

AGENDA
DRAINAGE DISTRICT 3 CONTINUATION OF PUBLIC HEARING ON ENGINEER'S REPORT ON
REPAIRS OR IMPROVEMENTS TO MAIN TILE OF DD 3

Monday, September 13, 2021 10:00 am

Large Conference Room

This meeting will be held electronically and in-person.

To access the meeting call: 1-(312)-626-6799, when prompted enter meeting

ID code: 820 7567 2007

You can also access the meeting online at:

<https://us02web.zoom.us/j/82075672007>

1. Open Meeting
2. Approve Agenda
3. Approve Minutes
4. Introductions/Attendance
5. DD 3 - Discuss W Possible Action - Engineer's Report On Repairs & Improvements To Main Tile Of DD 3 & Supplement To Engineer's Report


Documents:


DD 3 - SUPPLEMENT TO ENGINEERS REPORT 6904.4 - 09_03_21.PDF
DD 3 ENGINEERS REPORT ON REPAIRS AND IMPROVEMENTS TO MAIN
TILE 05_17_21.PDF
DD 3 REVISED RECLASSIFICATION COMMISSION REPORT 2016.PDF
DD 3 ESTIMATE OF PROJECT COSTS BY PARCEL 07-19-2021.PDF

6. Comments/Discussion
7. Possible Action
8. Other Business
9. Adjourn Meeting



**SUPPLEMENT TO
ENGINEER'S REPORT
ON IMPROVEMENTS TO
THE MAIN TILE
DRAINAGE DISTRICT
NO. 3
HARDIN COUNTY,
IOWA**

	<p>I HEREBY CERTIFY THAT THIS ENGINEERING DOCUMENT WAS PREPARED BY ME OR UNDER MY DIRECT PERSONAL SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF IOWA</p>
	<p><i>Zeb J. Stanbrough</i> <i>9-3-2021</i> ZEB J. STANBROUGH, P.E. DATE</p> <p>LICENSE NUMBER: 19957 MY LICENSE RENEWAL DATE IS DECEMBER 31, 2021 PAGES OR SHEETS COVERED BY THIS SEAL: SHOWN ON TABLE OF CONTENTS</p>

	<p>CLAPSADDLE-GARBER ASSOCIATES OFFICE LOCATIONS 16 East Main Street, PO Box 754 Marshalltown, IA 50158 1523 S. Bell Avenue, Suite 101 Ames, IA 50010 5106 Nordic Drive Cedar Falls, IA 50613 739 Park Avenue Ackley, IA 50601 511 Bank Street Webster City, IA 50595</p>	<p>Project Office 739 Park Avenue Ackley, IA. 50601 Phone: 641-847-3273 Fax: 641-847-2303</p>
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**Supplement to Engineer's Report on Improvements
to the Main Tile, Drainage District No. 3
Hardin County, Iowa**

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Supplement to Engineer's Report on Improvements To the Main Tile, Drainage District No. 3 Hardin County, Iowa

1.0 INTRODUCTION

- SCOPE OF WORK – The District Trustees, requested Clapsaddle-Garber Associates to investigate and report concerning improvements to the Main Tile of Drainage District No. 3. At the Public Hearing for the Engineer's report on repairs or improvements to Main Tile of Drainage District 3 held on August 16, 2021, the original Engineer's Report was discussed and reviewed by the District Trustees. As a result of this meeting, the District Trustees requested Clapsaddle-Garber Associates to move ahead with a supplemental report concerning reversion of a portion of the Main tile back to an open ditch.
- LOCATION – The area of investigation was limited to a portion of Main tile. Said Main tile is located in Sections 26, 27, and 35, Township 89 North (T89N), Range 21 West (R21W), Hardin County, Iowa. Specifically, the downstream limit of investigation for the Main tile is from the tile outlet in Section 35 approximately 70 feet south of 150th Street and 400 feet east of JJ Avenue. Going upstream, the tile then proceeds northwesterly and then crosses 150th Street approximately 220 feet east of JJ Avenue. The tile then continues northwesterly across Section 26 then crosses JJ Avenue approximately 75 feet north of 150th Street. The tile then continues northwesterly for approximately ½ mile across Section 26 before turning westerly across Section 27, approximately ¼ mile west of JJ Avenue and a ⅝ mile south of 140th Street. The tile then proceeds westerly across Section 27 for approximately ½ mile before turning northwesterly, with the upstream limits of the investigation ending at the south railroad right of way in Section 27, approximately ¾ mile west of JJ Avenue and ⅝ mile south of 140th Street. For reference, a map showing the limits of investigation is included in Appendix F.

2.0 INVESTIGATION –The field investigation for this report was performed at the request of the Drainage District Trustees. Said investigation was limited to visual observation only along with survey data and pictures gathered. No tile blowouts could be located as the entire length of the investigation area was covered with tall vegetation, hindering the investigation. For reference, a copy of the pictures is included in Appendix E and a map showing the investigation limits is included in Appendix F.

3.0 IMPROVEMENT METHOD – To improve the drainage capacity for the existing Main tile, the following option is the most straight forward available:

Open Ditch

- Remove and replace 5,682± feet of the Main tile with a Main Open Ditch.
- Typically, the Main Open Ditch would be in the same location as the existing Main tile in order to locate and outlet private tile and district lateral tile. For reference, the route and locations are shown on the map included in Appendix F.
- Outlet all private and lateral tile encountered to discharge into the Main Open Ditch.

With the above-mentioned possible improvement, the following should be noted in addition to the notes in repair methods section:

- This option would probably involve obtaining of right of way.
- The replacement of the Main tile with a Main Open Ditch increases drainage capacity, which has traditionally fit the Iowa Code definition of improvement. However, the replacement is not being suggested to increase drainage capacity, but is being offered solely to extend the lifecycle of the district facility and the original design for the Main in this area was an open ditch. Legal counsel should be consulted to provide advice concerning this.
- If this option is deemed a repair by legal counsel, repairs have historically been viewed as not having an impact on jurisdictional wetlands. As such, individual landowners should consult with applicable staff at the Hardin County NRCS offices to verify the existence of said jurisdictional wetlands and that there will be no impact on them.
- If this option is deemed an improvement by legal counsel, improvements have historically been viewed as having an impact on jurisdictional wetlands. As such, individual landowners should consult with applicable staff at the Hardin County NRCS offices to verify the existence of said jurisdictional wetlands and what said impact may be on them.

If legal counsel considers the above option a repair, it is our opinion that the following is applicable. A hearing will be required. Per Iowa Code Chapter 468.126.1.g, the right of remonstrance does not apply to the proposed repairs.

If legal counsel considers the above option an improvement, it is our opinion that the following is applicable. A hearing will be required. Per Iowa Code Chapter 468.126.4.e, the right of remonstrance may apply to the proposed improvements.

4.0 OPINION OF PROBABLE CONSTRUCTION COSTS – Using the above method of improvement, an itemized list of project quantities and associated opinions of probable construction cost for each option were compiled and are included in Appendix G of this report. A summary of said costs are as follows:

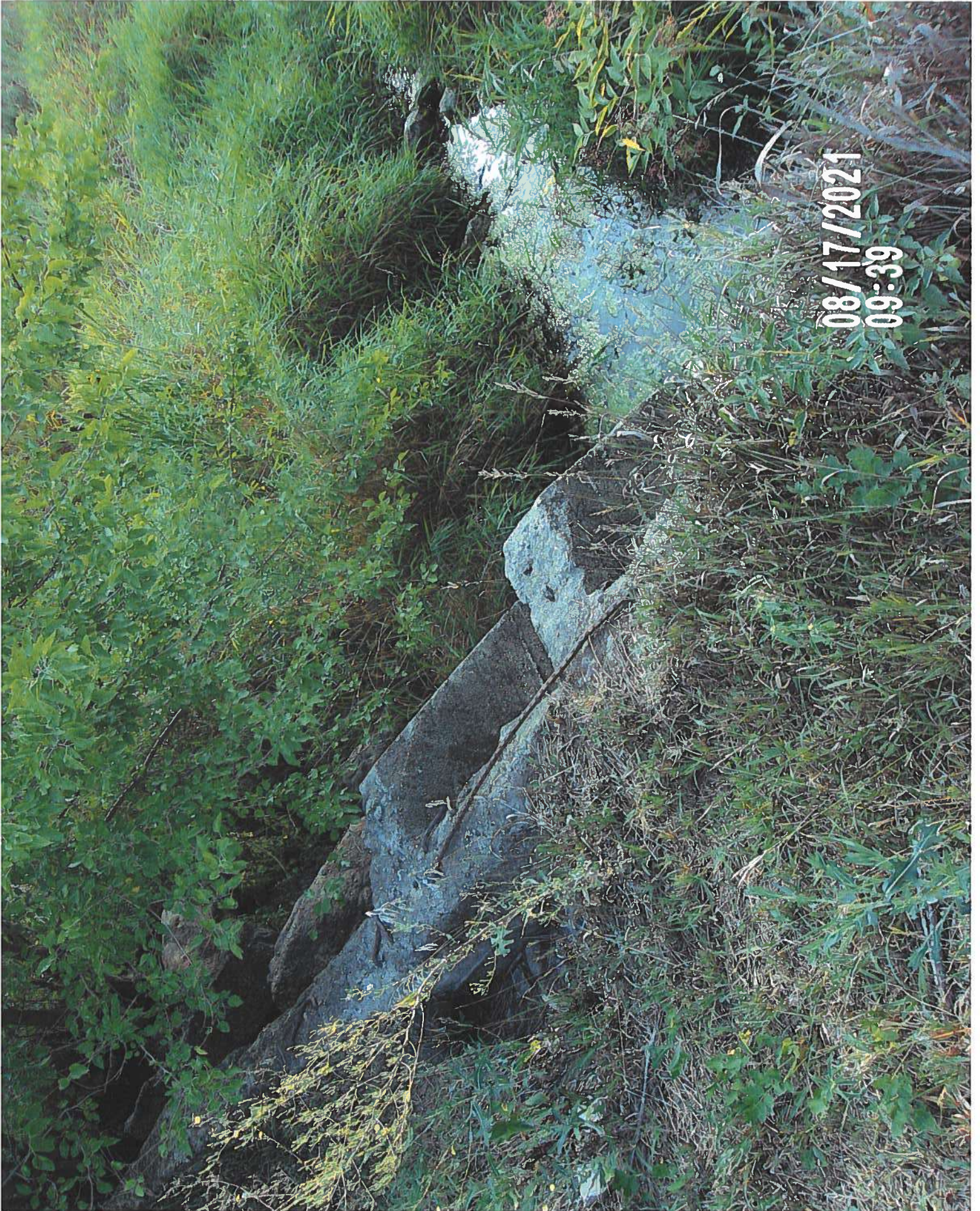
METHOD	TOTAL COST	CONSTRUCTION COST	ROAD CROSSING COST
Improvement - Open Ditch	\$1,330,240.94	\$466,490.31	\$863,750.63

It should be noted that said costs include materials, labor, and equipment supplied by the contractor to complete the necessary repair or improvement and include applicable engineering, construction observation, and project administration fees by Clapsaddle-Garber Associates. However, said costs do not include any interest, legal fees, county administrative fees, crop damages, other damages, previous repairs, engineering fees to date, wetland mitigation fees, or reclassification fees (if applicable). As always, all costs shown are opinions of Clapsaddle-Garber Associates based on previous lettings on other projects. Said costs are just a guideline and are not a guarantee of actual costs.

5.0 RECOMMENDATIONS – There is a need to perform the above-mentioned actions. The actions would remove the current restrictions to the Main tile and extend the lifespan of the same. Therefore, it is recommended that the District Trustees, should take action to accomplish the following:

- Approve the Supplement Engineer’s Report as prepared by Clapsaddle-Garber Associates.
- Seek advice from legal counsel as to whether the Open Ditch is a repair or improvement.
- Hold the required hearing on the proposed improvement.
- Adopt of the recommendations of the Supplement Engineer’s Report.
- Seek advice from NRCS and the County Engineer to see if an alternate route from the Main Open ditch around the intersection of JJ Avenue and 150th Street is acceptable.
- Direct plans and specifications for the proposed improvement be prepared by Clapsaddle-Garber Associates.
- Proceed with receiving bids from interested contractors by Clapsaddle-Garber Associates.
- Award contract to the lowest responsible contractor.
- If desired or required by Iowa Code, proceed with reclassification proceedings after seeking legal advice concerning the same.

Top Old HOWL @ TIVE OUTLET



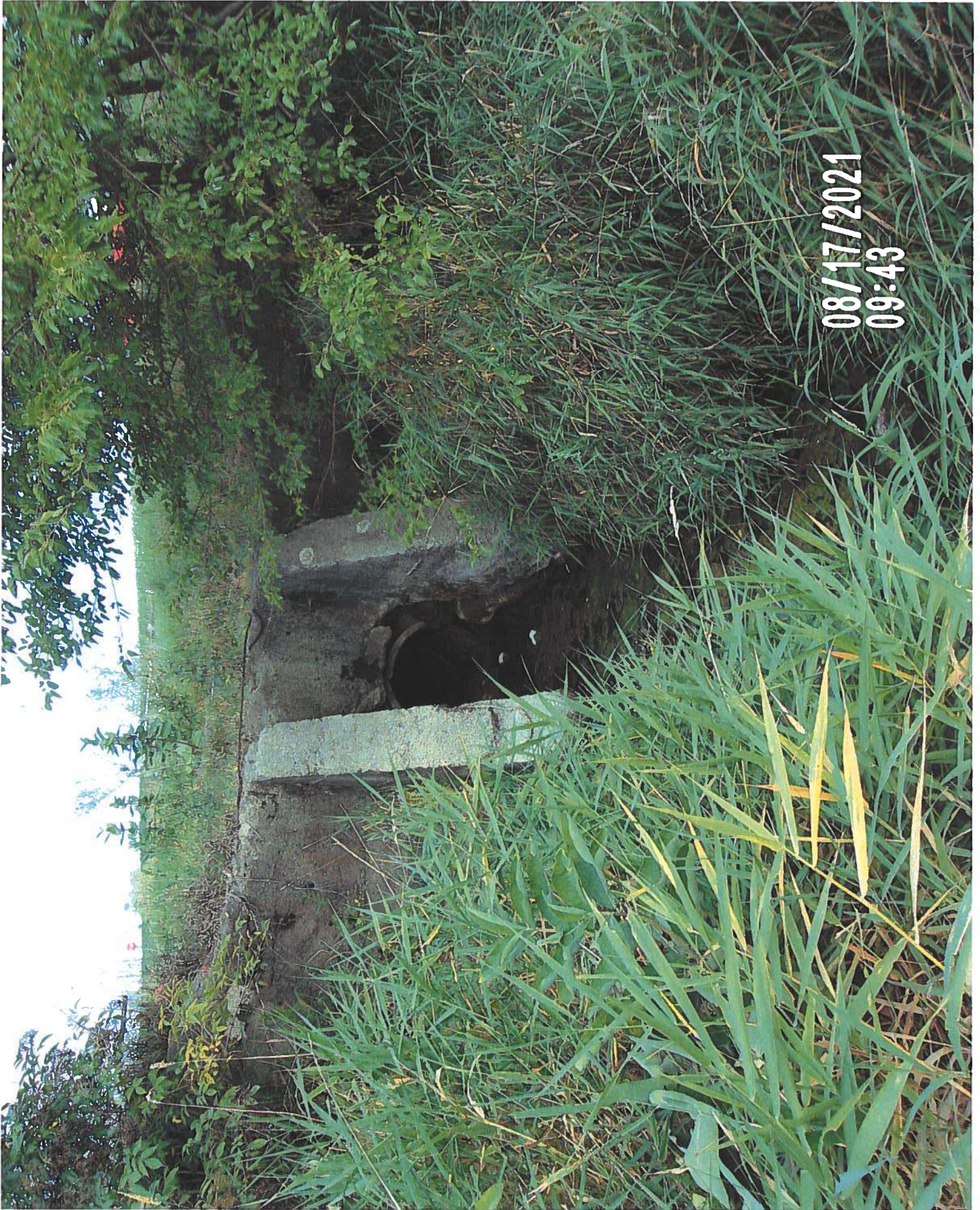
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09:39

LOOKING DOWN @ OUTLET



TIDE OUTLET DD3 MAIN

08/17/2021
09:43



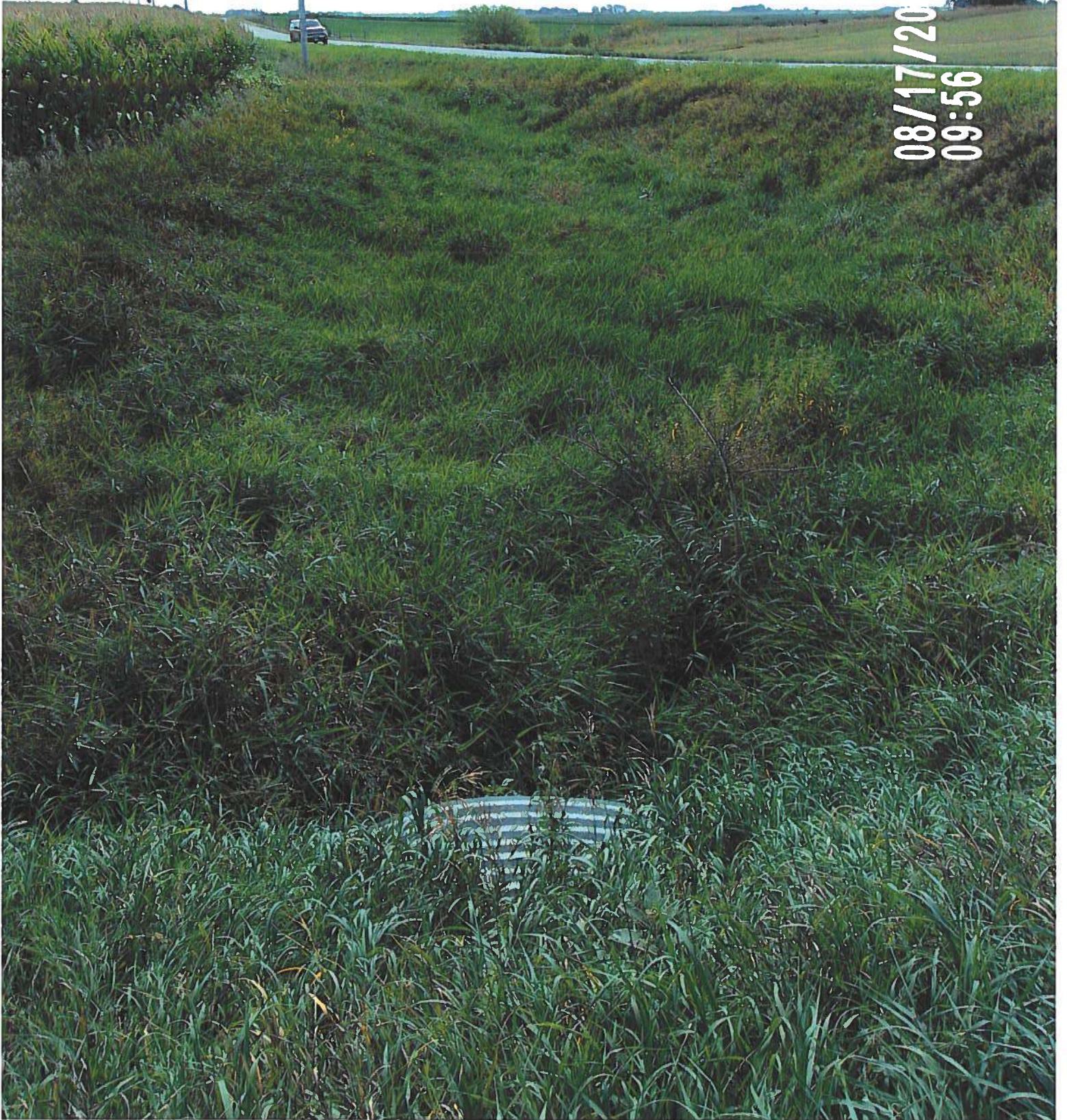
LOOKING UPSTREAM @ JB AVE.



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09:56

Looking downstream From JJ Ave.

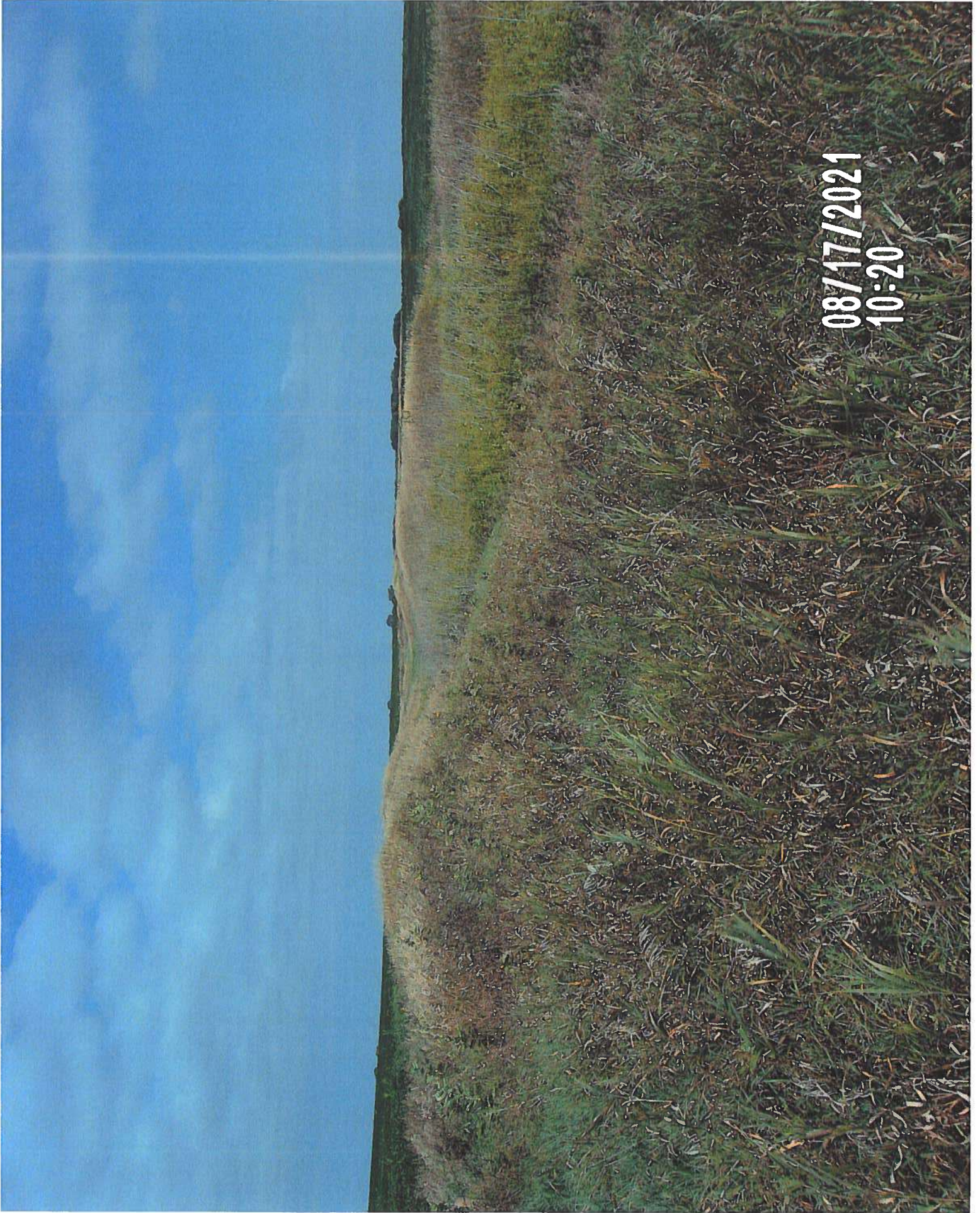
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LOOKING UPSTREAM

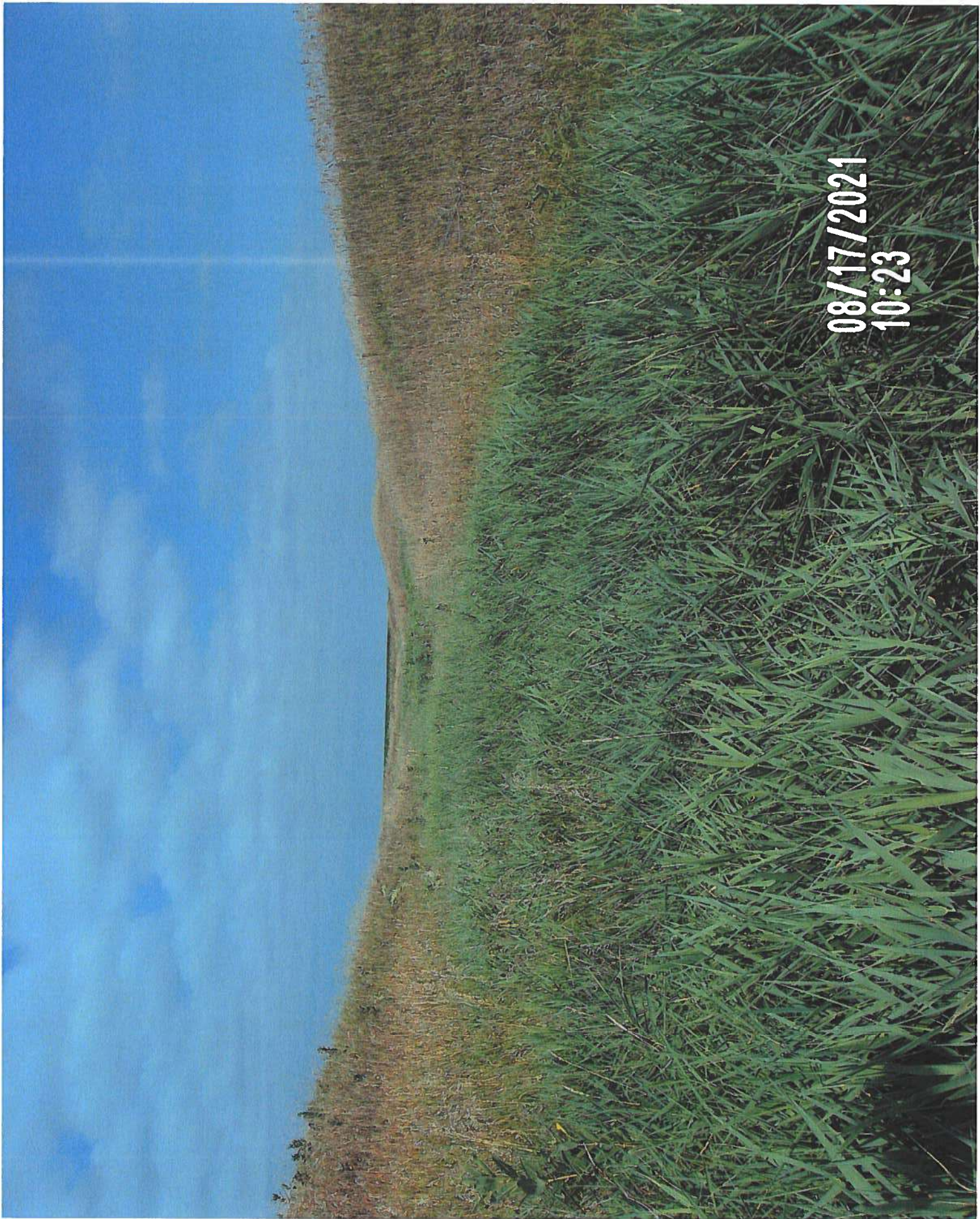
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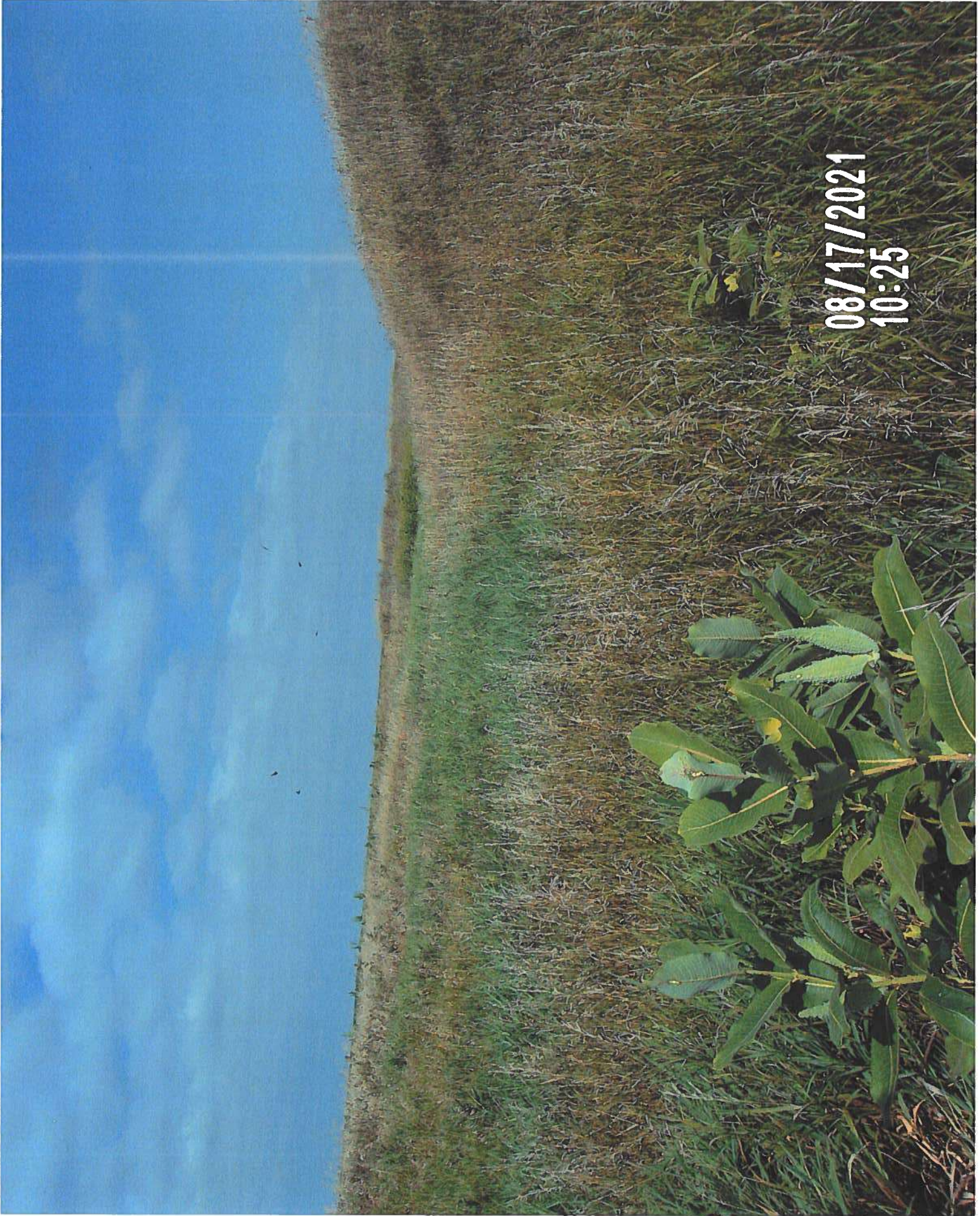




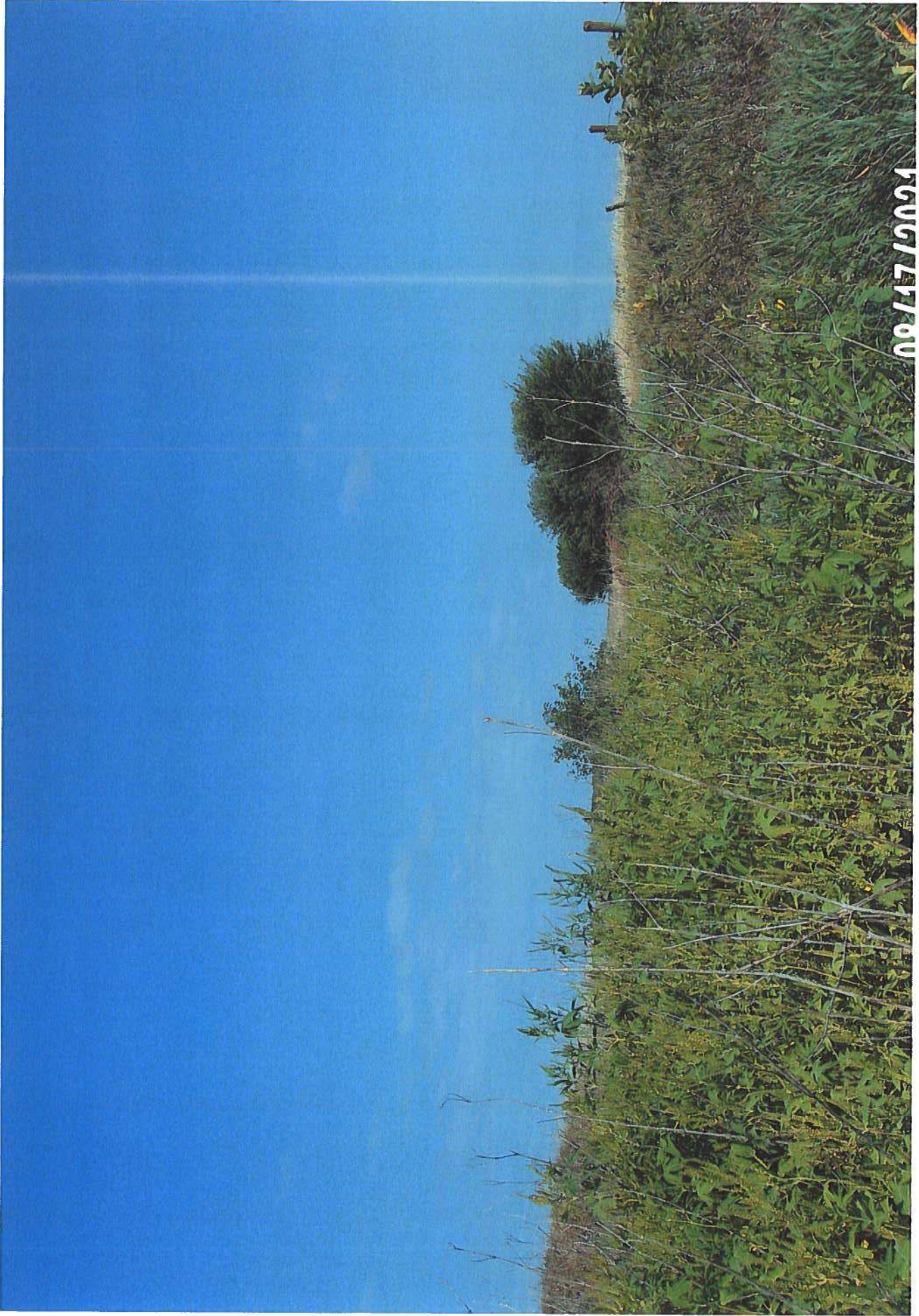
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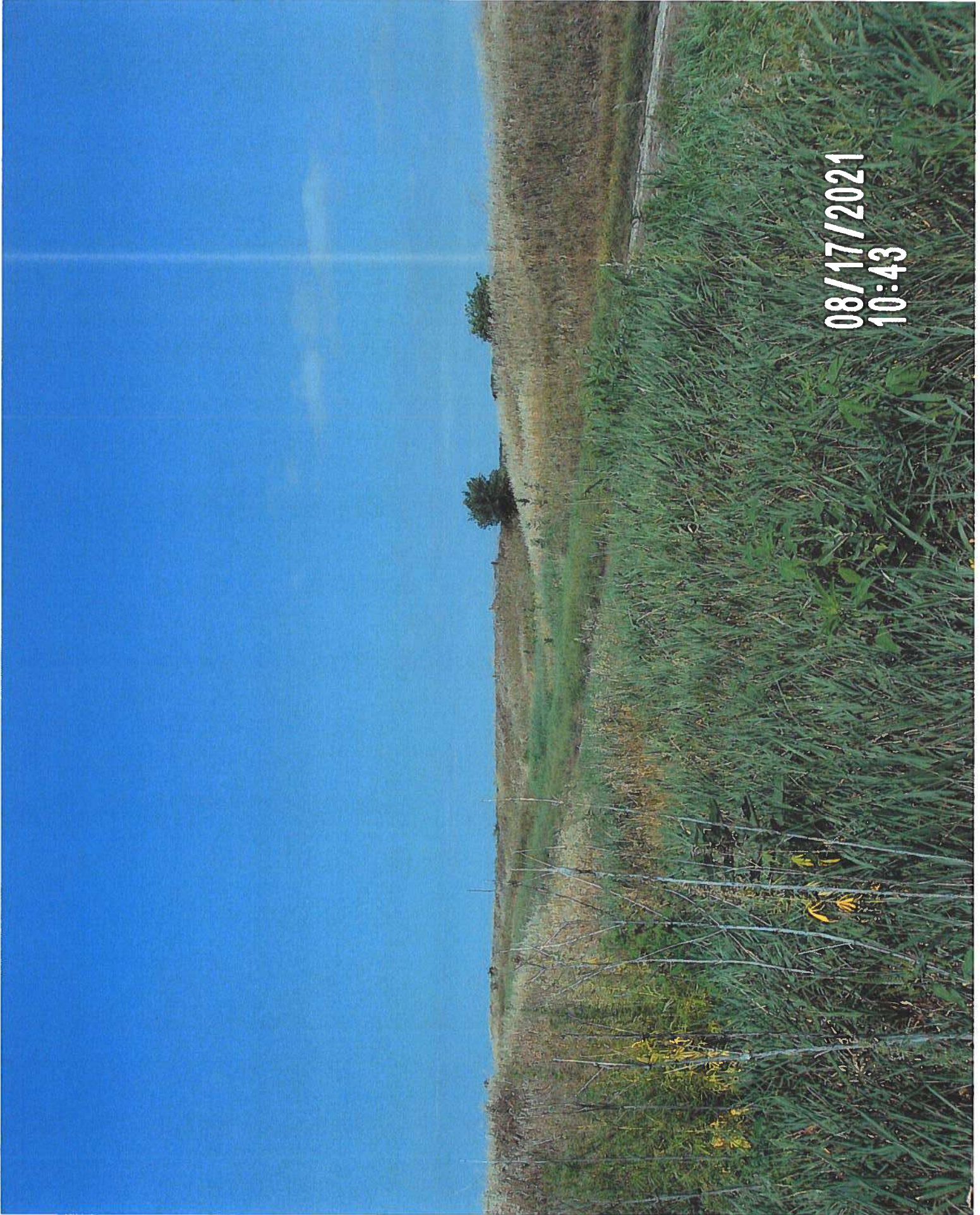


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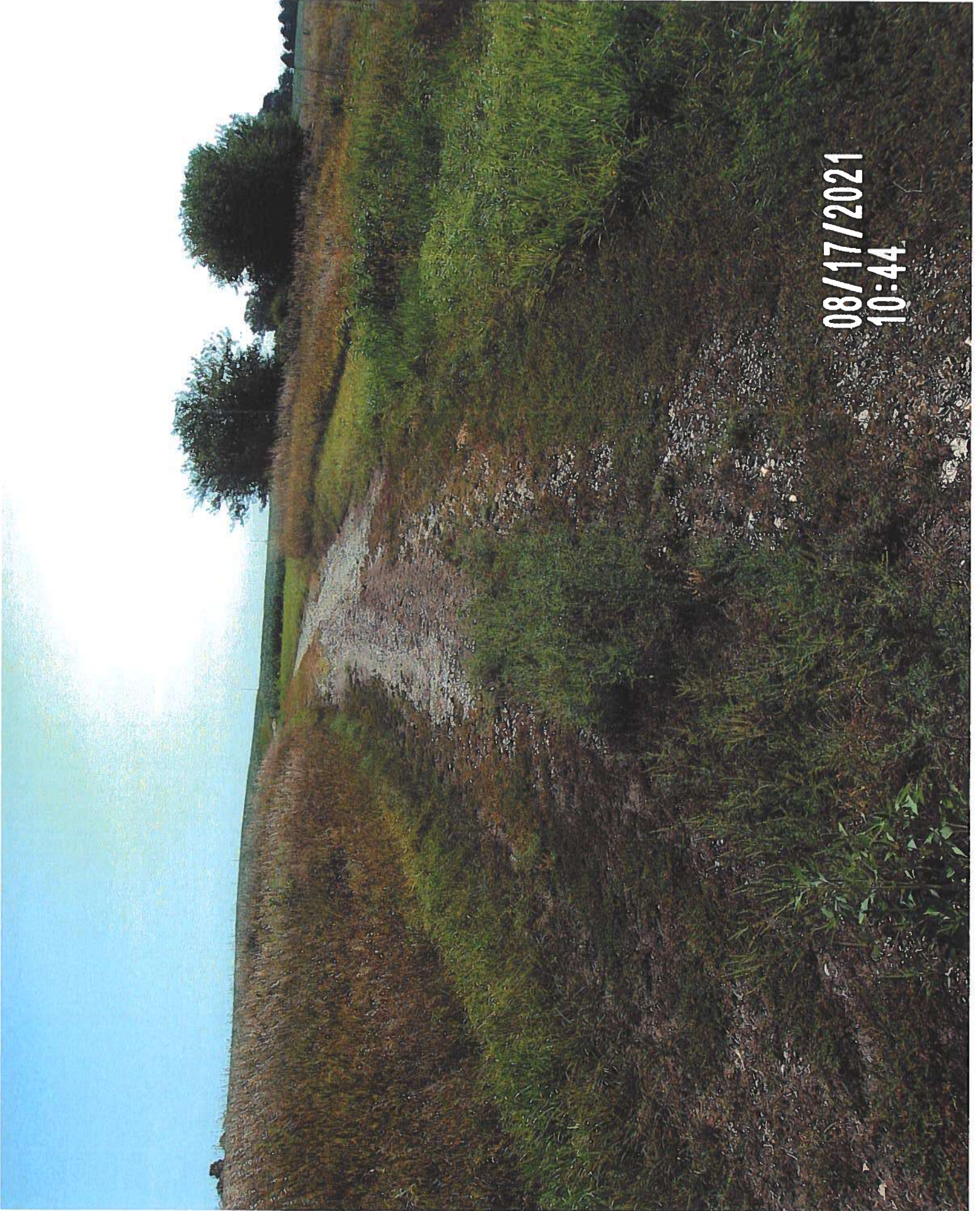
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FIELD DRIVE (E-W) SOUTH OF TURN TO WEST



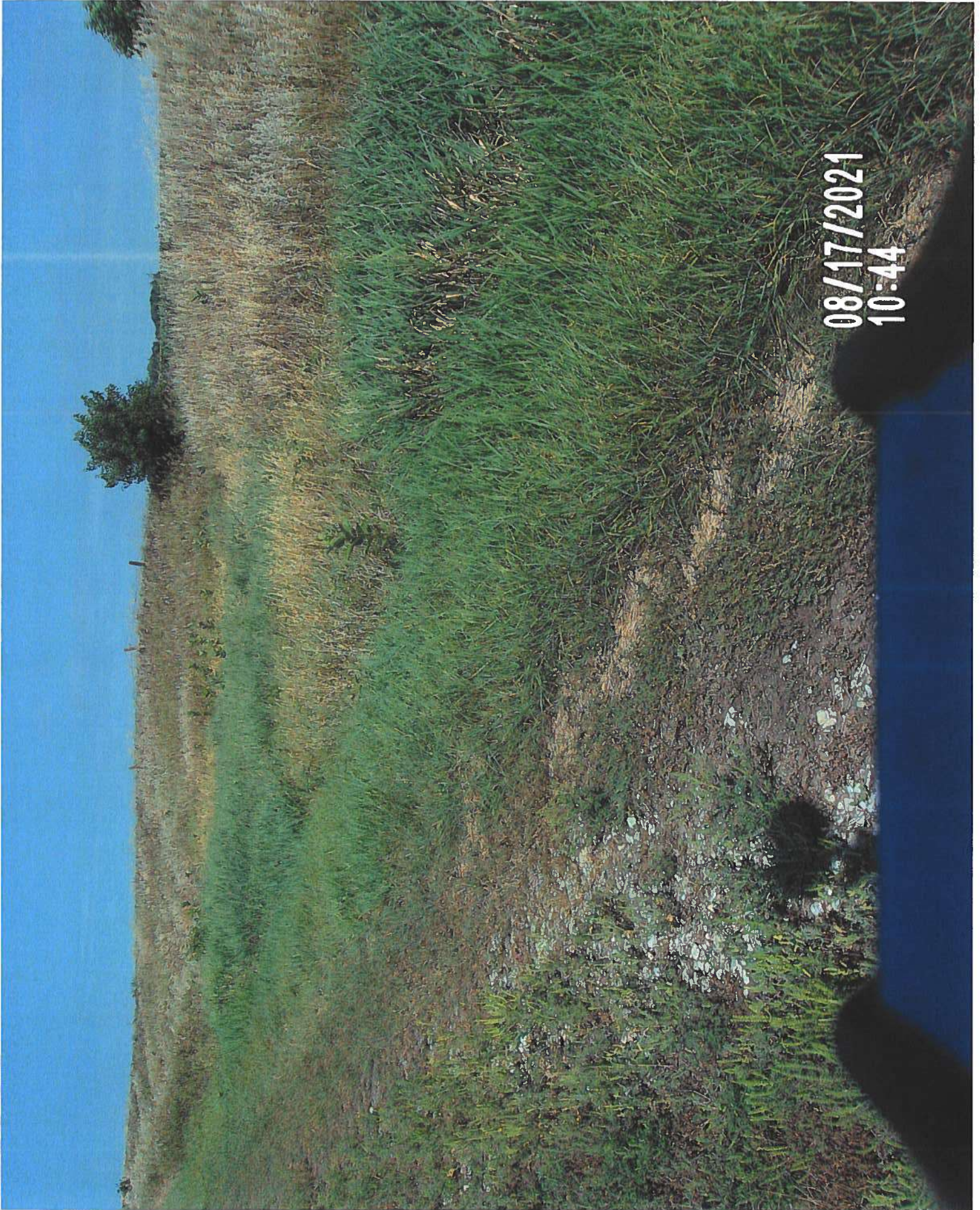
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LOOKING EAST @ DRIVE



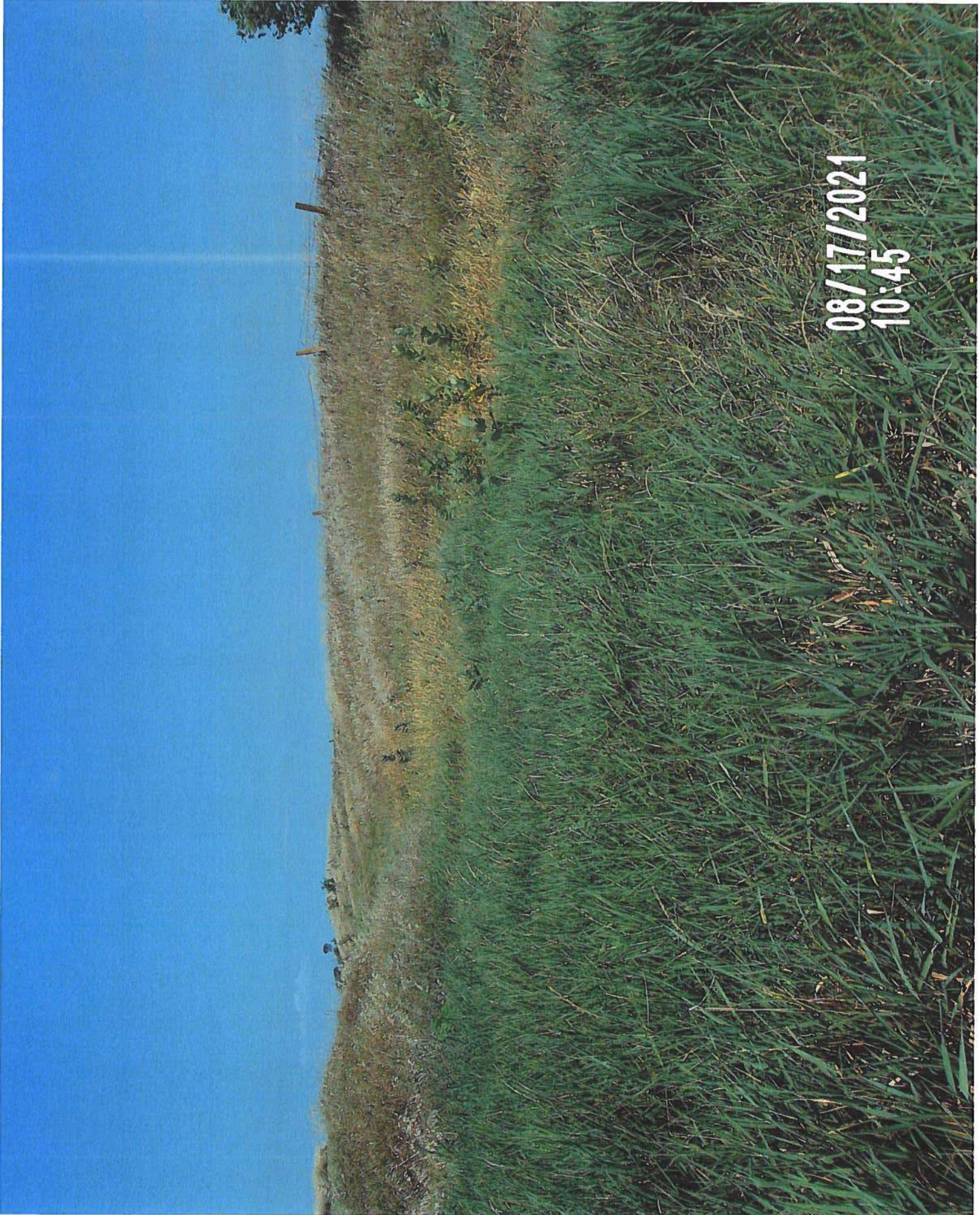
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STANDING ON DRIVE LOOKING NW @ TURN TO WEST



