28.52%	310.29	0.328%	118	\$491.77	\$45.20
76	240	88-19-17-300-002	Taylor Trust No 2015; Hansmann, Paul N & Laura R & Rogers, Jack E & Karol A;Mahl, Robert V & Jean L	017-088-019	NE SW	39.00	36.77%	1433.89	1.515%	119	\$2,272.48	\$58.27



Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for Project (entire tract basis)	Assessment for Project (per acre basis)
77	240	88-19-17-100-002	Taylor Trust No 2015; Hansmann, Paul N & Laura R & Rogers, Jack E & Karol A;Mahl, Robert V & Jean L	017-088-019	NE NW	3.73	30.29%	112.98	0.119%	120	\$179.05	\$48.00
78	240	88-19-17-100-004	Taylor Trust No 2015; Hansmann, Paul N & Laura R & Rogers, Jack E & Karol A;Mahl, Robert V & Jean L	017-088-019	E1/2 SW NW	19.50	54.70%	1066.59	1.127%	121	\$1,690.37	\$86.69
79	240	88-19-17-100-010	Taylor Trust No 2015; Hansmann, Paul N & Laura R & Rogers, Jack E & Karol A;Mahl, Robert V & Jean L	017-088-019	SE NW EX TRACTS	33.21	46.25%	1535.93	1.623%	122	\$2,434.19	\$73.30
80	240	88-19-17-100-001	Taylor Trust No 2015; Hansmann, Paul N & Laura R & Rogers, Jack E & Karol A;Mahl, Robert V & Jean L	017-088-019	NW NW	23.61	27.92%	659.17	0.696%	123	\$1,044.68	\$44.25
80.1	240	88-19-30-100-001	Taylor Trust No 2015; Hansmann, Paul N & Laura R & Rogers, Jack E & Karol A;Mahl, Robert V & Jean L	030-088-019	NW FRL NW	31.34	61.97%	1942.09	2.052%	124	\$3,077.90	\$98.21
81	240	88-19-20-100-001	Vande Voort, Dorothy L - 38.16% & Vande Voort, Dorothy L - LE - 61.84%	020-088-019	NW NW EX HWY TR	36.45	29.27%	1066.81	1.127%	125	\$1,690.72	\$46.38
81.2	240	88-19-20-100-002	Vande Voort, Dorothy L - 38.16% & Vande Voort, Dorothy L - LE - 61.84%	020-088-019	NE NW EX HWY TR	35.98	18.85%	678.37	0.717%	126	\$1,075.11	\$29.88
81.3	240	88-19-20-100-005	Vande Voort, Dorothy L - 38.16% & Vande Voort, Dorothy L - LE - 61.84%	020-088-019	SE NW	35.84	11.13%	399.01	0.422%	127	\$632.36	\$17.64
82	240	88-19-20-100-004	Vande Voort, Dorothy L - 38.16% & Vande Voort, Dorothy L - LE - 61.84%	020-088-019	SW NW EX 3.35A TRACT	35.65	18.90%	673.78	0.712%	128	\$1,067.83	\$29.95
83	200	88-20-13-300-004	Perisho, Betty	013-088-20	SW SW EX HWY TR	8.11	2.30%	18.64	0.020%	129	\$29.54	\$3.64
84	240	88-19-18-300-001	Keninger, Mark	018-088-019	NW FRL SW	24.46	17.20%	420.76	0.445%	130	\$666.83	\$27.26
85	240	88-19-18-100-009	Keninger, Mark	018-088-019	W FRL 1/2 NW S OF 185TH ST	0.10	10.19%	1.02	0.001%	131	\$1.61	\$16.15
					<b>Averages</b>			<b>910.07</b>				<b>\$49.97</b>
					<b>Totals</b>	<b>2682.39</b>			<b>100.000%</b>		<b>\$150,000.00</b>	