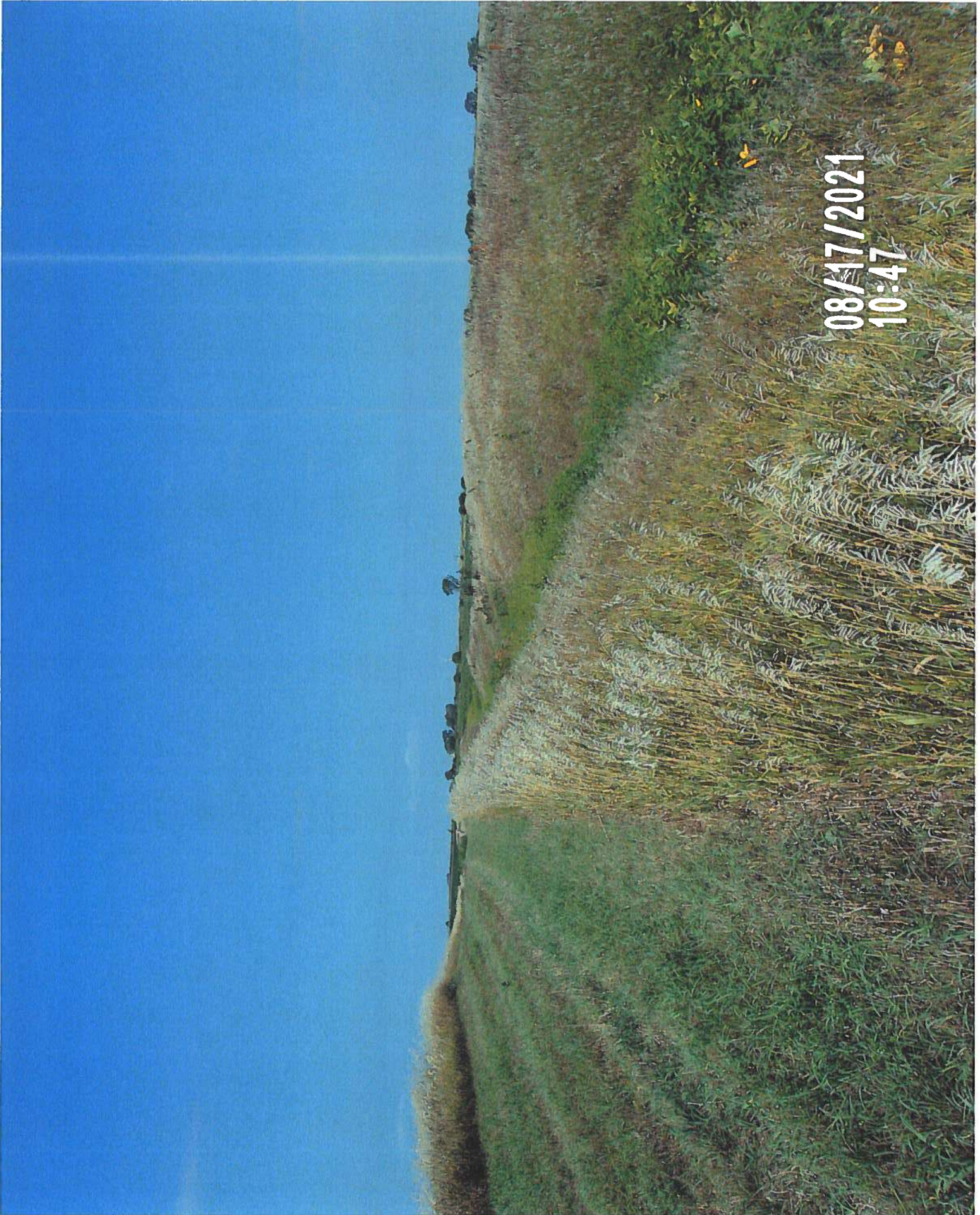
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LOOKING due West, upstream

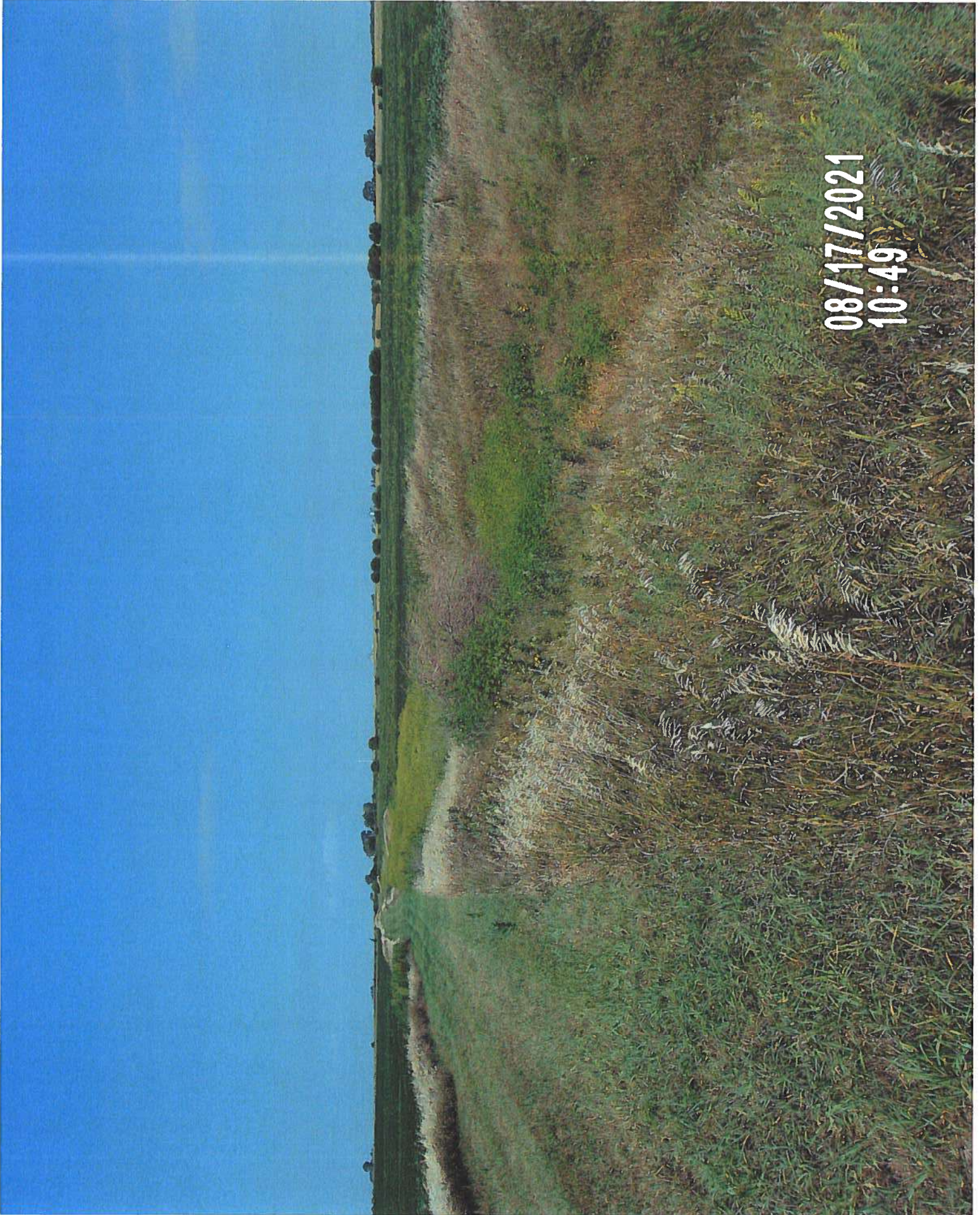


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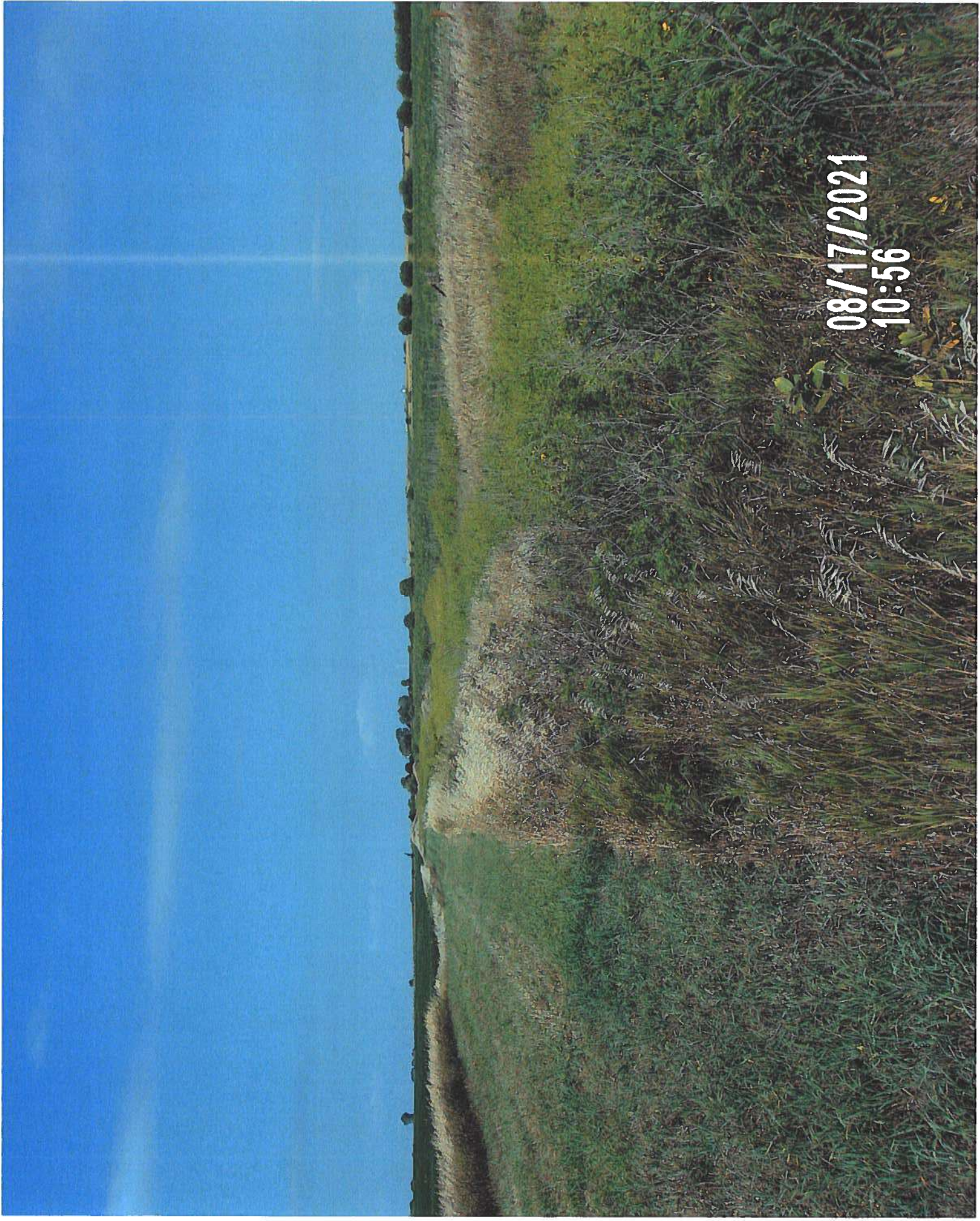


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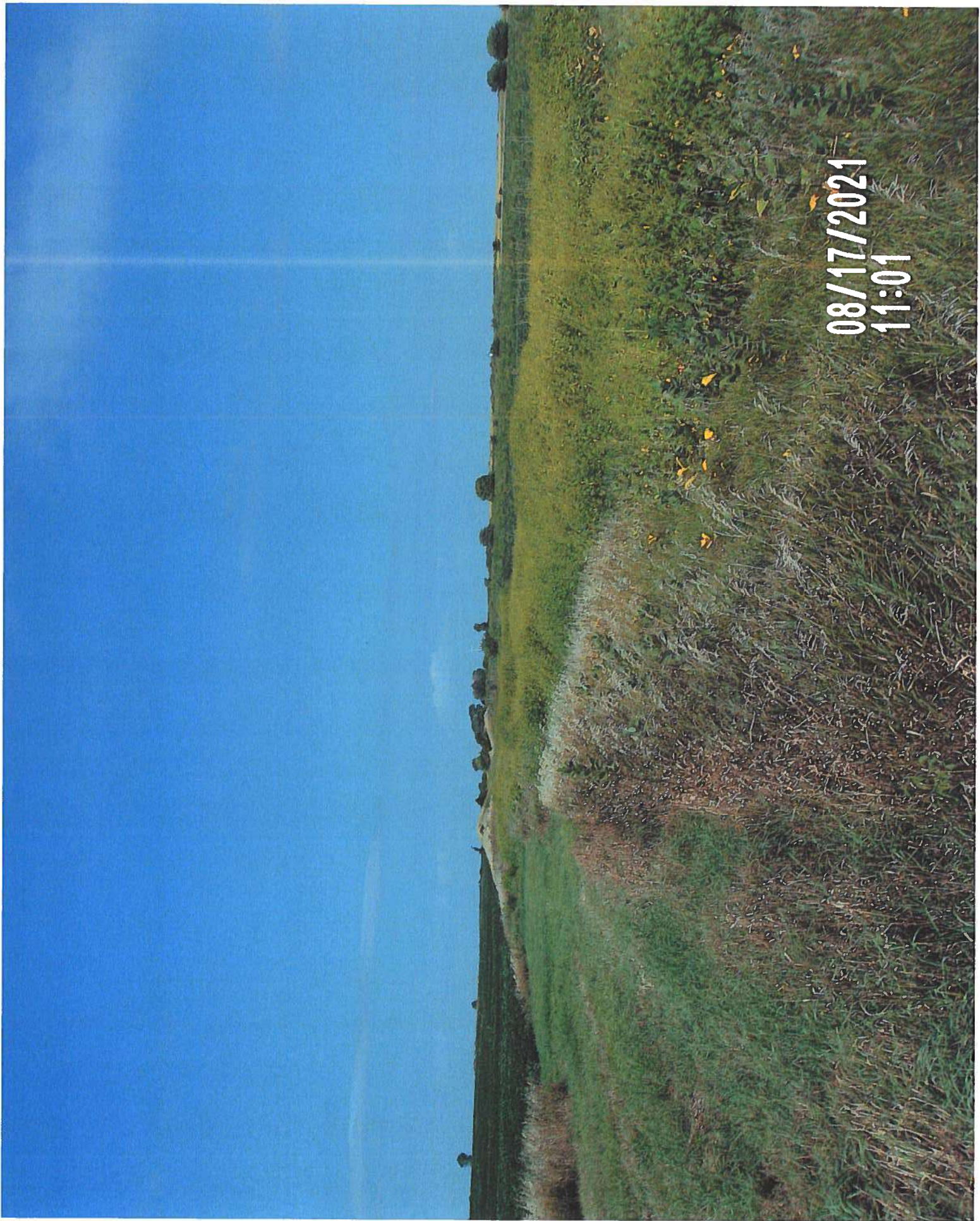
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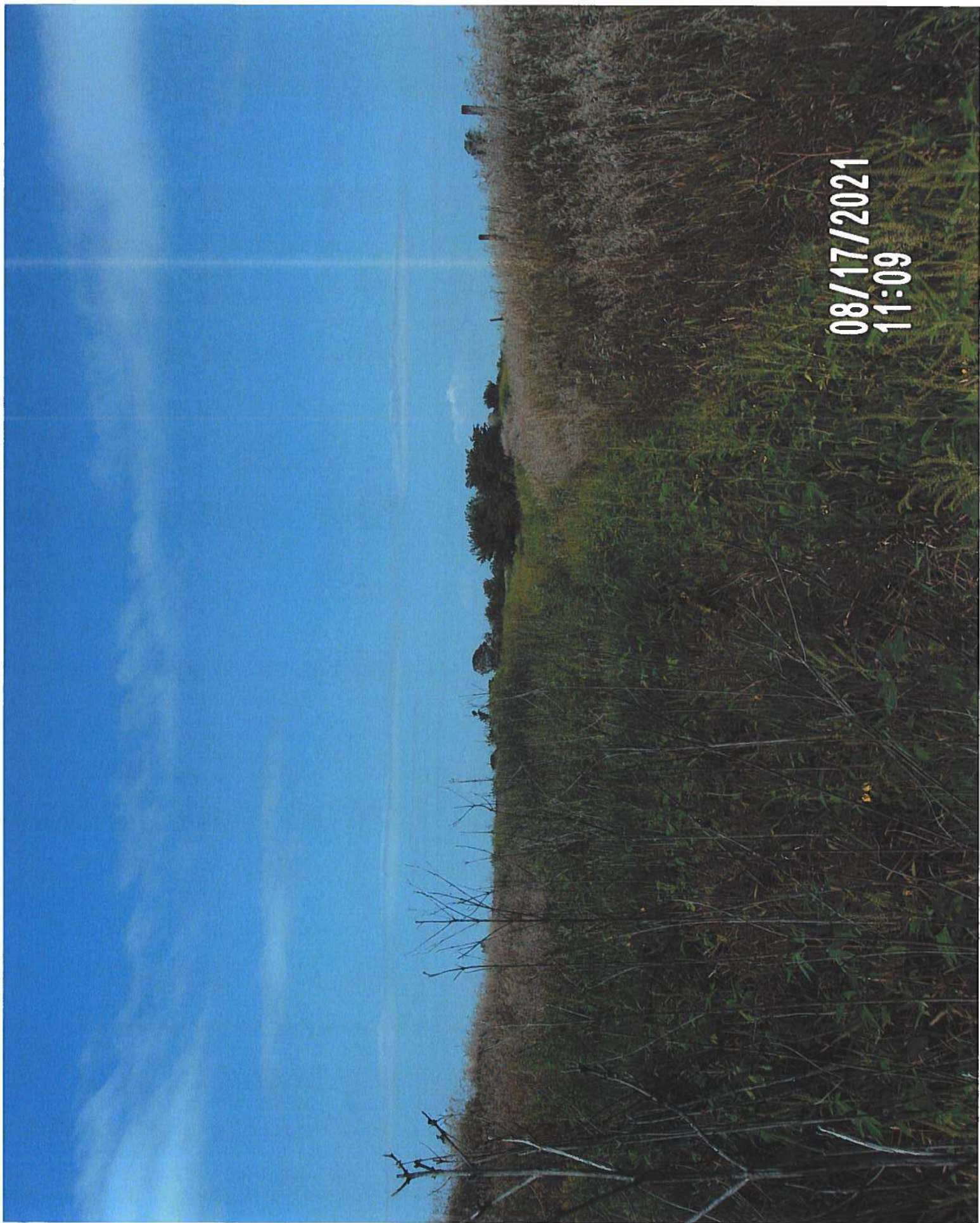
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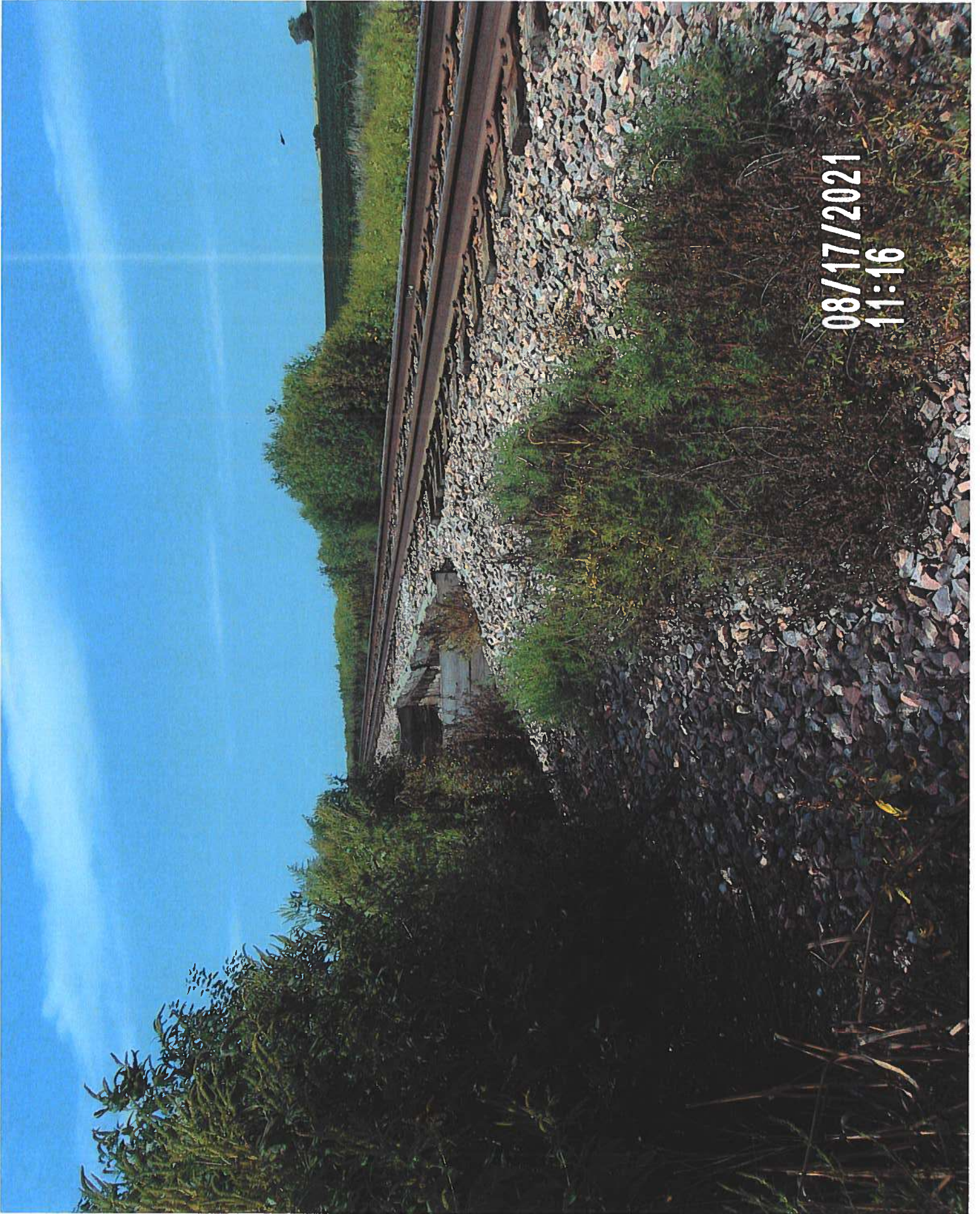
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08/17/2021
11:09

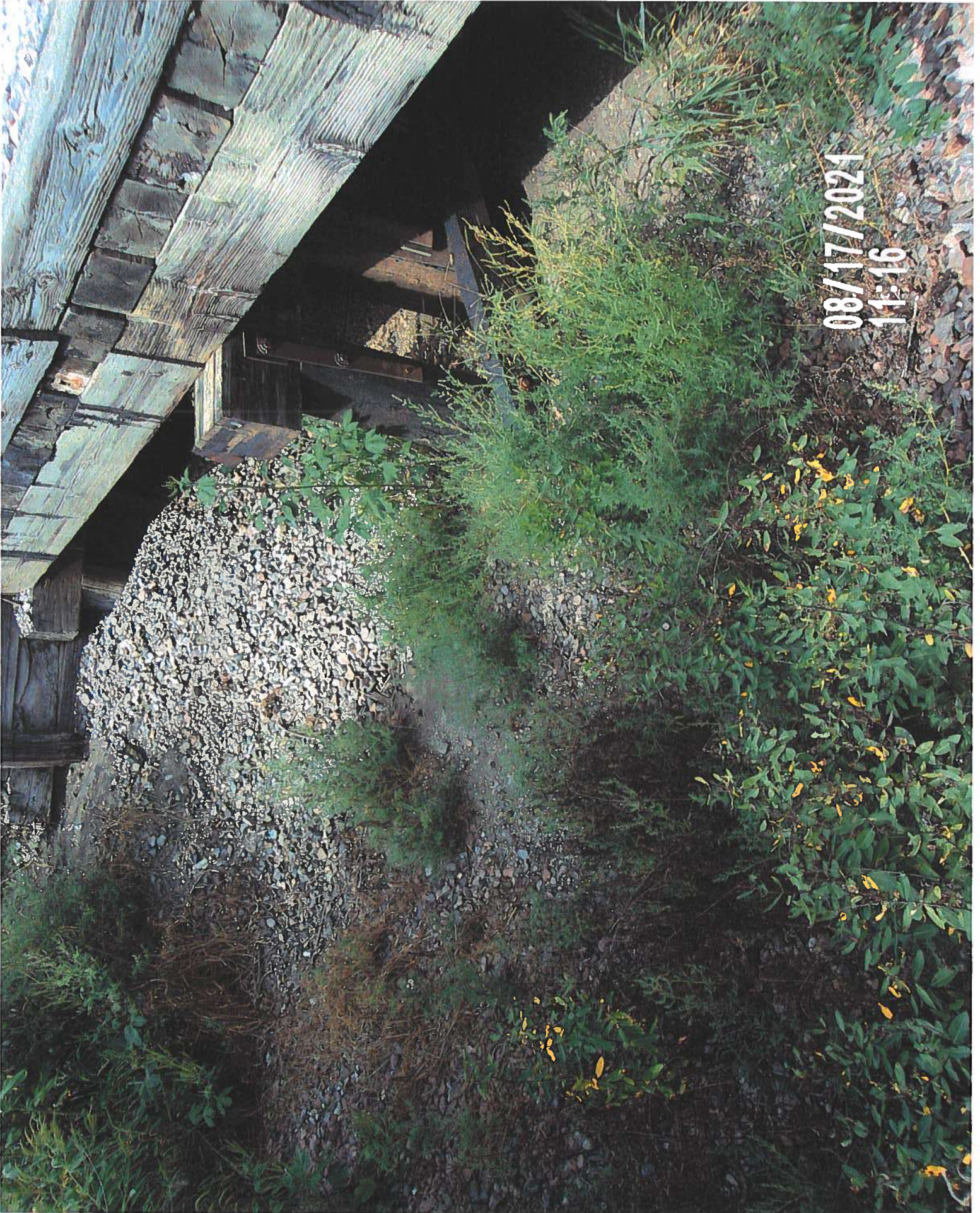


SOUTH SIDE OF RR BRIDGE



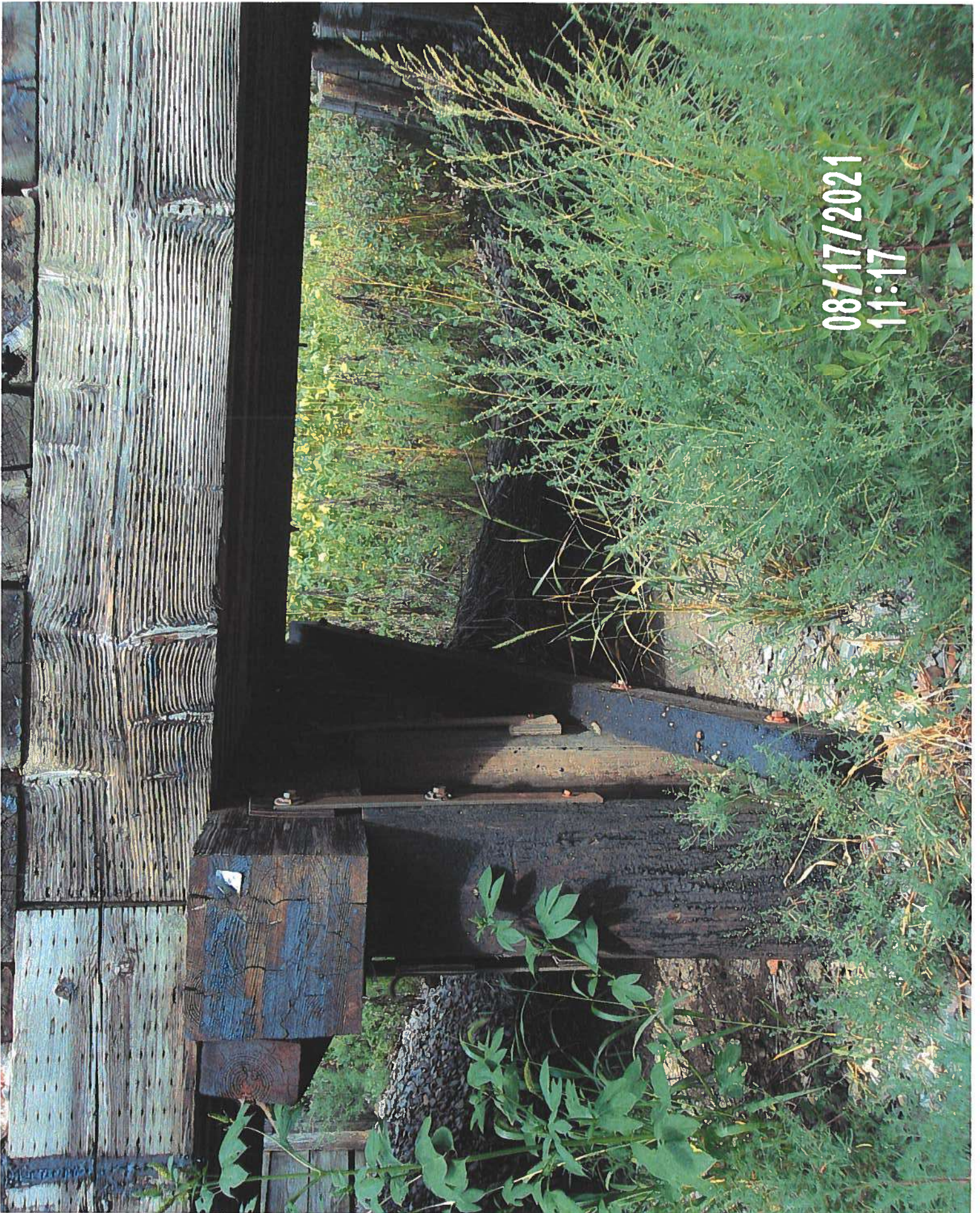
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SOUTH SIDE RR BRIDGE



08/17/2021
11:16

SE BENT, LOOKING UPSTREAM

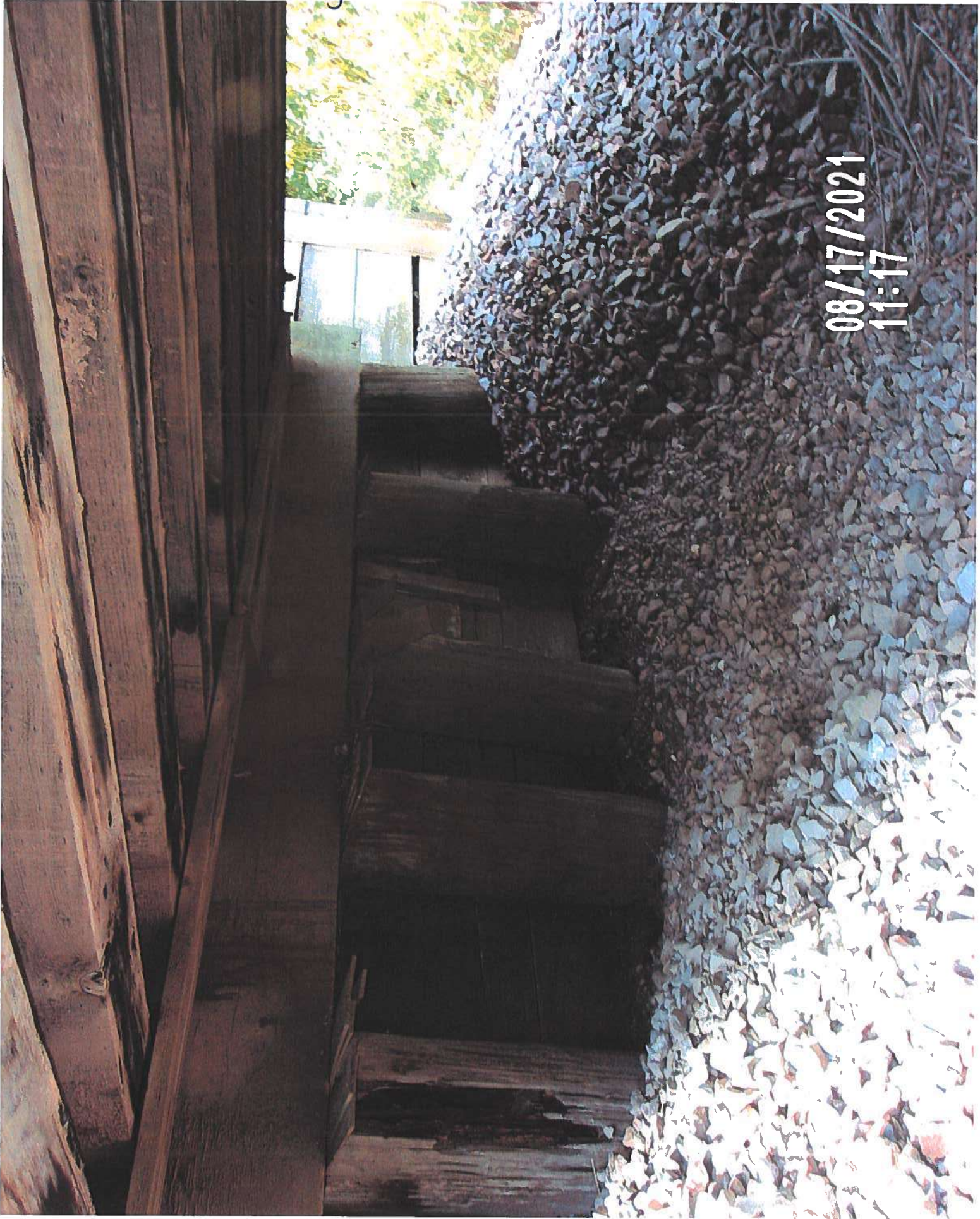


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EASTERLY ABUTMENT

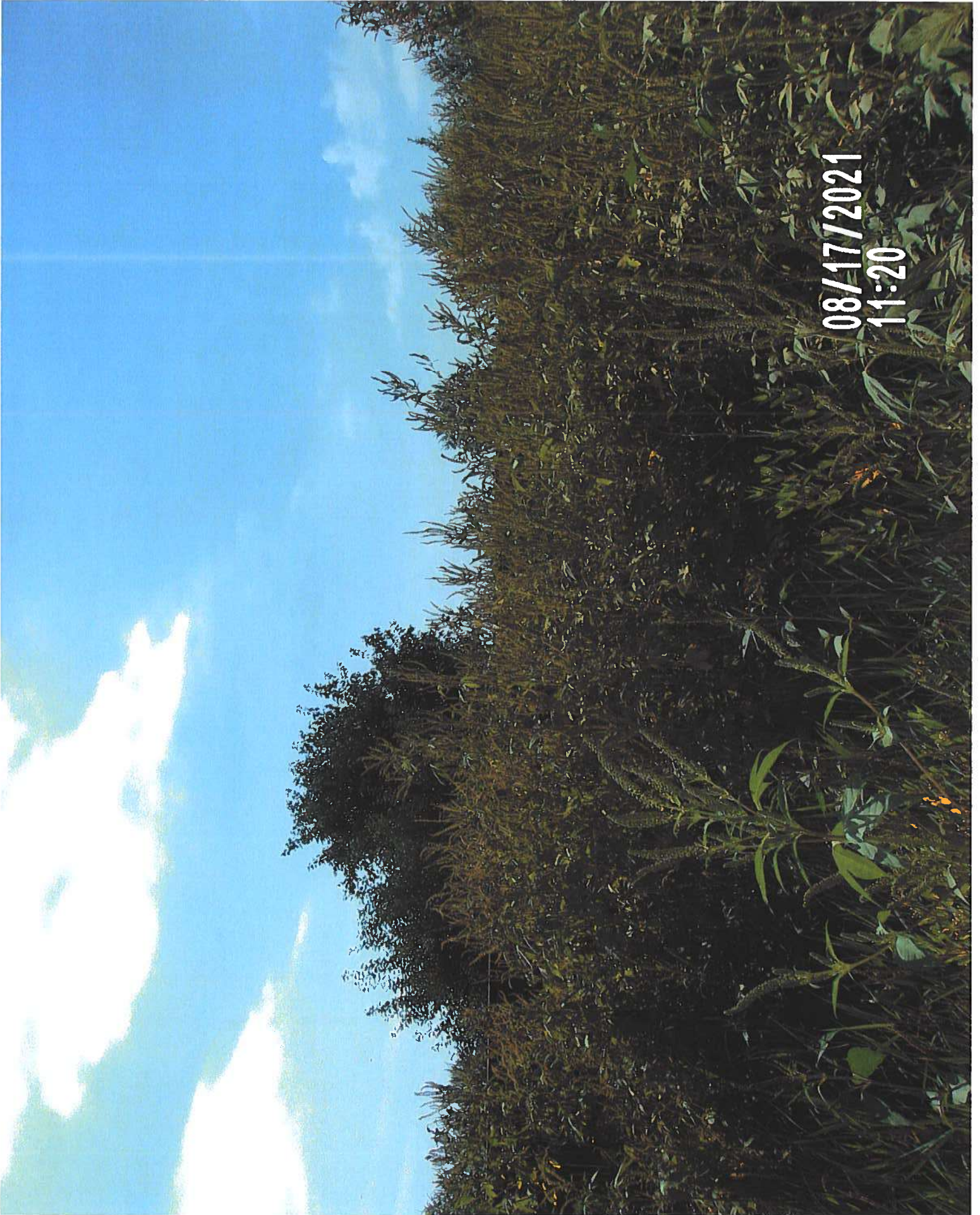


WESTERLY ACQUIMENT, BAD SHADE



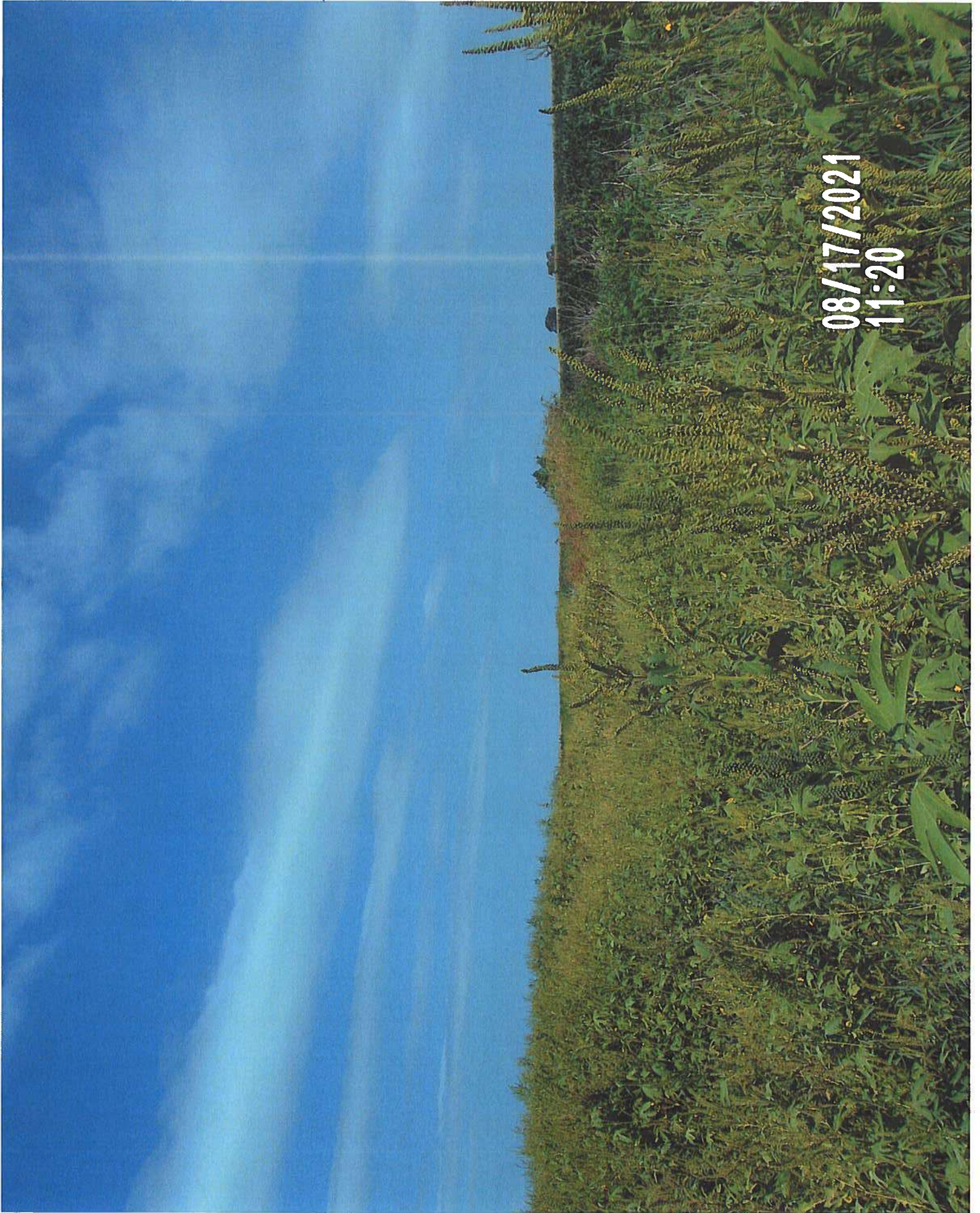
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LOOKING DOWNSTREAM @ BRIDGE



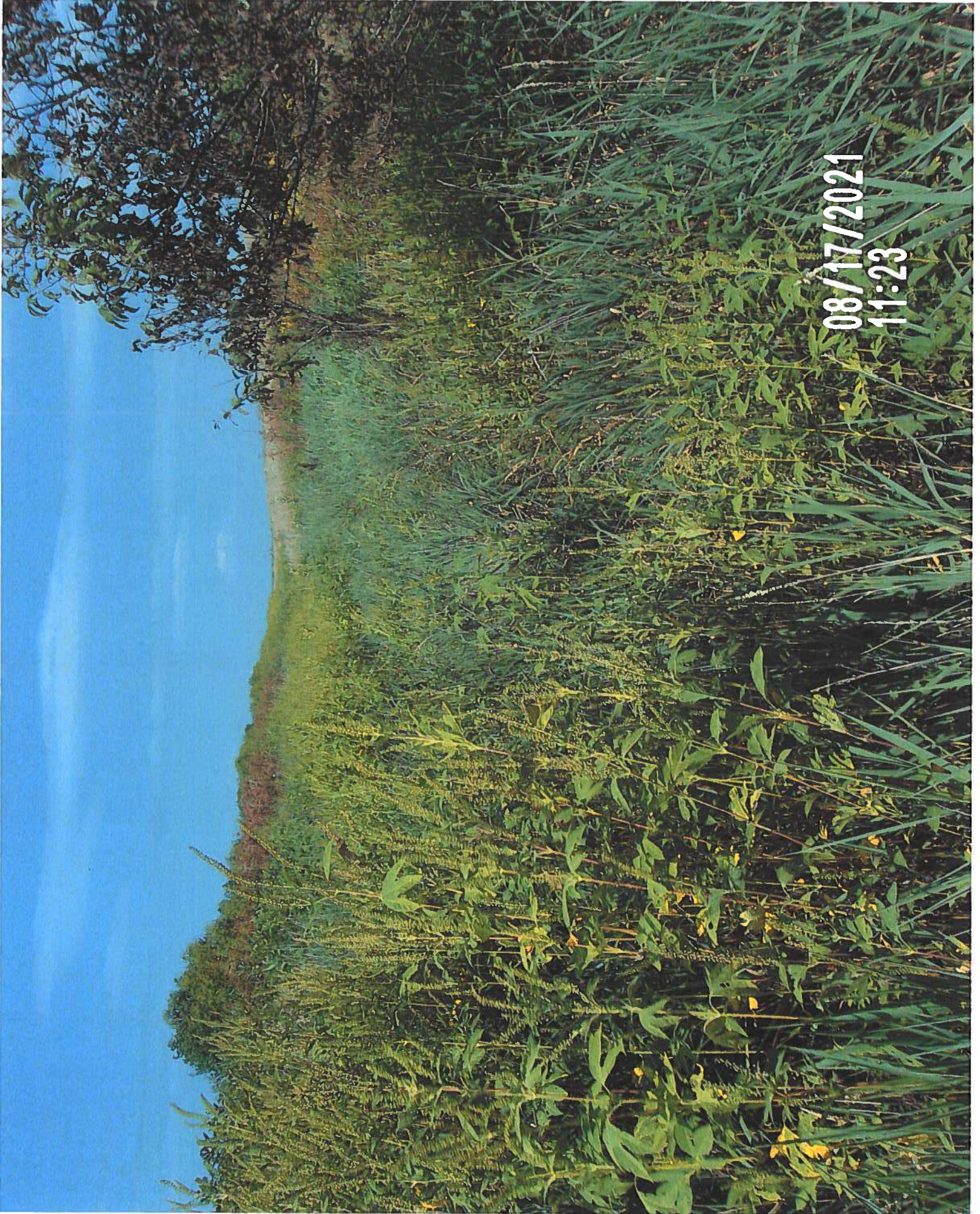
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LOOKING UPSTREAM FROM BRIDGE



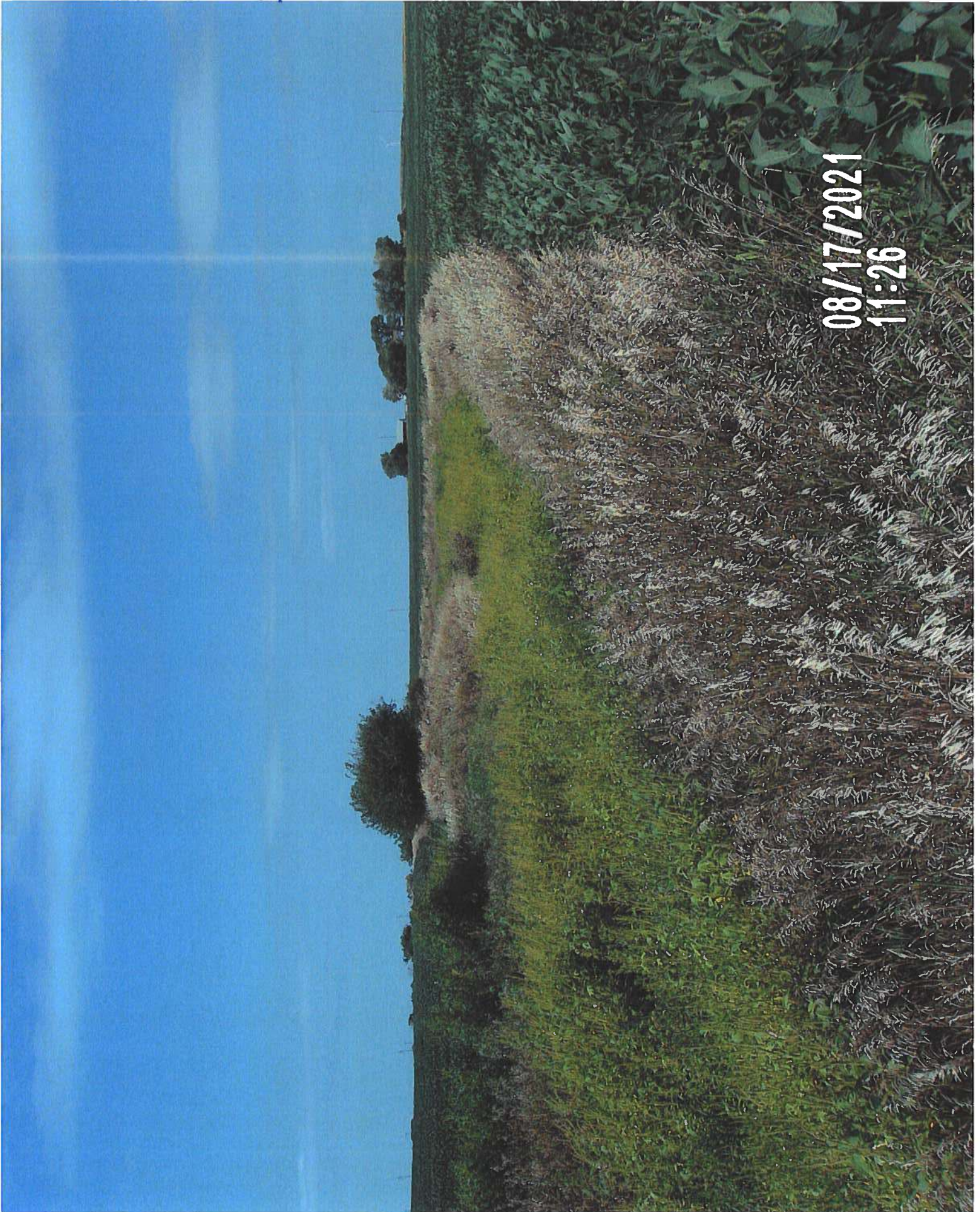
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LOOKING UPSTREAM



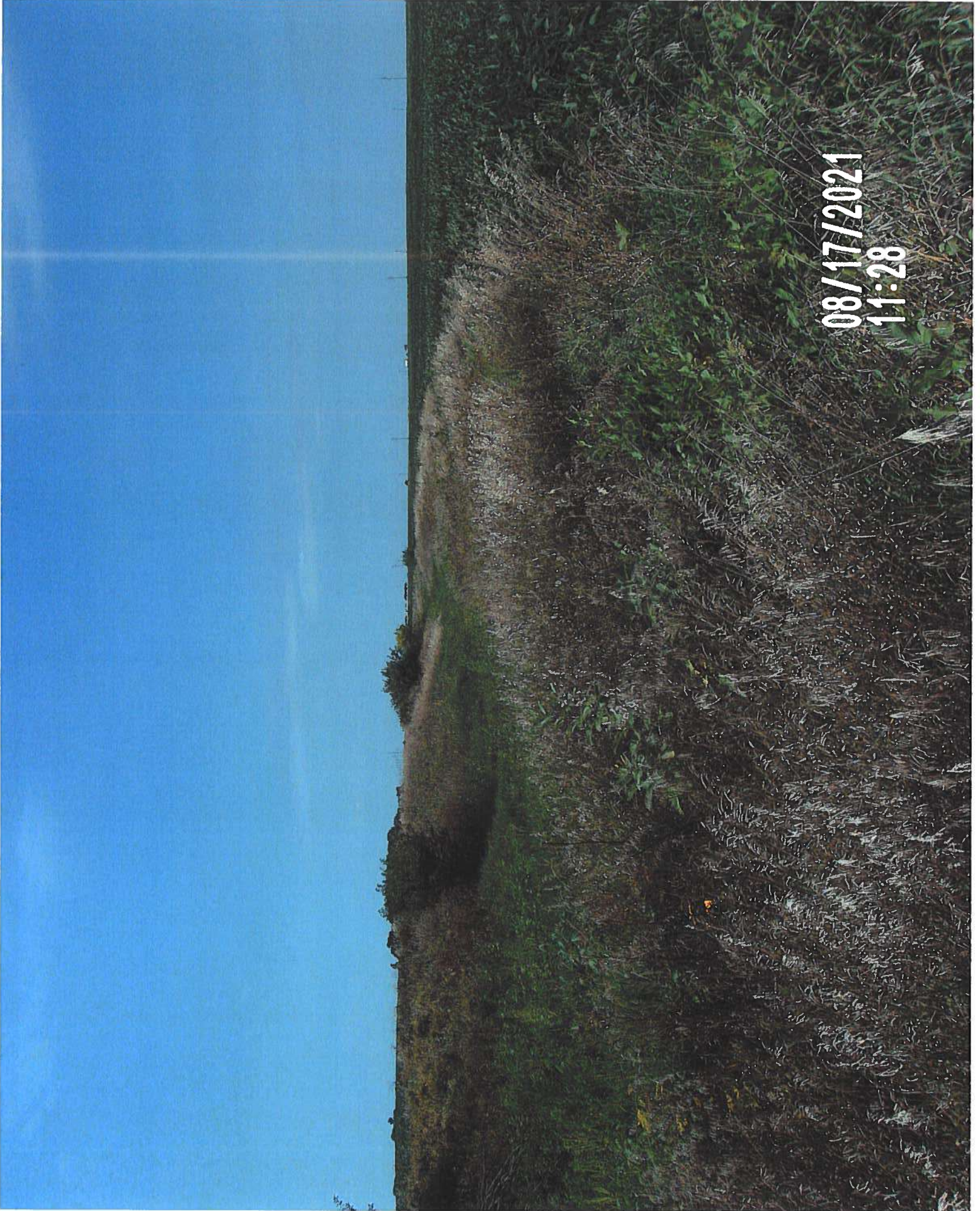
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11:23

LOOKING UPSTREAM @ CURVE IN SWALE/TILE



08/17/2021
11:26

CURVE TO SW



08/17/2021
11:28

LOOKING SW down UPRR



08/17/2021
11:42

Looking downstream From RR Bridge



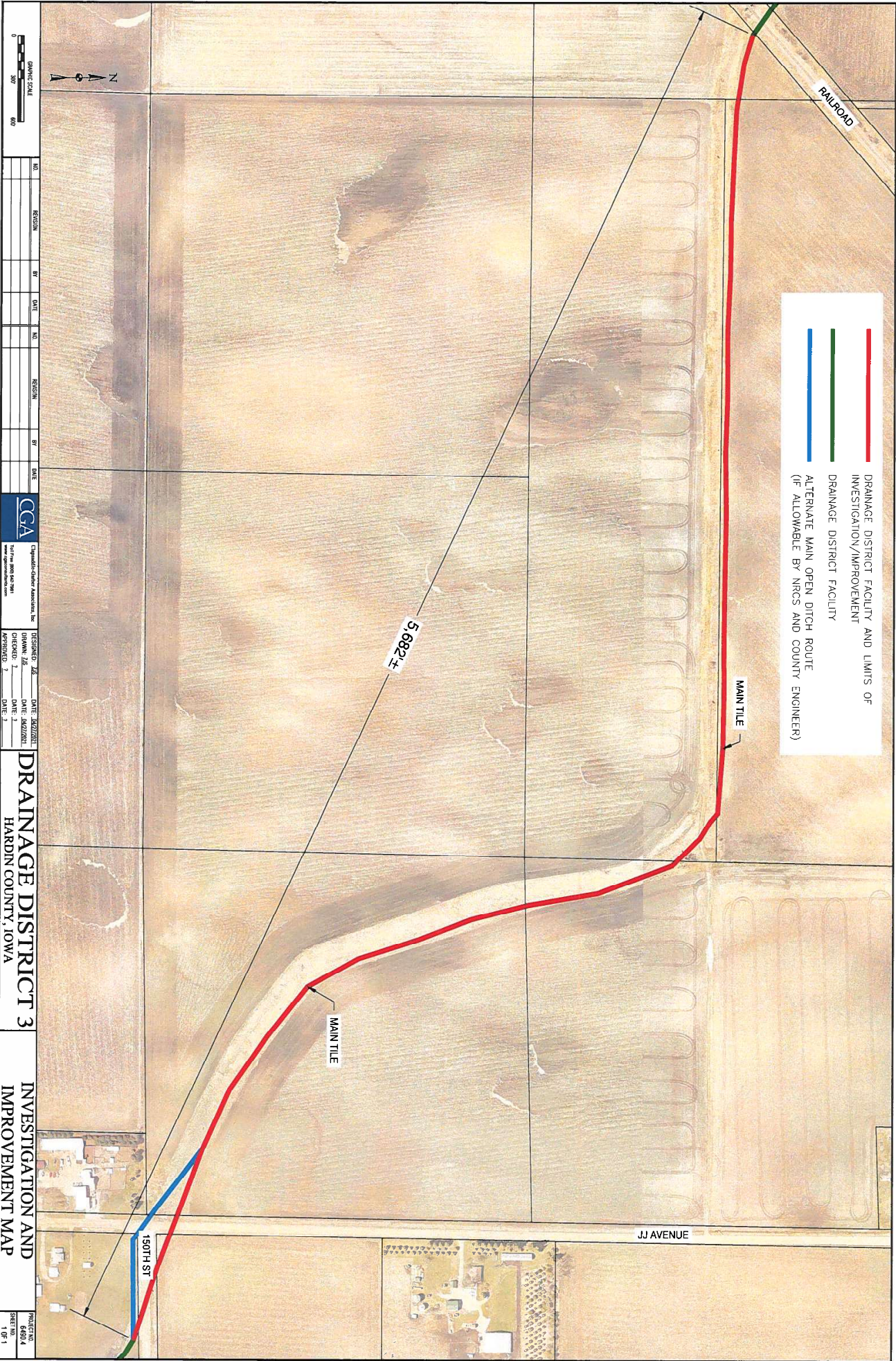
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6490 DD3 8-17-21RB

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4007,3639924.039,4976436.191,1136.795,513 TOP CMP 48"ELIPT
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6490 DD3 8-17-21RB

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- DRAINAGE DISTRICT FACILITY AND LIMITS OF INVESTIGATION/IMPROVEMENT
- DRAINAGE DISTRICT FACILITY
- ALTERNATE MAIN OPEN DITCH ROUTE (IF ALLOWABLE BY NRCS AND COUNTY ENGINEER)

NO.	REGION	BR.	DATE	NO.	REGION	BR.	DATE

CGA
 Chartered-Engineer Associates, Inc.
 1001 First Street, Suite 200
 Des Moines, Iowa 50319

DESIGNED BY	DATE	DESIGNED BY	DATE

DRAINAGE DISTRICT 3
 HARDIN COUNTY, IOWA

INVESTIGATION AND IMPROVEMENT MAP

PROJECT NO.	SHEET NO.
6490 4	1 OF 1



By: Z.J.S.
 Date: 9/1/2021
 Checked By: L.O.G.
 Date: 9/2/2021

Engineer's Opinion of Probable Construction Cost
Project: Main tile Improvement for D.D. #3
 Location: Sections 26, 27 and 35, T89N, R21W, Hardin County, Iowa

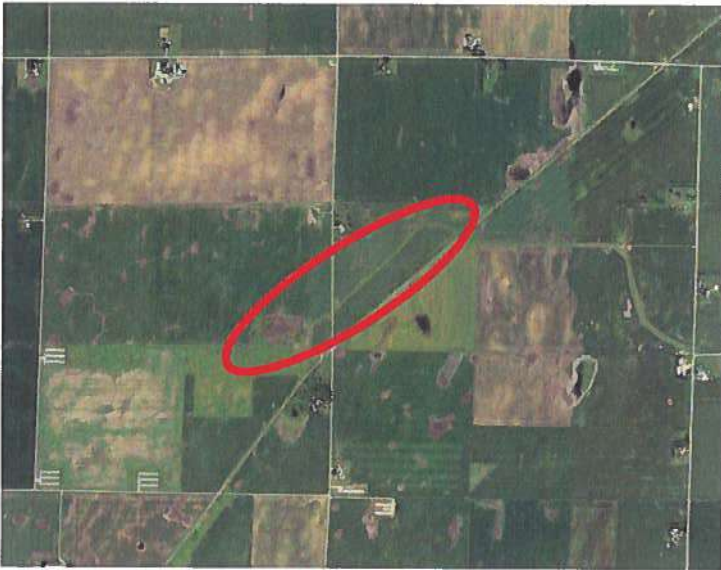
ITEM #	DESCRIPTION	Unit Cost	Units	Quantity	Units	Total Cost
OPEN DITCH CONSTRUCTION COSTS						
301	OPEN DITCH CONSTRUCTION	\$ 2,000.00	STA	53.15	STA	\$ 106,300.00
302	30" CMP OUTLET	\$ 75.00	LF	80	LF	\$ 6,000.00
303	SHEET PILE HEADWALL	\$ 35,000.00	EA	1	EA	\$ 35,000.00
304	RIP-RAP	\$ 50.00	TN	250	TN	\$ 12,500.00
305	SURFACE DRAINS	\$ 2,000.00	EA	16	EA	\$ 32,000.00
306	PRIVATE TILE OUTLETS	\$ 1,500.00	EA	26	EA	\$ 39,000.00
307	PERMANENT SEEDING AND WARRANTY	\$ 1,000.00	STA	53.95	STA	\$ 53,950.00
308	HEADWALL REMOVAL	\$ 2,000.00	EA	1	EA	\$ 2,000.00
309	TILE REMOVAL	\$ 7.00	LF	5395	LF	\$ 37,765.00
CONSTRUCTION SUBTOTAL						\$ 324,515.00
Contingency (15%)						\$ 48,677.25
CONSTRUCTION TOTAL						\$ 373,192.25
Engr. & Const. Observation (25%)						\$ 93,298.06
TOTAL COST						\$ 466,490.31
ROAD CROSSING CONSTRUCTION COSTS						
310	RCP BOX CULVERT (JJ AVE.)	\$ 2,000.00	LF	70	LF	\$ 140,000.00
311	RCP BOX CULVERT (150TH ST.)	\$ 2,000.00	LF	139	LF	\$ 278,000.00
312	OPEN DITCH CONSTRUCTION	\$ 2,000.00	STA	78	STA	\$ 156,000.00
313	TILE REMOVAL	\$ 10.00	LF	287	LF	\$ 2,870.00
314	SURFACE DRAINS	\$ 2,000.00	EA	4	EA	\$ 8,000.00
315	PERMANENT SEEDING AND WARRANTY	\$ 3,000.00	LOC	2	LOC	\$ 6,000.00
316	TRAFFIC CONTROL	\$ 5,000.00	LOC	2	LOC	\$ 10,000.00
CONSTRUCTION SUBTOTAL						\$ 600,870.00
Contingency (15%)						\$ 90,130.50
CONSTRUCTION TOTAL						\$ 691,000.50
Engr. & Const. Observation (25%)						\$ 172,750.13
TOTAL COST						\$ 863,750.63

OPEN DITCH REPLACEMENT

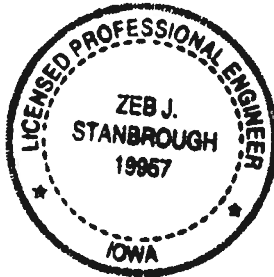
Note: Per Iowa Code, road crossings (highlighted red) are not typically district expense

HARDIN COUNTY, IOWA

2021



**ENGINEER'S REPORT
ON REPAIRS AND
IMPROVEMENTS TO
THE MAIN TILE
DRAINAGE DISTRICT
NO. 3
HARDIN COUNTY,
IOWA**



I HEREBY CERTIFY THAT THIS ENGINEERING DOCUMENT WAS PREPARED BY ME OR UNDER MY DIRECT PERSONAL SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF IOWA

ZEB J. STANBROUGH, P.E.

DATE

LICENSE NUMBER: 19957
MY LICENSE RENEWAL DATE IS DECEMBER 31, 2021
PAGES OR SHEETS COVERED BY THIS SEAL:
SHOWN ON TABLE OF CONTENTS

5-17-2021



CLAPSADDLE-GARBER ASSOCIATES OFFICE LOCATIONS

16 East Main Street, PO Box 754 | Marshalltown, IA 50158
1523 S. Bell Avenue, Suite 101 | Ames, IA 50010
5106 Nordic Drive | Cedar Falls, IA 50613
739 Park Avenue | Ackley, IA 50601
511 Bank Street | Webster City, IA 50595

Project Office
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**Engineer's Report on Repairs and Improvements
to the Main Tile, Drainage District No. 3
Hardin County, Iowa**

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Engineer's Report on Repairs and Improvements To the Main Tile, Drainage District No. 3 Hardin County, Iowa

1.0 INTRODUCTION

- **SCOPE OF WORK** – The District Trustees, requested Clapsaddle-Garber Associates to investigate and report concerning repairs and improvements to the Main Tile of Drainage District No. 3. This report will detail the feasibility of said repairs and improvements, and present opinions of probable construction costs associated with said repairs and improvements. In November 2020, the District Trustees requested Clapsaddle-Garber Associates to move ahead with an investigation and report concerning repairs and improvements to the Main Tile after deficiencies with had been identified.

- **LOCATION** – The area of investigation was limited to a portion of Main tile. Said Main tile is located in Sections 27 and 28, Township 89 North (T89N), Range 21 West (R21W), Hardin County, Iowa. Specifically, the downstream limit of investigation for the Main tile is upstream of the railroad right of way in Section 27 approximately ½ mile west of I Avenue and ½ mile south of the 140th Street. Going upstream, the tile then proceeds northwesterly for a short run before turning southwesterly across Section 27. It crosses I Avenue approximately 1 mile south of 140th Street. The tile then continues southwesterly across Section 28 for ¼ mile and then turns westerly, with the upstream limits of the investigation being approximately ¼ mile west of I Avenue. For reference, a map showing the limits of investigation is included in Appendix B.

2.0 DISTRICT HISTORY – The following is a brief summary of the pertinent history of Drainage District No. 3 as obtained from the Hardin County Engineer’s Field Books and the Hardin County Auditor’s drainage minutes and records.

- 1906, Mar. 5 Original petition filed in the County Auditor's Office.
- 1906, Aug. 7-14 "The Iowa falls Sentinel" published Notice of petition.
- 1906, Sept. 4 Hearing
- 1906, Oct. 13 "THE SEMI-WEEKLY HERALD" published Notice for Drain District.
- 1906, Nov. 12 Hearing for damages
- 1907, Jan. 21 Amended and substituted petition was filed for a Drainage District No. 3.
- 1907, Feb. 2 Engineer's Report by Geo L. Mechem was filed.
- 1907, Nov. 7 Board of Supervisors - resolved to establish Drainage District No. 3.
- 1908, Mar. 4 Board of Supervisors rerecorded November 7, 1907 minutes, proceedings, and resolutions to fix errors in the establishment of Drainage District No. 3.
- 1908, Mar. 20 Commissioner Report of the permanent survey of Drainage District No. 3
- 1908, Apr. 23 Notice to Contractors for construction of Drainage District No.3 - Total Cu.Ydr. 209,654.
- 1908, Jun. 28 C.H. Sternbery & Sons Drainage Contractors bid submitted.
- 1908, Jun. 30 Indiana Drainage County bid submitted.
- 1908, Jul. 22 Northern Construction Company request to withdraw bid
- 1908, Jul. 23 Letter from County Auditor's Office to Elkhart Ind. stating they could not consider their bid.
- 1908, Oct. 14 Notice of assessment for Drainage District No. 3.
- 1908, Nov. 9 Awarded Construction Contract to Dilley & Berdine
- 1908, Nov. 14 Hearing for assessment for Drainage District No. 3.
- 1908, Dec. 11 Contract with Dilley & Berdine signed.
- 1912, Aug. 3 Letter from Clerk of the District Court to E.L. Marriage about fixing the upper end of the Drainage Ditch.
- 1913, Jan. 7 Engineer's Report by S.B. Gardner - Drainage Ditch needs to be deepened to drain properly.
- 1913, Aug. 3 Petition to change upper end of Drainage District from Station 352 to Station 476.
- 1913, Aug. 9 Drain Bound - Bond for Costs
- 1913, Oct. 7 Engineer's Report by S.B. Gardner - Cleaning from Station 80 to Station 338+50 and from Station 338+50 to Station 485.
- 1913, Nov. 28 Notice published in "HARDIN COUNTY CITIZEN" to convert the upper end of the Drainage District No. 3 from open ditch to tile.
- 1913, Dec. 16 Claim of Damages - \$1000
- 1913, Dec. 17 Claim of Damages - \$1000
- 1913, Dec. 22 Claim of Damages - \$300
- 1913, Dec. 22 Claim of Damages - \$500
- 1913, Dec. 22 Claim of Damages - \$1000
- 1913, Dec. 22 Claim of Damages - \$1000
- 1913, Dec. 22 Claim of Damages - \$200
- 1913, Dec. 27 Hearing for the notice for drain district and drain to convert the upper end of the Drainage District No. 3 from open ditch to tile.
- 1913, Dec. 29 Received list of damages for the reconstruction of the Drain District No. 3.
- 1914, Jan. 7 Engineer's Report by S.B. Gardner - Clean ditch from Station 80 to Station 315 & open ditch converted into closed drain from station 351 to station 185

1914, Jan. 7 Specifications for Drainage District No. 3. Improvements
 1914, Jan. 7 Agreement to Pay Damages on Account of Ditch.
 1914, Jan. 12 Notice to Contractors for reconstruction of Drainage District No. 3.
 1914, Jan. 15-22 Notice to Contractors for reconstruction of Drainage District No. 3 published
 in "The Eldora Herald"
 1914, Feb. 3 Bids to be open for reconstruction of Drainage District No. 3
 1914, Feb. 3 Contract for Construction of Drains
 1914, Feb. 3 Proposal Bond \$2300 from Lion Bonding Surety Co.
 1914, Feb. 21 Tile Contract - What Cheer Clay Products Company - \$11607.50
 1914, Mar. 7 Lion Bonding & Surety County Bond No. 26218 - \$1000
 1914, Mar. 7 Drain Tile Bond - \$2902
 1914, Jun. 3 Letter to William & Huff, Attorneys from What Cheer Clay Products
 1914, Jun. 3 Letter to O.L. Olson (winning bidder for drainage work) from Williams &
 Huff (attorneys)
 1914, Jun. 11 Letter to O.L. Olson (winning bidder for drainage work) from William & Huff
 (attorneys) - demanding work to start on the 20th or forfeit the contract.
 1915, Jan. 13 Notice of Labor Lien on improvement in Drainage District No. 3.
 1915, Feb. 8 Final Settlement with What Cheer Clay Products having completed their
 contract.
 1915, Feb. 15 O.L. Olson has sublet a portion of his contract to Hogan & Badgerow.
 1915, Apr. 1 Warrant Issued.
 1915, Mar. 12 O.L. Olson assign \$768.00 to E.P. Davis for completion of Contract.
 1915, Mar. 20 Notice of Claim and Lien by H.A. Kline on Drainage Ditch No. 3.
 1915, Apr. 1 Lion Bonding & Surety County No. 12775 - \$1000
 1915, Apr. 21 S.B. Gardner resigns as Engineer in charge
 1915, May 5 E.W. Edwards (civil engineer), William Dunning and J.B. Starr Jr. were
 appointed Commissioners to assess benefits on the repair of drainage district
 No. 3
 1915, Jul. 2 Official Bond No. 38488 - \$1000 - the Fidelity & Deposit Company of
 Maryland.
 1915, Jul. 2 Final Report by Engineer G.B. Gardner - E.W. Edwards appointed engineer in
 charge.
 1915, Sep. 29 Subcontract accepted from O.L. Olson to Hogan & Badgerow.
 1915, Oct. 18 Engineer (E.W. Edwards) does not recommend that the work be accepted and
 steps need to taken to make him complete the work.
 1915, Dec. 16 E.W. Edwards resigns as Engineer for Drainage District.
 1915, Dec. 17 W.S. Porter was appointed Engineer for Drainage District.
 1916, Jan. 1 Official Bond - W.S. Porter Construction Engineer \$500
 1916, Apr. 17 Commission to inspect Drainage District - W.S. Porter
 1916, Jun. 8 Notice to Proceed with work on "Cleanout Work " to O.L. Olson (principal
 contractor) or show cause why the work should not be relet.
 1916, Jun. 13 O.L. Olson was request to appear before the board to show cause why the
 work should be delayed, if not it would be relet for bid.
 1916, Jun. 16 Notice to Contractors for reconstruction of Drainage District No. 3.
 1916, Jun. 29 Notice to Contractors for reconstruction of Drainage District No. 3 published
 in "The Eldora Herald"
 1916, Jul. 10 Proposal on Drainage District No. 3 - received.
 1916, Jul. 12 Notice to Contractors for reconstruction of Drainage District No. 3.
 1916, Jul. 13-7 Notice to Contractors for reconstruction of Drainage District No. 3 published
 in "The Eldora Herald"

1916, Jul. 27 Proposal on Drainage District No. 3 - received.

1916, Jul. 27 Contract for Construction of Drains - A.S. White - \$10,150.00

1916, Jul. 27 Contractor's Drainage Bond - A.S. White - \$2,536.00

1916, Dec. 28 Engineer's Report - W.S. Porter - Bulk-head at tiles ends is being undermined and needs to be replaced.

1916, Dec. 28 Engineer's Report - W.S. Porter - C.R.I & P Railway put piling through 28" tile line and destroyed the drain. Company to attend to this matter at once.

1916, Dec. 29 District Court of Iowa - Lion Bonding & Surety Co. pay \$1,724.00 for bond NO. 27618

1917, Aug. 6 Engineer's Report - W.S. Porter - Reconstruction work by A.S. White has been completed - full payment of \$10,150.00

1917, Aug. 8 Official Bond - W.S. Porter - Preliminary Engineer - \$1000 - for Drainage District No. 3.

1917, Aug. 17 Petition for Drainage District and Drain - Sections 31 & 32, Township 89 North, Range 20 West.

1917, Nov. 8 Engineer's Report - W.S. Porter - unfinished construction on the land of Mr. Geo. Robertson, to be fix at once.

1918, May 25 Court Decree - Plaintiffs: Lois W. Bloomquist and Fannie W. Emeny VS. Board of Supervisors and Drainage District No. 3 - Findings - Reduce assessments by 33 1/3%

1932, Jul. 30 Engineer's Report - J.R. Mahur - repairs need for Drainage District No. 3 in Section 27, Township 89 North, Range 21 West. - Remove trees, fix tiles and Bulk heads.

1943, Jul. 21 Request for Drainage Repairs - The open ditch from the tile outlet be cleaned.

1945, Apr. 3 Contract - Drainage Cleanout - Howard O. Young (contractor) - \$4,000.00

1956, Dec. 17 Engineer's Report - F.J. Reigles - Recommend tree removal, stumps be sprayed and some clean out work be done - estimate \$2,000.00.

1956, Dec. 18 Notice to Bidders - Clearing trees, brush and cleaning out Drainage District No. 3.

1956, Dec. 28 Notice published in "THE HARDIN COUNTY INDEX" for Bidders on Clearing trees, brush and cleaning out Drainage District No. 3.

1957, Jan. 9 Minutes of Board Meeting - Accepted A.L. Bock bid of \$3,802.87 solely for trees and Brush removal and did not include cleaning out the ditch.

1957, Dec. 23 Contract for Excavation- Wesley McDaniel - Excavate 800 Cubic Yards in Section 7, Township 88 North, Range 20 West - \$480.00

1958, Feb. 3 Contract for Excavation - Wesley McDaniel - Excavate 500 Cubic Yards in Section 8, Township 88 North, Range 20 West - \$375.00

1958, Mar. 4 Minutes of Board Meeting - \$6,000.00 was deemed necessary to pay for completion of repairs to Drainage District No. 3 and assessment of 30%.

1983, Apr. 1 Notice of Drainage Hearing - Hollis E. Ryken (Engineer) - recommends repairs or improvement to Drainage District.

1983, Jun. 30 Notice for Construction of Drainage Repair - (Main Open Channel) Clear, spray and dispose of all brush and trees in drainage ditch.

1983, Jun. 30 Notice published in "THE ACKLEY WORLD-JOURNAL" for Construction of Drainage Repair of Drainage District No. 3.

1983, Oct. 19 Engineer's Report - Hollis E. Ryken - Repairs are needed to Drainage District No. 3

1983, Nov. 28 Notice of Report by Hollis E. Ryken (Engineer) - regarding repairs of Drainage District No. 3.

- 1983, Dec. 7 Notice published in "THE IOWA FALLS CITIZEN" regarding repairs of Drainage District No. 3.
- 1984, Jan. Notice to Contractors - for restoration of 0.4 miles to Drainage District No. 3.
- 1984, Jan. 18-25 Notice published in "THE IOWA FALLS CITIZEN" regarding construction repairs to Drainage District No. 3 - restoration of 0.4 miles.
- 1984, Apr. 7 Petition - Request to proceed to advertise for bids on the repairs that Hollis E. Ryken stated in his October 19, 1983 Engineer's Report.
- 1984, Apr. 12 Proceeding of Trustees - No bids were received for construction repairs to Drainage District No. 3 - "Latch Outlet" in Section 8, low bid was Robert Gherke \$2,750.00
- 1984, Apr. 25 Drainage District No. 3 Clerk's Record, Proceedings of Trustees
 - Center of Section 7 - Blown out tile lines, Trees growing over tile & surface water cutting ground - Robert Gherke to repair for \$1,500-\$1,700
 - Bank wash out repair on the M.G. Clark farm at district expense
 - tree cutting is into penalty period
 - DD #149 has received no bids and would have to use other less expensive means.
- 1996, Aug. 19 Board of Trustees Meeting Held - maintain 5-year interval spraying the ditch
- 1997, Dec. 22 Board of Trustees Meeting Held
 - Sub 1 repairs made on Bernie Miller farm
 - Main tile checked for cotton wood roots (found) - \$280.41
 - Repair blow out D.D. 3 main tile - Meade Martlett farm Section 28, Alden Township - \$341.54
 - Removing Silt for D.D. 3 main ditch at Sub 149 main tile outlet - \$525.0
 - Bill from Control Services Inc. Spraying brush along length of D.D. 3 - \$3,900.00
 - Assess D.D. 3 \$8,000 to pay outstanding bills.
- 1998, Dec. 17 Board of Trustees Meeting Held
 - Repair Blow sub district #111 - \$234.60
 - Tile repair of sub district #64 - \$745.35
 - Place Concrete rip-rap on Main ditch bank of D.D. 3 Thelke farm Section 1, Ellis Township - \$1,672.5
 - Purchase 15 feet of tile to repair sub district #64 - \$70.50
 - Levy sub district #64 \$1,100.00

3.0 **INVESTIGATION** – Review of the district history indicates that the Main tile of Drainage District 3 has had few previous repairs. It is assumed that there have been more repairs, but the details of them have just been lost to time. The field investigation for this report was performed at the request of the Drainage District Trustees. Said investigation was limited to visual observation (with limited excavation) along with survey data, and pictures gathered. During the investigation, there were 5 sinkholes found on the Main tile along with the Main tile being in various states of collapse over the course of 4,745± feet. For reference, a copy of the observation report with pictures is included in Appendix A and a map showing the investigation limits is included in Appendix B.

4.0 DISCUSSION AND CONCLUSIONS – Based on the above, it is obvious that the existing Main tile, in the area of investigation is in various states of collapse and is restricting drainage capacity in the area. If repairs or improvements are not performed, the Main tile will continue to have poor drainage performance, the upstream landowners will continue to experience overland flow, ponding, and additional sinkholes will form over the Main tile. This will continue to affect productivity of the farmed ground upstream of these issues and will get worse as the tile ages. When all these issues are combined, it will lead to further reduced drainage and liability exposure by the drainage district.

5.0 REPAIR METHOD – To repair the existing Main tile, the following option is the most straight forward available:

Partial Tile Replacement

- Remove and replace the entire Main tile for the entire investigation limits with new Main tile of equal or comparable size.
- Typically, the replacement Main tile would be in the same location as the existing Main tile in order to locate and reconnect private tile and district lateral tile. For reference, the route and locations are shown on the map included in Appendix B.

With the above-mentioned repair method, the following should be noted:

- The pipe sizes used are those that are currently manufactured that most closely meet or exceed the current Main tile size.
- The Partial Tile Replacement option would allow for lower maintenance costs in the future as the entire Main tile is new.
- The Partial Tile Replacement option would remove all soil and debris in the existing Main tile.
- Repairs have historically been viewed as not having an impact on jurisdictional wetlands. As such, individual landowners should consult with applicable staff at the Hardin County NRCS offices to verify the existence of said jurisdictional wetlands and that there will be no impact on them.

Per Iowa Code Chapter 468.126, any of the above actions that do not increase capacity would be considered a repair. As such, Subsection 1, paragraph c of Chapter 468.126 states "If the estimated cost of the repair does not exceed fifty thousand dollars, the board may order the work done without conducting a hearing on the matter. Otherwise, the board shall set a date for a hearing. . ." The opinion of probable construction cost contained in the next section of this report exceeds said \$50,000 limit. Therefore, a hearing will be required. Per Iowa Code Chapter 468.126.1.g, the right of remonstrance does not apply to the proposed repairs.

6.0 IMPROVEMENT METHOD – To improve the drainage capacity for the existing Main tile, the following option is the most straight forward available:

Open Ditch

- Remove and replace 4,745± feet of the Main tile with a Main Open Ditch.
- Typically, the Main Open Ditch would be in the same location as the existing Main tile in order to locate and outlet private tile and district lateral tile. For reference, the route and locations are shown on the map included in Appendix B.
- Outlet all private and lateral tile encountered to discharge into the Main Open Ditch.

With the above-mentioned possible improvement, the following should be noted in addition to the notes in repair methods section:

- This option would probably involve obtaining of right of way.
- The replacement of the Main tile with a Main Open Ditch increases drainage capacity, which has traditionally fit the Iowa Code definition of improvement. However, the replacement is not being suggested to increase drainage capacity, but is being offered solely to extend the lifecycle of the district facility and the original design for the Main in this area was an open ditch. Legal counsel should be consulted to provide advice concerning this.
- If this option is deemed a repair by legal counsel, repairs have historically been viewed as not having an impact on jurisdictional wetlands. As such, individual landowners should consult with applicable staff at the Hardin County NRCS offices to verify the existence of said jurisdictional wetlands and that there will be no impact on them.
- If this option is deemed an improvement by legal counsel, improvements have historically been viewed as having an impact on jurisdictional wetlands. As such, individual landowners should consult with applicable staff at the Hardin County NRCS offices to verify the existence of said jurisdictional wetlands and what said impact may be on them.

If legal counsel considers the above option a repair, it is our opinion that the following is applicable. Subsection 1, paragraph c of Chapter 468.126 states "If the estimated cost of the repair does not exceed fifty thousand dollars, the board may order the work done without conducting a hearing on the matter. Otherwise, the board shall set a date for a hearing. . ." The opinion of probable construction cost contained in the next section of this report exceeds said \$50,000 limit. Therefore, a hearing will be required. Per Iowa Code Chapter 468.126.1.g, the right of remonstrance does not apply to the proposed repairs.

If legal counsel considers the above option an improvement, it is our opinion that the following is applicable. Subsection 4, paragraph c of Chapter 468.126 states "If the estimated cost of the improvement does not exceed fifty thousand dollars, the board may order the work done without conducting a hearing on the matter. Otherwise, the board shall set a date for a hearing on whether to construct the proposed improvement and whether there shall be a reclassification of benefits for the cost of the proposed improvement." The opinion of probable construction cost contained in the next section of this report exceeds said \$50,000 limit. Therefore, a hearing will be required. Per Iowa Code Chapter 468.126.4.e, the right of remonstrance may apply to the proposed improvements.

7.0 OPINION OF PROBABLE CONSTRUCTION COSTS – Using the above methods of repair and improvement, an itemized list of project quantities and associated opinions of probable construction cost for each option were compiled and are included in Appendices C and D of this report. A summary of said costs are as follows:

METHOD	TOTAL COST	CONSTRUCTION COST	ROAD CROSSING COST
Repair - Partial Tile Replacement	\$479,758.44	\$444,395.94	\$35,362.50
Improvement - Open Ditch	\$584,667.19	\$409,780.94	\$174,886.25

It should be noted that said costs include materials, labor, and equipment supplied by the contractor to complete the necessary repair or improvement and include applicable engineering, construction observation, and project administration fees by Clapsaddle-Garber Associates. However, said costs do not include any interest, legal fees, county administrative fees, crop damages, other damages, previous repairs, engineering fees to date, wetland mitigation fees, or reclassification fees (if applicable). As always, all costs shown are opinions of Clapsaddle-Garber Associates based on previous lettings on other projects. Said costs are just a guideline and are not a guarantee of actual costs.

8.0 OWNERSHIP AND CLASSIFICATIONS – Any and all information concerning ownership of lands and classifications of said lands within Drainage District No. 3 can be obtained from the Hardin County Auditor’s office.

It should be noted that Iowa Code Chapter 468.65 states “When, after a drainage . . . district has been established . . .” and “. . . a repair . . . has become necessary, the board may consider whether the existing assessments are equitable as a basis for payment of the expense of . . . making the repair . . .” and “If they find the same to be inequitable in any particular . . . they shall . . . order a reclassification . . .” Based on this, it is our opinion that a reclassification may be required if the repair were to move forward.

It should also be noted that Iowa Code Chapter 468.131 states “When an assessment for improvements . . . exceeds twenty-five percent of the original assessment and the original or subsequent assessment . . . did not designate separately the amount each tract should pay for the main ditch and tile lateral drains then the board shall order a reclassification . . .” Based on this, it appears that a reclassification separating laterals may be required if any of the above options were deemed to be an improvement, said improvement were to move forward, and the laterals had not already been separated. Since the proposed project does not involve the laterals, it is not clear if this portion of code is applicable, and it is our recommendation that the District Trustees seek advice from their legal counsel.

9.0 RECOMMENDATIONS – There is a definite need to perform one of the above-mentioned actions. The actions would remove the current restrictions to the Main tile and extend the lifespan of the same. Therefore, it is recommended that the District Trustees, should take action to accomplish the following:

- Approve the Engineer’s Report as prepared by Clapsaddle-Garber Associates.
- Seek advice from legal counsel as to whether the Open Ditch alternative is a repair or improvement.
- Hold the required hearing on the proposed repair or improvement.
- Adopt one of the recommendations of the Engineer’s Report.
- Direct plans and specifications for the proposed repair or improvement be prepared by Clapsaddle-Garber Associates.
- Proceed with receiving bids from interested contractors by Clapsaddle-Garber Associates.
- Award contract to the lowest responsible contractor.
- If desired or required by Iowa Code, proceed with reclassification proceedings after seeking legal advice concerning the same.

CONSTRUCTION ENGINEERING
OBSERVATION REPORT

DATE:

11-17-20

DAYS OF WEEK:

S M T W T F S

SHEET NO.

1 OF

PROJECT NUMBER:

6490.4

COUNTY, ROUTE, ROAD:

I Ave & 155th

LOCATION:

Hardin County DD # 3

DESCRIPTION OF WORK AND MATERIAL USED FOR EACH OPERATION, INCLUDING CONTRACTOR/SUB NAME, ITEM NO. AND LOCATION

10:30 a.m. = Arrived at job site after locating control points and setting up GPS on C.P.T # 34. Checked into CPT # 38 Horizontal was good but vertical was off 0.23.

10:44 a.m. = Crew was exposing tile at Northern most sink hole, in surface ditch. 26" VCP removed, 1 section, took pictures upstream and down and shot top pipe. GPS Pt # 5550. Contractor replaced tile and placed fabric over joints

11:00 a.m. = Met foreman at southern most sink hole, which had been excavated previously. Point # ~~5551~~⁵⁵⁵¹, took pictures, tile was completely collapsed upstream and downstream.

11:34 a.m. = Contractor is excavating approximately 100' +/- North west of Northern most sink hole West of I Ave. Pt. # 5552, Tile is broken and egg shaped upstream and downstream.

Shot top of tile at sink hole # 5553, could not get pictures.

1:30 p.m. = Crew removed tile at Pt # 5554, tile 24" ? broke into 3 pieces. 24" VCP upstream and downstream broke, and beginning to collapse.

1:35 p.m. = Crew is excavating further West, 24" VCP at Point # 5555 is oval shaped upstream and downstream. Took Pictures

2:00 p.m. = Discovered another sink hole, South of fence line and West of Pt # 5555. shot top of pipe # 5556 and took pictures.

2:30 p.m. = Crew excavated West of # 5556. Located tile end removed 1 section, Pt # 5557. 24" VCP appears to be in good condition looking West, possible 1 section cracked, the rest are in good condition as far as I could see. Looking East 24" VCP is oval shaped as far as visible. Not collapsing.

I Certify that the work described in this report was incorporated into this contract unless otherwise noted.

Observer's Signature:

James Van Hove

Date Prepared:

11-18-20

Reviewed by:

Engineer

Date Reviewed

CONSTRUCTION ENGINEERING
OBSERVATION REPORT

DATE:

11-17-20

DAYS OF WEEK:

S M T W T F S

SHEET NO.

2 OF

PROJECT NUMBER:

6490.4

COUNTY, ROUTE, ROAD:

I Ave & 155th

LOCATION:

Hardin County DD #3

DESCRIPTION OF WORK AND MATERIAL USED FOR EACH OPERATION, INCLUDING CONTRACTOR/SUB NAME, ITEM NO. AND LOCATION

2:45 p.m. = Shot pts # 5558 and # 5559 directly south west of intake structure with sink hole around. GPS shots are top of 24" and 18" VCP connected to structure which has settled 0.5' to 0.75'. Structure is in very bad shape, may have originally had a bee hive intake now missing.

3:45 p.m. = shot top of pipe at sinkhole. Pt # 5560, could not get pictures.

4:00 p.m. = Crew exposed tile west of railroad ROW, and removed 1 section, section was cracked and broke into several pieces during removal. Pt # 5561 top 28" VCP, VCP is oval shaped both directions from # 5561, as far as C.O. could see. Crew repaired tile with 24" dual wall HDPE, placed fabric over joints and tile bats over new tile.

left for day and tore down G.P.S.

I Certify that the work described in this report was incorporated into this contract unless otherwise noted.

Observer's Signature:

James Van Hove

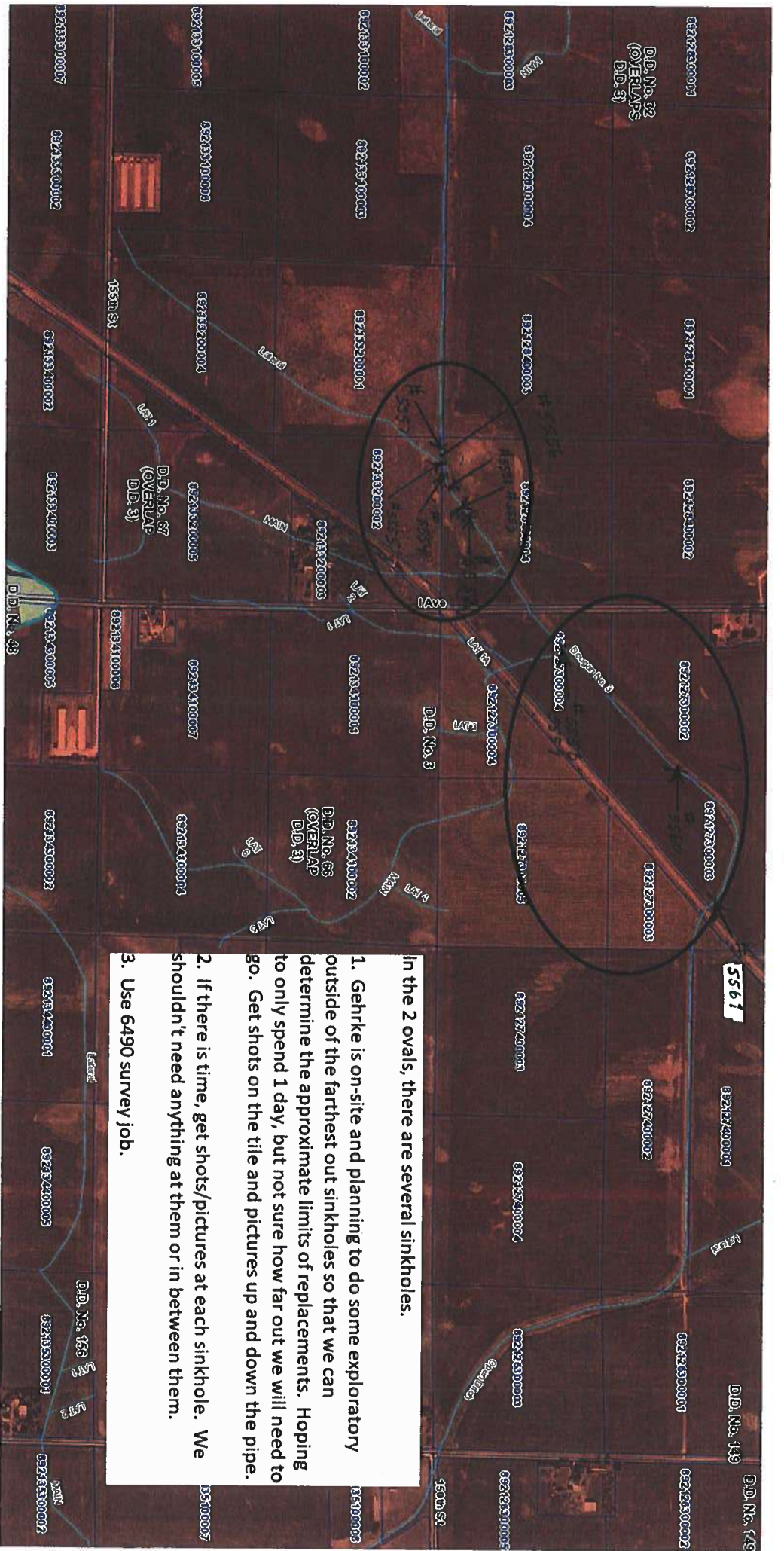
Date Prepared:

11-18-20

Reviewed by:

Engineer

Date Reviewed

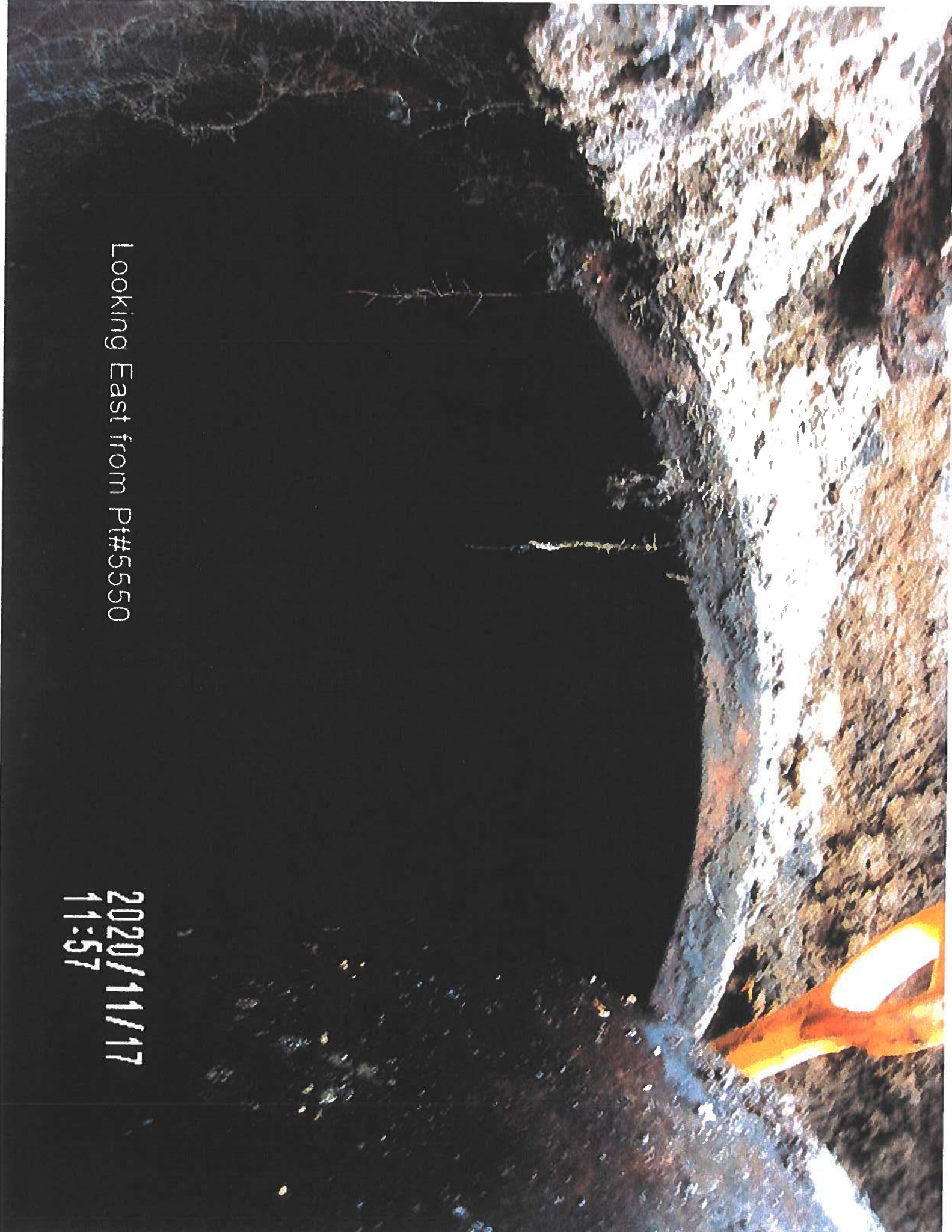


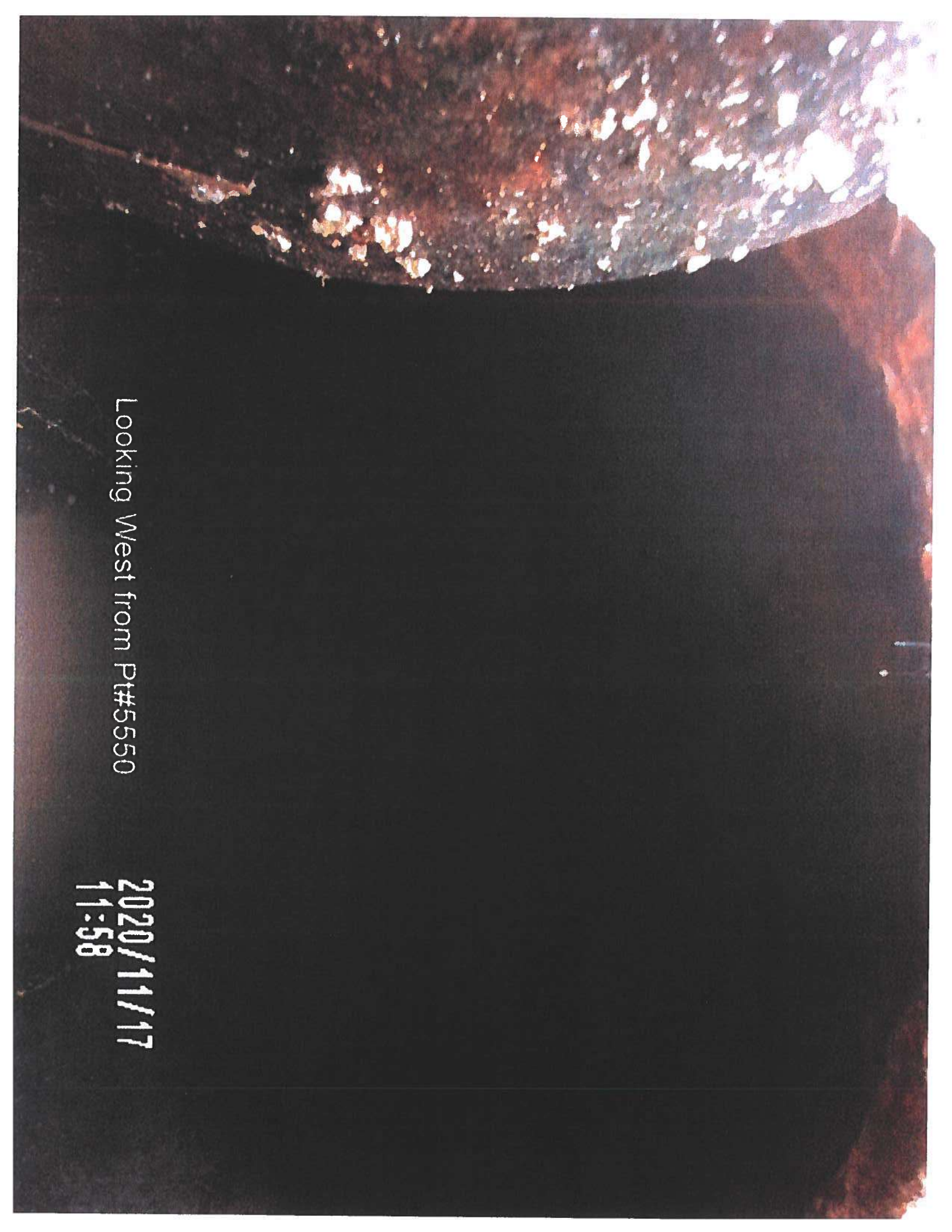
In the 2 ovals, there are several sinkholes.

1. Gehrke is on-site and planning to do some exploratory outside of the farthest out sinkholes so that we can determine the approximate limits of replacements. Hoping to only spend 1 day, but not sure how far out we will need to go. Get shots on the tile and pictures up and down the pipe.
2. If there is time, get shots/pictures at each sinkhole. We shouldn't need anything at them or in between them.
3. Use 6490 survey job.

Looking East from Pt#5550

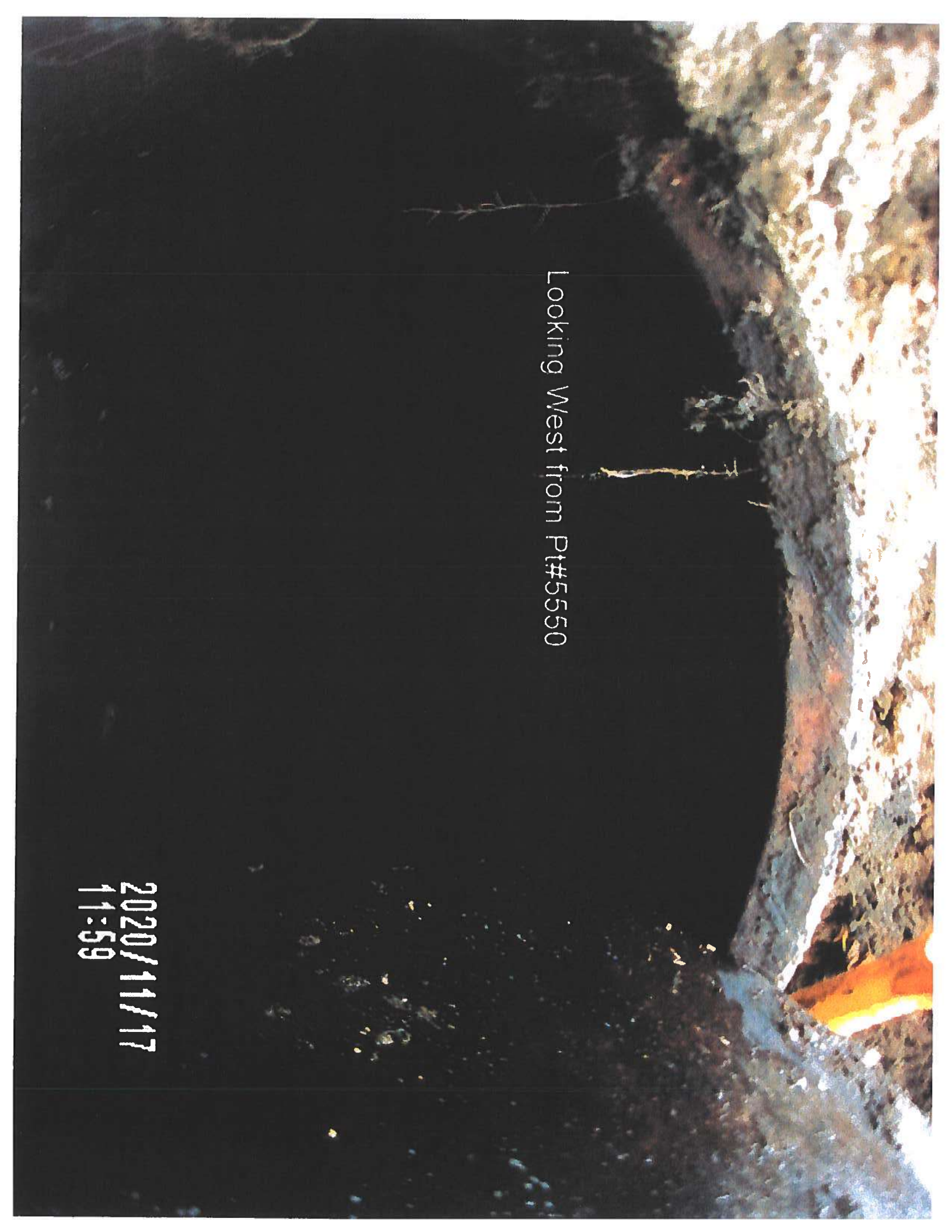
2020/11/17
11:57



A night photograph showing a dark, silty landscape. In the upper right, a rocky ridge is illuminated, showing a mix of dark and light-colored rocks. The rest of the scene is mostly black, with some faint, distant lights visible on the right side.

Looking West from Pt#55550

2020/11/17
11:58



Looking West from Pt#5550

2020/11/17
11:59

Looking West from Pt#5550

2020/11/17
11:59

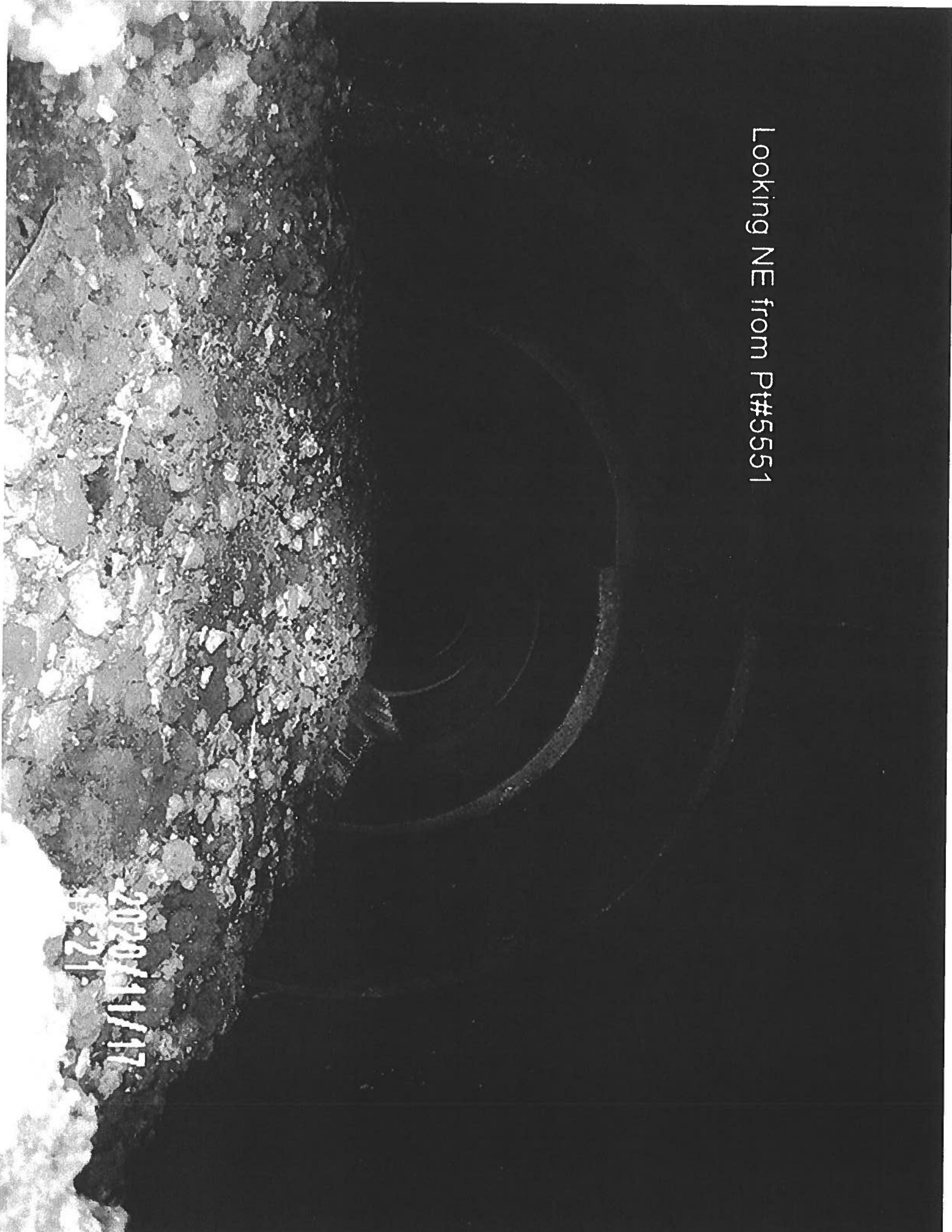
Looking NE from Pt#5551



2020/11/17
12:29

Looking NE from Pt#5551

2020/11/17
14:21

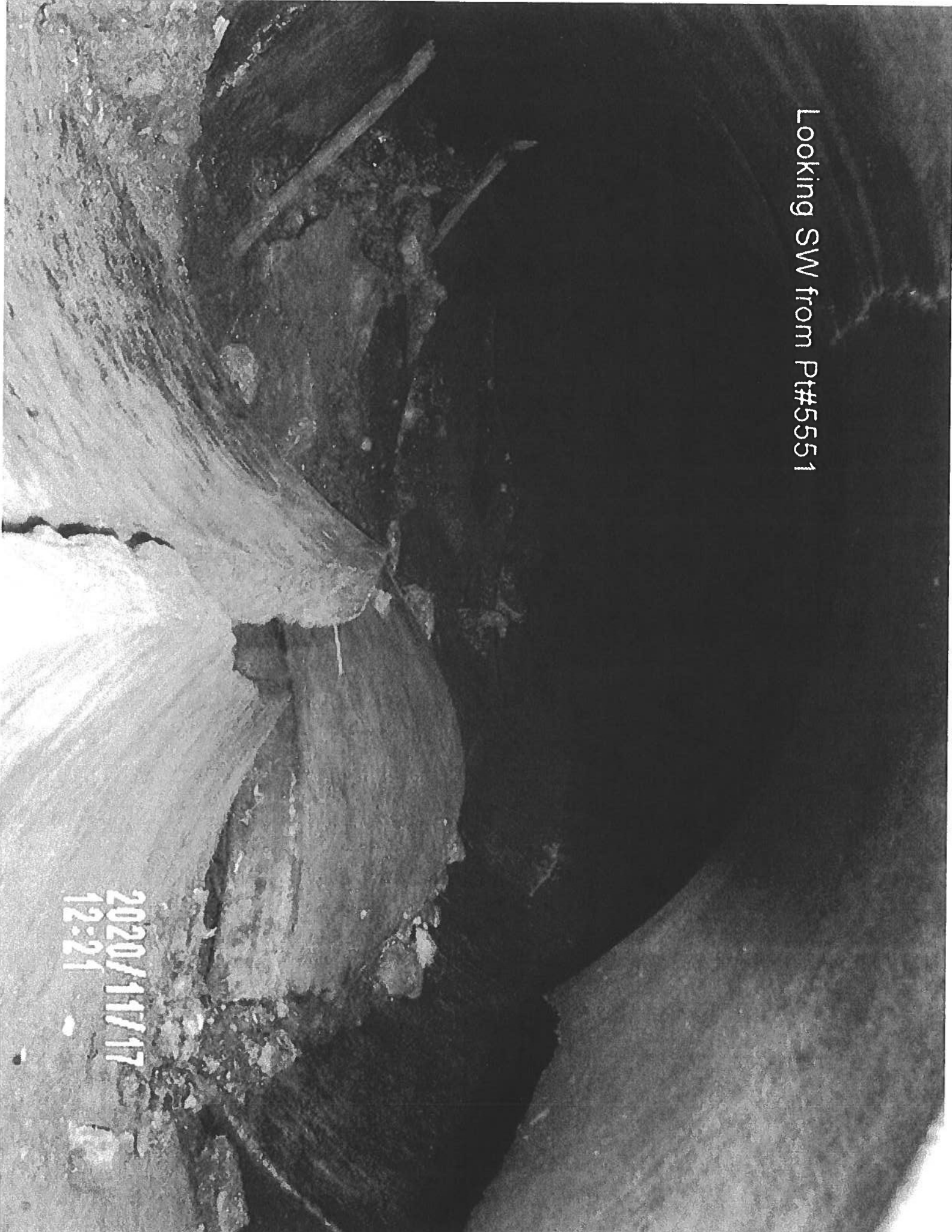


Looking SW from Pt#5551

2020/11/17
12:21

Looking SW from Pt#5551

2020/11/17
12:21



Looking SW from Pt#55553



Looking NE from Pt#5553

2020/11/17
12:25

Looking Ne from Pt#5553

2020/11/17
12:26

Looking West from Pt#5554

2020/11/17
12:53



Looking West from Pt#5554

2020/11/17
12:53



Looking East from Pt#55554

2020/11/17
12:53



Looking East from Pt#55554

2020/11/17
12:53

Looking East from Pt#55555

2020/11/17
14:26



Looking East from Pt#55555

2020/11/17
Pt#26

Looking West from Pt#55555

2020/11/17
14:26

Looking West from Pit#5555

2020/11/17
14:26



Looking East from Pt#55556

2020/11/17
14:48



Looking East from Pt#55556

2020/11/17
14:48

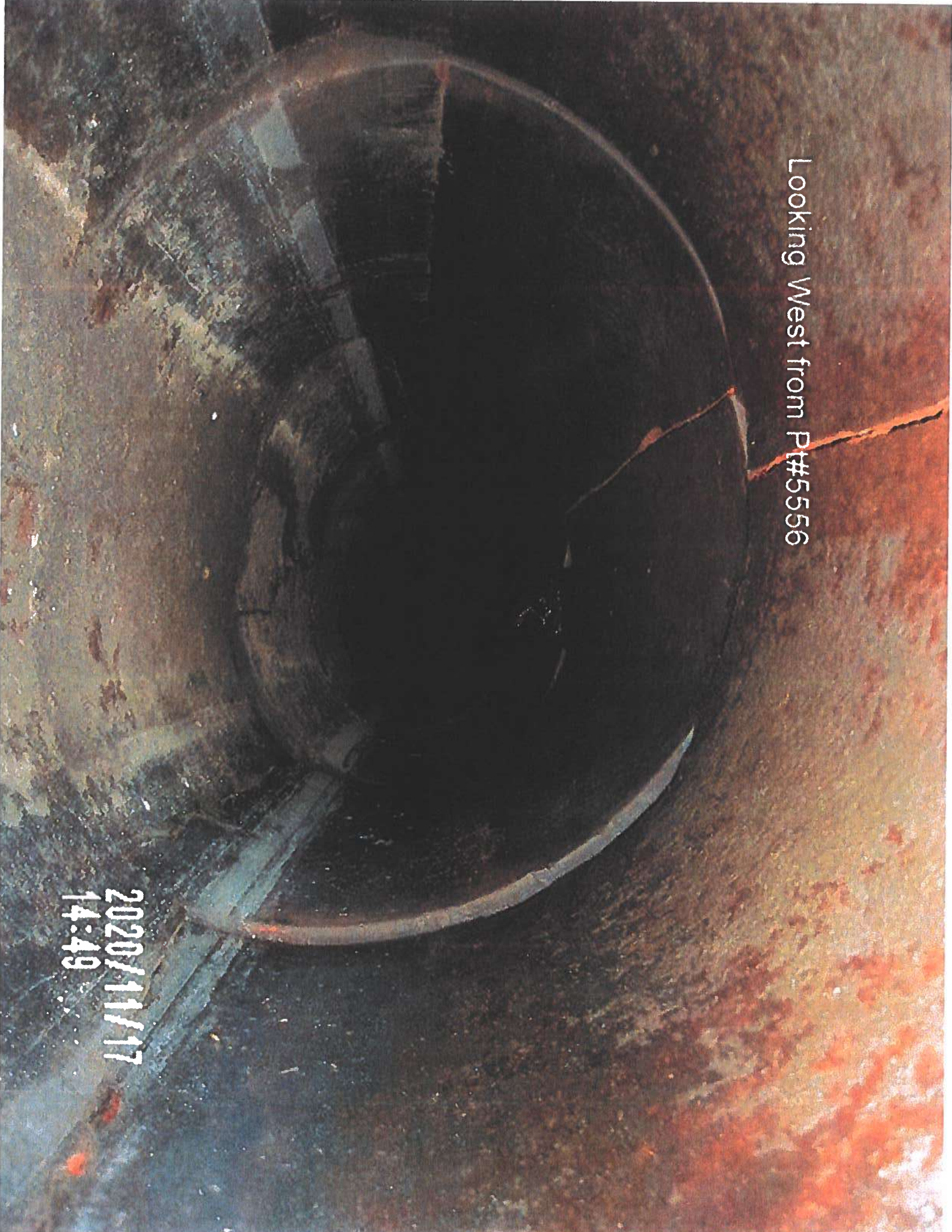


Looking West from Pt#55556

2020/11/17
14:48

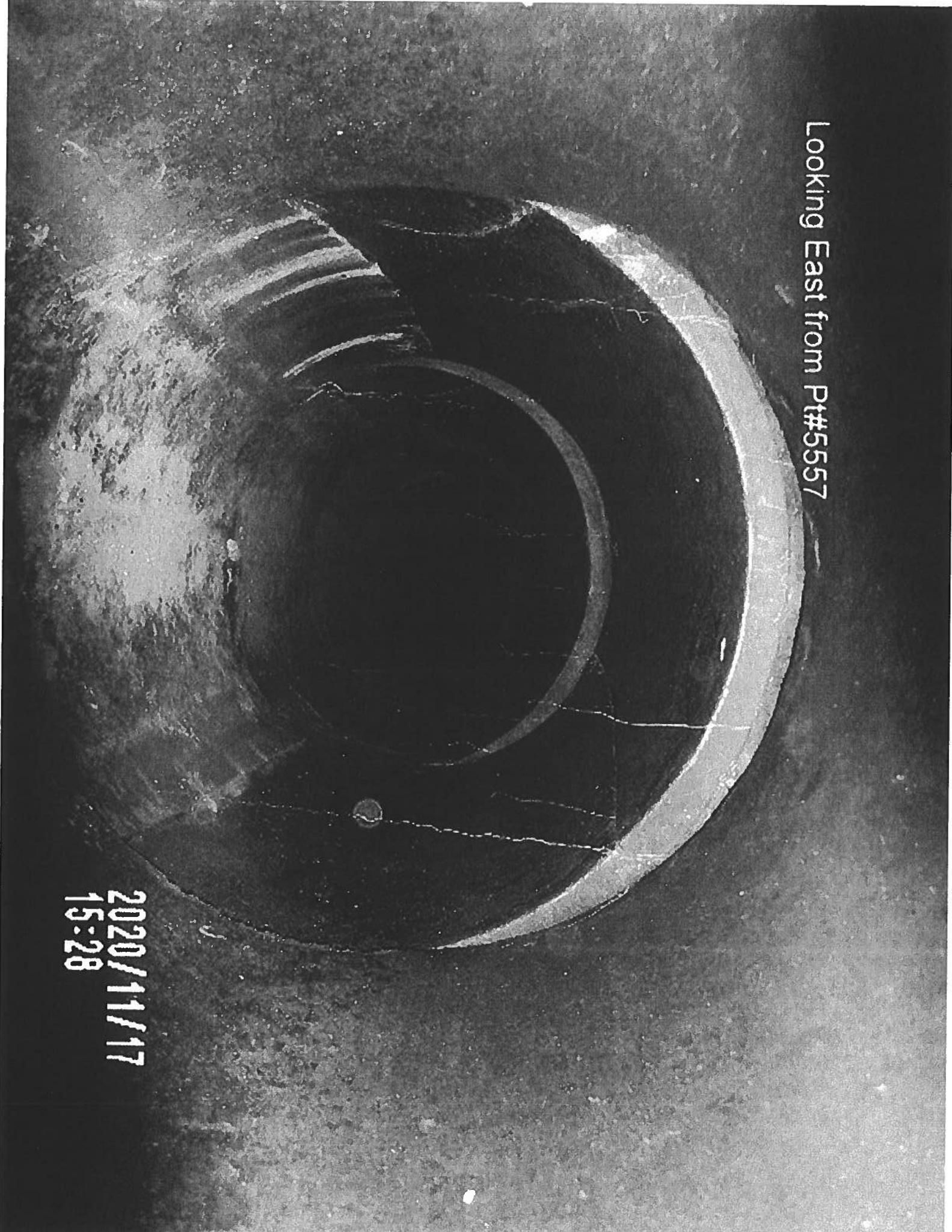
Looking West from Pt#55556

2020/11/17
14:49



Looking East from Pt#5557

2020/11/17
15:28

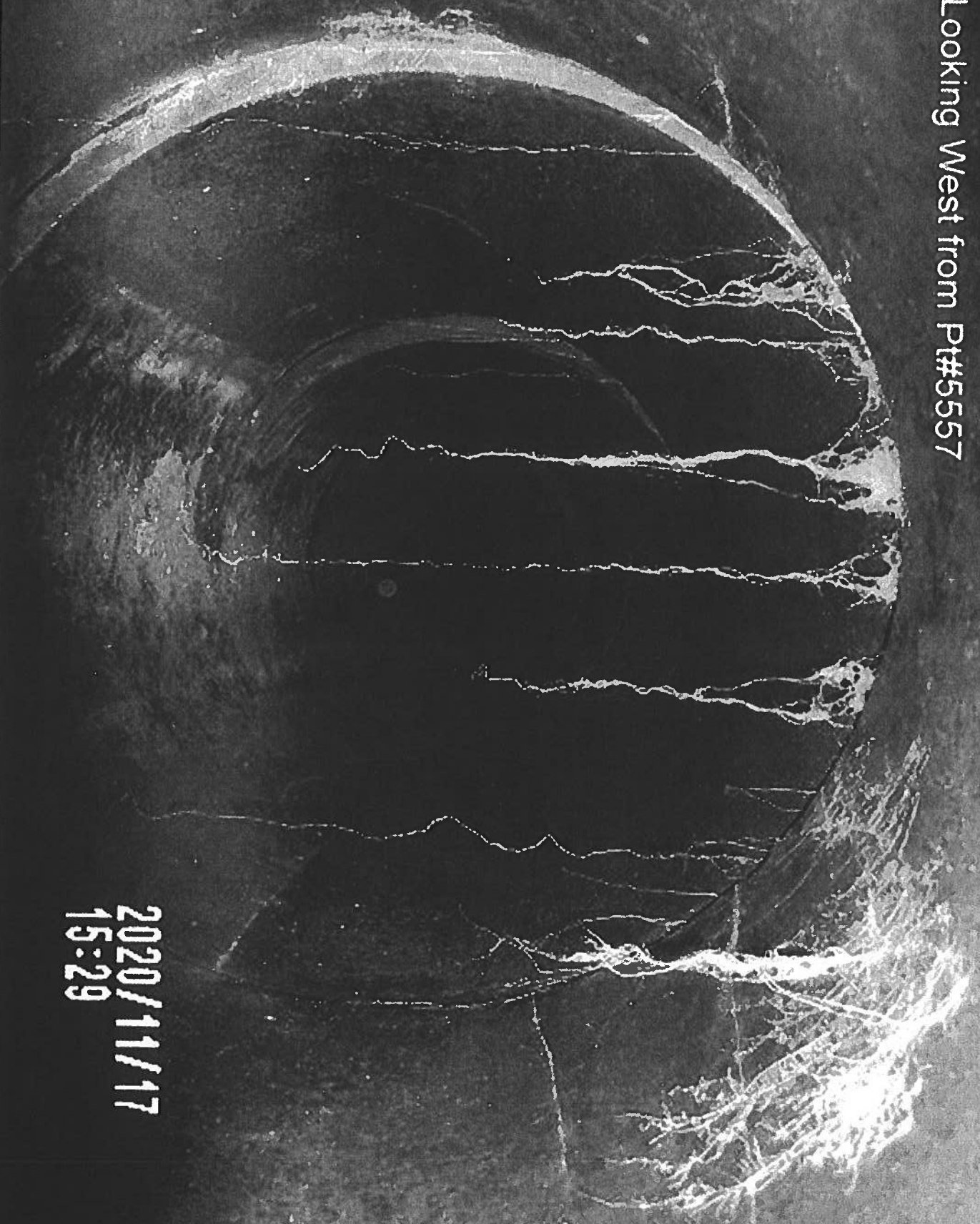


Looking East from Pt#55557

2020/11/17
15:28

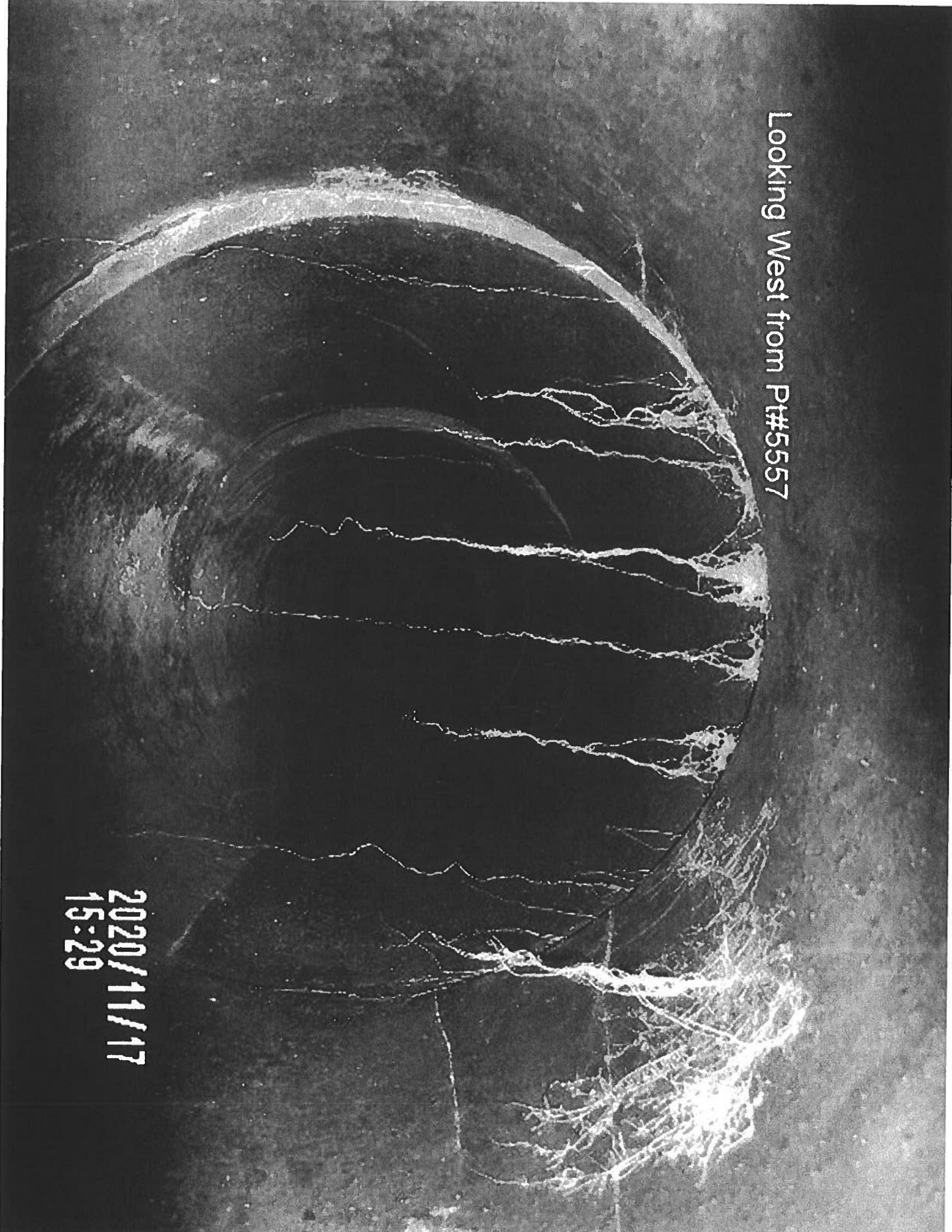
Looking West from Pt#5557

2020/11/17
15:29



Looking West from Pt#55557

2020/11/17
15:29



Top of intake maybe beehive by PI 5558

2020/11/17
15:55



Hydake structure at P#55558

2020/11/17
15:55



Intake structure at Pt#5559

2020/11/17
15:55



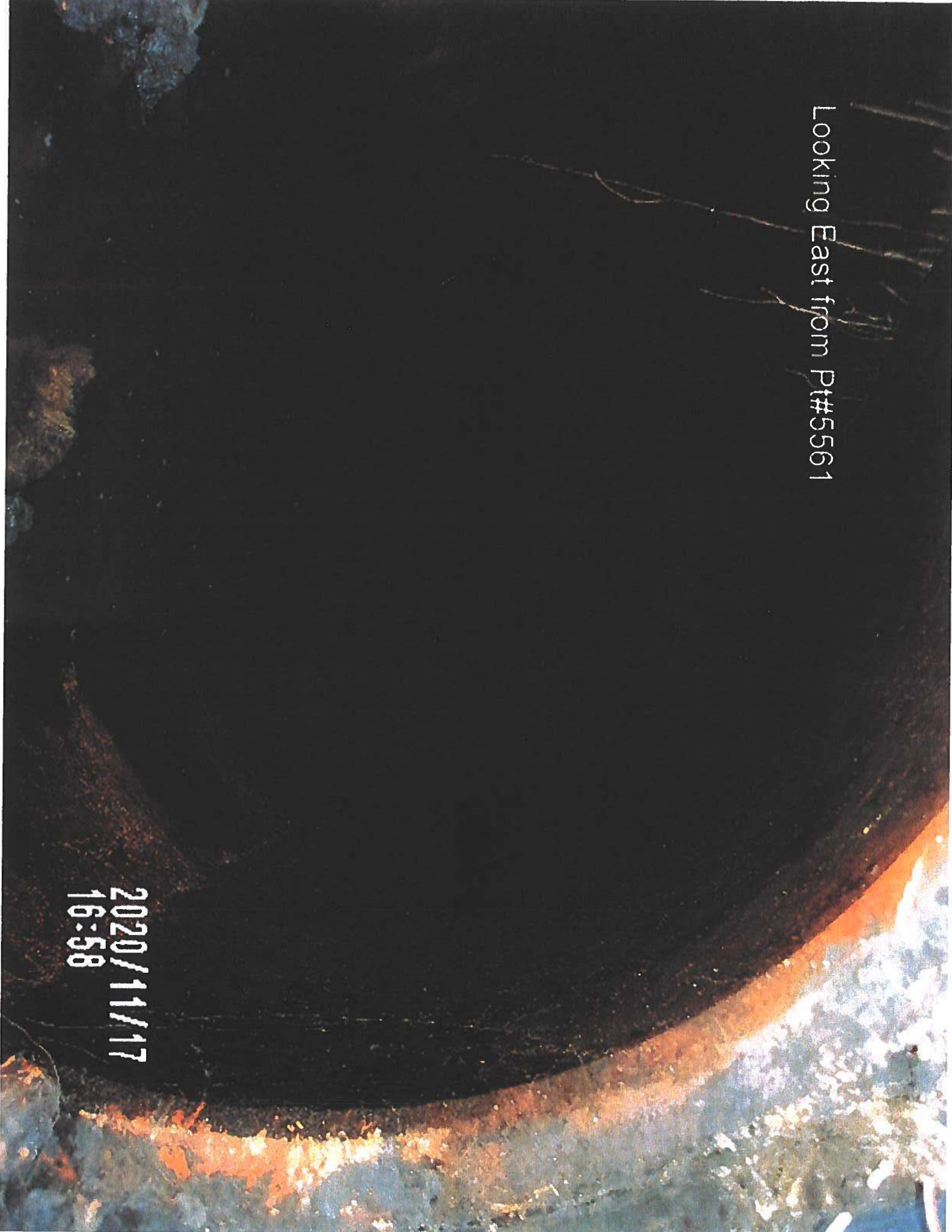
Intake structure at Pt#5558

2020/11/17
15:55



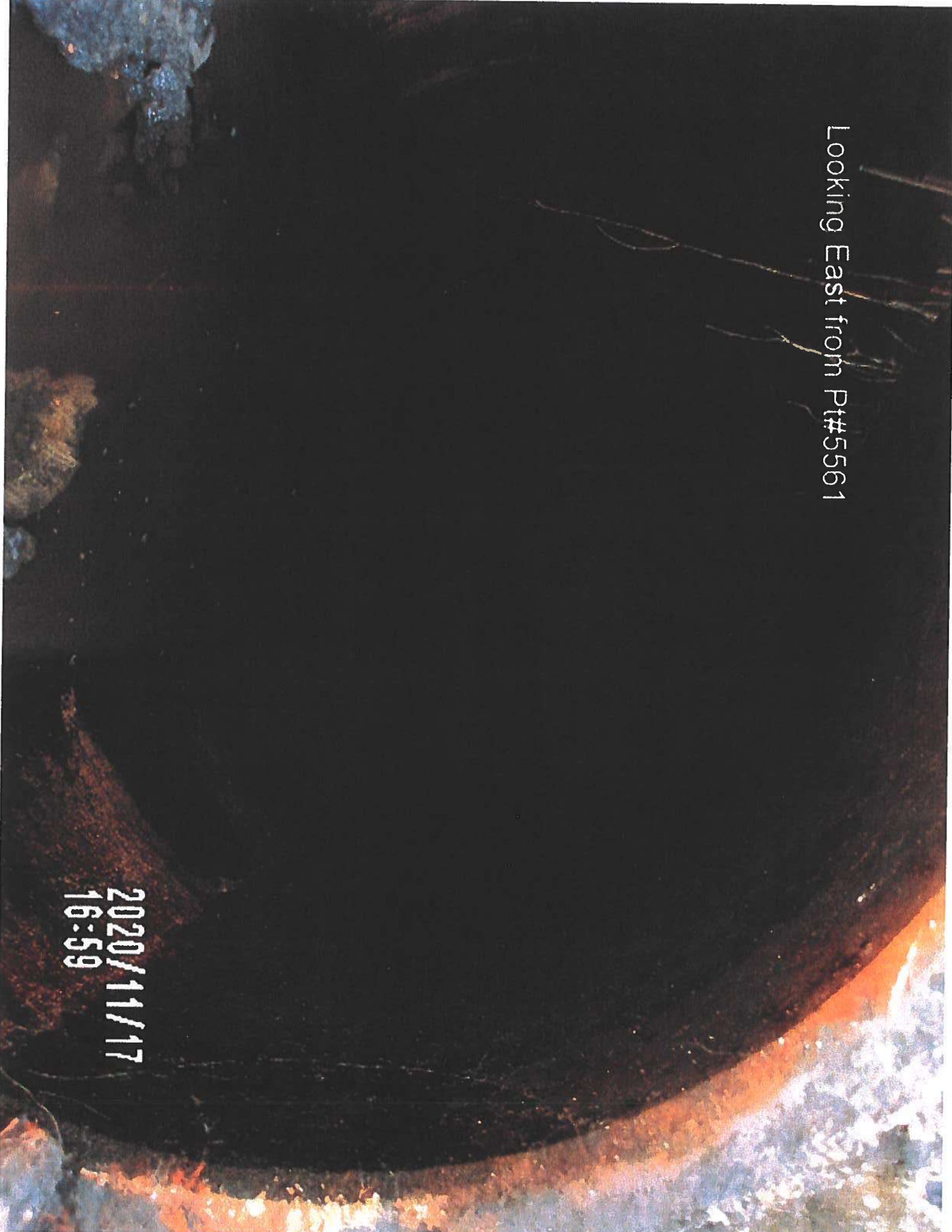
Looking East from Pt#5561

2020/11/17
16:58



Looking East from Pt#5561

2020/11/17
16:59



Looking West from Pt#5561

2020/11/17
16:59

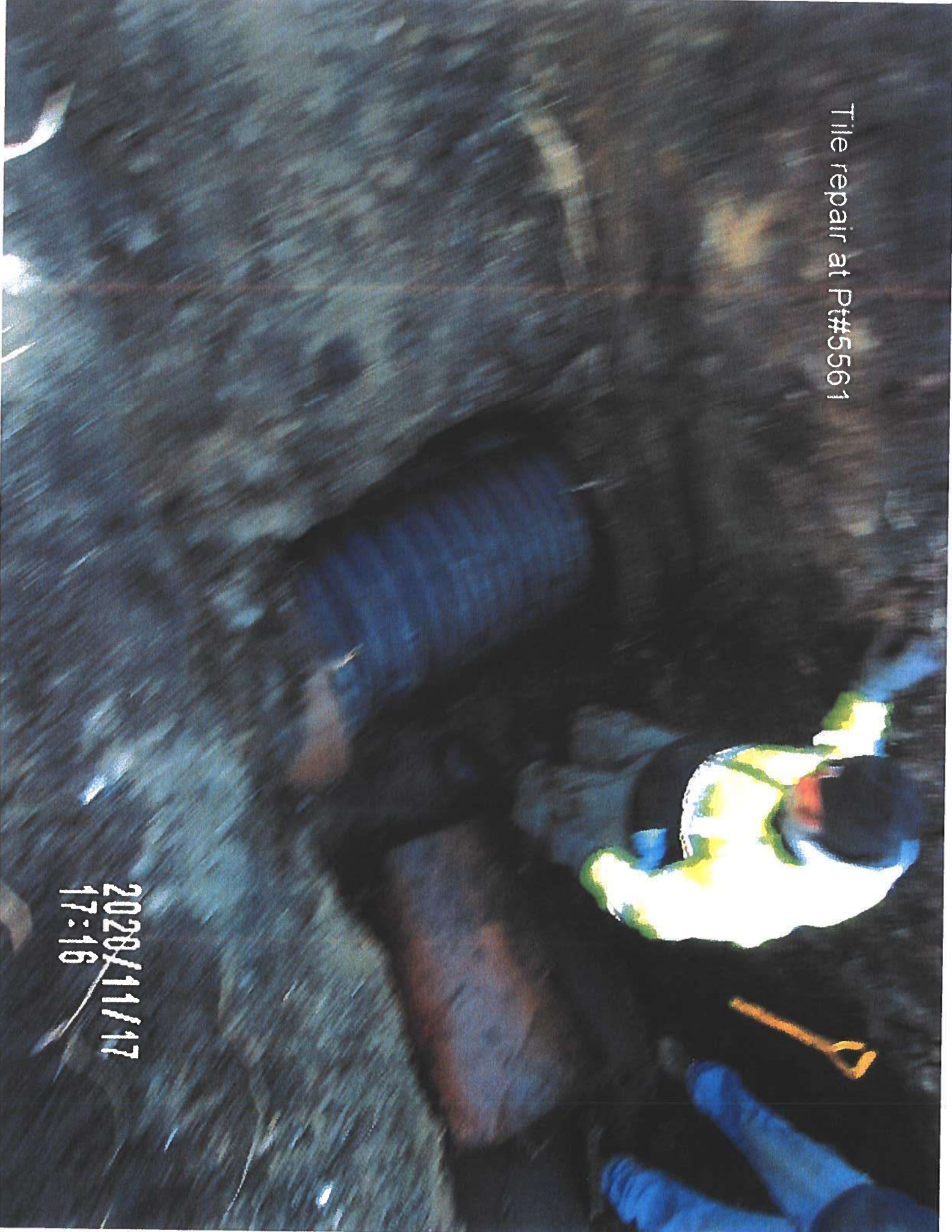
Looking West from Pt#5561

2020/11/17
16:59



Tile repair at Pt#55561

2028/11/17
17:16

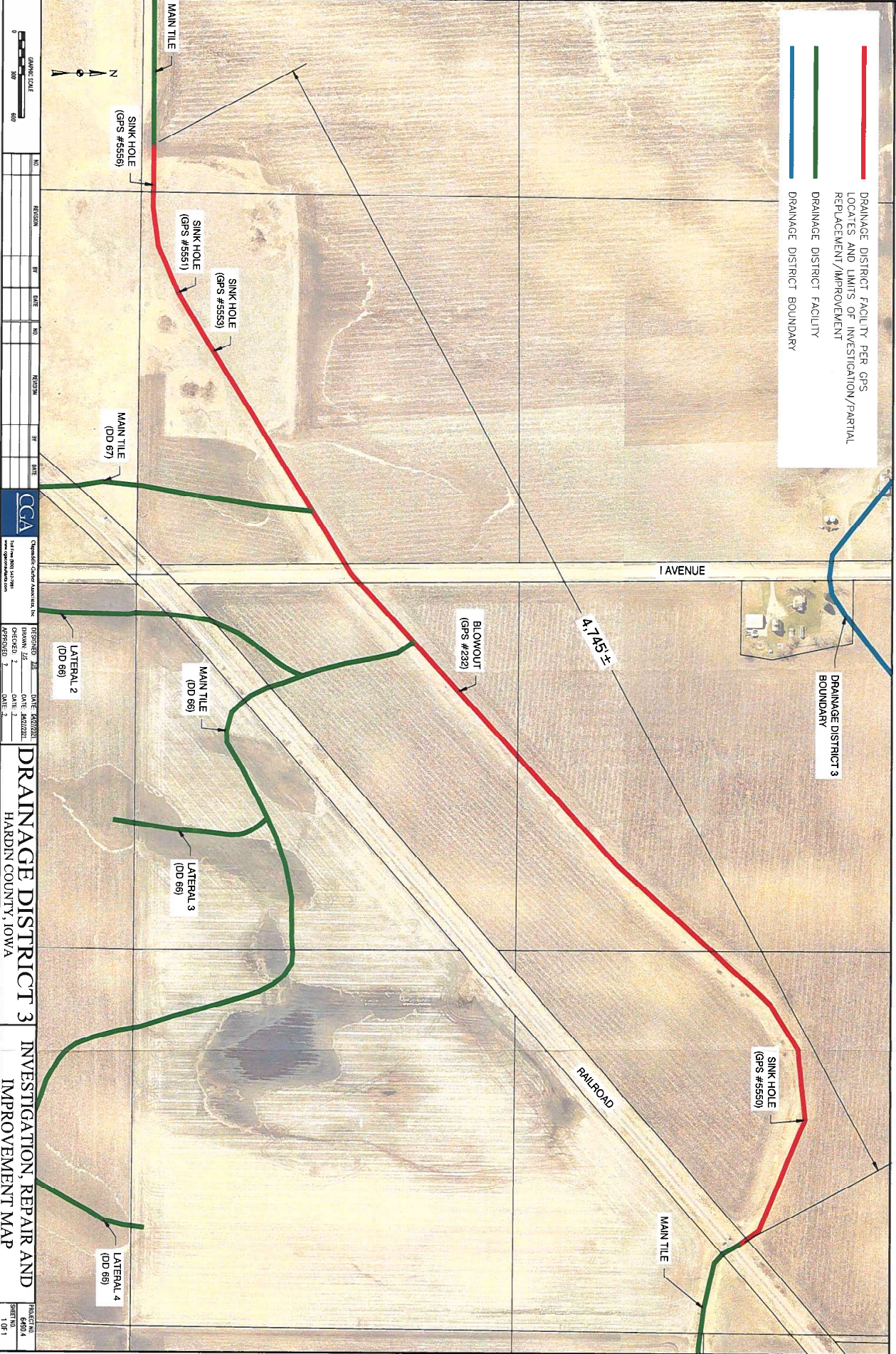




Tile repair at Pt#5561

2020/11/17
17:21

— DRAINAGE DISTRICT FACILITY PER GPS
— LOCATES AND LIMITS OF INVESTIGATION/PARTIAL REPLACEMENT/IMPROVEMENT
— DRAINAGE DISTRICT FACILITY
— DRAINAGE DISTRICT BOUNDARY



NO.	REVISION	BY	DATE	NO.	REVISION	BY	DATE



CONSULTANT: Cady & Associates, Inc.
 1014 E. 800th St.
 Des Moines, IA 50319
 515-281-1111
 www.cgaia.com

PROJECT: DRAINAGE DISTRICT 3
 HARDIN COUNTY, IOWA

INVESTIGATION, REPAIR AND
 IMPROVEMENT MAP

SHEET NO. 1 OF 1

Engineer's Opinion of Probable Construction Cost
Project: Main tile Repair for D.D. #3
 Location: Sections 27 and 28, T89N, R21W, Hardi County, Iowa

ITEM #	DESCRIPTION	Unit Cost	Units	Quantity	Units	Total Cost
CONSTRUCTION COSTS						
101	30" RCP OR DUAL WALL TILE	\$ 60.00	FT	3536	FT	\$ 212,160.00
102	24" RCP OR DUAL WALL TILE	\$ 40.00	FT	1143	FT	\$ 45,720.00
103	30" x 24" RCP OR DUAL WALL REDUCER	\$ 1,250.00	EA	1	EA	\$ 1,250.00
104	RCP OR DUAL WALL LATERAL CONNECTIONS	\$ 1,600.00	EA	2	EA	\$ 3,200.00
105	PRIVATE TILE CONNECTIONS	\$ 600.00	EA	20	EA	\$ 12,000.00
106	CONCRETE COLLARS	\$ 400.00	EA	4	EA	\$ 1,600.00
107	REMOVAL OF EXISTING TILE	\$ 7.00	LF	4745	LF	\$ 33,215.00
CONSTRUCTION SUBTOTAL						\$ 309,145.00
Contingency (15%)						\$ 46,371.75
CONSTRUCTION TOTAL						\$ 355,516.75
Engr. & Const. Observation (25%)						\$ 88,879.19
TOTAL COST						\$ 444,395.94
ROAD CROSSING CONSTRUCTION COSTS						
108	30" RCP OR DUAL WALL TILE (1 AVE.)	\$ 90.00	LF	66	LF	\$ 5,940.00
109	TILE REMOVAL	\$ 10.00	LF	66	LF	\$ 660.00
110	HICKENBOTTOM INTAKE	\$ 1,500.00	EA	2	EA	\$ 3,000.00
111	PERMANENT SEEDING AND WARRANTY	\$ 1,500.00	LOC	2	LOC	\$ 3,000.00
112	TRAFFIC CONTROL	\$ 4,000.00	LOC	3	LOC	\$ 12,000.00
CONSTRUCTION SUBTOTAL						\$ 24,600.00
Contingency (15%)						\$ 3,690.00
CONSTRUCTION TOTAL						\$ 28,290.00
Engr. & Const. Observation (25%)						\$ 7,072.50
TOTAL COST						\$ 35,362.50

PARTIAL TILE REPLACEMENT

Note: Per Iowa Code, road crossings (highlighted red) are not typically district expense



By: Z.J.S.
 Date: 5/1/2021
 Checked By: L.O.G.
 Date: 5/3/2021

Engineer's Opinion of Probable Construction Cost
Project: Main tile Improvement for D.D. #3
 Location: Sections 27 and 28, T89N, R21W, Hardin County, Iowa

ITEM #	DESCRIPTION	Unit Cost	Units	Quantity	Units	Total Cost
OPEN DITCH CONSTRUCTION COSTS						
201	OPEN DITCH CONSTRUCTION	\$ 2,000.00	STA	46.55	STA	\$ 93,100.00
202	30" CMP OUTLET WITH RODENT GUARD	\$ 80.00	LF	40	LF	\$ 3,200.00
203	30" CMP INLET	\$ 75.00	LF	40	LF	\$ 3,000.00
204	30" CMP FLARDED END	\$ 500.00	EA	1	EA	\$ 500.00
205	SHEET PILE HEADWALL	\$ 35,000.00	EA	1	EA	\$ 35,000.00
206	RIP-RAP	\$ 50.00	TN	250	TN	\$ 12,500.00
207	SURFACE DRAINS	\$ 2,000.00	EA	12	EA	\$ 24,000.00
208	PRIVATE TILE OUTLETS	\$ 1,500.00	EA	20	EA	\$ 30,000.00
209	LATERAL TILE OUTLETS	\$ 2,000.00	EA	2	EA	\$ 4,000.00
210	PERMANENT SEEDING AND WARRANTY	\$ 1,000.00	STA	46.55	STA	\$ 46,550.00
211	TILE REMOVAL	\$ 7.00	LF	4745	LF	\$ 33,215.00
CONSTRUCTION SUBTOTAL						\$ 285,065.00
Contingency (15%)						\$ 42,759.75
CONSTRUCTION TOTAL						\$ 327,824.75
Engr. & Const. Observation (25%)						\$ 81,956.19
TOTAL COST						\$ 409,780.94
ROAD CROSSING CONSTRUCTION COSTS						
212	RCP BOX CULVERT (I AVE.)	\$ 2,000.00	LF	50	LF	\$ 100,000.00
213	TILE REMOVAL	\$ 10.00	LF	66	LF	\$ 660.00
214	SURFACE DRAINS	\$ 2,000.00	EA	4	EA	\$ 8,000.00
215	PERMANENT SEEDING AND WARRANTY	\$ 3,000.00	LOC	1	LOC	\$ 3,000.00
216	TRAFFIC CONTROL	\$ 10,000.00	LOC	1	LOC	\$ 10,000.00
CONSTRUCTION SUBTOTAL						\$ 121,660.00
Contingency (15%)						\$ 18,249.00
CONSTRUCTION TOTAL						\$ 139,909.00
Engr. & Const. Observation (25%)						\$ 34,977.25
TOTAL COST						\$ 174,886.25

OPEN DITCH REPLACEMENT

Note: Per Iowa Code, road crossings (highlighted red) are not typically district expense

HARDIN COUNTY



REVISED RECLASSIFICATION COMMISSION REPORT FOR DRAINAGE DISTRICT 3 HARDIN COUNTY, IOWA

RYKEN

ENGINEERING & LAND SURVEYING, INC.

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Fax: 641-847-2303

OFFICE LOCATIONS
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Fax: 641-423-1659

511 Bank Street
Webster City, IA 50595
Phone: 515-832-1876
Fax: 515-832-1932

Licensed and Insured for over 50 years

Ryken@RykenEng.com
www.RykenEng.com

Revised Reclassification Commission Report,
Drainage District 3
Hardin County, Iowa

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Reclassification Sheets	App. B

Revised **Reclassification Commission Report,**
Drainage District 3
Hardin County, Iowa

- 1.0 INTRODUCTION - The District Trustees appointed a Reclassification Commission to reclassify the lands within the drainage boundaries of Drainage District 3. For reference, the Certificates of Oath of Commissioners are included in Appendix A. Although there are several other laterals, subdistricts, and/or districts within the drainage boundaries of Drainage District 3, this reclassification was limited to Drainage District 3 only. This action by the District Trustees was a result of comments received from landowners in the upper end of the watershed at the hearing held on the Engineer's Report on Vegetative Growth and Siltation in Main Open Ditch. 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 drainage district, the Reclassification Commission also looked at the following supporting documents supplied by Ryken Engineering:

- Existing Classification from the Hardin County Drainage Clerk
- Soil Surveys from USDA website
- Maps of Drainage 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 to be reclassified was appropriately sized (i.e. 40 acres or less according to recognized or legal divisions) in the existing classification. For those that weren't, additional tract numbers were created.
- 2.2 Acreage Verification - This step involved verification of the acreages contained within the existing classification. For the tract numbers that previously had acreages stated, 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 or those created in the Tract Verification process above). For lands whose tract numbers were totally contained within the Drainage District boundaries, the acreage from the GIS website or recorded surveys was used. For lands whose tract numbers were partially contained within the Drainage District boundaries, the acreage was measured from a composite overlay of the maps of Drainage District boundaries with the property lines 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 drained), and the percentage of each within each tract number. This was measured from a composite overlay of the soil surveys with property lines from the GIS website.
- 2.5 Proximity Determination - This step involved determination of the proximity or distance to the main district facilities (i.e. main tile or main open ditch). All distances were measured from the approximate centroid of each tract number along the shortest straight line route to the main district facility. 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 the maps of Drainage District facilities with the property lines from the GIS website.

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

3.1 Soil Factor - This factor was calculated as an indication of the "need" for the drainage 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 Drainage = 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 require the Drainage District facilities to be productive, the Well Drained soils typically needed very little of the Drainage District facilities to be productive, and the Poorly Drained and Very Poorly Drained soils typically relied heavily on the Drainage District facilities to be productive.

3.2 Tile Proximity Factor - This factor was calculated as an indication of "availability" of the main tile based upon the distance each tract number was from said tile. Since there was a large range in the distances measured (100± feet to 10,600± 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 Tile Proximity Factor of 10 and the tract number which had the closest measured distance received a Tile Proximity Factor of 100. All other tract numbers received a Tile Proximity Factor calculated in proportion to this range based upon their measured distance.

3.3 Open Ditch Proximity Factor - This factor was similar to the Tile Proximity Factor (above) and was calculated as an indication of "availability" of the main open ditch based upon the distance each tract number was from said main open ditch. Since there was a large range in the distances measured (10± feet to 12,800± 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 an Open Ditch Proximity Factor of 10 and the tract number which had the closest measured distance received an Open Ditch Proximity Factor of 100. All other tract numbers received an Open Ditch Proximity Factor calculated in proportion to this range based upon their measured distance.

3.4 Combined Factor - This factor was the composite of the above three factors (i.e. Soil Factor, Tile Proximity Factor, and Open Ditch Proximity Factor). Since this project was a repair to the main open ditch, the Reclassification Commission felt it benefited the tract numbers on the main open ditch more than those on the main tile. Therefore, the Combined Factor was calculated as follows:

$$(Open\ Ditch\ Proximity\ Factor + 60\% \text{ of } Tile\ Proximity\ Factor) \times Soil\ Factor$$

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

- 3.5 % Benefit - This is the benefit each tract number receives 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).
- 3.6 Units Assessed - This combines the amount of benefit along with the land area that is benefitted. For each tract number, this is calculated as:
- $$\% \text{ Benefit} \times \text{Number of Acres} \times 100$$
- 3.7 % Units Assessed - This is the percentage of units assessed for each tract number as a portion of the total units assessed for the entire drainage 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 Drainage District.
- 3.8 Percent Levy - This is an indication of the levy amount necessary to pay for current 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.
- 3.9 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 the cost from the opinion of probable construction cost contained in the above mentioned Engineer's Report on Vegetative Growth and Siltation in Main Open Ditch. For each tract number, this is calculated as:
- $$\% \text{ Units Assessed} \times \text{Probable Construction Cost (i.e. \$705,120)}$$
- 3.10 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 the cost from the opinion of probable construction cost contained in the above mentioned Engineer's Report on Vegetative Growth and Siltation in Main Open Ditch. 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:

4.1 For tract numbers which are highly irregular in shape (i.e. long narrow pieces of land) or do not have accurate soil maps available, a Combined Factor was not calculated. Instead, the average of the Combined Factor for all the other tract numbers was used. The only tract numbers to which this applies are roadways and the airport (i.e. tract numbers 0.5, 1, 58.1, 130, 178, 233, and 417.2).

4.2 One landowner provided proof that subsurface tile drainage from his land and the neighbor's land did not flow to district facilities but flowed across the district boundary and discharged outside of the district. When this land was viewed by the Reclassification Commission, the majority of the ground surface sloped away from the district facilities and appeared to flow out of the drainage district. As a result, the Reclassification Commission felt the tract numbers at issue do not receive the same benefit as the other tract numbers in the district and felt a reduction was applicable. Therefore, the Combined Factor was reduced by 75% of what it would have normally calculated for these tract numbers. It was not reduced further as the Reclassification Commission felt there still may be potential unknown drainage benefits received, a small portion of the ground sloped towards the district facilities, and the Drainage District has fixed administrative costs. The only tract numbers to which this applies were tract numbers 2, 2.1, 3, 4, 5, 82, 84, 85, 147, and 377. At the March 14, 2016 Reclassification Hearing, the District Trustees decided to change the above mentioned reduction to 50%. The reclassification sheets in Appendix B have been revised to show this directive.

4.3 At the March 14, 2016 Reclassification Hearing, the District Trustees approved having the Reclassification Commission further study and determine which properties are located in and receive benefit from Drainage District 130 and to reduce their percentage of benefit accordingly (down to 0% if necessary). As a result, the Reclassification Commission reviewed several maps of Drainage District boundaries and facilities and determined that several tracts which were partially or entirely located within the boundaries of Drainage District 130 were also included in the reclassification for Drainage District 3. As a result, the "Number of Acres" and "% Benefit" were adjusted accordingly for these tracts. The only tract numbers to which this applies were tract numbers 8, 9, 256, 378, 378.1, 378.2, 379, 380, and 409.

5.0 CONCLUSION: - Using all the above, the Reclassification Commission generated reclassification sheets for the entire Drainage 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 Revised Reclassification Commission Report as the basis for the project currently underway and all future repairs and improvements.


REVISED CERTIFICATE

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

That I, along with the other classification commissioners for Hardin County Drainage District No. 3, have personally 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 classification commissioners for Hardin County Drainage District No. 3, completed the classification of the lands within the Drainage District. Said classification 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 classification commissioners for Hardin County Drainage District No. 3, performed said classification 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 classification 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 classification of lands and apportionments of benefits made by said classification commission.

 <p>LEE O. GALLETINE 15745 IOWA</p>	<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><i>Lee O. Gallentine, P.E.</i> Lee O. Gallentine, P.E.</p> <p>DATE: <i>June 14, 2016</i> License Number: 15745</p> <p>My License Renewal Date is December 31, 2016 Page or sheets covered by this seal: <i>All shown on Table of Contents</i></p>
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REVISED CERTIFICATE


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

That I, along with the other classification commissioners for Hardin County Drainage District No. 3, have personally 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 classification commissioners for Hardin County Drainage District No. 3, completed the classification of the lands within the Drainage District. Said classification 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 classification commissioners for Hardin County Drainage District No. 3, performed said classification 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 classification 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 classification of lands and apportionments of benefits made by said classification commission.

COMMISSIONER:


Date: 6-13-16

Chuck Walters
34122 230th Street
Eldora, IA 50627

REVISED CERTIFICATE

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

That I, along with the other classification commissioners for Hardin County Drainage District No. 3, have personally 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 classification commissioners for Hardin County Drainage District No. 3, completed the classification of the lands within the Drainage District. Said classification 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 classification commissioners for Hardin County Drainage District No. 3, performed said classification 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 classification 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 classification of lands and apportionments of benefits made by said classification commission.

COMMISSIONER:


Dennis Friest

14263 County Hwy D-65
Radcliffe, IA 50230

Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for \$705,120 Project (entire tract basis)	Assessment for \$705,120 Project (per acre basis)
0.5		000-000-000-010	Iowa Dept. Of Transportation % George L. Martens, P.E. U.S. Hwy 30 East Ames, IA 50010-	000-000-000	PRIMARY HWY IN THE DRAINAGE DISTRICT	231.04	33.82%	7814.22	1.519%	100	\$10,713.91	\$46.37
1		000-000-000-011	Alden Township Roads % Hardin County Engineer 708 16th St Eldora, IA 50827-	000-000-000	ROADS IN DISTRICT ALDEN TWP	23.57	33.82%	797.18	0.155%	100	\$1,093.00	\$46.37
2	50	008-200-000-000	DED Ioerger, George M 17675 180th St Alden, IA 50006	022-089-021	NE SE EX TR	30.34	10.27%	311.48	0.061%	100	\$427.06	\$14.08
2.1	50	008-201-000-000	DED Ioerger, George M 17675 180th St Alden, IA 50006	022-089-021	COM E1/4 COR W1068' S101'BEG SE520' SW648' SW363' NW615' NE317'NE399'-PARCELB	10.8	17.66%	190.76	0.037%	100	\$261.55	\$24.22
3	50	008-210-000-000	DED Ioerger, George M 17675 180th St Alden, IA 50006	022-089-021	NW SE EX TR	38.86	10.36%	402.76	0.078%	100	\$552.22	\$14.21
4	50	008-230-000-000	DED Ioerger, George M 17675 180th St Alden, IA 50006	022-089-021	SW SE	39	13.58%	529.48	0.103%	100	\$725.96	\$18.61
5	50	008-220-000-000	DED Ioerger, George M 17675 180th St Alden, IA 50006	022-089-021	SF SF	30	12.15%	473.72	0.092%	100	\$640.51	\$16.65
6	161	000-435-000-000	DED Ioerger, Westhenry W 100 Grassy Mountain Rd White Sulphur Springs, MI 59545	004-088-021	S 1/2 N 1/2 SW	39	22.08%	860.49	0.167%	100	\$1,179.80	\$30.25
7	161	000-437-500-000	DED Ioerger, Westhenry W 100 Grassy Mountain Rd White Sulphur Springs, MI 59545	004-088-021	N 1/2 S 1/2 SW	35.48	19.59%	695.13	0.135%	100	\$953.08	\$26.86
8	161	000-380-000-000	DED Ioerger, Westhenry W 100 Grassy Mountain Rd White Sulphur Springs, MI 59545	004-088-021	S1/2 S1/2 SW EX 6.97A TRACT IN SE COR	16.4	13.23%	216.97	0.042%	100	\$297.49	\$18.14
9	161	001-487-800-000	DED Stetler, Becky Marie 20413 Co Hwy D26 Iowa Falls, IA 50126-8546	004-088-021	BEG @ S1/4 COR N458' SW663.2FT S430.70FT SE691FT TO BEG	6.52	14.44%	79.73	0.016%	100	\$109.31	\$16.80
10	160	000-180-000-000	WDE Summit Farms, LLC % Bruce Rastetter 10640 Co Hwy D20 Alden, IA 50006	011-088-021	NE NW	36.55	26.75%	977.87	0.190%	100	\$1,340.73	\$36.68
11	160	000-190-000-000	WDE Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	011-088-021	NW NW	38.5	25.29%	973.56	0.189%	100	\$1,334.82	\$34.67
12	160	000-120-000-000	DED Helvig, Keith A Helvig, Mary K 23385 Co Hwy D35 Iowa Falls, IA 50126-8436	012-088-021	NE NW	38.79	42.88%	1663.48	0.323%	100	\$2,280.77	\$58.80
13	160	000-152-000-000	DED Macy, Roger K Macy, Sara J 23070 170th St Iowa Falls, IA 50126	012-088-021	BEG NW COR E421' SE 204' E317' SE110' SW368' W230' SE253.1' W180' NW781' POB "A"	7.03	40.19%	282.52	0.055%	100	\$387.36	\$55.10
14	160	000-152-500-000	WDF Knights, Shawn A 23124 170th St Iowa Falls, IA 50126	012-088-021	COM @ NW COR E421' POB SE294' E317' NW 294' W317' POB PARCEL "B"	1.85	28.97%	53.59	0.010%	100	\$73.48	\$39.72
14.1	160	000-150-000-100	DED Helvig, Keith A Helvig, Mary K 23385 Co Hwy D35 Iowa Falls, IA 50126-8436	012-088-021	NW NW EX PARCEL "A" AND PARCEL "B"	29.98	41.02%	1229.67	0.239%	100	\$1,685.97	\$56.24
15	160	000-130-000-000	DED Helvig, Keith A Helvig, Mary K 23385 Co Hwy D35 Iowa Falls, IA 50126-8436	012-088-021	SW NW EX S265.7'	31.97	45.49%	1454.41	0.283%	100	\$1,994.11	\$62.37
16	160	000-140-000-000	DED Helvig, Keith A Helvig, Mary K 23385 Co Hwy D35 Iowa Falls, IA 50126-8436	012-088-021	SE NW EX S275.7'	31.67	30.63%	970.10	0.189%	100	\$1,330.09	\$42.00
17	160	000-010-000-000	DED Anderson, Rachel % Andy Cable 1118 16th Ave Eldora, IA 50627	012-088-021	NE NE	34.89	35.27%	1230.63	0.239%	100	\$1,687.29	\$48.36
18	160	000-040-000-000	DED Anderson, Rachel % Andy Cable 1118 16th Ave Eldora, IA 50627	012-088-021	NW NE	36.71	38.55%	1415.11	0.275%	100	\$1,940.24	\$52.85
19	160	001-130-000-000	TDE Summit Farms, LLC % Bruce Rastetter 10640 Co Hwy D20 Alden, IA 50006	011-088-021	SE NW EX ROAD	27.71	22.97%	636.41	0.124%	100	\$872.56	\$31.49
20	160	001-140-000-000	DED Foster, Doris - Trust 1313 Crescent Dr Iowa Falls, IA 50126	011-088-021	NE SW EX ROAD	31.49	19.26%	606.51	0.118%	100	\$831.57	\$26.41
21	160	001-160-000-000	DED Foster, Doris - Trust 1313 Crescent Dr Iowa Falls, IA 50126	011-088-021	SE SW EX TRACT	31.58	14.45%	456.40	0.089%	100	\$625.76	\$19.82
22	160	001-040-000-000	DED Faris, Gary Lee Faris, Joyce L 1106 Willow Ln Iowa Falls, IA 50126	011-088-021	COM S1/4 COR N458.4' W510.15' S447.33' E505FT TO BEG IN SE SE SW	5.32	17.79%	94.64	0.018%	100	\$129.76	\$24.39
23	160	001-170-000-000	DED Foster, Doris - Trust 1313 Crescent Dr Iowa Falls, IA 50126	011-088-021	SW SW	39	10.09%	410.70	0.001%	100	\$571.42	\$14.63

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24	211	001-190-000-000	WIDE Peterson, Jess & Terri Trust 12827 120th St Alden, IA 50006	008-088-020	N 1/2 SW NE	16.73	41.30%	691.02	0.134%	100	\$947.44	\$56.63
25	190	000-800-000-000	DED Reed, Michael D, Bradley E & Paul R - 12.50% Reed, Ramona - 87.50% 24929 Co Hwy D35 Iowa Falls, IA 50126	018-088-020	NE NE	30.79	30.78%	947.70	0.184%	100	\$1,299.37	\$42.20
26	190	000-810-000-000	DEFD Reed, Michael D, Bradley E & Paul R - 12.50% Reed, Ramona - 87.50% 24929 Co Hwy D35 Iowa Falls, IA 50126	018-088-020	NW NE	40	30.66%	1226.32	0.238%	100	\$1,681.38	\$42.03
27	190	000-381-000-000	DED Hillcrest Stock Farms, Inc 24795 Co Hwy D35 Iowa Falls, IA 50126-8432	018-088-020	N40A NW FRL	40.3	33.31%	1342.35	0.261%	100	\$1,840.47	\$45.87
31	50	004-020-000-000	TDE Grove Revocable Trust % Marlene L Grove 645 Distel Dr Los Altos, CA 94301	023-089-021	SW SE	10.84	29.41%	312.90	0.061%	100	\$429.01	\$40.32
32	50	004-010-000-000	TDE Grove Revocable Trust % Marlene L Grove 645 Distel Dr Los Altos, CA 94301	023-089-021	SE SE	21.55	22.58%	486.57	0.095%	100	\$667.13	\$30.96
33	50	008-666-000-000	DED Rieks, Merle A 14486 KK Ave Iowa Falls, IA 50126	026-089-021	SW NW EX PARCEL "A"	36.82	35.10%	1202.35	0.251%	100	\$1,771.91	\$48.12
33.1	50	008-565-000-100	WIDE Huffine, Megan K 14435 KK Ave Iowa Falls, IA 50126	025-089-021	PARCEL "A" IN SW NW	2.18	11.64%	25.37	0.005%	100	\$34.78	\$15.95
34	50	008-470-000-000	DED Rieks, Merle A 14486 KK Ave Iowa Falls, IA 50126	025-089-021	N 3/4 NW SW	29.25	36.13%	1056.72	0.205%	100	\$1,448.85	\$49.53
35	50	004-040-000-000	TDE Grove Revocable Trust % Marlene L Grove 645 Distel Dr Los Altos, CA 94301	026-089-021	N 1/4 NE	40	26.19%	1047.54	0.204%	100	\$1,436.26	\$35.91
36	50	008-480-000-000	DED Rieks, Merle A 14486 KK Ave Iowa Falls, IA 50126	026-089-021	S 1/2 N 1/2 NE	40	22.15%	885.91	0.172%	100	\$1,214.65	\$30.37
37	50	008-510-000-000	DED Rieks, Merle A 14486 KK Ave Iowa Falls, IA 50126	026-089-021	SW NE	40	24.16%	966.21	0.188%	100	\$1,324.75	\$33.12
38	50	008-490-000-000	DED Rieks, Merle A 14486 KK Ave Iowa Falls, IA 50126	026-089-021	SE NE	40	36.85%	1473.81	0.287%	100	\$2,020.71	\$50.52
39	50	004-050-000-000	TDE Grove Revocable Trust % Marlene L Grove 645 Distel Dr Los Altos, CA 94301	026-089-021	N1/2 E 1/4 NE NW	3.37	21.50%	72.47	0.014%	100	\$89.36	\$29.48
40	50	008-500-000-000	DED Rieks, Merle A 14486 KK Ave Iowa Falls, IA 50126	026-089-021	S 1/2 E 1/4 NE NW	5	51.60%	258.02	0.050%	100	\$353.76	\$70.75
41	50	004-897-000-000	DED Hoenger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8577	026-089-021	NF SF	40	54.31%	2172.46	0.422%	100	\$2,978.61	\$74.47
42	50	004-898-000-000	DED Hoenger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8577	026-089-021	SE SE	39	62.90%	2455.02	0.477%	100	\$3,366.03	\$86.31
43	50	008-140-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	035-089-021	NE NE	39	60.84%	2372.59	0.461%	100	\$3,253.02	\$83.41
44	50	008-150-000-000	DED Fairview Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	035-089-021	SE NE	40	55.45%	2218.13	0.431%	100	\$3,041.24	\$76.03
45	50	002-981-000-000	TDE Fairview Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	036-089-021	NE NE	36.97	49.83%	1842.38	0.358%	100	\$2,526.06	\$68.33
46	50	002-982-000-000	TDE Fairview Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	036-089-021	NW NE	39	50.81%	1981.44	0.385%	100	\$2,716.71	\$69.66
47	50	002-984-000-000	TDE Fairview Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	036-089-021	SW NE	40	70.33%	2813.07	0.547%	100	\$3,856.94	\$96.42
48	50	002-985-000-000	TDE Fairview Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	036-089-021	NE NW	38	64.19%	2439.18	0.474%	100	\$3,344.31	\$88.01
49	50	002-983-000-000	TDE Fairview Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	036-089-021	SE NE	38.47	61.44%	2363.61	0.460%	100	\$3,240.70	\$84.24
50	50	008-170-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	036-089-021	NW NW EX E327FT N932FT	31	61.90%	1918.99	0.373%	100	\$2,631.09	\$84.87
51	50	006-100-000-000	DED Lloyd, Duane R Lloyd, Phyllis 15051 KK Ave Iowa Falls, IA 50120	036-089-021	E327FT N932.46FT NW NW	7	55.84%	390.87	0.070%	100	\$535.92	\$70.50

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52	50	004-030-000-000	TDE Grove Revocable Trust % Marlene L Grove 645 Distel Dr Los Altos, CA 94301	023-089-021	SE SW E OF HWY S OF RR	0.51	24.00%	12.24	0.002%	100	\$16.78	\$32.90
53	50	008-160-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	036-089-021	SW NW	38.5	52.24%	2011.28	0.391%	100	\$2,757.63	\$71.63
54	50	002-986-000-000	TDE Fairview Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	036-089-021	SE NW EX AIRPORT TR IN SW COR	39	58.85%	2294.99	0.446%	100	\$3,146.62	\$80.68
55	50	002-987-000-000	TDE Fairview Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	036-089-021	NE SE	38.54	44.46%	1714.21	0.333%	100	\$2,350.32	\$60.98
56	50	002-988-000-000	TDE Fairview Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	036-089-021	NW SE	40	59.03%	2361.31	0.459%	100	\$3,237.55	\$80.94
57	50	004-975-000-000	DED Iowa Falls, City Of PO Box 698 Iowa Falls, IA 50126	036-089-021	AIRPORT	48	44.94%	2157.31	0.419%	100	\$2,957.84	\$61.62
57.1	50	004-800-600-000	OOD Iowa Falls, City Of PO Box 698 Iowa Falls, IA 50126	036-089-021	AIRPORT GROUND IN S1/2 SEC 36	43.64	67.08%	2491.00	0.484%	100	\$3,415.36	\$78.26
58	50	002-990-000-000	TDE Fairview Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	036-089-021	SW SE EX AIRPORT TR	16.95	46.56%	789.19	0.153%	100	\$1,082.04	\$63.84
58.1	50	004-975-000-000	DED Iowa Falls, City Of PO Box 698 Iowa Falls, IA 50126	036-089-021	IRR TRACT SW SE & PARCELS B & C S1/2 & PARCEL D -AIRPORT-	7.78	33.82%	263.13	0.051%	100	\$360.78	\$46.37
59	50	002-989-000-000	TDE Fairview Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	036-089-021	SE SE	38.75	53.33%	2066.35	0.402%	100	\$2,833.13	\$73.11
60	190	000-450-000-000	DED Miller, Lorraine Miller, Bernard 17678 N Ave Iowa Falls, IA 50126	007-088-020	N 1/2 SW FRL EX HWY TR	37.68	42.42%	1598.48	0.311%	100	\$2,191.64	\$58.16
61	190	000-640-000-000	DED Miller, Lorraine Miller, Bernard 17678 N Ave Iowa Falls, IA 50126	007-088-020	S 1/2 SW FRL	40.18	49.11%	1973.21	0.384%	100	\$2,705.43	\$67.33
62	190	000-490-000-000	DED Miller, Lorraine Miller, Bernard 17678 N Ave Iowa Falls, IA 50126	007-088-020	NE SE EX HWY TR	3.08	33.20%	102.24	0.020%	100	\$140.18	\$45.51
62.1	190	000-490-000-100	DEFJ State Of Iowa 800 Lincolnway Ames, IA 50010	007-088-020	TR IN SE1/4 LYING N & E OF HWY	32.84	58.42%	1918.38	0.373%	100	\$2,630.26	\$80.09
63	190	000-480-000-000	DED Miller, Lorraine Miller, Bernard 17070 N Ave Iowa Falls, IA 50126	007-088-020	NW SE EX HWY TR	26.39	49.93%	1317.76	0.256%	100	\$1,806.76	\$68.46
64	190	000-480-000-000	DED Miller, Lorraine Miller, Bernard 17678 N Ave Iowa Falls, IA 50126	007-088-020	SW SF	40	52.49%	2068.75	0.404%	100	\$2,878.93	\$71.97
65	190	000-470-000-000	DED Miller, Lorraine Miller, Bernard 17678 N Ave Iowa Falls, IA 50126	007-088-020	SE SE EX HWY TR	35.36	42.92%	1517.04	0.295%	100	\$2,080.67	\$58.84
66	50	003-180-000-000	WDE Fuhrman, Margaret M - Trust 16152 N Ave Iowa Falls, IA 50126	031-089-020	SW NE E OF RR	25.33	46.82%	1185.92	0.231%	100	\$1,625.98	\$64.19
66.1	50	001-959-607-000	WDE Fuhrman, Margaret M - Trust 16152 N Ave Iowa Falls, IA 50126	031-089-020	R.R. GROUND IN SW NE	3.21	59.10%	189.72	0.037%	100	\$260.12	\$81.03
67	50	003-170-000-000	WDE Fuhrman, Margaret M - Trust 16152 N Ave Iowa Falls, IA 50126	031-089-020	SE NE	38	45.33%	1722.35	0.335%	100	\$2,361.48	\$62.14
68	50	001-150-000-000	TDE Musson, Douglas J 15134 N Ave Iowa Falls, IA 50126	032-089-020	SE NW	39.25	41.89%	1644.07	0.320%	100	\$2,254.15	\$57.43
69	50	004-870-000-000	DED Ioeberger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	035-089-021	NE SE EX TRACT	35.64	43.53%	1551.42	0.302%	100	\$2,127.12	\$59.68
69.1	50	004-870-100-000	ATL Ioeberger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	035-089-021	4.36 AC TRACT IN S 1/2 NE SE	4.36	57.02%	248.59	0.048%	100	\$340.83	\$78.17
70	50	004-880-000-000	ATL Ioeberger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	035-089-021	SE SE	40	49.86%	1994.48	0.388%	100	\$2,734.58	\$68.36
71	50	004-890-000-000	OOD Ioeberger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	036-089-021	N18.1A NW SW W OF ROAD	18.1	58.33%	1055.69	0.205%	100	\$1,447.44	\$79.97
71.1	50	004-890-601-000	ATL Ioeberger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	036-089-021	TRACT NW SW W OF ROAD	5.6	36.17%	202.93	0.039%	100	\$277.08	\$49.59

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71.2	50	004-890-602-000	ATL Ioerger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	036-089-021	SW SW W OF ROAD	15.46	38.26%	591.47	0.115%	100	\$810.95	\$52.46
71.3	50	004-890-600-000	DED Ioerger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	036-089-021	SW SW EX AIRPORT EX W OF ROAD	21.37	44.36%	947.99	0.184%	100	\$1,299.77	\$60.82
71.4	50	004-890-700-000	DED Ioerger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	036-089-021	SE SW EX AIRPORT	20.67	50.14%	1036.34	0.202%	100	\$1,420.91	\$68.74
72	160	002-075-000-000	DED Iowa Falls, City Of PO Box 698 Iowa Falls, IA 50126	002-088-021	NE FRL NW -AIRPORT-	47.9	35.48%	1699.66	0.330%	100	\$2,330.37	\$48.65
73	160	002-076-000-000	DED Iowa Falls, City Of PO Box 698 Iowa Falls, IA 50126	002-088-021	NW FRL NW -AIRPORT-	51.21	39.95%	2045.86	0.398%	100	\$2,805.04	\$54.78
74	160	000-230-000-000	WIDE Prochaska, Dennis J 22849 170th St Iowa Falls, IA 50126	002-088-021	SW NW	40	12.92%	516.93	0.101%	100	\$708.75	\$17.72
75	160	001-930-000-000	DED Ioerger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	003-088-021	NW FRL NE	49.59	40.14%	1990.74	0.387%	100	\$2,729.46	\$55.04
76	160	001-920-000-000	DED Ioerger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	003-088-021	NE FRL NE EX AIRPORT	49.52	38.38%	1900.51	0.370%	100	\$2,605.75	\$52.62
76.1	160	001-920-000-000	DED Iowa Falls, City Of PO Box 698 Iowa Falls, IA 50126	003-088-021	AIRPORT PARCEL "E" NE FRL NE	1.58	55.50%	87.69	0.017%	100	\$120.23	\$76.10
77	160	000-220-000-000	WIDE Prochaska, Dennis J 22849 170th St Iowa Falls, IA 50126	002-088-021	SE NW EX PARCEL "A"(AIRPORT TR)	21.45	28.96%	621.11	0.121%	100	\$851.59	\$39.70
77.1	160	000-220-000-001	WIDE Iowa Falls, City Of PO Box 698 Iowa Falls, IA 50126	002-088-021	PARCEL "A" IN SE NW (AIRPORT TR)	16.68	27.73%	462.46	0.090%	100	\$634.08	\$38.01
78	160	001-950-000-000	DED Ioerger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	003-088-021	SW NE	39	25.42%	991.30	0.193%	100	\$1,359.15	\$34.85
79	160	001-940-000-000	DED Ioerger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	003-088-021	SE NE	40	19.93%	797.22	0.155%	100	\$1,093.05	\$27.33
80	160	001-960-000-000	DED Ioerger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	003-088-021	NW FRL NW	49.95	29.20%	1458.41	0.284%	100	\$1,999.59	\$40.03
81	160	001-955-000-000	DED Ioerger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	003-088-021	SW NW	40	30.69%	1227.78	0.239%	100	\$1,683.38	\$42.08
82	50	002-417-000-000	DED Domax Investments, Inc % Max R Bartlett 1309 Crescent Dr Iowa Falls, IA 50126	022-089-021	NE SW S OF R.R. EX TRACT	5.31	8.29%	44.01	0.009%	100	\$60.33	\$11.36
84	50	002-417-100-000	DED Domax Investments, Inc % Max R Bartlett 1309 Crescent Dr Iowa Falls, IA 50126	022-089-021	SE SW EX TRACT	4.35	9.33%	40.60	0.008%	100	\$55.67	\$12.80
85	50	005-560-000-000	DED Bartlett, Inc 3031 River Rd Iowa Falls, IA 50126	022-089-021	BEG S 1/4 COR W338FT N417.70FT E190.75FT S142.45FT BEG	2.14	7.74%	16.57	0.003%	100	\$22.72	\$10.62
86	50	005-560-000-000	DED Bartlett, Inc 3031 River Rd Iowa Falls, IA 50126	022-089-021	NE NW EX TRACT	5.92	26.72%	158.16	0.031%	100	\$216.84	\$36.63
87	50	011-370-000-000	DED Bartlett, Inc 3031 River Rd Iowa Falls, IA 50126	022-089-021	SW NW	5.58	22.58%	125.99	0.024%	100	\$172.74	\$30.96
88	50	005-600-000-000	DED Bartlett, Inc 3031 River Rd Iowa Falls, IA 50126	022-089-021	SE NW	29.11	33.60%	978.06	0.190%	100	\$1,341.00	\$46.07
89	160	001-700-000-000	DED Helvig, Keith A Helvig, Mary K 23385 Co Hwy D35 Iowa Falls, IA 50126-8436	013-088-021	NW NE	40	28.40%	1136.02	0.221%	100	\$1,557.58	\$38.94
90	160	001-710-000-000	DED Helvig, Keith A Helvig, Mary K 23385 Co Hwy D35 Iowa Falls, IA 50126-8436	013-088-021	SW NE	38.34	28.52%	1093.64	0.213%	100	\$1,499.47	\$39.11
91	90	003-605-000-000	COO Heinzeroth, Merle Heinzeroth, Frances - Trust 17397 155th St Alden, IA 50006	029-089-021	BEG E1/4 COR S495' W467' N495' E467' BEG	4.93	17.94%	88.46	0.017%	100	\$121.29	\$24.60
93	90	000-780-000-000	DED Shea, Debra Brandt, Cynthia 3759 Saddlemaker Dr Buford, GA 30519	029-089-021	NE SE EX TRACT	34.07	32.42%	1104.71	0.215%	100	\$1,514.65	\$44.46
94	90	000-790-000-000	DED Shea, Debra Brandt, Cynthia 3759 Saddlemaker Dr Buford, GA 30519	029-089-021	NW SE	40	36.21%	1448.22	0.282%	100	\$1,985.63	\$49.64

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95	90	000-810-000-000	DEB Shea, Debra Brandt, Cynthia 3759 Saddlemaker Dr Buford, GA 30519	029-089-021	SW SE	40	28.47%	1138.74	0.221%	100	\$1,561.30	\$39.03
96	90	000-800-000-000	DEB Shea, Debra Brandt, Cynthia 3759 Saddlemaker Dr Buford, GA 30519	029-089-021	SE SE	39	32.77%	1278.11	0.249%	100	\$1,752.39	\$44.93
99	50	000-710-000-000	WDE Bartlett, Peter Bartlett, Kathy 101 Riverwoods Rd Iowa Falls, IA 50126	023-089-021	NW SW	21.76	19.18%	417.42	0.081%	100	\$572.32	\$26.30
100	50	000-730-000-000	WDE Bartlett, Peter Bartlett, Kathy 101 Riverwoods Rd Iowa Falls, IA 50126	023-089-021	SW SW EX RR	22.33	17.01%	379.75	0.074%	100	\$520.87	\$23.32
102	161	000-950-000-000	WDE Dougan, Larry D 226 Glen Dr Iowa Falls, IA 50126	004-088-021	SE NE	40	30.14%	1205.47	0.234%	100	\$1,652.80	\$41.32
103	161	000-960-000-000	WDE Dougan, Larry D 226 Glen Dr Iowa Falls, IA 50126	004-088-021	NE SE	40	24.05%	962.00	0.187%	100	\$1,319.10	\$32.96
104	161	000-970-000-000	WDE Dougan, Larry D 226 Glen Dr Iowa Falls, IA 50126	004-088-021	SE SE EX S512FT	23.03	15.83%	364.40	0.071%	100	\$499.75	\$21.70
105	161	000-930-000-000	DED Dougan, Larry D 226 Glen Dr Iowa Falls, IA 50126	004-088-021	S512FT SE SE	14.04	11.46%	160.94	0.031%	100	\$220.66	\$15.72
106	160	003-220-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	010-088-021	W 1/2 E 1/2 NE	37.08	16.38%	607.42	0.118%	100	\$832.82	\$22.46
107	160	000-210-000-000	WDE Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	010-088-021	E 1/4 NE	36.07	15.68%	565.68	0.110%	100	\$775.59	\$21.50
108	160	003-230-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	010-088-021	NW NE	37.5	15.99%	599.67	0.117%	100	\$822.20	\$21.93
109		000-000-000-019	Chicago Central & Pacific % Canadian National Railway Property Tax 8th Floor PO Box 8100, Downtown Station Montreal, QB H3C3N4	000-000-000	R.R. IN DD CHICAGO CENTRAL&PACI	4.65	14.24%	66.22	0.013%	100	\$90.79	\$19.53
109.1		000-000-000-032	Midwestern Railroad Properties % Union Pacific Corp. Tax Dept 1700 Farnam-10th Floor S Omaha, NE 68102-2010	000-000-000	R.R. IN DD MIDWESTERN RR PROP	31.69	33.94%	1075.41	0.209%	100	\$1,474.47	\$46.53
110	160	003-240-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	010-088-021	SW NE EX W600FT S623FT	28.42	11.85%	336.68	0.065%	100	\$461.61	\$16.24
111	160	000-886-000-000	DED Marchant, Roger Dean 17454 KK Ave Iowa Falls, IA 50126	010-088-021	W600FT S623FT SW NE EXC HWY	6.18	4.63%	28.62	0.006%	100	\$39.23	\$6.35
112	160	000-200-000-000	WDE Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	011-088-021	SW NW	35.1	27.91%	979.57	0.190%	100	\$1,343.07	\$38.26
113	160	003-853-000-000	COD Theilke, Audrey A - 1/2 Theilke, Audrey A - LE - 1/2 2010 Beaver Ave Iowa Falls, IA 50126	001-088-021	S 1/4 N 1/2 SE EX TRACT	0	40.30%	322.37	0.093%	100	\$442.00	\$95.20
114	160	003-855-000-000	COD Theilke, Audrey A - 1/2 Theilke, Audrey A - LE - 1/2 2010 Beaver Ave Iowa Falls, IA 50126	001-088-021	SW SE	38.73	54.42%	2107.70	0.410%	100	\$2,889.82	\$74.61
115	160	003-854-000-000	COD Theilke, Audrey A - 1/2 Theilke, Audrey A - LE - 1/2 2010 Beaver Ave Iowa Falls, IA 50126	001-088-021	SE SE EX TRACT	34.31	64.20%	2202.78	0.428%	100	\$3,020.19	\$88.03
116	160	002-077-000-000	DED Reingard, Merle Reingard, Ruth A 16821 N Ave Iowa Falls, IA 50126-8448	001-088-021	COM E1/4 S1089.85' POB S628.0' NW237.0' NW157.0' NW519.5' NW323.25' SE990.4' POB	8	28.53%	228.26	0.044%	100	\$312.97	\$39.12
117	100	000-402-000-000	DED Miller, Floris N 121 Millfred Dr Iowa Falls, IA 50126	007-088-020	S 1/2 NW FRI EX HWY TRACT	30.4	24.87%	756.15	0.147%	100	\$1,036.74	\$34.10
118	90	001-190-000-000	DED Clark, Byron J 16053 I Ave Iowa Falls, IA 50126	033-089-021	NW SE E OF R.R.	30.17	32.57%	982.72	0.191%	100	\$1,347.39	\$44.66
119	90	001-200-000-000	DED Clark, Byron J 16053 I Ave Iowa Falls, IA 50126	033-089-021	SW SE EX TRACT	37	18.83%	696.64	0.135%	100	\$955.15	\$25.81
120	160	000-160-000-000	WDE Helvig, Keith A Helvig, Mary Kathryn 23385 Co Hwy D35 Iowa Falls, IA 50126-8436	013-088-021	E 1/2 NW NW	19.5	29.87%	582.52	0.113%	100	\$798.68	\$40.96
120.5	160	000-160-100-000	WDE Helvig, Keith A Helvig, Mary Kathryn 23385 Co Hwy D35 Iowa Falls, IA 50126-8436	013-088-021	W 1/2 NW NW	19.5	19.68%	383.74	0.075%	100	\$526.14	\$26.98
121	160	000-763-000-000	DED Busy Way Farms, Inc % Charles F Lettow 6315 Stoneham Ln Mclean, VA 22101-2346	014-088-021	NE NE	39	23.63%	921.57	0.179%	100	\$1,263.55	\$32.40
122	160	000-763-100-000	DED Busy Way Farms, Inc % Charles F Lettow 6315 Stoneham Ln Mclean, VA 22101-2346	014-088-021	NW NE	39	19.45%	758.57	0.148%	100	\$1,040.06	\$26.67
123	160	000-762-100-000	DED Busy Way Farms, Inc % Charles F Lettow 6315 Stoneham Ln Mclean, VA 22101-2346	014-088-021	NE NW	31.98	15.86%	507.35	0.099%	100	\$695.62	\$21.75
124	160	000-762-200-000	DED Busy Way Farms, Inc % Charles F Lettow 6315 Stoneham Ln Mclean, VA 22101-2346	014-088-021	NW NW	9.87	9.14%	90.18	0.018%	100	\$123.64	\$12.53
125	160	000-761-500-000	DED Busy Way Farms, Inc % Charles F Lettow 6315 Stoneham Ln Mclean, VA 22101-2346	011-088-021	SW SE	36.82	28.43%	1046.90	0.204%	100	\$1,435.38	\$38.98
126	160	000-761-000-000	DED Busy Way Farms, Inc % Charles F Lettow 6315 Stoneham Ln Mclean, VA 22101-2346	011-088-021	SE SE	39	34.83%	1358.55	0.264%	100	\$1,862.69	\$47.76
127	160	000-762-000-000	DED Busy Way Farms, Inc % Charles F Lettow 6315 Stoneham Ln Mclean, VA 22101-2346	012-088-021	W 3/4THS SW SW	29.25	32.78%	958.78	0.186%	100	\$1,314.57	\$44.94

Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for \$705,120 Project (entire tract basis)	Assessment for \$705,120 Project (per acre basis)
127.5	161	001-597-500-000	DED Helwig, Keith A Helwig, Mary K 23385 Co Hwy D35 Iowa Falls, IA 50126-8436	012-088-021	E 1/4TH SW SW	9.25	34.12%	315.64	0.061%	100	\$432.77	\$46.79
128	161	000-400-000-000	DED Ioeuger, Westhenry W 100 Grassy Mountain Rd White Sulphur Springs, MT 59645	004-088-021	S15.32A N FRL 1/2 NW	14.94	13.69%	204.51	0.040%	100	\$280.39	\$18.77
129	161	000-420-000-000	DED Ioeuger, Westhenry W 100 Grassy Mountain Rd White Sulphur Springs, MT 59645	004-088-021	SW NW EX TRACT	35.2	20.86%	734.35	0.143%	100	\$1,006.85	\$28.60
129.1	161	000-432-500-000	DED Welden, Christopher C 16424 J Ave Iowa Falls, IA 50126 Ellis Township Roads % Hardin County Engineer 708 16th St Eldora, IA 50927	004-088-021	COM AT W1/4 COR N267.4' BEG N446' E406' S446' W406' TO BEG IN SW NW	3.8	14.67%	55.74	0.011%	100	\$76.42	\$20.11
130	161	000-000-000-008	DED Ioeuger, Westhenry W 100 Grassy Mountain Rd White Sulphur Springs, MT 59645	000-000-000	ROADS IN DISTRICT ELLIS TWP	94.66	33.82%	3201.68	0.623%	100	\$4,389.63	\$46.37
131	161	000-410-000-000	DED Ioeuger, Westhenry W 100 Grassy Mountain Rd White Sulphur Springs, MT 59645	004-088-021	SE NW	39	31.43%	1225.91	0.238%	100	\$1,680.83	\$43.10
132	161	000-430-000-000	DED Ioeuger, Westhenry W 100 Grassy Mountain Rd White Sulphur Springs, MT 59645	004-088-021	N 1/4 SW	39	21.78%	849.59	0.165%	100	\$1,164.86	\$29.87
134.1	160	000-810-000-000	COD Carpenter, Marvin W - Trust % Green Belt Bank & Trust Trust Dept PO Box 790 Iowa Falls, IA 50126	010-088-021	NE SE	36.39	11.29%	410.78	0.080%	100	\$563.22	\$15.48
135	160	000-820-000-000	COD Carpenter, Marvin W - Trust % Green Belt Bank & Trust Trust Dept PO Box 790 Iowa Falls, IA 50126	010-088-021	NW SE	35.62	11.45%	407.67	0.079%	100	\$558.95	\$15.69
136	160	000-840-000-000	COD Carpenter, Marvin W - Trust % Green Belt Bank & Trust Trust Dept PO Box 790 Iowa Falls, IA 50126	010-088-021	SW SE	21.92	10.03%	219.93	0.043%	100	\$301.54	\$13.78
137	160	000-830-000-000	COD Carpenter, Marvin W - Trust % Green Belt Bank & Trust Trust Dept PO Box 790 Iowa Falls, IA 50126	010-088-021	SE SE	36.5	11.22%	409.66	0.080%	100	\$561.67	\$15.39
138	90	003-020-000-000	QCSD Heinzeroth, Merle Heinzeroth, Frances - Trust 17397 155th St Alden, IA 50006	032-009-021	NW NW	17.87	20.20%	614.66	0.100%	100	\$706.60	\$40.16
139	50	004-250-000-000	DED Bartlett, Inc 3031 River Rd Iowa Falls, IA 50126	034-089-021	NW SW EX 6.58A TR IN NE COR	26	25.84%	671.91	0.131%	100	\$921.24	\$35.43
139.1	50	004-250-000-100	WDE Christensen Farms Midwest, LLC 23971 Co Rd 10 PO Box 3000 Sleepy Eye, MN 56085	034-089-021	BEG W1/4 E1263.39' S443' W550' N332.87' W703.15' N60' POB	6.58	30.43%	200.25	0.039%	100	\$274.57	\$41.73
140	50	004-260-000-000	WDE Bartlett, Inc 3031 River Rd Iowa Falls, IA 50126	034-089-021	SW SW	14.2	16.78%	238.31	0.046%	100	\$326.75	\$23.01
141	161	003-130-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	005-088-021	S 7 3/4 ACRE NE FRL NE EX TRACT	4.03	9.03%	36.37	0.007%	100	\$49.87	\$12.37
142	161	003-140-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	005-088-021	NW FRL NE	11.26	12.31%	138.63	0.027%	100	\$190.08	\$16.88
143	161	003-160-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	005-088-021	SW NE	21.61	6.27%	135.55	0.026%	100	\$185.85	\$8.60
144	161	003-150-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	005-088-021	SE NE EX TRACT	33.89	6.92%	234.64	0.046%	100	\$321.70	\$9.49
144.5	161	000-005-500-000	DED Kinnetz, Marvin K Jr Kinnetz, Tamara J 16283 J Ave Iowa Falls, IA 50126	005-088-021	COM NE COR NE FRL 1/2 S80RDS BEG W666' S535' E666' N535' TO BEG	7.77	2.67%	20.74	0.004%	100	\$28.43	\$3.66
145	160	003-165-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	010-088-021	NE NW	37.5	4.63%	173.58	0.034%	100	\$237.99	\$6.35
146	160	003-167-500-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	010-088-021	NW NW	38.5	3.04%	116.89	0.023%	100	\$160.26	\$4.16
147	50	006-950-000-000	DED Ioeuger, George M 17675 180th St Alden, IA 50006	022-089-021	SE NE EX R.R.	31.85	7.80%	248.39	0.048%	100	\$340.57	\$10.69
148	161	000-620-000-000	DED Broer, Martin L Broer, Jeanette A 314 Iowa St Iowa Falls, IA 50126	005-088-021	N40A NE FRL NE	38	12.37%	470.25	0.091%	100	\$644.75	\$16.97
149	161	000-600-000-000	DED Broer, Martin L Broer, Jeanette A 314 Iowa St Iowa Falls, IA 50126	004-088-021	NE FRL NW EX TRACT	31.19	37.54%	1170.75	0.228%	100	\$1,605.19	\$51.46
150	161	000-610-000-000	DED Broer, Martin L Broer, Jeanette A 314 Iowa St Iowa Falls, IA 50126	004-088-021	NW FRL NW EX TRACT	30.29	26.06%	789.23	0.153%	100	\$1,082.10	\$35.72
151	161	004-270-000-000	DED White, Donald J White, Janice M 16192 J Ave Iowa Falls, IA 50126-8524	004-088-021	1.5A TRACT IN NW NW	1.28	6.58%	8.43	0.002%	100	\$11.55	\$9.03
152	161	001-900-000-000	DED Ioeuger, George M 17675 180th St Alden, IA 50006	004-088-021	NW SE	39	19.43%	757.77	0.147%	100	\$1,038.96	\$26.64
153	161	001-010-000-000	DED Ioeuger, George M 17675 180th St Alden, IA 50006	004-088-021	SW SE	37.64	14.22%	535.32	0.104%	100	\$733.96	\$19.50
154	90	003-966-000-000	DED Ioeuger, George M 17675 180th St Alden, IA 50006	032-089-021	NE SE	39	28.29%	1103.24	0.215%	100	\$1,512.63	\$38.79
155	90	003-967-000-000	DED Ioeuger, George M 17675 180th St Alden, IA 50006	032-089-021	NW SE	6.1	25.03%	152.71	0.030%	100	\$209.37	\$34.32
156	50	005-540-000-000	WDE Bartlett Land Co, Inc 18426 140th St Iowa Falls, IA 50126	027-089-021	E 1/2 NE N OF R.R. EX PARCEL "A"	28.07	33.00%	926.21	0.180%	100	\$1,289.90	\$45.24
156.1	50	005-540-000-100	WDE Prairie Edge Pork, LLC % Duane W Kruckenberg 210 Glen Dr Iowa Falls, IA 50126	027-089-021	COM NE COR W100' POB S225' W640' N225' E640' POB "PARCEL "A"	2.82	14.08%	39.71	0.008%	100	\$54.44	\$19.31

Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for \$705,120 Project (entire tract basis)	Assessment for \$705,120 Project (per acre basis)
157	50	005-550-000-000	WDE Bartlett Land Co, Inc 18426 140th St Iowa Falls, IA 50126	027-089-021	W 1/2 E 1/2 N OF R.R EX TRACT & EX W27	61.52	26.89%	1654.34	0.322%	100	\$2,268.23	\$36.87
157.1	50	011-390-000-000	WDE Wubbena, Duane D Wubbena, Rebecca L 15383 JJ Ave Iowa Falls, IA 50126	027-089-021	BEG N1/4 COR E380 S257 SW111.75' S137 SW117.9' S99.2'W299' N815' E107' TO BEG	5.41	11.15%	60.32	0.012%	100	\$82.70	\$15.29
157.2	50	005-550-100-000	DED Bartlett, Inc 3031 River Rd Iowa Falls, IA 50126	027-089-021	W27FT W1/2 E1/2 N OF RR EX TRACTS	1.4	33.26%	46.56	0.009%	100	\$63.84	\$45.60
159	50	007-022-900-000	DED Neubauer, Kermit F PO Box 145 Iowa Falls, IA 50126	027-089-021	N 1/4 SE S R.R.	39.06	44.34%	1731.06	0.337%	100	\$2,374.51	\$60.79
159.5	50	007-025-000-000	DED Neubauer, Kermit F PO Box 145 Iowa Falls, IA 50126	027-089-021	E1/2 NE S & E OF R.R.	42.73	36.17%	1545.44	0.301%	100	\$2,118.93	\$49.59
159.6	50	007-025-000-000	DED Neubauer, Kermit F PO Box 145 Iowa Falls, IA 50126	027-089-021	W1/2 NE S & E OF R.R.	10.29	40.97%	421.58	0.082%	100	\$578.02	\$56.17
160	160	001-020-000-000	DED Eldridge, Dale E 18243 N Ave Iowa Falls, IA 50126	013-088-021	NE NE	39	33.19%	1294.37	0.252%	100	\$1,774.69	\$45.50
161	160	001-030-000-000	DED Eldridge, Dale E 18243 N Ave Iowa Falls, IA 50126	013-088-021	SE NE	37.35	32.27%	1205.42	0.234%	100	\$1,652.72	\$44.25
162	160	000-510-000-000	WDE Schwitters, S L - Trust 719 S Zamora Pl Tucson, AZ 85710	002-088-021	NE SW	38.18	28.99%	1106.80	0.215%	100	\$1,517.51	\$39.75
163	160	000-520-000-000	WDE Schwitters, S L - Trust 719 S Zamora Pl Tucson, AZ 85710	002-088-021	NW SW	40	29.82%	1192.87	0.232%	100	\$1,635.52	\$40.89
164	160	000-540-000-000	WDE Schwitters, S L - Trust 719 S Zamora Pl Tucson, AZ 85710	002-088-021	SW SW	37.04	23.21%	859.52	0.167%	100	\$1,178.47	\$31.82
165	160	000-530-000-000	WDE Schwitters, S L - Trust 719 S Zamora Pl Tucson, AZ 85710	002-088-021	SE SW	37.04	27.11%	1004.17	0.195%	100	\$1,376.80	\$37.17
166	100	003-161-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	003-088-021	NE SE	40	28.94%	1157.65	0.225%	100	\$1,587.23	\$39.68
167	160	003-090-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	003-088-021	NW SE	39	19.05%	742.93	0.144%	100	\$1,018.62	\$26.12
168	160	003-100-000-000	UCLD Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	003-088-021	SW SE	37.5	30.14%	1130.43	0.220%	100	\$1,549.92	\$41.33
169	160	003-162-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	003-088-021	SE SE	38.5	25.43%	979.17	0.190%	100	\$1,342.53	\$34.87
170	50	000-348-100-000	TDE Busch Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	031-089-020	SW NE W OF R.R.	10.54	44.13%	465.17	0.090%	100	\$637.78	\$60.51
171	50	011-150-000-000	WDE Ioeinger, George M Wilson-Ioeinger, M Joleen 17675 180th St Alden, IA 50006	031-089-020	NW NE W OF R.R. & NE NW W OF R.R. & E3.05A NW FRL NW	42.81	45.87%	1963.79	0.382%	100	\$2,692.51	\$62.89
172	50	011-160-000-000	WDE Ioeinger, George M Wilson-Ioeinger, M Joleen 17675 180th St Alden, IA 50006	031-089-020	NW FRL NW EX E3.05A & EX PARCEL "A"	38.88	45.38%	1764.29	0.343%	100	\$2,418.98	\$62.22
172.1	50	011-160-000-100	WDE Evans, James R Evans, Lynnly D 15142 US Hwy 65 Iowa Falls, IA 50126	031-089-020	PARCEL "A" IN NW FRL NW	2.58	11.44%	29.51	0.006%	100	\$40.45	\$15.68
172.5	50	001-959-610-000	QCD Ioeinger, George M Wilson-Ioeinger, M Joleen 17675 180th St Alden, IA 50006	031-089-020	106FT STRIP ACROSS E1/2 SW1/4 SEC 30 & NE NW & NW NE SEC 31	3.88	40.02%	155.26	0.030%	100	\$212.87	\$54.88
173	50	000-348-300-000	TDE Busch Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	031-089-020	SW FRL NW	43.67	57.70%	2519.80	0.490%	100	\$3,454.85	\$79.11
174	50	000-348-200-000	TDE Busch Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	031-089-020	SE NW EX TRACT	35.72	38.08%	1360.15	0.264%	100	\$1,864.87	\$52.21
174.5	50	000-348-500-000	DED Widmann, Roger Paul Widmann, Stephanie A 22474 155th St Iowa Falls, IA 50126	031-088-020	COM NW COR S1325FT NE2536.9FT BEG NE266 FT SE570' SW266' NW570' T TO BEG	3.28	22.06%	72.37	0.014%	100	\$99.23	\$30.25
175	160	003-040-000-000	DED Prochaska, Dennis J - LE 22849 170th St Iowa Falls, IA 50126	001-088-021	W24.8A S64.8A NW FRL W R.R.	24.8	49.55%	1228.93	0.239%	100	\$1,684.86	\$67.94
176	160	001-655-000-000	QCD Hanson, Gary 1207 15th Ave Eldora, IA 50627	001-088-021	S64.8A NW FRL W OF CENTER R.R. EX W24.8 ACRES	10.14	88.80%	2893.81	0.569%	100	\$3,067.64	\$80.74
177	160	003-260-000-000	QCD Hanson, Gary 1207 15th Ave Eldora, IA 50627	001-088-021	N 35.2A NW FRL W OF CENTER R.R.	34.32	28.69%	984.57	0.191%	100	\$1,349.92	\$39.33
178	000-000-000-000	000-000-000-000	Hardin Township Roads % Hardin County Engineer 708 16th St Eldora, IA 50627	000-000-000	ROADS IN DISTRICT HARDIN TWP	88.51	33.82%	2993.58	0.582%	100	\$4,104.43	\$46.37
179	160	003-270-000-000	QCD Hanson, Gary 1207 15th Ave Eldora, IA 50627	002-088-021	N65.8A NE EX W1/2 OF N1/2 N1/2 NE1/4	39.65	31.80%	1260.77	0.245%	100	\$1,728.62	\$43.60
180	160	003-271-000-000	QCD Hanson, Gary 1207 15th Ave Eldora, IA 50627	002-088-021	W1/2 N1/2 N1/2 NE1/4	24.56	41.14%	1010.40	0.196%	100	\$1,385.33	\$56.41
181	160	003-030-000-000	DED Prochaska, Dennis J - LE 22849 170th St Iowa Falls, IA 50126	002-088-021	S37.71A N 1/2 NE FRL	36.86	48.65%	1793.05	0.340%	100	\$2,458.42	\$66.70
182	160	003-010-000-000	DED Prochaska, Dennis J - LE 22849 170th St Iowa Falls, IA 50126	002-088-021	SW NE	37.97	52.21%	1982.53	0.385%	100	\$2,718.21	\$71.59
183	160	003-020-000-000	DED Prochaska, Dennis J - LE 22849 170th St Iowa Falls, IA 50126	002-088-021	SE NE	40	61.13%	3245.24	0.631%	100	\$4,449.49	\$111.24
184	50	001-510-000-000	COD Hansen Farms, LC 824 Brooks Rd Iowa Falls, IA 50126	034-089-021	NE NW	40	35.08%	1403.20	0.273%	100	\$1,923.91	\$48.10
185	50	001-520-000-000	COD Hansen Farms, LC 824 Brooks Rd Iowa Falls, IA 50126	034-089-021	NW NW	39	29.77%	1161.14	0.226%	100	\$1,592.02	\$40.82
186	60	001-640-000-000	COD Hansen Farms, LC 824 Brooks Rd Iowa Falls, IA 50126	034-089-021	SW NW EX 3.65A TR & EX 1.73A TR	33.72	18.28%	616.41	0.120%	100	\$845.15	\$25.05
186.1	50	001-545-000-000	WDE Ortega-Garcia, Rodolfo Ortega-Garcia, Bonnie Lynn 154241 Ave Iowa Falls, IA 50126	034-089-021	COM W1/4 COR N288' POB N295' E288' S295' W288' POB-PARCEL 'B'	1.73	12.51%	21.65	0.004%	100	\$29.68	\$17.16

Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for \$705,120 Project (entire tract basis)	Assessment for \$705,120 Project (per acre basis)
186.2	50	001-540-000-100	WDE Timberline Farms, LLC 824 Brooks Rd Iowa Falls, IA 50126	034-089-021	BEG W1/4 COR SEC N24° E67' S240' W677' POB	3.55	19.30%	68.50	0.013%	100	\$93.92	\$26.46
187	50	001-530-000-000	COD Hansen Farms, LC 824 Brooks Rd Iowa Falls, IA 50126	034-089-021	SE NW	40	24.75%	989.88	0.192%	100	\$1,357.20	\$33.93
188	190	001-010-000-000	DED H & H Implement Co PO Box 273 Wellsburg, IA 50680	005-088-020	NE FRL NW	51.65	26.50%	1368.77	0.266%	100	\$1,876.69	\$36.33
189	190	001-020-000-000	DED H & H Implement Co PO Box 273 Wellsburg, IA 50680	005-088-020	NW FRL NW EX TR	42.85	26.72%	1144.95	0.223%	100	\$1,569.81	\$36.64
189.5	190	001-020-100-000	WDE Hudson, Judy K 16224 O Ave Iowa Falls, IA 50126	005-088-020	COM NW COR S1269'BEG E767' NE282'SE639' SE559.5' NW352'N239' W1070'N38' TO BEG	7.22	21.26%	153.47	0.030%	100	\$210.41	\$29.14
190	190	001-040-000-000	DED H & H Implement Co PO Box 273 Wellsburg, IA 50680	005-088-020	SW NW	39	51.54%	2010.23	0.391%	100	\$2,756.19	\$70.67
191	190	001-030-000-000	DED H & H Implement Co PO Box 273 Wellsburg, IA 50680	005-088-020	SE NW	40	36.65%	1466.14	0.285%	100	\$2,010.20	\$50.26
192	190	000-280-000-000	DED Peterson, Merle D Peterson, Beverly A 410 Talbott St, Apt 204 Iowa Falls, IA 50126	005-088-020	SW SE	39	66.02%	2184.66	0.425%	100	\$2,995.34	\$76.80
193	190	000-270-000-000	DED Peterson, Merle D Peterson, Beverly A 410 Talbott St, Apt 204 Iowa Falls, IA 50126	005-088-020	SE SE	22.13	52.05%	1151.91	0.224%	100	\$1,579.36	\$71.37
194	211	001-200-000-000	WDE Peterson, Jess & Terri Trust 12827 120th St Alden, IA 50006	008-088-020	NW NE	37.79	51.13%	1932.12	0.370%	100	\$2,649.08	\$70.10
195	695	001-700-000-000	WDE Flint Hills Resources Iowa Falls, LLC Attn: Property Tax Dept PO Box 2917 Wichita, KS 67201-2917	024-089-021	NW SW EX S39.20FT	12.9	21.52%	277.55	0.054%	100	\$380.54	\$29.50
195.5	50	001-701-000-000	DED Ionger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126	024-089-021	S39.2F-1 NW SW	0.98	27.43%	26.88	0.005%	100	\$36.85	\$37.61
196	190	000-250-000-000	WDE Fuhrman, Margaret M - Trust 16152 N Ave Iowa Falls, IA 50126	006-088-020	N 1/2 NW FRL	55.62	40.08%	2229.23	0.433%	100	\$3,056.45	\$54.95
197	190	009-260-000-000	WDE Fuhrman, Margaret M - Trust 16152 N Ave Iowa Falls, IA 50126	006-088-020	S 1/2 NW FRL	41.42	53.58%	2219.30	0.432%	100	\$3,042.84	\$73.46
198	50	001-110-000-000	TDE Musson, Douglas J 15134 N Ave Iowa Falls, IA 50126	032-089-020	NE NW	12.42	41.31%	513.05	0.100%	100	\$703.43	\$56.64
199	50	007-256-200-000	TDE Musson, Douglas J 15134 N Ave Iowa Falls, IA 50126	032-089-020	NW NW	21.49	26.81%	576.08	0.112%	100	\$789.86	\$36.75
200	50	007-256-300-000	TDE Musson, Douglas J 15134 N Ave Iowa Falls, IA 50126	032-089-020	SW NW	38	42.50%	1614.89	0.314%	100	\$2,214.14	\$58.27
201	50	007-080-000-000	WDE Jensen, John D Jensen, Shannon Z 14113 OO Ave Iowa Falls, IA 50126	033-089-020	SW SW	38	31.66%	1203.22	0.234%	100	\$1,649.71	\$43.41
202	50	007-070-000-000	WDE Jensen, John D Jensen, Shannon Z 14113 OO Ave Iowa Falls, IA 50126	033-089-020	SE SW EX PARCEL "A"	33.89	25.93%	878.79	0.171%	100	\$1,204.89	\$35.55
202.1	50	007-070-000-100	WDE Knoll, Terry Knoll, Judy A 15798 O Ave Iowa Falls, IA 50126	033-089-020	PARCEL A-BEG NW COR SE SW S459.81E515.85 N628'W519'S168.18POB	7.09	13.74%	97.38	0.019%	100	\$133.52	\$18.83
203	50	009-502-000-000	WDE Pearce, Kelly Sue 15575 O Ave Iowa Falls, IA 50126	032-089-020	COM E1/4 COR W570' S480' E570' N480' BEG	5.92	24.29%	143.82	0.028%	100	\$197.19	\$33.31
204	50	009-470-000-000	TDE Musson, Douglas J 15134 N Ave Iowa Falls, IA 50126	032-089-020	NE SE EX TRACT	33.08	30.90%	1022.11	0.199%	100	\$1,401.39	\$42.36
205	50	009-480-000-000	TDE Musson, Douglas J 15134 N Ave Iowa Falls, IA 50126	032-089-020	NW SE	40	47.78%	1911.13	0.372%	100	\$2,620.31	\$65.51
206	50	009-500-000-000	COD Musson, Karen S 206 High St Iowa Falls, IA 50126	032-089-020	SW SE	40	52.07%	2082.84	0.405%	100	\$2,855.74	\$71.39
207	50	009-490-000-000	TDE Musson, Karen S 206 High St Iowa Falls, IA 50126	032-089-020	SE SE	40	53.79%	2151.58	0.418%	100	\$2,949.98	\$73.75
208	90	003-590-000-000	WDC Heinzeroth, Frances - Trust % Merle Heinzeroth 14838 G Ave Alden, IA 50006	029-089-021	NE SW	40	27.00%	1079.00	0.210%	100	\$1,480.63	\$37.02
209	90	003-600-000-000	WDE Heinzeroth, Frances - Trust % Merle Heinzeroth 14838 G Ave Alden, IA 50006	029-089-021	NW SW	39	19.05%	742.98	0.144%	100	\$1,018.69	\$26.12
210	90	003-660-000-000	WDE Heinzeroth, Frances - Trust % Merle Heinzeroth 14838 G Ave Alden, IA 50006	029-089-021	SW SW	39	25.81%	1006.65	0.196%	100	\$1,380.20	\$35.39
211	90	003-650-000-000	WDE Heinzeroth, Frances - Trust % Merle Heinzeroth 14838 G Ave Alden, IA 50006	029-089-021	SE SW	40	21.29%	851.68	0.166%	100	\$1,167.72	\$29.19
212	90	003-666-000-000	COD Heinzeroth, Merle 17397 155th St Alden, IA 50006	032-089-021	NW NE	40	31.60%	1263.81	0.246%	100	\$1,732.79	\$43.32
213	90	003-668-000-000	COD Heinzeroth, Merle 17397 155th St Alden, IA 50006	032-089-021	SW NE	36.49	30.46%	1111.33	0.216%	100	\$1,523.72	\$41.76
214	90	003-662-500-000	COD Heinzeroth, Merle 17397 155th St Alden, IA 50006	032-089-021	NE NE	39	34.94%	1362.47	0.265%	100	\$1,868.05	\$47.90
215	90	003-666-000-000	COD Heinzeroth, Merle 17397 155th St Alden, IA 50006	032-089-021	SE NE	38	24.00%	912.12	0.177%	100	\$1,250.59	\$32.91
216	90	003-610-000-000	QCD Heinzeroth, Merle Heinzeroth, Frances - Trust 17397 155th St Alden, IA 50006	032-089-021	NE NW	26.54	27.54%	730.89	0.142%	100	\$1,002.12	\$37.76
217	90	003-630-000-000	QCD Heinzeroth, Merle Heinzeroth, Frances - Trust 17397 155th St Alden, IA 50006	032-089-021	SE NW	4.75	17.28%	82.09	0.016%	100	\$112.55	\$23.70
218	90	000-865-000-000	DED Shea, Debra Brandt, Cynthia 3759 Saddlemaker Dr Buford, GA 30519	033-089-021	NE SE	36.79	22.61%	831.99	0.162%	100	\$1,140.73	\$31.01

Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for \$705,120 Project (entire tract basis)	Assessment for \$705,120 Project (per acre basis)
219	90	000-870-000-000	DEA Shee, Debra Brandt, Cynthia 3/59 Saddlemaker Dr Buford, GA 30519	033-089-021	SE SE	16.66	26.35%	438.97	0.085%	100	\$601.86	\$36.13
220	50	001-455-000-000	DFD Broer, Timothy L 15635 JJ Ave Iowa Falls, IA 50126-8549	035-089-021	NW SW	39	42.21%	1646.18	0.320%	100	\$2,257.05	\$57.87
221	50	001-456-000-000	DED Broer, Timothy L 15635 JJ Ave Iowa Falls, IA 50126-8549	035-089-021	SW SW	38	36.82%	1390.18	0.272%	100	\$1,918.39	\$50.48
222	160	001-540-000-000	COD Rabe Farms, Inc % Gary Rabe 16587 KK Ave Iowa Falls, IA 50126	003-088-021	N40A E 1/2 NW FRL 1/4 EX PARCEL "A" & EX PARCEL "B"	18.07	30.58%	552.61	0.107%	100	\$757.67	\$41.93
222.1	160	001-540-000-100	WDE Hansen, Randall P Hansen, Daria 2320 Georgetown Rd Iowa Falls, IA 50126	003-088-021	COM N1/4 COR S353' POB W231'N225'W283' SW436'E309'N180' E217'N30'POB "A"	3.09	14.86%	45.91	0.009%	100	\$62.95	\$20.37
222.2	160	001-540-000-200	WDE Hansen, Randall P Hansen, Daria 2320 Georgetown Rd Iowa Falls, IA 50126	003-088-021	PARCEL "B" IN NE NW	17.84	33.07%	606.10	0.118%	100	\$831.01	\$46.58
223	160	001-550-000-000	WDE Rabe Farms, Inc % Gary Rabe 16587 KK Ave Iowa Falls, IA 50126	003-088-021	L1/2 NW FRL 1/4 EX N40A	49.14	28.82%	1416.00	0.273%	100	\$1,941.44	\$39.51
224	160	001-600-000-000	WDE Helvig, Eileen A - Trust Helvig, Keith A 3300 S Lakeport PO Box 2697 Sioux City, IA 51106	011-088-021	NE NE	38.79	38.02%	1474.86	0.287%	100	\$2,022.15	\$52.13
225	160	001-610-000-000	WDE Helvig, Eileen A - Trust Helvig, Keith A 3300 S Lakeport PO Box 2697 Sioux City, IA 51106	011-088-021	NW NE EX PARCEL "A"	34.95	32.20%	1125.26	0.219%	100	\$1,542.82	\$44.14
225.1	160	001-635-000-000	WDE Summit Farms, LLC % Bruce Rastetter 10840 Co Hwy D20 Alden, IA 50006	011-088-021	BEG N1/4 COR SEC E316FT S361FT W316FT N381FT TO BEG	2.13	12.39%	26.40	0.005%	100	\$36.19	\$16.99
226	160	001-630-000-000	WDE Helvig, Eileen A - Trust Helvig, Keith A 3300 S Lakeport PO Box 2697 Sioux City, IA 51106	011-088-021	SW NE EX HWY TR	27.03	27.69%	748.55	0.146%	100	\$1,026.32	\$37.97
227	160	001-620-000-000	WDE Helvig, Eileen A - Trust Helvig, Keith A 3300 S Lakeport PO Box 2697 Sioux City, IA 51106	011-088-021	SE NE EX HWY TR	31.87	28.90%	921.09	0.179%	100	\$1,262.88	\$39.63
228	50	007-950-000-000	DED Bartlett, Inc 3031 River Rd Iowa Falls, IA 50126	026-089-021	SF SW EX TRACT	33.13	43.20%	1431.37	0.278%	100	\$1,962.52	\$59.24
228.1	50	007-955-000-000	DED Dewey, Wayne D Dewey, Lisa L 14798 JJ Ave Iowa Falls, IA 50126-8552	026-089-021	COM SW COR SE SW N818.28' BEG N616' NE460' S618' SW459.99' TO BEG	5.97	21.12%	126.11	0.025%	100	\$172.90	\$28.90
229	50	007-920-000-000	DED Bartlett, Inc 3031 River Rd Iowa Falls, IA 50126	026-089-021	NW SE	40	49.35%	1973.97	0.384%	100	\$2,706.47	\$67.66
230	50	007-930-000-000	DFD Bartlett, Inc 3031 River Rd Iowa Falls, IA 50126	026-089-021	SW SE	39	60.48%	2358.89	0.459%	100	\$3,234.23	\$82.93
231	50	007-900-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	035-089-021	NW NE	39	68.21%	2660.31	0.517%	100	\$3,647.50	\$93.53
232	50	007-910-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	035-089-021	SW NE	40	65.55%	2621.91	0.510%	100	\$3,594.84	\$89.87
233	000-000-000-007		Jackson Township Roads % Hardin County Engineer 708 16th St Eldora, IA 50627	000-000-000	ROADS IN DISTRICT JACKSON TWP	42.5	33.82%	1437.43	0.280%	100	\$1,970.83	\$46.37
234	50	007-940-000-000	DED Bartlett, Inc 3031 River Rd Iowa Falls, IA 50126	026-089-021	NE SW EX TRACT	37.9	22.21%	841.65	0.164%	100	\$1,153.06	\$30.45
235	50	008-897-000-000	DED Joergers, George Wilson-Joergers, M Jolene 17675 180th St Alden, IA 50006	030-089-020	N1304.6' NW FRL SW	27.92	28.74%	802.47	0.156%	100	\$1,100.25	\$39.41
236	50	008-898-000-000	CCT Miller, Jaci L & Tad L - 1/2 Santee, James K 706 W Main St Fertile, IA 50434	030-089-020	SW FRL SW EX TRACT	42.39	35.41%	1501.05	0.292%	100	\$2,058.06	\$48.55
236.1	50	008-899-000-000	WDE Ackerson, Clint J Ackerson, Molly M 2116 Timberedge Dr Iowa Falls, IA 50126	030-089-020	W281.1' S775' SW FRL SW	4.41	11.66%	51.42	0.010%	100	\$70.50	\$15.99
237	50	008-908-000-000	WDE Miller, Jaci L & Tad L - 1/2 Santee, James K 706 W Main St Fertile, IA 50434	030-089-020	SE SW W OF R.R.	20.66	33.32%	684.76	0.133%	100	\$928.86	\$46.60
237.1	50	010-930-000-000	WDE Krause, Kariton D 522 Main St Iowa Falls, IA 50126	030-089-020	SE SW E OF R.R.	0.57	57.00%	32.49	0.006%	100	\$44.55	\$78.16
238	160	000-050-000-000	COD Cable, Andrew Cable, Frank 1118 16th Ave Eldora, IA 50627	012-088-021	NE SE EX HWY TR	36.98	28.63%	1058.56	0.206%	100	\$1,451.37	\$39.25
239	160	000-080-000-000	COD Cable, Andrew Cable, Frank 1118 16th Ave Eldora, IA 50627	012-088-021	NW SE EX HWY TR	37.44	44.82%	1677.99	0.326%	100	\$2,300.66	\$61.45
240	160	000-060-000-000	COD Cable, Andrew Cable, Frank 1118 16th Ave Eldora, IA 50627	012-088-021	SW SE	40	29.39%	1175.49	0.229%	100	\$1,611.09	\$40.29
241	160	000-070-000-000	COD Cable, Andrew Cable, Frank 1118 16th Ave Eldora, IA 50627	012-088-021	SE SE	39	34.90%	1360.99	0.265%	100	\$1,866.03	\$47.85
242	160	000-020-000-000	DFD Anderson, Rachel % Andy Cable 1118 16th Ave Eldora, IA 50627	012-088-021	SW NE EX HWY TR	31.11	29.99%	933.05	0.181%	100	\$1,279.28	\$41.12
243	160	000-030-000-000	DED Anderson, Rachel % Andy Cable 1118 16th Ave Eldora, IA 50627	012-088-021	SE NE EX HWY TR	30.63	43.80%	1736.98	0.339%	100	\$2,380.17	\$60.06
244	160	000-153-000-100	PAT Helvig, Keith A Helvig, Mary K 23385 Co Hwy D35 Iowa Falls, IA 50126-8430	012-088-021	NW SW EX HWY TR	36.11	30.40%	1087.63	0.213%	100	\$1,505.21	\$41.60

Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for (\$705,120 Project (entire tract basis))	Assessment for (\$705,120 Project (per acre basis))
245	160	000-154-000-000	DED Anderson, Rachiel % Andy Cable 1118 16th Ave Eldora, IA 50627	012-088-021	SE SW	40	34.32%	1372.79	0.267%	100	\$1,882.20	\$47.06
246	160	000-154-500-000	COD Cable, Andrew Cable, Frank 1118 16th Ave Eldora, IA 50627	012-088-021	NE SW EX HWY TR	36.93	39.71%	1466.66	0.285%	100	\$2,010.91	\$54.45
247	50	010-480-000-000	DED Wagner, Billy J - Trust 6203 Country Ridge Ln Johnston, IA 50131	035-089-021	NW NW EX TRACT	36	30.23%	1088.35	0.212%	100	\$1,492.21	\$41.45
247.5	50	010-485-000-000	DED Pearce, Kenneth R Pearce, Pamela K L 15073 JJ Ave Iowa Falls, IA 50126	035-089-021	E315FT N463FT NW NW	3	13.00%	39.00	0.008%	100	\$53.48	\$17.83
248	50	010-470-000-000	DED Wagner, Billy J - Trust 6203 Country Ridge Ln Johnston, IA 50131	034-089-021	NW NE	40	24.74%	989.77	0.192%	100	\$1,357.06	\$33.93
249	50	010-480-000-000	DFD Wagner, Billy J - Trust 6203 Country Ridge Ln Johnston, IA 50131	034-089-021	NE NE	40	38.44%	1537.60	0.296%	100	\$2,108.17	\$57.70
250	190	000-690-000-000	DED Faris, Jeffrey H 22475 180th St Iowa Falls, IA 50126	008-088-020	SE SW EX HWY TR	23.13	62.97%	1456.54	0.283%	100	\$1,997.03	\$86.34
251	190	000-630-000-000	DED Faris, Jeffrey H 22475 180th St Iowa Falls, IA 50126	008-088-020	NE SW	34.47	50.84%	1752.34	0.341%	100	\$2,402.59	\$69.70
252	190	000-670-000-000	DFD Faris, Jeffrey H 22475 180th St Iowa Falls, IA 50126	008-088-020	NW SW	40	51.34%	2053.48	0.399%	100	\$2,815.48	\$70.39
253	190	000-650-000-000	DFD Faris, Jeffrey H 22475 180th St Iowa Falls, IA 50126	008-088-020	SW SW EX TR	18.99	36.12%	686.00	0.133%	100	\$940.56	\$49.53
253.2	190	000-650-000-200	PAT Miller, Lorraine Miller, Bernard 17070 N Ave Iowa Falls, IA 50126	008-088-020	BEG SW COR E999.16' NW1251.94' S769.23' POB	5.89	52.56%	309.57	0.060%	100	\$424.45	\$72.06
254	90	000-860-000-000	DED Shira, Debra Brandt, Cynthia 3759 Saddlemaker Dr Buford, GA 30519	029-089-021	SE NE	19.84	27.00%	535.68	0.104%	100	\$734.46	\$37.02
255	90	002-958-000-000	DED Bartlett, Inc 3031 River Rd Iowa Falls, IA 50126	028-089-021	SE NE	12.19	27.75%	338.31	0.066%	100	\$463.85	\$38.05
256	161	003-200-000-000	DED Hake Farms, Inc % Gordon Hake 16588 RR Ave Iowa Falls, IA 50126-6574	009-088-021	SE NE	28.01	5.76%	161.28	0.031%	100	\$221.13	\$7.89
257	161	002-800-000-000	DED Osheimer, Robert Osheimer, Wilma J 16637 J Ave Iowa Falls, IA 50126	005-088-021	BEG SE COR W507.30FT N1317FT W328.15FT N1330.25FT E804.65FT S2631.6FT POB	30.02	11.27%	338.33	0.066%	100	\$463.87	\$15.45
257.1	161	002-800-000-100	DED Shago, Inc 15491 Co Hwy D20 Alden, IA 50006-4808	005-088-021	NE SE EX E24.47A	15.53	8.91%	138.36	0.027%	100	\$189.70	\$12.22
258	161	002-810-000-000	DED Hubbard, IA 50122	005-088-021	NW SE EX E10A	24.57	9.19%	225.89	0.044%	100	\$309.72	\$12.61
258.1	161	002-810-000-100	DED Shago, Inc 15491 Co Hwy D20 Alden, IA 50006-4808	005-088-021	E10A NW SE	10	10.82%	108.20	0.021%	100	\$148.35	\$14.83
259	161	002-830-000-000	DED Hubbard, IA 50122	005-088-021	SW SE EX E10A	3.88	1.71%	6.63	0.001%	100	\$9.09	\$2.34
259.1	161	002-830-000-100	DED Shago, Inc 15491 Co Hwy D20 Alden, IA 50006-4808	005-088-021	E10A SW SE	6.38	1.06%	12.42	0.002%	100	\$17.03	\$2.67
260	161	002-820-000-000	DED Shago, Inc 15491 Co Hwy D20 Alden, IA 50006-4808	005-088-021	SE SE EX E14.99A	17.45	0.79%	13.70	0.003%	100	\$18.67	\$1.08
261	160	001-180-000-000	WDE Gade, William L & Hazel - Trust Gade, Hazel A - Trust - 1/2 1001 S 3rd Ave Marshalltown, IA 50158	001-088-021	E1/2 N80A S173 1/2A E FRL 1/2 EX E 1 3/4TH ACRE IN SW COR	39	53.15%	2072.91	0.403%	100	\$2,842.13	\$72.88
261.1	160	001-180-000-000	WDE Gade, William L & Hazel - Trust Gade, Hazel A - Trust - 1/2 1001 S 3rd Ave Marshalltown, IA 50158	001-088-021	W1/2 N80A S173 1/2A E FRL 1/2 EX E 1 3/4TH ACRE IN SW COR	38.25	38.46%	1471.21	0.286%	100	\$2,017.14	\$52.74
261.2	160	001-180-000-000	WDE Gade, William L & Hazel - Trust Gade, Hazel A - Trust - 1/2 1001 S 3rd Ave Marshalltown, IA 50158	001-088-021	E1/2 SW E OF DD IN NE SW	5	51.93%	259.04	0.050%	100	\$355.99	\$71.20
262	160	002-730-000-000	WDE Valentine, Jake A - Trust 2108 Floyd Ave Iowa Falls, IA 50126-1623	001-088-021	NW SW	40	31.18%	1247.02	0.242%	100	\$1,709.76	\$42.74
263	160	002-720-000-000	WDE Valentine, Jake A - Trust 2108 Floyd Ave Iowa Falls, IA 50126-1623	001-088-021	E 1/2 SW W OF R.R.	49.82	34.88%	1737.87	0.338%	100	\$2,382.76	\$47.83
264	160	002-745-000-000	WDE Valentine, Jake A - Trust 2108 Floyd Ave Iowa Falls, IA 50126-1623	001-088-021	SW SW EX E464FT W635FT N632FT	31.77	39.88%	1267.00	0.246%	100	\$1,737.16	\$54.68
265	160	003-250-000-000	WDE Pieper, Bruce E 23073 170th St Iowa Falls, IA 50126	001-088-021	COM SW COR E171BEG NW438.7FT NE 5.0FT NW194.6FT SE462.6FT SE632' W464FT TO BEG	6.39	15.29%	97.70	0.019%	100	\$133.96	\$20.96
266	160	003-852-000-000	COD Beaver Ave Iowa Falls, IA 50126	001-088-021	SW E OF R.R. EX TRACT & E50' OF RR E1/2 SW	21.73	42.43%	921.98	0.179%	100	\$1,264.11	\$58.17
267	160	000-784-000-000	DED Busy Way Farms, Inc % Charles F Lettow 6315 Stoneham Ln McLean, VA 22101-2346	011-088-021	NF SE EX HWY TRACT	36.37	23.83%	866.78	0.160%	100	\$1,188.43	\$32.68
268	160	000-794-400-000	DED Busy Way Farms, Inc % Charles F Lettow 6315 Stoneham Ln McLean, VA 22101-2346	011-088-021	NW GC EX HWY TRACT	31.03	22.10%	936.07	0.130%	100	\$907.93	\$30.38
269	50	007-840-000-000	DED Pearce, Kenneth R Pearce, Pamela K L 15073 JJ Ave Iowa Falls, IA 50126	035-089-021	N811.4' NE NW EX PARCEL "A"	19.64	45.80%	899.57	0.175%	100	\$1,233.38	\$62.80

Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for \$705,120 Project (entire tract basis)	Assessment for \$705,120 Project (per acre basis)
269.1	50	007-845-000-000	WDE Allen, Bill D Allen, Lori L 15072 JJ Ave Iowa Falls, IA 50126-8572	035-089-021	BEG NW COR NE NW E493.2' SE92.1' SE 101.2' SE 270.7' SW116.7' SW294.2'	4.86	39.28%	190.89	0.037%	100	\$261.72	\$53.85
270	50	004-370-000-000	QCD Heard Family Farms, LLC % Candace Rector 1009 Summit Dr Webster City, IA 50595	035-089-021	SE NW	37.84	58.49%	2213.42	0.430%	100	\$3,034.77	\$80.20
270.1	50	004-370-000-000	QCD Heard Family Farms, LLC % Candace Rector 1009 Summit Dr Webster City, IA 50595	035-089-021	S15.5A NE NW	14.66	59.97%	879.21	0.171%	100	\$1,205.46	\$82.23
271	190	000-030-000-000	COD Joergler, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	005-088-020	SW NE	40	17.58%	703.40	0.137%	100	\$964.41	\$24.11
272	190	000-020-000-000	COD Joergler, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	005-088-020	SE NE	21.71	9.97%	216.55	0.042%	100	\$296.80	\$13.68
273	190	000-040-000-000	COD Joergler, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	005-088-020	NE SE	24.67	37.27%	919.36	0.179%	100	\$1,260.51	\$51.10
274	190	000-070-000-000	COD Joergler, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	005-088-020	NW SE	40	33.49%	1339.54	0.260%	100	\$1,836.62	\$45.92
275	190	000-491-000-000	DED Miller, Doris N 121 Mildred Dr Iowa Falls, IA 50126	007-088-020	N 1/2 NW FRL	39.94	44.72%	1786.30	0.347%	100	\$2,449.16	\$61.32
276	50	007-015-000-000	DED Neubauer, Kermit F - LE PO Box 145 Iowa Falls, IA 50126	026-089-021	SE NW	39	30.01%	1170.32	0.228%	100	\$1,604.61	\$41.14
277	50	007-017-000-000	DED Neubauer, Kermit F - LE PO Box 145 Iowa Falls, IA 50126	026-089-021	SW NW EX 4A SE COR	35.13	28.75%	1009.99	0.196%	100	\$1,384.77	\$39.42
278	50	007-000-000-000	DED Neubauer, Kermit F - LE PO Box 145 Iowa Falls, IA 50126	026-089-021	W 3/4 NE NW EX PARCEL A	21.77	13.32%	289.87	0.056%	100	\$397.43	\$18.28
279	50	005-530-000-000	WDE Bartlett Land Co, Inc 18426 140th St Iowa Falls, IA 50126	026-089-021	NW NW N OF R.R.	7.17	32.48%	232.88	0.045%	100	\$319.30	\$44.53
280	50	007-010-000-000	DED Neubauer, Kermit F PO Box 145 Iowa Falls, IA 50126	026-089-021	NW NW S OF R.R.	27.96	23.17%	647.73	0.126%	100	\$888.08	\$31.76
281	50	001-140-000-000	TDE Musson, Douglas J 15134 N Ave Iowa Falls, IA 50126	032-089-020	SE NE	35.74	28.87%	1031.72	0.201%	100	\$1,414.56	\$39.58
282	50	000-060-000-000	WDE Joergler, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	033-089-020	SW NW	20.41	22.30%	658.60	0.128%	100	\$602.85	\$30.70
283	50	000-970-000-000	WDE Joergler, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	033-089-020	NW SW	38	31.26%	1187.76	0.231%	100	\$1,628.52	\$42.86
284	90	005-700-000-000	WDE Hansen, Debra L - Trust 824 Brooks Rd Iowa Falls, IA 50126	033-089-021	NE NW	40	34.94%	1391.18	0.212%	100	\$1,916.47	\$47.91
285	90	005-710-000-000	WDE Hansen, Debra L - Trust 824 Brooks Rd Iowa Falls, IA 50126	033-089-021	NW NW EX PARCEL "A"	34.75	39.13%	1359.75	0.264%	100	\$1,864.32	\$53.65
285.1	90	005-710-000-100	DED Iowa Select Farms, LP 811 S Oak PO Box 400 Iowa Falls, IA 50126-0400	033-089-021	BEG NW COR NW NW S370FT NE533FT N370' SW533FT POB KULOW #3 PARCEL "A"	4.25	42.97%	182.61	0.036%	100	\$250.38	\$58.91
286	90	005-730-000-000	WDE Hansen, Debra L - Trust 824 Brooks Rd Iowa Falls, IA 50126	033-089-021	SW NW EX PARCEL "B"	33.73	31.37%	1058.11	0.206%	100	\$1,450.75	\$43.61
286.1	90	005-730-000-100	DED Iowa Select Farms, LP 811 S Oak PO Box 400 Iowa Falls, IA 50126-0400	033-089-021	BEG W1/4 COR E520FT NE415FT W520FT SW415' POB IN SW NW KULOW #2 PARCEL "B"	4.27	34.27%	146.34	0.028%	100	\$200.64	\$46.99
287	90	005-720-000-000	WDE Hansen, Debra L - Trust 824 Brooks Rd Iowa Falls, IA 50126	033-089-021	SE NW EX TRACTS	29.83	28.29%	843.82	0.164%	100	\$1,156.94	\$38.78
287.1	90	005-720-000-100	DED Iowa Select Farms, LP 811 S Oak PO Box 400 Iowa Falls, IA 50126-0400	033-089-021	COM W1/4 COR E1844FT POB E460'N415'W460' S415' POB IN SE NW KULOW #1 PARCEL "C"	4.03	22.10%	89.05	0.017%	100	\$122.09	\$30.30
287.2	90	005-720-000-200	WDE Hansen, Debra L - Trust 824 Brooks Rd Iowa Falls, IA 50126	033-089-021	E220FT S1050FT NW	5.13	37.05%	190.06	0.037%	100	\$280.59	\$50.80
288	50	011-270-000-000	ACT Wood, Mary Lou 19998 135th St Iowa Falls, IA 50126	023-089-021	SW NW	30.82	19.28%	594.25	0.116%	100	\$814.77	\$26.44
289	190	000-382-000-000	DED Hillcrest Stock Farms, Inc 24795 Co Hwy D35 Iowa Falls, IA 50126-8432	018-088-020	S43.15A NW FRL	39.11	29.27%	1144.89	0.223%	100	\$1,569.73	\$40.14
290	90	001-810-000-000	COD Duffy, Robert Duffy, Robert W - LE 1221 N Fremont St, Apt 48 Iowa Falls, IA 50126	033-089-021	NW NE	40	47.18%	1887.20	0.367%	100	\$2,687.63	\$64.60
291	90	001-800-000-000	COD Duffy, Robert Duffy, Robert W - LE 1221 N Fremont St, Apt 48 Iowa Falls, IA 50126	033-089-021	NE NE W OF R.R.	20.6	35.50%	731.32	0.142%	100	\$1,002.70	\$48.67
291.5	90	001-832-900-000	DED Riley, Gray D Riley, Lori A 15183 I Ave Iowa Falls, IA 50126	033-089-021	NE NE S & E OF RR EX S100FT	12.4	35.84%	444.37	0.080%	100	\$609.26	\$49.13
292	90	001-820-000-000	COD Duffy, Robert Duffy, Robert W - LE 1221 N Fremont St, Apt 48 Iowa Falls, IA 50126	033-089-021	SE NE EX R.R. & S100' NE NE S & E OF R.R.	39.11	26.37%	1031.23	0.201%	100	\$1,413.90	\$36.15
293	90	001-830-000-000	COD Duffy, Robert Duffy, Robert W - LE 1221 N Fremont St, Apt 48 Iowa Falls, IA 50126	033-089-021	SW NE EX R.R.	36.51	31.69%	1157.07	0.225%	100	\$1,586.43	\$43.45

Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for \$705,120 Project (entire tract basis)	Assessment for \$705,120 Project (per acre basis)
294	160	003-770-000-000	DED Snyder, Duane E 16123 N Ave Iowa Falls, IA 50126	001-088-021	SE NW FRL E OF CENTER OF R.R. EX TRACT	18.32	40.33%	738.81	0.144%	100	\$1,012.97	\$55.29
294.1	160	003-770-000-000	DED Snyder, Duane E 16123 N Ave Iowa Falls, IA 50126	001-088-021	N FRL 1/2 NW FRL E OF CENTER OF R.R. EX TRACT	51.41	52.29%	2687.98	0.523%	100	\$3,685.43	\$71.89
295	160	003-775-000-000	DED Snyder, Duane E 16123 N Ave Iowa Falls, IA 50126	001-088-021	W 1/2 N62.27A N FRL 1/2 NE	26.21	78.53%	2005.03	0.390%	100	\$2,750.30	\$104.93
295.1	50	001-959-600-000	WDE Summit Farms, LLC % Bruce Rastetter 10640 Co Hwy D20 Alden, IA 50006	031-089-020	R.R. GROUND IN W1/2 SE	6.32	63.94%	404.07	0.079%	100	\$554.01	\$87.66
295.2	160	003-775-000-000	DED Snyder, Duane E 16123 N Ave Iowa Falls, IA 50126	001-088-021	E 1/2 N62.27A N FRL 1/2 NE	25.56	67.39%	1722.58	0.335%	100	\$2,361.80	\$92.40
296	160	003-760-000-000	WDE Snyder, Keith - Trust 13109 Walnut Valley Rd Rogers, AR 72756	001-088-021	N33A SW NE EX 10.21A PT PARCEL 'B'	22.77	83.20%	1804.44	0.368%	100	\$2,507.43	\$114.07
296.1	160	003-760-000-100	FOR Snyder, Duane E 16123 N Ave Iowa Falls, IA 50126	001-088-021	PARCEL "A" IN N1/2 SEC 1	26.91	42.20%	1135.56	0.221%	100	\$1,556.95	\$57.86
297	160	003-750-000-000	WDE Snyder, Keith - Trust 13109 Walnut Valley Rd Rogers, AR 72756	001-088-021	E812.7' OF SE NE EX S223.15'-PT PARCEL C	19.63	53.49%	1049.99	0.204%	100	\$1,439.63	\$73.34
297.1	160	003-750-000-100	WDE Snyder, Keith - Trust 13109 Walnut Valley Rd Rogers, AR 72756	001-088-021	12.78A TR IN N33A SE NE - PT PARCEL 'B'	12.78	50.44%	644.58	0.125%	100	\$883.78	\$69.15
298	160	003-740-000-000	WDE Snyder, Keith - Trust 13109 Walnut Valley Rd Rogers, AR 72756	001-000-021	N FRL 1/2 NE EX N62.27A & EX TRACTS PT PARCEL 'B'	30.11	46.67%	1406.20	0.273%	100	\$1,026.76	\$63.09
298.2	160	003-740-000-200	WDE Snyder, Keith - Trust 13109 Walnut Valley Rd Rogers, AR 72756	001-088-021	14.65A TR IN N FRL 1/2 NE -PT PARCEL C	14.65	51.01%	747.33	0.145%	100	\$1,024.05	\$69.94
298.5	160	003-765-000-000	DED Lewis, Carl J Lewis, Wendy L 16155 N Ave Iowa Falls, IA 50126-8449	001-088-021	COM NE COR S883.8' BEG W335' S259.7' E335.5' N259.7' TO BEG	1.98	60.08%	118.95	0.023%	100	\$163.09	\$82.37
299	100	000-680-000-000	COD Pearce, Joyce A 16153 O Avelowa Falls, IA 50126	006-088-020	E1817.60' N985' NE FRL 1/4(PARCEL "C")	40.16	36.09%	1440.26	0.282%	100	\$1,087.05	\$49.48
300	190	000-590-000-000	COD Pearce, Robert W - Trust % Kenneth R Pearce 15073 JJ Ave Iowa Falls, IA 50126	006-088-020	NW FRL NE EX TR BEING PART PARCEL "C" IN NE COR	40.81	51.75%	2111.89	0.411%	100	\$2,895.57	\$70.95
301	190	000-610-000-000	COD Pearce, Robert W - Trust % Kenneth R Pearce 15073 JJ Ave Iowa Falls, IA 50126	006-088-020	SW NE EX S1012.2'	9.17	60.37%	553.56	0.108%	100	\$758.98	\$82.77
301.1	190	000-610-000-100	ACT Thelke, Audrey A 2010 Beaver Ave Iowa Falls, IA 50126	006-088-020	S1012.2' SW NE	30.83	63.10%	1945.32	0.378%	100	\$2,667.19	\$86.51
302	190	000-600-000-000	COD Pearce, Robert W - Trust % Kenneth R Pearce 15073 JJ Ave Iowa Falls, IA 50126	006-088-020	SE NE EX S1012.2'	8.94	47.59%	425.42	0.083%	100	\$583.28	\$65.24
302.1	190	000-600-000-100	ACT Thelke, Audrey A 2010 Beaver Ave Iowa Falls, IA 50126	006-088-020	S1012.2' SE NE	30.06	37.84%	1137.47	0.221%	100	\$1,559.56	\$51.88
303	211	004-350-000-000	DED Williams, Margaret Kay % Margaret Kay Ironing 26414 170th St Iowa Falls, IA 50126-8617	008-088-020	NE NE	12.63	46.90%	592.39	0.115%	100	\$812.22	\$64.31
304	100	000-120-000-000	COD Hansen Farms, LC 824 Brooke Rd Iowa Falls, IA 50126	006-088-020	NE SW	40	46.66%	1662.67	0.362%	100	\$2,563.74	\$63.84
305	190	000-130-000-000	COD Hansen Farms, LC 824 Brooks Rd Iowa Falls, IA 50126	005-088-020	NW SW	39	54.48%	2124.77	0.413%	100	\$2,913.22	\$74.70
306	190	000-170-000-000	WDE Hansen, Debra L - Trust 824 Brooks Rd Iowa Falls, IA 50126	006-088-020	N 1/2 SW FRL EX PARCEL "A"	38.87	49.76%	1934.33	0.376%	100	\$2,652.12	\$68.23
306.1	190	000-170-000-100	TDE Sankia Fe Farms, LLC	006-088-020	BEG W1/4 COR SEC 6 S268.77' E406' N207.93' W406.1' COR PARCEL "A"	2.51	86.40%	216.87	0.042%	100	\$297.35	\$118.47
307	190	000-160-000-000	WDE Hlensen, Debra L - Trust 824 Brooks Rd Iowa Falls, IA 50126	000-000-020	E 1/2 SW FRL	40.00	57.44%	2301.00	0.447%	100	\$3,154.06	\$78.78
308	190	000-140-000-000	WDE Hansen, Debra L - Trust 824 Brooks Rd Iowa Falls, IA 50126	006-088-020	NE SE EX PARCEL "A"	36.76	40.40%	1485.14	0.289%	100	\$2,036.25	\$55.39
308.1	190	000-155-000-000	DED Norem, Patrick A Norem, Marla L 16687 O Ave Iowa Falls, IA 50126	006-088-020	COM E1/4 S876' POB W1200 N297 W332.12 SW515 SE328.23 N192 E1227.55 POB PAR A	5.09	26.00%	132.32	0.026%	100	\$181.41	\$35.64
309	190	000-150-000-000	WDE Hansen, Debra L - Trust 824 Brooks Rd Iowa Falls, IA 50126	006-088-020	NW SE EX PARCEL "A"	37.15	42.86%	1692.21	0.310%	100	\$2,183.04	\$58.78
310	190	000-160-000-000	WDE Hansen, Debra L - Trust 824 Brooks Rd Iowa Falls, IA 50126	006-088-020	SW SE	38.79	61.22%	2374.74	0.462%	100	\$3,255.96	\$83.94
311	190	000-190-000-000	COD Hansen Farms, LC 824 Brooks Rd Iowa Falls, IA 50126	006-088-020	SE SE	37.79	40.05%	1513.57	0.294%	100	\$2,075.22	\$54.91
312	190	000-390-000-000	DED Knott, Donald Knott, Janice 418 W 4th St, Unit 101 Nevada, IA 50201	005-088-020	SF SW	38.79	44.33%	1719.57	0.334%	100	\$2,357.66	\$60.78
313	190	000-400-000-000	DED Knott, Donald Knott, Janice 418 W 4th St, Unit 101 Nevada, IA 50201	005-088-020	SW SW	37.79	44.18%	1669.52	0.325%	100	\$2,289.04	\$60.57
314	190	000-500-000-000	CCT Oelmann, Annie L - LE - 1/2 Warschkow, Carol - 1/2 11163 US Hwy 65 Iowa Falls, IA 50126	007-088-020	NE NE	38.79	57.71%	2238.73	0.435%	100	\$3,069.47	\$79.13
315	190	000-510-000-000	CCT Oelmann, Annie L - LE - 1/2 Warschkow, Carol - 1/2 11163 US Hwy 65 Iowa Falls, IA 50126	007-088-020	NW NE	38.87	52.16%	2027.33	0.394%	100	\$2,779.64	\$71.51

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316	190	000-530-000-000	Oelmann, Annie L - LE - 1/2 Warschkow, Carol - 1/2 11163 US Hwy 65 Iowa Falls, IA 50126	007-088-020	SW NE EX HWY TRACT	37.9	56.50%	2141.43	0.416%	100	\$2,936.07	\$77.47
317	190	000-520-000-000	Oelmann, Annie L - LE - 1/2 Warschkow, Carol - 1/2 11163 US Hwy 65 Iowa Falls, IA 50126	007-088-020	SE NE	40	42.95%	1718.17	0.334%	100	\$2,355.75	\$58.89
318	190	000-540-000-000	Warschkow, Carol 11163 US Hwy 65 Iowa Falls, IA 50126	008-088-020	NE NW	37.79	70.49%	2663.68	0.519%	100	\$3,652.12	\$96.64
319	190	000-550-000-000	Warschkow, Carol 11163 US Hwy 65 Iowa Falls, IA 50126	008-088-020	NW NW	38.79	47.89%	1857.56	0.361%	100	\$2,546.86	\$65.66
320	190	000-570-000-000	Warschkow, Carol 11163 US Hwy 65 Iowa Falls, IA 50126	008-088-020	SW NW	40	47.10%	1884.18	0.366%	100	\$2,583.36	\$64.58
321	190	000-560-000-000	Warschkow, Carol 11163 US Hwy 65 Iowa Falls, IA 50126	008-088-020	SE NW	39	52.82%	2060.07	0.401%	100	\$2,824.52	\$72.42
322	50	002-530-000-000	Duffy, Randall L; Duffy, Annett Duffy, Carolyn S 203 Michigan Ave Iowa Falls, IA 50126	034-089-021	NE SE	40	37.87%	1514.63	0.295%	100	\$2,076.68	\$51.92
323	50	002-540-000-000	Duffy, Randall L; Duffy, Annett Duffy, Carolyn S 203 Michigan Ave Iowa Falls, IA 50126	034-089-021	NW SE	40	19.60%	784.05	0.152%	100	\$1,075.00	\$26.87
324	50	002-560-000-000	Duffy, Randall L; Duffy, Annett Duffy, Carolyn S 203 Michigan Ave Iowa Falls, IA 50126	034-089-021	SW SE EX TRACT	29.72	20.61%	612.62	0.119%	100	\$839.95	\$28.26
324.1	50	002-565-000-000	Doupe, Glenn O 19637 160th St Iowa Falls, IA 50126	034-089-021	COM S1/4 COR E855FT POB E486.7FT N895FT W486.7FT S895FT POB PARCEL "A" EX TRACT	8.16	30.69%	250.41	0.049%	100	\$343.34	\$42.08
324.2	50	002-565-000-100	Iowa Select Farms, LP 811 S Oak PO Box 400 Iowa Falls, IA 50126-0400	034-089-021	COM S1/4 COR E855FT N604' POB E365' N176' W365' S176' POB PARCEL "B"	1.47	11.88%	17.47	0.003%	100	\$23.95	\$16.29
325	50	002-550-000-000	Duffy, Randall L; Duffy, Annett Duffy, Carolyn S 203 Michigan Ave Iowa Falls, IA 50126	034-089-021	SE SE EX TRACT	38.65	32.00%	1236.82	0.240%	100	\$1,695.78	\$43.88
326	50	009-180-000-000	Sietlaff, Doris A - LE 310 Sarah Ave Iowa Falls, IA 50126	027-089-021	NW SW EX TR	36.76	35.73%	1313.53	0.255%	100	\$1,800.95	\$48.99
328.1	50	009-205-000-000	Speich, Barry L 14576 I Ave Iowa Falls, IA 50126	027-089-021	COM 169' S W1/4 COR S390' E298' N112' NW285.83' W257' BEG	2.24	10.07%	22.55	0.004%	100	\$30.92	\$13.80
327	50	009-170-000-000	Sietlaff, Doris A - LE 310 Sarah Ave Iowa Falls, IA 50126	027-089-021	NE SW EX R.R.	36.35	38.17%	1387.48	0.270%	100	\$1,902.34	\$52.33
328	50	009-200-000-000	Sietlaff, Doris A - LE 310 Sarah Ave Iowa Falls, IA 50126	027-089-021	SW SW EX R.R.	35.02	43.20%	1512.79	0.294%	100	\$2,074.16	\$59.23
329	50	009-190-000-000	Sietlaff, Doris A - LE 310 Sarah Ave Iowa Falls, IA 50126	027-089-021	SE SW EX R.R.	39.56	34.23%	1354.06	0.263%	100	\$1,856.53	\$46.93
330	90	009-580-000-000	Wood, Mary Lou 19998 135th St Iowa Falls, IA 50126	033-089-021	NW SW EX TRACT	17.7	21.25%	376.06	0.073%	100	\$515.61	\$29.13
331	90	009-570-000-000	Wood, Mary Lou 19998 135th St Iowa Falls, IA 50126	033-089-021	NE SW W OF R.R.	37.61	23.45%	881.98	0.171%	100	\$1,209.26	\$32.15
332	90	009-590-000-000	Wood, Mary Lou 19998 135th St Iowa Falls, IA 50126	033-089-021	SE SW W OF R.R.	0	20.07%	105.09	0.032%	100	\$280.70	\$60.04
332.1	90	001-210-000-000	Clark, Byron J 16053 I Ave Iowa Falls, IA 50126	033-089-021	E 1/2 SW E OF R.R. EX TRACT	8.45	19.95%	168.62	0.033%	100	\$231.19	\$27.36
333	90	009-560-000-000	Wood, Mary Lou 19998 135th St Iowa Falls, IA 50126	033-089-021	NW SE W OF RR	6.17	28.96%	178.67	0.035%	100	\$244.97	\$39.70
334	160	004-500-000-000	Broer, Martin L Broer, Jeanette A 314 Iowa St Iowa Falls, IA 50126	010-088-021	NE SW EX HWY	34.98	6.10%	213.23	0.041%	100	\$292.36	\$8.36
335	160	004-510-000-000	Broer, Martin L Broer, Jeanette A 314 Iowa St Iowa Falls, IA 50126	010-088-021	NW SW EX HWY	31.84	6.44%	205.00	0.040%	100	\$281.07	\$8.83
336	50	002-460-000-000	Double V Company, Inc 10640 Co Hwy D20 Alden, IA 50006 Busch Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	031-089-020	NE SW S OF DD	33.78	70.53%	2382.48	0.463%	100	\$3,266.57	\$96.70
337	50	000-348-000-000	Double V Company, Inc 10640 Co Hwy D20 Alden, IA 50006	031-089-020	NE SW N OF D.D.	6.22	76.58%	476.33	0.093%	100	\$653.09	\$105.00
338	50	002-470-000-000	Double V Company, Inc 10640 Co Hwy D20 Alden, IA 50006	031-089-020	NW FRL SW EX TRACTS	39.65	50.16%	1988.90	0.387%	100	\$2,726.94	\$68.78
338.1	50	002-486-000-000	Marchant, Roger J Marchant, Marcia K 15638 US Hwy 65 Iowa Falls, IA 50126	031-089-020	COM W1/4 COR S540FT POB S400FT NE322FT N377.6FT NW322.2FT POB COM @ W1/4 COR S940' BEG S500' NE365.2' NW500' SW358.3' BEG	2.49	19.95%	49.68	0.010%	100	\$68.12	\$27.36
338.2	50	002-485-000-000	Knipfel, Arnela 15638 US Hwy 65 Iowa Falls, IA 50126	031-089-020		3.68	27.14%	99.88	0.019%	100	\$136.94	\$37.21
339	50	002-500-000-000	Double V Company, Inc 10640 Co Hwy D20 Alden, IA 50006	031-089-020	SW FRL SW EX TRACT	43.26	37.20%	1609.43	0.313%	100	\$2,206.65	\$51.01
340	50	002-480-000-000	Double V Company, Inc 10640 Co Hwy D20 Alden, IA 50006	031-089-020	SE SW	40	56.63%	2265.32	0.440%	100	\$3,105.93	\$77.65
341	50	002-450-000-000	Double V Company, Inc 10640 Co Hwy D20 Alden, IA 50006	031 089 020	SW SE W OF R.R.	30.6	73.42%	2230.62	0.436%	100	\$3,070.70	\$100.68
342	160	001-150-000-000	Foster, Doris - Trust 1313 Crescent Dr Iowa Falls, IA 50126	011-088-021	NW SW EX ROAD	36.93	17.28%	638.27	0.124%	100	\$875.12	\$23.70
343	90	000-030-000-000	Bartlett, Peter Bartlett, Kathy 101 Riverwoods Rd Iowa Falls, IA 50126	028-089-021	NE SW	40	30.21%	1208.40	0.233%	100	\$1,056.61	\$41.42

Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for \$705,120 Project (entire tract basis)	Assessment for \$705,120 Project (per acre basis)
344	90	000-540-000-000	WDE Bartlett, Peter Bartlett, Kathy 101 Riverwoods Rd Iowa Falls, IA 50126	028-089-021	NW SW	39	28.80%	1123.04	0.218%	100	\$1,539.78	\$39.48
345	90	000-560-000-000	DED Bartlett, Meade and Peter, Ltd 101 Riverwoods Rd Iowa Falls, IA 50126	028-089-021	SW SW	39	42.68%	1664.70	0.324%	100	\$2,282.43	\$58.52
346	90	000-550-000-000	DED Bartlett, Meade and Peter, Ltd 101 Riverwoods Rd Iowa Falls, IA 50126	028-089-021	SE SW	40	36.61%	1464.46	0.285%	100	\$2,007.90	\$50.20
347	90	000-510-000-000	WDE Bartlett, Peter & Kathy - 1/2 Bartlett, Phyllis A - 1/2 101 Riverwoods Rd Iowa Falls, IA 50126	028-089-021	NE SE	39	27.98%	1091.34	0.212%	100	\$1,496.31	\$38.37
348	90	000-527-000-000	WDE Bartlett, Peter & Kathy - 1/2 Bartlett, Phyllis A - 1/2 101 Riverwoods Rd Iowa Falls, IA 50126	028-089-021	SW SE	40	35.04%	1401.73	0.273%	100	\$1,921.88	\$48.05
349	90	000-520-000-000	WDE Bartlett, Peter & Kathy - 1/2 Bartlett, Phyllis A - 1/2 101 Riverwoods Rd Iowa Falls, IA 50126	028-089-021	NW SE	40	40.96%	1638.53	0.319%	100	\$2,246.66	\$56.16
350	90	000-620-000-000	WDC Bartlett, Peter & Kathy - 1/2 Bartlett, Phyllis A - 1/2 101 Riverwoods Rd Iowa Falls, IA 50126	020-089-021	SE SE EX RR	39	50.04%	1902.77	0.300%	100	\$2,710.53	\$69.71
351	161	002-770-000-000	U&L Nolle-Hedstrom, Grace - Trust 600 Talbott St, Apt 5 Iowa Falls, IA 50126	004-088-021	NE FRL NE	48.71	39.66%	1932.06	0.316%	100	\$2,649.00	\$54.38
352	161	002-780-000-000	DED Nolle-Hedstrom, Grace - Trust 600 Talbott St, Apt 5 Iowa Falls, IA 50126	004-088-021	NW FRL NE EX 1.52A TRACT	44.56	31.59%	1407.52	0.274%	100	\$1,929.82	\$43.31
353	161	003-817-500-000	DED Simons, John C. Simons, Sherry L. 16234 JJ Ave Iowa Falls, IA 50126	004-088-021	N1172 1FT W286 7FT SW NE & S240 5FT W286 7FT NW NE EX N15FT W203 7FT	2.34	8.97%	20.99	0.004%	100	\$28.78	\$12.30
355	161	002-790-000-000	DED Nolle-Hedstrom, Grace - Trust 600 Talbott St, Apt 5 Iowa Falls, IA 50126	004-088-021	SW NE CX 1.13A TRACT	38.87	25.39%	986.76	0.192%	100	\$1,352.93	\$34.81
356	160	003-190-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	003-088-021	11A 1TRACT IN NE SW	11.11	16.29%	180.94	0.035%	100	\$248.08	\$22.33
357	160	001-200-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	003-088-021	NE SW EX TRACT	27.89	29.60%	825.67	0.161%	100	\$1,132.06	\$40.59
358	160	001-220-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	003-088-021	E 1/2 NW SW	20	32.05%	641.05	0.125%	100	\$878.93	\$43.95
359	160	000-940-000-000	DED Dougan, Larry D 226 Glen Dr Iowa Falls, IA 50126	003-088-021	W 1/4 SW	39.25	24.85%	975.37	0.190%	100	\$1,337.32	\$34.07
360	160	001-230-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	003-088-021	E 1/2 SW SW	19.25	16.09%	309.79	0.060%	100	\$424.75	\$22.06
361	160	001-210-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	003-088-021	SF SW	37.5	15.54%	582.68	0.113%	100	\$798.90	\$21.30
362	90	001-234-000-000	DED Beach, Luann - Trust % LuAnn Beach 422 Las Alturas Santa Barbara, CA 93103	029-089-021	SW NE EX 3.86A TR	29.81	21.91%	653.24	0.127%	100	\$895.65	\$30.05
362.1	90	001-234-000-100	TDE Christensen Farms Midwest, LLC 23971 Co Rd 10 PO Box 3000 Sleepy Eye, MN 56085	029-089-021	PARCEL "A" COM NW COR E2646.1'S1202.72' POB S443'E550'N443'W550' POB	3.14	13.57%	42.60	0.008%	100	\$58.40	\$18.60
363	90	001-236-000-000	DED Beach, Luann - Trust % LuAnn Beach 422 Las Alturas Santa Barbara, CA 93103	029-089-021	SE NW EX .25A TR	18.73	19.25%	360.53	0.070%	100	\$494.32	\$26.39
364	90	000-440-000-000	DED Domax Investments, Inc % Max R Bartlett 1309 Crescent Dr Iowa Falls, IA 50126	020-089-021	SW NE	26.49	20.97%	555.49	0.108%	100	\$761.62	\$28.75
365	90	000-460-000-000	DED Domax Investments, Inc % Max R Bartlett 1309 Crescent Dr Iowa Falls, IA 50126	028-089-021	SE NW	13.36	17.66%	235.95	0.046%	100	\$323.50	\$24.21
366	50	007-870-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	035-089-021	NE SW	39	53.40%	2082.74	0.405%	100	\$2,855.60	\$73.22
367	50	007-880-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	035-089-021	SE SW EX TRACT	34.92	45.28%	1581.06	0.307%	100	\$2,167.77	\$62.08
368	50	005-623-000-000	QCD Rabe Farms, Inc % Joe Rabe 621 Mcaodow Brook Ln Iowa Falls, IA 50126	035-089-021	COM SW COR SE SW N821' BEG E383'N507' W383' S507' DCG	4.08	42.06%	171.60	0.033%	100	\$235.27	\$57.66
369	50	007-850-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	035-089-021	NW SE	40	55.06%	2202.43	0.428%	100	\$3,019.71	\$75.49
370	50	007-860-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	035-089-021	SW SE	40	47.51%	1900.51	0.370%	100	\$2,605.75	\$65.14
371	160	001-760-000-000	DED Hillcrest Stock Farms, Inc 24795 Co Hwy D35 Iowa Falls, IA 50126-8432	013-088-021	NE SE	37.34	33.76%	1260.68	0.245%	100	\$1,728.60	\$46.20
372	160	001-770-000-000	U&L Hillcrest Stock Farms, Inc 24795 Co Hwy D35 Iowa Falls, IA 50126-8432	013-088-021	NW SE	38.34	27.17%	1062.47	0.207%	100	\$1,456.73	\$37.99

Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for \$705,120 Project (entire tract basis)	Assessment for \$705,120 Project (per acre basis)
373	160	002-120-000-000	WDE Almar Ag Farms % Allen R Johnson 23677 195th St Iowa Falls, IA 50126	013-088-021	SE SE	11.96	26.99%	322.80	0.063%	100	\$442.68	\$37.01
374	190	000-387-000-000	DED Hillcrest Stock Farms, Inc 24795 Co Hwy D35 Iowa Falls, IA 50126-8432	018-088-020	N 1/2 SW FRL	33.79	32.77%	1107.23	0.215%	100	\$1,518.10	\$44.93
375	190	000-388-000-000	DED Hillcrest Stock Farms, Inc 24795 Co Hwy D35 Iowa Falls, IA 50126-8432	018-088-020	S 1/2 SW FRL	1.02	38.19%	73.33	0.014%	100	\$100.64	\$52.96
376	50	004-920-000-000	COD Ioeberger, George M - LE 17675 180th St Alden, IA 50006	024-089-021	NE SW EX S38.2FT	26.51	21.48%	969.36	0.111%	100	\$780.64	\$29.45
376.5	50	004-921-000-000	DED Ioeberger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	024-089-021	S39.2FT NE SW	0.98	20.65%	20.23	0.004%	100	\$27.74	\$28.31
377	60	006-880-000-000	DED Ioeberger, George M 17675 180th St Alden, IA 50006	022-080-021	SW NW EX R R	26.77	12.44%	332.00	0.085%	100	\$456.43	\$17.05
378	161	004-247-000-000	DED Hoover, Scott D Hoover, Debra A 17132 JJ Ave Iowa Falls, IA 50126	009-088-021	COM N 1/4COR G165FT DED E264FT G165FT E231FT S179FT E15FT S262FT W510FT N593FT	0	0.00%	0.00	0.000%	100	\$0.00	\$0.00
378.1	161	000-850-000-000	QCDD Ioeberger, Westheny W 100 Grassy Mountain Rd White Sulphur Springs, MT 59945	009-088-021	COM TURDS S & 16RDS E NW COR NE FARDS N10RDS WARDS S10RDS BEG	0	0.00%	0.00	0.000%	100	\$0.00	\$0.00
378.2	161	000-860-000-000	QCDD Ioeberger, Westheny W 100 Grassy Mountain Rd White Sulphur Springs, MT 59945	009-088-021	N10RDS W16RDS NW NE	0	0.00%	0.00	0.000%	100	\$0.00	\$0.00
379	161	003-717-900-000	DED Smith, Russell H Smith, Chlga L 20588 Co Hwy D25 Iowa Falls, IA 50126	008-080-021	COM N 1/4COR E332FT BEG S165FT W68FT 9166FT C291FT N330FT W163FT	0	0.00%	0.00	0.000%	100	\$0.00	\$0.00
380	161	000-900-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	009-088-021	NW NE EX 1/3ACRS IN NW COR	3.26	11.98%	38.98	0.008%	100	\$93.45	\$16.38
381	50	010-500-000-000	DED Broer, Catherine W 15635 JJ Ave Iowa Falls, IA 50126-8549	034-089-021	SW NE EX S19 1/3 A	20.67	21.08%	435.74	0.085%	100	\$597.43	\$28.90
382	50	010-512-000-000	DED Broer, Timothy L Broer, Catherine 15635 JJ Ave Iowa Falls, IA 50126-8549	034-089-021	S 19 1/3 A SW NE	19.33	14.54%	281.15	0.055%	100	\$385.48	\$19.94
383	50	010-490-000-000	DED Broer, Catherine W 15635 JJ Ave Iowa Falls, IA 50126-8549	034-089-021	SE NE EX S19 1/3 A	20.67	22.06%	456.01	0.089%	100	\$625.23	\$30.25
384	50	010-511-000-000	DED Broer, Timothy L Broer, Catherine 15635 JJ Ave Iowa Falls, IA 50126-8549	034-089-021	S19 1/3 A SE NE	19.33	21.17%	409.31	0.080%	100	\$561.19	\$29.03
385	50	005-860-000-000	WDE Barhile, Dorothy H - Trust 1221 N Fremont St, Apt 40 Iowa Falls, IA 50126	026-089-021	SW SW	38.2	28.54%	1090.23	0.212%	100	\$1,494.80	\$39.13
386	50	004-396-000-000	WDE Wachman, James F 14475 JJ Ave Iowa Falls, IA 50126	026-089-021	4.14A IN SE COR SW NW & 1.15A TRACT IN NW SW	4.92	22.12%	108.81	0.021%	100	\$149.19	\$30.32
387	50	005-870-000-000	WDE Barhile, Dorothy H - Trust 1221 N Fremont St, Apt 40 Iowa Falls, IA 50126	026-089-021	NW SW EX TRACT	37.95	27.82%	1055.72	0.205%	100	\$1,447.48	\$38.14
388	50	004-380-000-000	QCDD Heard Family Farms, LLC % Candace Rector 1009 Summit Dr Webster City, IA 50595	034-089-021	NE SW	40	23.04%	921.51	0.179%	100	\$1,263.46	\$31.59
389	60	004-380-000-000	QCDD Heard Family Farms, LLC % Candace Rector 1009 Summit Dr Webster City, IA 50595	034-089-021	SE SW	39	18.83%	734.21	0.143%	100	\$1,006.67	\$25.81
390	50	005-860-000-000	WDE Barhile, Dorothy H - Trust 1221 N Fremont St, Apt 40 Iowa Falls, IA 50126	027-089-021	S 1/2 N 1/2 SE	40	43.52%	1740.77	0.338%	100	\$2,380.73	\$59.67
391	50	005-890-000-000	WDE Barhile, Dorothy H - Trust 1221 N Fremont St, Apt 40 Iowa Falls, IA 50126	027-089-021	SW SE	40	31.52%	1260.97	0.245%	100	\$1,728.89	\$43.22
392	50	005-800-000-000	WDE Barhile, Dorothy H - Trust 1221 N Fremont St, Apt 40 Iowa Falls, IA 50126	027-089-021	SE SE	40	32.01%	1280.29	0.249%	100	\$1,755.38	\$43.88
393	160	003-081-000-000	DED Prochaska, Dennis J - LE 22849 170th St Iowa Falls, IA 50126	002-088-021	NE SE	40	30.50%	1219.98	0.237%	100	\$1,672.70	\$41.82
394	160	003-082-000-000	DED Prochaska, Dennis J - LE 22849 170th St Iowa Falls, IA 50126	002-088-021	NW SE	38.1	31.42%	1197.14	0.233%	100	\$1,641.37	\$43.08
395	160	003-084-000-000	DED Prochaska, Dennis J - LE 22849 170th St Iowa Falls, IA 50126	002-088-021	SW SE	36.66	33.00%	1209.89	0.235%	100	\$1,658.85	\$45.25
396	160	003-083-000-000	DED Prochaska, Dennis J - LE 22849 170th St Iowa Falls, IA 50126	002-088-021	SE SE	38.87	33.04%	1284.20	0.250%	100	\$1,760.74	\$45.30
397	160	003-180-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	010-088-021	SW NW	34.78	10.39%	361.40	0.070%	100	\$495.51	\$14.25
398	160	004-045-000-000	DED Van Buskirk, Lorne 17466 KK Ave Iowa Falls, IA 50126	010-088-021	E318FT S410FT SE NW	1.7	2.08%	4.56	0.001%	100	\$6.25	\$3.69
399	160	003-170-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	010-088-021	SE NW EX S410FT E318 1/2FT	32.25	11.09%	357.66	0.070%	100	\$490.38	\$15.21
400	50	010-920-000-000	WDE Krause, Karlton D 622 Main St Iowa Falls, IA 50126	030-080-020	SW SE EX 12.00A TR & SW COR SE SE	3.66	40.61%	144.18	0.028%	100	\$197.69	\$56.69

Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for \$705,120 Project (entire tract basis)	Assessment for \$705,120 Project (per acre basis)
401	50	008-137-500-000	QCD Wubbena, Duane D 15383 JJ Ave Iowa Falls, IA 50126	035-089-021	COM NE COR W1/2 NW S1320' BEG SW331.3' SW664.5' NE338.6' N671.1' TO BEG	4.5	42.04%	189.17	0.037%	100	\$259.36	\$57.84
402	50	010-513-000-000	DED Broer, Timothy L Broer, Catherine 15635 JJ Ave Iowa Falls, IA 50126-8549	035-089-021	S19 1/3RD A SW NW	19.33	23.95%	462.91	0.090%	100	\$634.69	\$32.83
403	50	010-510-000-000	DED Broer, Catherine W 15635 JJ Ave Iowa Falls, IA 50126-8549	035-089-021	SW NW EX TRACT & EX S19 1/3 A	15.17	43.61%	661.51	0.129%	100	\$906.98	\$59.79
404	50	010-940-000-000	WDE Krause, Karlton D 522 Main St Iowa Falls, IA 50126	031-089-020	NF NF FX 10.24A SF & 4.18A TR & EX .88A TR E787.2' S265.55' TO BEG	22.2	33.26%	738.28	0.144%	100	\$1,012.25	\$45.60
405	50	004-395-000-000	WDE Reighard, Samantha J 15063 N Ave Iowa Falls, IA 50126	031-089-020	COM SE COR NE NE N834' BEG W787.2' N285.55'	0.56	54.12%	30.31	0.006%	100	\$41.55	\$74.20
406	50	007-256-000-000	TDE Musson, Douglas J 15134 N Ave Iowa Falls, IA 50126	031-089-020	E284.2FT S834FT NE NE	5.08	21.63%	109.90	0.021%	100	\$150.68	\$29.66
407	50	010-950-000-000	WDE Krause, Karlton D 522 Main St Iowa Falls, IA 50126	031-089-020	NW NE E OF R.R.	36.32	41.09%	1492.33	0.290%	100	\$2,046.10	\$56.34
408	161	000-890-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	009-088-021	NE NE	38.5	9.02%	347.16	0.068%	100	\$475.98	\$12.36
409	161	000-910-000-000	DED Rabe Farms, Inc % Gordon Rabe 16586 KK Ave Iowa Falls, IA 50126-8574	009-088-021	SW NE	0	0.00%	0.00	0.000%	100	\$0.00	\$0.00
410	50	001-100-000-000	TDE Musson, Douglas J 15134 N Ave Iowa Falls, IA 50126	032-089-020	SW NE	35.52	40.28%	1430.74	0.278%	100	\$1,961.65	\$55.23
411	100	001-720-000-000	DCD Helvig, Keith A Helvig, Mary K 23385 Co Hwy D35 Iowa Falls, IA 50126-8436	010-000-021	NE NW	40	21.51%	000.21	0.107%	100	\$1,179.41	\$29.49
412	160	001-730-000-000	DED Helvig, Keith A Helvig, Mary K 23385 Co Hwy D35 Iowa Falls, IA 50126-8436	013-088-021	SE NW	38.34	27.86%	1068.10	0.208%	100	\$1,464.45	\$38.20
413	50	008-590-000-000	DED Ioeberger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	024-089-021	SW SW	39.32	34.13%	1342.08	0.261%	100	\$1,840.10	\$46.80
414	50	008-580-000-000	DED Ioeberger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	024-089-021	SE SW	33.39	34.20%	1141.79	0.222%	100	\$1,565.49	\$46.89
415	600	008-613-000-100	COD Ioeberger, George M - I F 17675 180th St Alden, IA 50006	025-089-021	S172 NW NF FX TRACTS	8.76	27.49%	240.82	0.047%	100	\$330.18	\$37.69
417	50	008-614-000-000	COD Ioeberger, George M - LE 17675 180th St Alden, IA 50006	025-089-021	W1/2 SW NE EX ROAD ROW	19.24	51.64%	993.63	0.193%	100	\$1,362.35	\$70.81
417.1	600	008-614-000-100	COD Ioeberger, George M - LE 17675 180th St Alden, IA 50006	025-089-021	E1/2 SW NE & N50' W1/2 SW NE EX ROW & 22A IN S1/2 NW NE	19.93	29.46%	587.08	0.114%	100	\$804.93	\$40.39
417.2	600	000-000-000-052	COD Iowa Falls, City Of PO Box 698 Iowa Falls, IA 50126	000-000-000	STREETS IN CITY IOWA FALLS	4.32	33.82%	146.11	0.028%	100	\$200.33	\$46.37
419	608	002-520-000-000	WDE School - Merged Area VI Community College % Iowa Valley Comm College District 3702 S Center St Marshalltown, IA 50158	025-089-021	SE NE EX HWY TR & EX CITY TR	14.93	15.22%	227.29	0.044%	100	\$311.63	\$20.87
420	50	008-600-000-000	COD Ioeberger, George M - LE 17675 180th St Alden, IA 50006	025-089-021	NE NW	38.2	32.25%	1231.82	0.240%	100	\$1,688.93	\$44.21
421	50	008-610-000-000	COD Ioeberger, George M - LE 17675 180th St Alden, IA 50006	025-089-021	NW NW	40	25.59%	1023.56	0.199%	100	\$1,403.38	\$35.08
422	50	008-615-000-000	COD Ioeberger, George M - LE 17675 180th St Alden, IA 50006	025-089-021	SE NW	38	35.42%	1345.90	0.262%	100	\$1,845.34	\$48.56
423	50	008-550-000-000	DED Rieks, Merle A 14486 KK Ave Iowa Falls, IA 50126	025-089-021	NE SW	39	39.07%	1523.65	0.296%	100	\$2,089.04	\$53.57
424 & 425.1	50	004-896-000-000	DED Ioeberger, James H - Trust 15737 KK Ave Iowa Falls, IA 50126-8572	025-089-021	S50A W 1/2 SW EX E298.9'	37.75	54.37%	2052.34	0.399%	100	\$2,813.92	\$74.54
425	50	011-140-000-000	DED Winters, Trent R Winters, Amanda J 14939 KK Ave Iowa Falls, IA 50126	025-089-021	E298.9FT S1670.6FT W 1/2 SW	10	35.15%	351.49	0.068%	100	\$481.92	\$48.19
426	50	008-560-000-000	DED Rieks, Merle A 14486 KK Ave Iowa Falls, IA 50126	025-089-021	SE SW	38	52.29%	1986.87	0.386%	100	\$2,724.16	\$71.69
427	50	004-930-000-000	COD Ioeberger, George M - LE 17675 180th St Alden, IA 50006	025-089-021	NE SE	37.22	36.54%	1360.10	0.264%	100	\$1,864.80	\$50.10
428	50	008-530-000-000	DED Rieks, Merle A 14486 KK Ave Iowa Falls, IA 50126	025-089-021	NW SE	40	40.55%	1622.06	0.315%	100	\$2,223.97	\$55.60
429	50	008-540-000-000	DED Rieks, Merle A 14486 KK Ave Iowa Falls, IA 50126	025-089-021	SW SE EX E329.44 S923.46'(CEMETERY)	32.25	49.81%	1606.48	0.312%	100	\$2,202.61	\$68.30
430	50	001-705-000-000	DED Cemetery - North Lawn Memorial Gardens Inc - I F % Chris Cropper R03 College Ave Iowa Falls, IA 50126	025-089-021	F14 SW SF FX N3A	6.76	37.73%	254.68	0.050%	100	\$349.10	\$51.73
431	50	004-940-000-000	COD Ioeberger, George M - LE 17675 180th St Alden, IA 50006	025-089-021	SE SE	37.48	36.97%	1385.53	0.269%	100	\$1,899.67	\$50.68
432	50	002-880-000-000	DED J T Farm Corporation 824 Brooks Rd Iowa Falls IA 50126	031-089-020	NE SE	40	76.30%	3051.89	0.593%	100	\$4,184.39	\$104.61
433	50	000-348-000-000	TDE Busch Farm Properties, LLC PO Box 380024 Jacksonville, FL 32205	031-089-020	NW SE W OF R.R. & N OF D.D.	7.95	55.58%	441.85	0.086%	100	\$605.81	\$76.20
434	50	002-490-000-000	DED Double V Company, Inc 10640 Co Hwy D20 Alden, IA 50006	031-089-020	NW SE W OF RR & S OF DD	12.67	70.74%	896.31	0.174%	100	\$1,228.91	\$96.99
435	50	002-890-000-000	DED J T Farm Corporation 824 Brooks Rd Iowa Falls, IA 50126	031-089-020	NW SF F OF RR	16.23	67.48%	1094.85	0.213%	100	\$1,501.12	\$92.49
437	50	002-910-000-000	DED J T Farm Corporation 824 Brooks Rd Iowa Falls, IA 50126	031-089-020	SW SE E OF RR	6.34	41.63%	263.95	0.051%	100	\$361.90	\$57.08
438	50	002-900-000-000	DED J T Farm Corporation 824 Brooks Rd Iowa Falls, IA 50126	031-089-020	SE SE	40	67.14%	2885.57	0.522%	100	\$3,682.13	\$92.05

Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for \$705,120 Project (entire tract basis)	Assessment for \$705,120 Project (per acre basis)
439	50	002-940-000-000	DED J T Farm Corporation 824 Brooks Rd Iowa Falls, IA 50126	032-089-020	N30A NW SW	28.51	81.98%	2337.27	0.454%	100	\$3,204.58	\$112.40
439.1	50	002-940-000-000	DED J T Farm Corporation 824 Brooks Rd Iowa Falls, IA 50126	032-089-020	N30A NE SW	27.38	63.02%	1725.40	0.335%	100	\$2,365.66	\$86.40
440	50	002-930-000-000	DED J T Farm Corporation 824 Brooks Rd Iowa Falls, IA 50126	032-089-020	S10A NW SW	10	89.29%	892.91	0.174%	100	\$1,224.26	\$122.43
440.1	50	002-930-000-000	DED J T Farm Corporation 824 Brooks Rd Iowa Falls, IA 50126	032-089-020	S10A NE SW	9.67	81.18%	785.00	0.153%	100	\$1,076.29	\$111.30
440.2	50	002-930-000-000	DED J T Farm Corporation 824 Brooks Rd Iowa Falls, IA 50126	032-089-020	SW SW	.40	100.00%	4000.00	0.779%	100	\$5,484.32	\$137.11
440.3	50	002-930-000-000	DED J T Farm Corporation 824 Brooks Rd Iowa Falls, IA 50126	032-089-020	SE SW	38.69	87.82%	3397.92	0.661%	100	\$4,658.82	\$120.41

DD 3 ESTIMATE OF PROJECT COSTS BY PARCEL

Parcel Owners Current as of 07-19-21

Current Classification (Approved Revised Classification 08-15-2016) \$ 705,119.96

Parcel Number	Owner Name	Benefited Acres	Original Assessment	Percent of Benefit	REPAIR PARTIAL TILE REPLACEMENT TOTAL COST (W/OUT ROAD CROSSING) \$444,395.94	IMPROVEMENT OPEN DITCH TOTAL COST (W/OUT ROAD CROSSING) \$409,780.94
11	Alden Township Roads	23.57	\$ 1,093.00	0.1550%	\$ 688.85	\$ 635.20
882111200001	Aldinger, Layne P	2.13	\$ 36.19	0.0051%	\$ 22.81	\$ 21.03
882113400004	Almar Ag Farms	11.96	\$ 442.58	0.0628%	\$ 278.93	\$ 257.21
892127300001	Bachtell, Cody; Jackson, Cheyenne	2.24	\$ 30.92	0.0044%	\$ 19.49	\$ 17.97
892126300001	Barhite, Dorothy H - Trust	37.95	\$ 1,447.48	0.2053%	\$ 912.26	\$ 841.20
892126300002	Barhite, Dorothy H - Trust	38.2	\$ 1,494.80	0.2120%	\$ 942.09	\$ 868.70
892127400002	Barhite, Dorothy H - Trust	40	\$ 2,386.73	0.3385%	\$ 1,504.22	\$ 1,387.05
892127400003	Barhite, Dorothy H - Trust	40	\$ 1,728.89	0.2452%	\$ 1,089.62	\$ 1,004.75
892127400004	Barhite, Dorothy H - Trust	40	\$ 1,755.38	0.2489%	\$ 1,106.31	\$ 1,020.14
892133200001	Barlow, Kathleen K Trust 1/2 & Barlow, John R Trust 1/2	40	\$ 2,587.63	0.3670%	\$ 1,630.83	\$ 1,503.80
892133200002	Barlow, Kathleen K Trust 1/2 & Barlow, John R Trust 1/2	20.6	\$ 1,002.70	0.1422%	\$ 631.94	\$ 582.72
892133200004	Barlow, Kathleen K Trust 1/2 & Barlow, John R Trust 1/2	36.51	\$ 1,586.43	0.2250%	\$ 999.83	\$ 921.95
892133200005	Barlow, Kathleen K Trust 1/2 & Barlow, John R Trust 1/2	39.11	\$ 1,413.90	0.2005%	\$ 891.10	\$ 821.69
892126100001	Bartlett Land Co, Inc	7.17	\$ 319.30	0.0453%	\$ 201.24	\$ 185.56
892127200003	Bartlett Land Co, Inc	61.52	\$ 2,268.23	0.3217%	\$ 1,429.53	\$ 1,318.18
892127200005	Bartlett Land Co, Inc	28.07	\$ 1,269.90	0.1801%	\$ 800.34	\$ 738.00
892122300008	Bartlett, Inc	2.14	\$ 22.72	0.0032%	\$ 14.32	\$ 13.20
892126300003	Bartlett, Inc	37.9	\$ 1,153.96	0.1637%	\$ 727.27	\$ 670.62
892126300005	Bartlett, Inc	33.13	\$ 1,962.52	0.2783%	\$ 1,236.86	\$ 1,140.52
892126400001	Bartlett, Inc	40	\$ 2,706.47	0.3838%	\$ 1,705.73	\$ 1,572.87
892126400003	Bartlett, Inc	39	\$ 3,234.23	0.4587%	\$ 2,038.35	\$ 1,879.57
892127100003	Bartlett, Inc	5.58	\$ 172.74	0.0245%	\$ 108.87	\$ 100.39
892127100004	Bartlett, Inc	5.92	\$ 216.84	0.0308%	\$ 136.66	\$ 126.02
892127100005	Bartlett, Inc	29.11	\$ 1,341.00	0.1902%	\$ 845.15	\$ 779.32
892127200002	Bartlett, Inc	1.4	\$ 63.84	0.0091%	\$ 40.23	\$ 37.10
892128200005	Bartlett, Inc	12.19	\$ 463.85	0.0658%	\$ 292.34	\$ 269.57
892134300003	Bartlett, Inc	14.2	\$ 326.75	0.0463%	\$ 205.93	\$ 189.89
892134300005	Bartlett, Inc	26	\$ 921.24	0.1307%	\$ 580.60	\$ 535.38
892128300003	Bartlett, Meade and Peter, Ltd	39	\$ 2,282.43	0.3237%	\$ 1,438.48	\$ 1,326.44
892128300004	Bartlett, Meade and Peter, Ltd	40	\$ 2,007.90	0.2848%	\$ 1,265.46	\$ 1,166.89
892123300001	Bartlett, Peter & Kathy	21.76	\$ 572.32	0.0812%	\$ 360.70	\$ 332.60
892123300006	Bartlett, Peter & Kathy	22.33	\$ 520.67	0.0738%	\$ 328.15	\$ 302.59
892128300001	Bartlett, Peter & Kathy	39	\$ 1,539.78	0.2184%	\$ 970.43	\$ 894.84
892128300002	Bartlett, Peter & Kathy	40	\$ 1,656.81	0.2350%	\$ 1,044.19	\$ 962.86
892128400001	Bartlett, Peter & Kathy - 1/2 Bartlett, Phyllis A - 1/2	40	\$ 2,246.56	0.3186%	\$ 1,415.88	\$ 1,305.59
892128400002	Bartlett, Peter & Kathy - 1/2 Bartlett, Phyllis A - 1/2	39	\$ 1,496.31	0.2122%	\$ 943.04	\$ 869.58
892128400003	Bartlett, Peter & Kathy - 1/2 Bartlett, Phyllis A - 1/2	40	\$ 1,921.88	0.2726%	\$ 1,211.25	\$ 1,116.90
892128400004	Bartlett, Peter & Kathy - 1/2 Bartlett, Phyllis A - 1/2	39	\$ 2,718.53	0.3855%	\$ 1,713.33	\$ 1,579.88
892129200007	Beach, Luann - Trust	29.81	\$ 895.65	0.1270%	\$ 564.48	\$ 520.51
892127300002	Brauer, Steven R & Johnson, Laura A - 1/2 Sielaff, William D - 1/2	36.76	\$ 1,800.95	0.2554%	\$ 1,135.03	\$ 1,046.62
892127300003	Brauer, Steven R & Johnson, Laura A - 1/2 Sielaff, William D - 1/2	36.35	\$ 1,902.34	0.2698%	\$ 1,198.93	\$ 1,105.55
892127300004	Brauer, Steven R & Johnson, Laura A - 1/2 Sielaff, William D - 1/2	35.02	\$ 2,074.16	0.2942%	\$ 1,307.22	\$ 1,205.40
892127300005	Brauer, Steven R & Johnson, Laura A - 1/2 Sielaff, William D - 1/2	39.56	\$ 1,856.53	0.2633%	\$ 1,170.06	\$ 1,078.92

DD 3 ESTIMATE OF PROJECT COSTS BY PARCEL

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892134200002	Broer, Karl M	20.67	\$ 597.43	0.0847%	\$ 376.53	\$ 347.20
892134200003	Broer, Karl M	19.33	\$ 385.48	0.0547%	\$ 242.95	\$ 224.02
892134200005	Broer, Karl M	20.67	\$ 625.23	0.0887%	\$ 394.05	\$ 363.35
892134200006	Broer, Karl M	19.33	\$ 561.19	0.0796%	\$ 353.69	\$ 326.14
892135100002	Broer, Karl M	15.17	\$ 906.98	0.1286%	\$ 571.62	\$ 527.09
892135100003	Broer, Karl M	19.33	\$ 634.69	0.0900%	\$ 400.01	\$ 368.85
882105200003	Broer, Martin L Broer, Jeanette A	38	\$ 644.75	0.0914%	\$ 406.35	\$ 374.70
882110300002	Broer, Martin L Broer, Jeanette A	34.98	\$ 292.36	0.0415%	\$ 184.26	\$ 169.91
882104100001	Broer, Timothy L	30.29	\$ 1,082.10	0.1535%	\$ 681.98	\$ 628.86
882104100002	Broer, Timothy L	31.19	\$ 1,605.19	0.2276%	\$ 1,011.66	\$ 932.86
882110300001	Broer, Timothy L	31.84	\$ 281.07	0.0399%	\$ 177.14	\$ 163.34
892135300001	Broer, Timothy L	39	\$ 2,257.05	0.3201%	\$ 1,422.49	\$ 1,311.69
892135300003	Broer, Timothy L	38	\$ 1,918.39	0.2721%	\$ 1,209.05	\$ 1,114.87
882112100001	Brown, Danielle J & Spicer, David A	7.03	\$ 387.36	0.0549%	\$ 244.13	\$ 225.11
882112200001	Bru, Rachel	36.71	\$ 1,940.24	0.2752%	\$ 1,222.82	\$ 1,127.57
882112200002	Bru, Rachel	31.11	\$ 1,279.28	0.1814%	\$ 806.26	\$ 743.45
892031100004	Busch Farm Properties, LLC	43.67	\$ 3,454.85	0.4900%	\$ 2,177.39	\$ 2,007.79
892031100005	Busch Farm Properties, LLC	35.72	\$ 1,864.87	0.2645%	\$ 1,175.32	\$ 1,083.77
892031200005	Busch Farm Properties, LLC	10.54	\$ 637.78	0.0904%	\$ 401.96	\$ 370.65
892031300005	Busch Farm Properties, LLC	6.22	\$ 653.09	0.0926%	\$ 411.60	\$ 379.54
892031400001	Busch Farm Properties, LLC	7.95	\$ 605.81	0.0859%	\$ 381.81	\$ 352.07
892127200001	Buscher, Cody A Buscher, Codi K	5.41	\$ 82.70	0.0117%	\$ 52.12	\$ 48.06
882111400001	Busy Way Farms, Inc	31.53	\$ 957.93	0.1359%	\$ 603.73	\$ 556.70
882111400002	Busy Way Farms, Inc	36.37	\$ 1,188.43	0.1685%	\$ 749.00	\$ 690.66
882111400003	Busy Way Farms, Inc	36.82	\$ 1,435.38	0.2036%	\$ 904.64	\$ 834.17
882111400004	Busy Way Farms, Inc	39	\$ 1,862.69	0.2642%	\$ 1,173.94	\$ 1,082.50
882112300002	Busy Way Farms, Inc	29.25	\$ 1,314.57	0.1864%	\$ 828.50	\$ 763.96
882114100001	Busy Way Farms, Inc	9.87	\$ 123.64	0.0175%	\$ 77.92	\$ 71.85
882114100002	Busy Way Farms, Inc	31.98	\$ 695.62	0.0987%	\$ 438.41	\$ 404.26
882114200001	Busy Way Farms, Inc	39	\$ 1,040.06	0.1475%	\$ 655.49	\$ 604.43
882114200002	Busy Way Farms, Inc	39	\$ 1,263.55	0.1792%	\$ 796.34	\$ 734.31
882112200004	Cable, Andrew	34.89	\$ 1,687.29	0.2393%	\$ 1,063.40	\$ 980.57
882112200005	Cable, Andrew	39.63	\$ 2,380.17	0.3376%	\$ 1,500.08	\$ 1,383.24
882112300006	Cable, Andrew	40	\$ 1,882.20	0.2669%	\$ 1,186.24	\$ 1,093.84
882112300005	Cable, Andrew Cable, Frank	36.93	\$ 2,010.91	0.2852%	\$ 1,267.36	\$ 1,168.64
882112400002	Cable, Andrew Cable, Frank	36.98	\$ 1,451.37	0.2058%	\$ 914.71	\$ 843.46
882112400003	Cable, Andrew Cable, Frank	40	\$ 1,611.69	0.2286%	\$ 1,015.75	\$ 936.63
882112400005	Cable, Andrew Cable, Frank	37.44	\$ 2,300.66	0.3263%	\$ 1,449.97	\$ 1,337.03
882112400006	Cable, Andrew Cable, Frank	39	\$ 1,866.03	0.2646%	\$ 1,176.05	\$ 1,084.44
882110400002	Carpenter, Marvin W - Trust	36.39	\$ 563.22	0.0799%	\$ 354.96	\$ 327.32
882110400003	Carpenter, Marvin W - Trust	21.92	\$ 301.54	0.0428%	\$ 190.04	\$ 175.24
882110400004	Carpenter, Marvin W - Trust	36.5	\$ 561.67	0.0797%	\$ 353.99	\$ 326.41
882110400005	Carpenter, Marvin W - Trust	35.62	\$ 558.95	0.0793%	\$ 352.27	\$ 324.83
892125400004	Cemetery - North Lawn Memorial Gardens Inc - IF	6.75	\$ 349.19	0.0495%	\$ 220.07	\$ 202.93
19	Chicago Central & Pacific	4.65	\$ 90.79	0.0129%	\$ 57.22	\$ 52.76
892133300005	Clark, Byron J	8.45	\$ 231.19	0.0328%	\$ 145.71	\$ 134.36
892133400002	Clark, Byron J	30.17	\$ 1,347.39	0.1911%	\$ 849.18	\$ 783.04
892133400004	Clark, Byron J	37	\$ 955.15	0.1355%	\$ 601.98	\$ 555.09

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882104200003	Copper, Christian David & Feldman, Molly Ellen	2.34	\$ 28.78	0.0041%	\$ 18.14	\$ 16.73
882007100001	D Miller Farms, LLC	39.94	\$ 2,449.16	0.3473%	\$ 1,543.56	\$ 1,423.33
882007100002	D Miller Farms, LLC	30.4	\$ 1,036.74	0.1470%	\$ 653.40	\$ 602.50
892126300004	Dewey, Wayne D Dewey, Lisa L	5.97	\$ 172.90	0.0245%	\$ 108.97	\$ 100.48
892122300005	Domax Investments, Inc	5.31	\$ 60.33	0.0086%	\$ 38.02	\$ 35.06
892122300007	Domax Investments, Inc	4.35	\$ 55.67	0.0079%	\$ 35.09	\$ 32.35
892128100004	Domax Investments, Inc	13.36	\$ 323.50	0.0459%	\$ 203.88	\$ 188.00
892128200004	Domax Investments, Inc	26.49	\$ 761.62	0.1080%	\$ 480.00	\$ 442.62
892031300001	Double V Company, Inc	39.65	\$ 2,726.94	0.3867%	\$ 1,718.63	\$ 1,584.76
892031300004	Double V Company, Inc	43.26	\$ 2,206.65	0.3129%	\$ 1,390.72	\$ 1,282.40
892031300006	Double V Company, Inc	33.78	\$ 3,266.57	0.4633%	\$ 2,058.73	\$ 1,898.37
892031300007	Double V Company, Inc	40	\$ 3,105.93	0.4405%	\$ 1,957.49	\$ 1,805.01
892031400002	Double V Company, Inc	12.67	\$ 1,228.91	0.1743%	\$ 774.51	\$ 714.18
892031400006	Double V Company, Inc	30.5	\$ 3,070.70	0.4355%	\$ 1,935.28	\$ 1,784.54
882103300001	Dougan, Larry D	39.25	\$ 1,337.32	0.1897%	\$ 842.83	\$ 777.18
882104200005	Dougan, Larry D	40	\$ 1,652.80	0.2344%	\$ 1,041.66	\$ 960.53
882104400003	Dougan, Larry D	40	\$ 1,319.10	0.1871%	\$ 831.35	\$ 766.60
882104400004	Dougan, Larry D	23.03	\$ 499.75	0.0709%	\$ 314.96	\$ 290.43
882104400005	Dougan, Larry D	14.04	\$ 220.66	0.0313%	\$ 139.07	\$ 128.24
892134400004	Doupe, Glenn Otis Testamentary Trust	8.16	\$ 343.34	0.0487%	\$ 216.39	\$ 199.53
892135300004	Dugan, Roger W & Mary Lou	4.08	\$ 235.27	0.0334%	\$ 148.28	\$ 136.73
8	Ellis Township Roads	94.66	\$ 4,389.63	0.6225%	\$ 2,766.53	\$ 2,551.04
892031100007	Evans, James R Evans, Lynnly D	2.58	\$ 40.45	0.0057%	\$ 25.49	\$ 23.51
892136100004	Fairview Farm Properties, LLC	38	\$ 3,344.31	0.4743%	\$ 2,107.72	\$ 1,943.55
892136100005	Fairview Farm Properties, LLC	39	\$ 3,146.62	0.4463%	\$ 1,983.13	\$ 1,828.66
892136200001	Fairview Farm Properties, LLC	39	\$ 2,716.71	0.3853%	\$ 1,712.18	\$ 1,578.82
892136200002	Fairview Farm Properties, LLC	36.97	\$ 2,526.06	0.3582%	\$ 1,592.03	\$ 1,468.02
892136200003	Fairview Farm Properties, LLC	40	\$ 3,856.94	0.5470%	\$ 2,430.80	\$ 2,241.46
892136200004	Fairview Farm Properties, LLC	38.47	\$ 3,240.70	0.4596%	\$ 2,042.42	\$ 1,883.33
892136400001	Fairview Farm Properties, LLC	40	\$ 3,237.55	0.4591%	\$ 2,040.44	\$ 1,881.50
892136400002	Fairview Farm Properties, LLC	38.54	\$ 2,350.32	0.3333%	\$ 1,481.27	\$ 1,365.89
892136400003	Fairview Farm Properties, LLC	16.95	\$ 1,082.04	0.1535%	\$ 681.95	\$ 628.83
892136400004	Fairview Farm Properties, LLC	38.75	\$ 2,833.13	0.4018%	\$ 1,785.56	\$ 1,646.48
882111300005	Faris, Gary L & Joyce L	5.32	\$ 129.76	0.0184%	\$ 81.78	\$ 75.41
882008300001	Faris, Jeffrey H	40	\$ 2,815.48	0.3993%	\$ 1,774.43	\$ 1,636.22
882008300002	Faris, Jeffrey H	34.47	\$ 2,402.59	0.3407%	\$ 1,514.21	\$ 1,396.27
882008300003	Faris, Jeffrey H	18.99	\$ 940.56	0.1334%	\$ 592.78	\$ 546.61
882008300004	Faris, Jeffrey H	23.13	\$ 1,997.03	0.2832%	\$ 1,258.61	\$ 1,160.58
892124300001	Flint Hills Resources Iowa Falls, LLC	12.9	\$ 380.54	0.0540%	\$ 239.83	\$ 221.15
882111300001	Foster, Doris - Trust	36.93	\$ 875.12	0.1241%	\$ 551.54	\$ 508.58
882111300002	Foster, Doris - Trust	31.49	\$ 831.57	0.1179%	\$ 524.09	\$ 483.27
882111300003	Foster, Doris - Trust	39	\$ 571.42	0.0810%	\$ 360.13	\$ 332.08
882111300004	Foster, Doris - Trust	31.58	\$ 625.76	0.0887%	\$ 394.38	\$ 363.66
882006100001	Fuhrman, Margaret M - Trust	55.62	\$ 3,056.45	0.4335%	\$ 1,926.30	\$ 1,776.26
882006100002	Fuhrman, Margaret M - Trust	41.42	\$ 3,042.84	0.4315%	\$ 1,917.72	\$ 1,768.35
892031200006	Fuhrman, Margaret M - Trust	3.21	\$ 260.12	0.0369%	\$ 163.94	\$ 151.17
892031200007	Fuhrman, Margaret M - Trust	25.33	\$ 1,625.98	0.2306%	\$ 1,024.76	\$ 944.94
892031200008	Fuhrman, Margaret M - Trust	38	\$ 2,361.48	0.3349%	\$ 1,488.30	\$ 1,372.38
892123300008	Grove Revocable Trust	0.51	\$ 16.78	0.0024%	\$ 10.58	\$ 9.75

DD 3 ESTIMATE OF PROJECT COSTS BY PARCEL

Parcel Owners Current as of 07-19-21

Current Classification (Approved Revised Classification 08-15-2016) \$ 705,119.96

Parcel Number	Owner Name	Benefited Acres	Original Assessment	Percent of Benefit	REPAIR PARTIAL TILE REPLACEMENT TOTAL COST (W/OUT ROAD CROSSING) \$444,395.94	IMPROVEMENT OPEN DITCH TOTAL COST (W/OUT ROAD CROSSING) \$409,780.94
892123400003	Grove Revocable Trust	10.64	\$ 429.01	0.0608%	\$ 270.38	\$ 249.32
892123400004	Grove Revocable Trust	21.55	\$ 667.13	0.0946%	\$ 420.45	\$ 387.70
892126100004	Grove Revocable Trust	3.37	\$ 99.36	0.0141%	\$ 62.62	\$ 57.74
892126200001	Grove Revocable Trust	40	\$ 1,436.26	0.2037%	\$ 905.19	\$ 834.68
882005100001	H & H Implement Co	42.85	\$ 1,569.81	0.2226%	\$ 989.36	\$ 912.30
882005100003	H & H Implement Co	51.65	\$ 1,876.69	0.2662%	\$ 1,182.77	\$ 1,090.64
882005100004	H & H Implement Co	39	\$ 2,756.19	0.3909%	\$ 1,737.07	\$ 1,601.76
882005100005	H & H Implement Co	40	\$ 2,010.20	0.2851%	\$ 1,266.91	\$ 1,168.23
882005300001	Hansen Farms, LC	39	\$ 2,913.22	0.4132%	\$ 1,836.03	\$ 1,693.02
882005300002	Hansen Farms, LC	40	\$ 2,553.74	0.3622%	\$ 1,609.47	\$ 1,484.11
882006400005	Hansen Farms, LC	37.79	\$ 2,075.22	0.2943%	\$ 1,307.89	\$ 1,206.02
892134100001	Hansen Farms, LC	39	\$ 1,592.02	0.2258%	\$ 1,003.36	\$ 925.20
892134100002	Hansen Farms, LC	40	\$ 1,923.91	0.2728%	\$ 1,212.53	\$ 1,118.08
892134100004	Hansen Farms, LC	40	\$ 1,357.20	0.1925%	\$ 855.36	\$ 788.74
892134100007	Hansen Farms, LC	33.72	\$ 845.15	0.1199%	\$ 532.65	\$ 491.16
882006300002	Hansen, Debra L - Trust	40.06	\$ 3,154.96	0.4474%	\$ 1,988.39	\$ 1,833.51
882006300003	Hansen, Debra L - Trust	38.87	\$ 2,652.12	0.3761%	\$ 1,671.48	\$ 1,541.28
882006400001	Hansen, Debra L - Trust	37.15	\$ 2,183.04	0.3096%	\$ 1,375.84	\$ 1,268.68
882006400003	Hansen, Debra L - Trust	36.76	\$ 2,036.25	0.2888%	\$ 1,283.33	\$ 1,183.37
882006400004	Hansen, Debra L - Trust	38.79	\$ 3,255.96	0.4618%	\$ 2,052.04	\$ 1,892.20
892133100002	Hansen, Debra L - Trust	34.75	\$ 1,864.32	0.2644%	\$ 1,174.97	\$ 1,083.45
892133100003	Hansen, Debra L - Trust	40	\$ 1,916.47	0.2718%	\$ 1,207.84	\$ 1,113.76
892133100005	Hansen, Debra L - Trust	33.73	\$ 1,450.75	0.2057%	\$ 914.32	\$ 843.10
892133100006	Hansen, Debra L - Trust	29.83	\$ 1,156.94	0.1641%	\$ 729.15	\$ 672.36
892133100008	Hansen, Debra L - Trust	5.13	\$ 260.59	0.0370%	\$ 164.23	\$ 151.44
882103100003	Hansen, Randall P Hansen, Darla	3.09	\$ 62.95	0.0089%	\$ 39.67	\$ 36.58
882103100006	Hansen, Randall P Hansen, Darla	17.84	\$ 831.01	0.1179%	\$ 523.74	\$ 482.94
882101100001	Hanson, Gary L Revocable Trust - 1/2 Hanson, Linda J Revocable Trust - 1/2	34.32	\$ 1,349.92	0.1914%	\$ 850.78	\$ 784.51
882101100005	Hanson, Gary L Revocable Trust - 1/2 Hanson, Linda J Revocable Trust - 1/2	49.14	\$ 3,967.64	0.5627%	\$ 2,500.57	\$ 2,305.80
882102200002	Hanson, Gary L Revocable Trust - 1/2 Hanson, Linda J Revocable Trust - 1/2	39.65	\$ 1,728.62	0.2452%	\$ 1,089.45	\$ 1,004.59
882102200006	Hanson, Gary L Revocable Trust - 1/2 Hanson, Linda J Revocable Trust - 1/2	22.06	\$ 1,244.02	0.1764%	\$ 784.03	\$ 722.96
6	Hardin Township Roads	88.51	\$ 4,104.43	0.5821%	\$ 2,586.78	\$ 2,385.29
882101400001	HCF, LLC	82.25	\$ 5,215.26	0.7396%	\$ 3,286.87	\$ 3,030.85
892030300005	Heem, Jeremy A	4.41	\$ 70.50	0.0100%	\$ 44.43	\$ 40.97
892129300001	Heinzerth, Frances - Trust	39	\$ 1,018.69	0.1445%	\$ 642.02	\$ 592.01
892129300002	Heinzerth, Frances - Trust	40	\$ 1,480.63	0.2100%	\$ 933.15	\$ 860.47
892129300003	Heinzerth, Frances - Trust	39	\$ 1,380.20	0.1957%	\$ 869.86	\$ 802.10
892129300004	Heinzerth, Frances - Trust	40	\$ 1,167.72	0.1656%	\$ 735.95	\$ 678.62
892132200001	Heinzerth, Jeffrey	40	\$ 1,732.79	0.2457%	\$ 1,092.08	\$ 1,007.01
892132200002	Heinzerth, Jeffrey	39	\$ 1,868.05	0.2649%	\$ 1,177.32	\$ 1,085.62
892132200003	Heinzerth, Jeffrey	36.49	\$ 1,523.72	0.2161%	\$ 960.31	\$ 885.51
892132200004	Heinzerth, Jeffrey	38	\$ 1,250.59	0.1774%	\$ 788.17	\$ 726.78
892129400003	Heinzerth, Jeffrey Heinzerth, Frances - Trust	4.93	\$ 121.29	0.0172%	\$ 76.44	\$ 70.49
892132100001	Heinzerth, Jeffrey Heinzerth, Frances - Trust	17.57	\$ 705.50	0.1001%	\$ 444.64	\$ 410.00
892132100002	Heinzerth, Jeffrey Heinzerth, Frances - Trust	26.54	\$ 1,002.12	0.1421%	\$ 631.58	\$ 582.38
892132100004	Heinzerth, Jeffrey Heinzerth, Frances - Trust	4.75	\$ 112.55	0.0160%	\$ 70.93	\$ 65.41
882105400001	Held, Dennis D Held, Kay A	24.57	\$ 309.72	0.0439%	\$ 195.20	\$ 179.99
882105400005	Held, Dennis D Held, Kay A	3.88	\$ 9.09	0.0013%	\$ 5.73	\$ 5.28
882111200002	Helvig, Eileen A - Trust Helvig, Keith A	34.95	\$ 1,542.82	0.2188%	\$ 972.35	\$ 896.61

DD 3 ESTIMATE OF PROJECT COSTS BY PARCEL

Parcel Owners Current as of 07-19-21

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882111200003	Helvig, Eileen A - Trust Helvig, Keith A	27.03	\$ 1,026.32	0.1456%	\$ 646.83	\$ 596.45
882111200004	Helvig, Eileen A - Trust Helvig, Keith A	38.79	\$ 2,022.15	0.2868%	\$ 1,274.44	\$ 1,175.17
882111200005	Helvig, Eileen A - Trust Helvig, Keith A	31.87	\$ 1,262.88	0.1791%	\$ 795.92	\$ 733.92
882112100003	Helvig, Keith A Helvig, Mary K	29.98	\$ 1,685.97	0.2391%	\$ 1,062.57	\$ 979.80
882112100004	Helvig, Keith A Helvig, Mary K	31.97	\$ 1,994.11	0.2828%	\$ 1,256.77	\$ 1,158.88
882112100006	Helvig, Keith A Helvig, Mary K	38.79	\$ 2,280.77	0.3235%	\$ 1,437.44	\$ 1,325.47
882112100007	Helvig, Keith A Helvig, Mary K	31.67	\$ 1,330.09	0.1886%	\$ 838.28	\$ 772.98
882112300003	Helvig, Keith A Helvig, Mary K	9.25	\$ 432.77	0.0614%	\$ 272.75	\$ 251.50
882112300007	Helvig, Keith A Helvig, Mary K	36.11	\$ 1,505.21	0.2135%	\$ 948.65	\$ 874.75
882113100003	Helvig, Keith A Helvig, Mary K	40	\$ 1,179.41	0.1673%	\$ 743.31	\$ 685.41
882113100006	Helvig, Keith A Helvig, Mary K	38.34	\$ 1,464.45	0.2077%	\$ 922.96	\$ 851.07
882113200001	Helvig, Keith A Helvig, Mary K	40	\$ 1,557.58	0.2209%	\$ 981.65	\$ 905.19
882113200003	Helvig, Keith A Helvig, Mary K	38.34	\$ 1,499.47	0.2127%	\$ 945.03	\$ 871.42
882113100001	Helvig, Keith A Helvig, Mary Kathryn	19.5	\$ 526.14	0.0746%	\$ 331.60	\$ 305.77
882113100002	Helvig, Keith A Helvig, Mary Kathryn	19.5	\$ 798.68	0.1133%	\$ 503.36	\$ 464.15
882018100001	Hillcrest Stock Farms, Inc	40.3	\$ 1,840.47	0.2610%	\$ 1,159.94	\$ 1,069.59
882018100002	Hillcrest Stock Farms, Inc	39.11	\$ 1,569.73	0.2226%	\$ 989.31	\$ 912.25
882018300001	Hillcrest Stock Farms, Inc	33.79	\$ 1,518.10	0.2153%	\$ 956.77	\$ 882.24
882018300002	Hillcrest Stock Farms, Inc	1.92	\$ 100.54	0.0143%	\$ 63.36	\$ 58.43
882113400001	Hillcrest Stock Farms, Inc	38.34	\$ 1,456.73	0.2066%	\$ 918.09	\$ 846.58
882113400002	Hillcrest Stock Farms, Inc	37.34	\$ 1,728.50	0.2451%	\$ 1,089.37	\$ 1,004.52
882101300002	Hinkell, Kendra L	6.39	\$ 133.96	0.0190%	\$ 84.43	\$ 77.85
882109200004	Hoover, Scott D Hoover, Debra A	0	\$ -	0.0000%	\$ -	\$ -
882005100002	Hudson, Judy K	7.22	\$ 210.41	0.0298%	\$ 132.61	\$ 122.28
892125100005	Huffine, Megan K	2.18	\$ 34.78	0.0049%	\$ 21.92	\$ 20.21
892030300001	loerger, George Wilson-loerger, M Jolene	27.92	\$ 1,100.25	0.1560%	\$ 693.42	\$ 639.41
882104400001	loerger, George M	39	\$ 1,038.96	0.1473%	\$ 654.80	\$ 603.79
882104400002	loerger, George M	37.64	\$ 733.96	0.1041%	\$ 462.57	\$ 426.54
892122200005	loerger, George M	26.77	\$ 456.43	0.0647%	\$ 287.66	\$ 265.25
892122200006	loerger, George M	31.85	\$ 340.57	0.0483%	\$ 214.64	\$ 197.92
892122400001	loerger, George M	38.86	\$ 552.22	0.0783%	\$ 348.03	\$ 320.92
892122400002	loerger, George M	10.8	\$ 261.55	0.0371%	\$ 164.84	\$ 152.00
892122400003	loerger, George M	30.34	\$ 427.06	0.0606%	\$ 269.15	\$ 248.19
892122400004	loerger, George M	39	\$ 725.96	0.1030%	\$ 457.53	\$ 421.89
892122400005	loerger, George M	39	\$ 649.51	0.0921%	\$ 409.35	\$ 377.46
892132400001	loerger, George M	6.1	\$ 209.37	0.0297%	\$ 131.95	\$ 121.68
892132400002	loerger, George M	39	\$ 1,512.63	0.2145%	\$ 953.32	\$ 879.07
892124300004	loerger, George M - LE	26.51	\$ 780.64	0.1107%	\$ 491.99	\$ 453.67
892125100001	loerger, George M - LE	40	\$ 1,403.38	0.1990%	\$ 884.47	\$ 815.58
892125100002	loerger, George M - LE	38.2	\$ 1,688.93	0.2395%	\$ 1,064.43	\$ 981.52
892125100004	loerger, George M - LE	38	\$ 1,845.34	0.2617%	\$ 1,163.01	\$ 1,072.42
892125200014	loerger, George M - LE	19.24	\$ 1,362.35	0.1932%	\$ 858.61	\$ 791.73
892125200021	loerger, George M - LE	8.76	\$ 330.18	0.0468%	\$ 208.09	\$ 191.88
892125200022	loerger, George M - LE	19.93	\$ 804.93	0.1142%	\$ 507.30	\$ 467.79
892125400002	loerger, George M - LE	37.22	\$ 1,864.80	0.2645%	\$ 1,175.27	\$ 1,083.73
892125400005	loerger, George M - LE	37.48	\$ 1,899.67	0.2694%	\$ 1,197.25	\$ 1,103.99
882104100005	loerger, George M Wilson-loerger, M Joleen	14.94	\$ 280.39	0.0398%	\$ 176.71	\$ 162.95
892030300003	loerger, George M Wilson-loerger, M Joleen	3.88	\$ 212.87	0.0302%	\$ 134.16	\$ 123.71

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892031100001	loerger, George M Wilson-loerger, M Joleen	38.88	\$ 2,418.98	0.3431%	\$ 1,524.54	\$ 1,405.79
892031100002	loerger, George M Wilson-loerger, M Joleen	42.81	\$ 2,692.51	0.3819%	\$ 1,696.93	\$ 1,564.75
882104100007	loerger, Westhenry W	35.2	\$ 1,006.85	0.1428%	\$ 634.56	\$ 585.13
882104100008	loerger, Westhenry W	39	\$ 1,680.83	0.2384%	\$ 1,059.33	\$ 976.82
882104300001	loerger, Westhenry W	39	\$ 1,164.86	0.1652%	\$ 734.14	\$ 676.96
882104300002	loerger, Westhenry W	39	\$ 1,179.80	0.1673%	\$ 743.56	\$ 685.64
882104300003	loerger, Westhenry W	35.48	\$ 953.08	0.1352%	\$ 600.67	\$ 553.88
882104300004	loerger, Westhenry W	16.4	\$ 297.49	0.0422%	\$ 187.49	\$ 172.89
882109200001	loerger, Westhenry W	0	\$ -	0.0000%	\$ -	\$ -
882109200002	loerger, Westhenry W	0	\$ -	0.0000%	\$ -	\$ -
892133300002	loerger, Westhenry W	37.61	\$ 1,209.26	0.1715%	\$ 762.13	\$ 702.76
892133300004	loerger, Westhenry W	8	\$ 226.76	0.0322%	\$ 142.91	\$ 131.78
892133300007	loerger, Westhenry W	17.7	\$ 515.61	0.0731%	\$ 324.96	\$ 299.65
892133400001	loerger, Westhenry W	6.17	\$ 244.97	0.0347%	\$ 154.39	\$ 142.36
10	Iowa Dept Of Transportation	231.04	\$ 10,713.91	1.5194%	\$ 6,752.35	\$ 6,226.40
52	Iowa Falls, City Of	4.32	\$ 200.33	0.0284%	\$ 126.26	\$ 116.42
882102100001	Iowa Falls, City Of	51.21	\$ 2,805.04	0.3978%	\$ 1,767.85	\$ 1,630.15
882102100002	Iowa Falls, City Of	47.9	\$ 2,330.37	0.3305%	\$ 1,468.70	\$ 1,354.30
882102100005	Iowa Falls, City Of	16.68	\$ 634.08	0.0899%	\$ 399.62	\$ 368.50
882103200006	Iowa Falls, City Of	1.58	\$ 120.23	0.0171%	\$ 75.77	\$ 69.87
892136300005	Iowa Falls, City Of	43.64	\$ 3,415.36	0.4844%	\$ 2,152.50	\$ 1,984.84
892136300008	Iowa Falls, City Of	55.787	\$ 3,318.62	0.4706%	\$ 2,091.53	\$ 1,928.62
892133100001	Iowa Select Farms, LP	4.25	\$ 250.38	0.0355%	\$ 157.80	\$ 145.51
892133100004	Iowa Select Farms, LP	4.27	\$ 200.64	0.0285%	\$ 126.45	\$ 116.60
892133100007	Iowa Select Farms, LP	4.03	\$ 122.09	0.0173%	\$ 76.95	\$ 70.95
892134400003	Iowa Select Farms, LP	1.47	\$ 23.95	0.0034%	\$ 15.09	\$ 13.92
892031400004	J T Farm Corporation	16.23	\$ 1,501.12	0.2129%	\$ 946.07	\$ 872.38
892031400005	J T Farm Corporation	40	\$ 4,184.39	0.5934%	\$ 2,637.18	\$ 2,431.76
892031400007	J T Farm Corporation	6.34	\$ 361.90	0.0513%	\$ 228.08	\$ 210.32
892031400008	J T Farm Corporation	40	\$ 3,682.13	0.5222%	\$ 2,320.63	\$ 2,139.87
892032300001	J T Farm Corporation	55.89	\$ 5,570.24	0.7900%	\$ 3,510.60	\$ 3,237.15
892032300002	J T Farm Corporation	98.36	\$ 12,443.69	1.7648%	\$ 7,842.53	\$ 7,231.66
892134300002	J T Farm Corporation	40	\$ 1,263.46	0.1792%	\$ 796.29	\$ 734.26
892134300004	J T Farm Corporation	39	\$ 1,006.67	0.1428%	\$ 634.45	\$ 585.03
7	Jackson Township Roads	42.5	\$ 1,970.83	0.2795%	\$ 1,242.10	\$ 1,145.35
892135100007	Jean Farms, LLC	52.5	\$ 4,240.23	0.6013%	\$ 2,672.37	\$ 2,464.21
892033300002	Jensen, John D Jensen, Shannon Z	38	\$ 1,649.71	0.2340%	\$ 1,039.72	\$ 958.73
892033300005	Jensen, John D Jensen, Shannon Z	33.89	\$ 1,204.89	0.1709%	\$ 759.37	\$ 700.22
882005200003	JHI Farms, LLC	40	\$ 964.41	0.1368%	\$ 607.81	\$ 560.47
882005200004	JHI Farms, LLC	21.71	\$ 296.90	0.0421%	\$ 187.12	\$ 172.54
882005400001	JHI Farms, LLC	40	\$ 1,836.62	0.2605%	\$ 1,157.51	\$ 1,067.35
882005400002	JHI Farms, LLC	24.67	\$ 1,260.51	0.1788%	\$ 794.43	\$ 732.55
882103100001	JHI Farms, LLC	49.95	\$ 1,999.59	0.2836%	\$ 1,260.22	\$ 1,162.06
882103100004	JHI Farms, LLC	40	\$ 1,683.38	0.2387%	\$ 1,060.94	\$ 978.30
882103200001	JHI Farms, LLC	49.59	\$ 2,729.46	0.3871%	\$ 1,720.22	\$ 1,586.23
882103200002	JHI Farms, LLC	49.52	\$ 2,605.75	0.3695%	\$ 1,642.25	\$ 1,514.33
882103200004	JHI Farms, LLC	39	\$ 1,359.15	0.1928%	\$ 856.59	\$ 789.87
882103200005	JHI Farms, LLC	40	\$ 1,093.05	0.1550%	\$ 688.89	\$ 635.23
892125300003	JHI Farms, LLC	37.75	\$ 2,813.92	0.3991%	\$ 1,773.45	\$ 1,635.31

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892126400002	JHI Farms, LLC	40	\$ 2,978.61	0.4224%	\$ 1,877.24	\$ 1,731.02
892126400004	JHI Farms, LLC	39	\$ 3,366.03	0.4774%	\$ 2,121.41	\$ 1,956.17
892135400003	JHI Farms, LLC	35.64	\$ 2,127.12	0.3017%	\$ 1,340.60	\$ 1,236.18
892135400004	JHI Farms, LLC	4.36	\$ 340.83	0.0483%	\$ 214.81	\$ 198.07
892135400005	JHI Farms, LLC	40	\$ 2,734.58	0.3878%	\$ 1,723.45	\$ 1,589.20
892136300001	JHI Farms, LLC	18.1	\$ 1,447.44	0.2053%	\$ 912.24	\$ 841.18
892136300002	JHI Farms, LLC	3.24	\$ 160.66	0.0228%	\$ 101.25	\$ 93.37
892136300003	JHI Farms, LLC	13.91	\$ 729.65	0.1035%	\$ 459.86	\$ 424.04
892136300006	JHI Farms, LLC	21.37	\$ 1,299.77	0.1843%	\$ 819.17	\$ 755.36
892136300007	JHI Farms, LLC	20.67	\$ 1,420.91	0.2015%	\$ 895.52	\$ 825.76
882113200005	JT Farm Corporation	37.59	\$ 1,710.53	0.2426%	\$ 1,078.05	\$ 994.08
882113200007	JT Farm Corporation	34.73	\$ 1,536.79	0.2179%	\$ 968.55	\$ 893.11
882105200005	Kinnetz, Marvin K Jr Kinnetz, Tamara J	7.77	\$ 28.43	0.0040%	\$ 17.92	\$ 16.52
882112100002	Knights, Shawn A	1.85	\$ 73.48	0.0104%	\$ 46.31	\$ 42.70
892031300003	Knipfel, Arnela	3.68	\$ 136.94	0.0194%	\$ 86.31	\$ 79.58
892033300007	Knoll, Terry Knoll, Judy A	7.09	\$ 133.52	0.0189%	\$ 84.15	\$ 77.60
882005300003	Knott, Donald D & Janice F Rev Trust	37.79	\$ 2,289.04	0.3246%	\$ 1,442.65	\$ 1,330.28
882005300004	Knott, Donald D & Janice F Rev Trust	38.79	\$ 2,357.66	0.3344%	\$ 1,485.90	\$ 1,370.16
892030300008	Krause, Karlton D	0.57	\$ 44.55	0.0063%	\$ 28.08	\$ 25.89
892030400009	Krause, Karlton D	3.55	\$ 197.69	0.0280%	\$ 124.59	\$ 114.89
892031200001	Krause, Karlton D	36.32	\$ 2,046.10	0.2902%	\$ 1,289.54	\$ 1,189.09
892031200010	Krause, Karlton D	22.2	\$ 1,012.25	0.1436%	\$ 637.96	\$ 588.27
882101200002	Lewis, Carl J Lewis, Wendy L	1.98	\$ 163.09	0.0231%	\$ 102.79	\$ 94.78
892136100003	Lloyd, Duane R	7	\$ 535.92	0.0760%	\$ 337.76	\$ 311.45
882110200002	Marchant, Roger Dean & Lisa M	6.18	\$ 39.23	0.0056%	\$ 24.72	\$ 22.80
892031300002	Marchant, Roger J Marchant, Marcia K	2.49	\$ 68.12	0.0097%	\$ 42.93	\$ 39.59
892125200016	Merged Area VI Community College	14.93	\$ 311.63	0.0442%	\$ 196.40	\$ 181.10
32	Midwestern Railroad Properties	31.69	\$ 1,474.47	0.2091%	\$ 929.27	\$ 856.89
892030300006	Miller, Jaci L & Tad L - 1/2 Santee, James K	42.39	\$ 2,058.06	0.2919%	\$ 1,297.08	\$ 1,196.04
892030300007	Miller, Jaci L & Tad L - 1/2 Santee, James K	20.55	\$ 938.85	0.1331%	\$ 591.70	\$ 545.61
882007400001	Miller, Lorraine Revocable Trust	19.65	\$ 1,345.31	0.1908%	\$ 847.87	\$ 781.83
882007300001	Miller, Mark A Revocable Trust Agreement - 1/2 Harms, Linda M - 1/2	31.48	\$ 1,831.02	0.2597%	\$ 1,153.98	\$ 1,064.10
882007300002	Miller, Mark A Revocable Trust Agreement 1/2, Miller, Janet R Revocable Trust A	40.18	\$ 2,705.43	0.3837%	\$ 1,705.07	\$ 1,572.26
882007400002	Miller, Mark A Revocable Trust Agreement 1/2, Miller, Janet R Revocable Trust A	3.08	\$ 140.18	0.0199%	\$ 88.35	\$ 81.47
882007400003	Miller, Mark A Revocable Trust Agreement 1/2, Miller, Janet R Revocable Trust A	40	\$ 2,878.93	0.4083%	\$ 1,814.42	\$ 1,673.09
882007400004	Miller, Mark A Revocable Trust Agreement 1/2, Miller, Janet R Revocable Trust A	35.36	\$ 2,080.67	0.2951%	\$ 1,311.32	\$ 1,209.18
882008300005	Miller, Mark A Revocable Trust Agreement 1/2, Miller, Janet R Revocable Trust A	5.89	\$ 424.45	0.0602%	\$ 267.51	\$ 246.67
882105400009	Mosch, Lehigh W & Molly M	4.76	\$ 73.55	0.0104%	\$ 46.35	\$ 42.74
892031200004	Musson, Douglas J	5.08	\$ 150.68	0.0214%	\$ 94.96	\$ 87.57
892032100001	Musson, Douglas J	21.49	\$ 789.86	0.1120%	\$ 497.80	\$ 459.03
892032100002	Musson, Douglas J	12.42	\$ 703.43	0.0998%	\$ 443.33	\$ 408.80
892032100003	Musson, Douglas J	38	\$ 2,214.14	0.3140%	\$ 1,395.44	\$ 1,286.75
892032100004	Musson, Douglas J	39.25	\$ 2,254.15	0.3197%	\$ 1,420.66	\$ 1,310.00
892032200003	Musson, Douglas J	35.52	\$ 1,961.66	0.2782%	\$ 1,236.32	\$ 1,140.02
892032200004	Musson, Douglas J	35.74	\$ 1,414.56	0.2006%	\$ 891.51	\$ 822.07
892032400001	Musson, Douglas J	40	\$ 2,620.31	0.3716%	\$ 1,651.43	\$ 1,522.79

DD 3 ESTIMATE OF PROJECT COSTS BY PARCEL

Parcel Owners Current as of 07-19-21

Current Classification (Approved Revised Classification 08-15-2016) \$ 705,119.96

Parcel Number	Owner Name	Benefited Acres	Original Assessment	Percent of Benefit	REPAIR PARTIAL TILE REPLACEMENT TOTAL COST (W/OUT ROAD CROSSING) \$444,395.94	IMPROVEMENT OPEN DITCH TOTAL COST (W/OUT ROAD CROSSING) \$409,780.94
892032400004	Musson, Douglas J	33.08	\$ 1,401.39	0.1987%	\$ 883.21	\$ 814.42
892032400002	Musson, Karen S	40	\$ 2,855.74	0.4050%	\$ 1,799.81	\$ 1,659.62
892032400005	Musson, Karen S	40	\$ 2,949.98	0.4184%	\$ 1,859.20	\$ 1,714.38
892126100002	Neubauer, Kirk F	27.96	\$ 888.08	0.1259%	\$ 559.70	\$ 516.11
892126100003	Neubauer, Kirk F	21.77	\$ 397.43	0.0564%	\$ 250.48	\$ 230.97
892126100006	Neubauer, Kirk F	35.13	\$ 1,384.77	0.1964%	\$ 872.74	\$ 804.76
892126100008	Neubauer, Kirk F	39	\$ 1,604.61	0.2276%	\$ 1,011.29	\$ 932.52
892127200006	Neubauer, Kirk F	53.02	\$ 2,696.95	0.3825%	\$ 1,699.73	\$ 1,567.33
892127400001	Neubauer, Kirk F	39.06	\$ 2,374.51	0.3368%	\$ 1,496.52	\$ 1,379.95
882104200001	Nolte-Hedstrom, Grace - Trust	44.56	\$ 1,929.82	0.2737%	\$ 1,216.25	\$ 1,121.52
882104200002	Nolte-Hedstrom, Grace - Trust	48.71	\$ 2,649.00	0.3757%	\$ 1,669.51	\$ 1,539.47
882104200004	Nolte-Hedstrom, Grace - Trust	38.87	\$ 1,352.93	0.1919%	\$ 852.67	\$ 786.26
882006400002	Norem, Patrick A Norem, Marla L	5.09	\$ 181.41	0.0257%	\$ 114.33	\$ 105.43
892134100008	Ortega-Garcia, Rodolfo Ortega-Garcia, Bonnie Lynn	1.73	\$ 29.68	0.0042%	\$ 18.71	\$ 17.25
882006200009	Pearce, Joyce A	40.16	\$ 1,987.05	0.2818%	\$ 1,252.32	\$ 1,154.78
892032400003	Pearce, Kelly Sue	5.92	\$ 197.19	0.0280%	\$ 124.28	\$ 114.60
892135100004	Pearce, Kenneth R Pearce, Pamela K L	3	\$ 53.48	0.0076%	\$ 33.71	\$ 31.08
892135100008	Pearce, Kenneth R Pearce, Pamela K L	19.64	\$ 1,233.38	0.1749%	\$ 777.33	\$ 716.78
882006200001	Pearce, Robert W - Trust	40.81	\$ 2,895.57	0.4106%	\$ 1,824.91	\$ 1,682.76
882006200006	Pearce, Robert W - Trust	9.17	\$ 758.98	0.1076%	\$ 478.34	\$ 441.08
882006200008	Pearce, Robert W - Trust	8.94	\$ 583.28	0.0827%	\$ 367.61	\$ 338.97
882102200007	Peden, Beau D	2.5	\$ 141.31	0.0200%	\$ 89.06	\$ 82.12
882005400003	Peterson, Beverly A - LE	39	\$ 2,995.34	0.4248%	\$ 1,887.79	\$ 1,740.74
882005400004	Peterson, Beverly A - LE	22.13	\$ 1,579.36	0.2240%	\$ 995.38	\$ 917.85
882008200001	Peterson, Jess & Terri Trust	37.79	\$ 2,649.08	0.3757%	\$ 1,669.56	\$ 1,539.51
882008200002	Peterson, Jess & Terri Trust	16.73	\$ 947.44	0.1344%	\$ 597.12	\$ 550.61
892127200004	Prairie Edge Pork, LLC	2.82	\$ 54.44	0.0077%	\$ 34.31	\$ 31.64
892033100004	Prantner, Derek D	29.41	\$ 902.85	0.1280%	\$ 569.01	\$ 524.69
892033300001	Prantner, Derek D	38	\$ 1,628.52	0.2310%	\$ 1,026.36	\$ 946.42
892124300002	Prantner, Derek D - 1/2 JHI Farms, LLC - 1/2	0.98	\$ 36.85	0.0052%	\$ 23.22	\$ 21.42
892124300003	Prantner, Derek D - 1/2 JHI Farms, LLC - 1/2	39.32	\$ 1,840.10	0.2610%	\$ 1,159.71	\$ 1,069.38
892124300005	Prantner, Derek D - 1/2 JHI Farms, LLC - 1/2	0.98	\$ 27.74	0.0039%	\$ 17.48	\$ 16.12
892124300006	Prantner, Derek D - 1/2 JHI Farms, LLC - 1/2	33.39	\$ 1,565.49	0.2220%	\$ 986.64	\$ 909.79
882102100003	Prochaska, Dennis J	40	\$ 708.75	0.1005%	\$ 446.68	\$ 411.89
882102100004	Prochaska, Dennis J	21.45	\$ 851.59	0.1208%	\$ 536.71	\$ 494.90
882101100004	Prochaska, Dennis J - LE	24.8	\$ 1,684.96	0.2390%	\$ 1,061.93	\$ 979.22
882102200003	Prochaska, Dennis J - LE	36.86	\$ 2,458.42	0.3487%	\$ 1,549.40	\$ 1,428.71
882102200004	Prochaska, Dennis J - LE	37.97	\$ 2,718.21	0.3855%	\$ 1,713.13	\$ 1,579.69
882102200005	Prochaska, Dennis J - LE	40	\$ 4,449.49	0.6310%	\$ 2,804.25	\$ 2,585.82
882102400001	Prochaska, Dennis J - LE	38.1	\$ 1,641.37	0.2328%	\$ 1,034.46	\$ 953.88
882102400002	Prochaska, Dennis J - LE	40	\$ 1,672.70	0.2372%	\$ 1,054.21	\$ 972.09
882102400003	Prochaska, Dennis J - LE	36.66	\$ 1,658.85	0.2353%	\$ 1,045.48	\$ 964.04
882102400004	Prochaska, Dennis J - LE	38.87	\$ 1,760.74	0.2497%	\$ 1,109.69	\$ 1,023.26
882103100005	Rabe Farms, Inc	49.14	\$ 1,941.44	0.2753%	\$ 1,223.58	\$ 1,128.27
882103100007	Rabe Farms, Inc	18.07	\$ 757.67	0.1075%	\$ 477.52	\$ 440.32
882103300002	Rabe Farms, Inc	20	\$ 878.93	0.1246%	\$ 553.94	\$ 510.79
882103300003	Rabe Farms, Inc	27.89	\$ 1,132.06	0.1605%	\$ 713.47	\$ 657.90
882103300004	Rabe Farms, Inc	11.11	\$ 248.08	0.0352%	\$ 156.35	\$ 144.17
882103300005	Rabe Farms, Inc	19.25	\$ 424.75	0.0602%	\$ 267.70	\$ 246.84

DD 3 ESTIMATE OF PROJECT COSTS BY PARCEL

Parcel Owners Current as of 07-19-21

Current Classification (Approved Revised Classification 08-15-2016) \$ 705,119.96

Parcel Number	Owner Name	Benefited Acres	Original Assessment	Percent of Benefit	REPAIR PARTIAL TILE REPLACEMENT TOTAL COST (W/OUT ROAD CROSSING) \$444,395.94	IMPROVEMENT OPEN DITCH TOTAL COST (W/OUT ROAD CROSSING) \$409,780.94
882103300006	Rabe Farms, Inc	37.5	\$ 798.90	0.1133%	\$ 503.50	\$ 464.28
882103400001	Rabe Farms, Inc	39	\$ 1,018.62	0.1445%	\$ 641.98	\$ 591.97
882103400002	Rabe Farms, Inc	40	\$ 1,587.23	0.2251%	\$ 1,000.34	\$ 922.42
882103400003	Rabe Farms, Inc	37.5	\$ 1,549.92	0.2198%	\$ 976.82	\$ 900.74
882103400004	Rabe Farms, Inc	38.5	\$ 1,342.53	0.1904%	\$ 846.12	\$ 780.21
882105200001	Rabe Farms, Inc	11.26	\$ 190.08	0.0270%	\$ 119.80	\$ 110.47
882105200002	Rabe Farms, Inc	21.61	\$ 185.85	0.0264%	\$ 117.13	\$ 108.01
882105200004	Rabe Farms, Inc	4.03	\$ 49.87	0.0071%	\$ 31.43	\$ 28.98
882105200006	Rabe Farms, Inc	33.89	\$ 321.70	0.0456%	\$ 202.75	\$ 186.96
882109200005	Rabe Farms, Inc	3.26	\$ 53.45	0.0076%	\$ 33.69	\$ 31.06
882109200006	Rabe Farms, Inc	38.5	\$ 475.98	0.0675%	\$ 299.98	\$ 276.62
882109200007	Rabe Farms, Inc	0	\$ -	0.0000%	\$ -	\$ -
882109200008	Rabe Farms, Inc	28.01	\$ 221.13	0.0314%	\$ 139.37	\$ 128.51
882110100001	Rabe Farms, Inc	38.5	\$ 160.26	0.0227%	\$ 101.00	\$ 93.14
882110100002	Rabe Farms, Inc	37.5	\$ 237.99	0.0338%	\$ 149.99	\$ 138.31
882110100003	Rabe Farms, Inc	34.78	\$ 495.51	0.0703%	\$ 312.29	\$ 287.97
882110100004	Rabe Farms, Inc	32.25	\$ 490.38	0.0695%	\$ 309.06	\$ 284.98
882110200001	Rabe Farms, Inc	37.5	\$ 822.20	0.1166%	\$ 518.18	\$ 477.82
882110200003	Rabe Farms, Inc	28.42	\$ 461.61	0.0655%	\$ 290.93	\$ 268.26
882110200004	Rabe Farms, Inc	37.08	\$ 832.82	0.1181%	\$ 524.88	\$ 483.99
882110200005	Rabe Farms, Inc	36.07	\$ 775.59	0.1100%	\$ 488.81	\$ 450.73
882111100001	Rabe Farms, Inc	38.5	\$ 1,334.82	0.1893%	\$ 841.26	\$ 775.73
882111100003	Rabe Farms, Inc	35.1	\$ 1,343.07	0.1905%	\$ 846.46	\$ 780.53
892135200001	Rabe Farms, Inc	39	\$ 3,647.50	0.5173%	\$ 2,298.81	\$ 2,119.75
892135200002	Rabe Farms, Inc	39	\$ 3,253.02	0.4613%	\$ 2,050.19	\$ 1,890.49
892135200003	Rabe Farms, Inc	40	\$ 3,594.84	0.5098%	\$ 2,265.62	\$ 2,089.14
892135200004	Rabe Farms, Inc	40	\$ 3,041.24	0.4313%	\$ 1,916.72	\$ 1,767.42
892135300002	Rabe Farms, Inc	39	\$ 2,855.60	0.4050%	\$ 1,799.72	\$ 1,659.53
892135300005	Rabe Farms, Inc	34.92	\$ 2,167.77	0.3074%	\$ 1,366.22	\$ 1,259.80
892135400001	Rabe Farms, Inc	40	\$ 3,019.71	0.4283%	\$ 1,903.15	\$ 1,754.91
892135400002	Rabe Farms, Inc	40	\$ 2,605.75	0.3695%	\$ 1,642.25	\$ 1,514.33
892136100001	Rabe Farms, Inc	31	\$ 2,631.09	0.3731%	\$ 1,658.22	\$ 1,529.06
892136100002	Rabe Farms, Inc	38.5	\$ 2,757.63	0.3911%	\$ 1,737.97	\$ 1,602.60
892136300013	Rabe Farms, Inc	3.91	\$ 198.32	0.0281%	\$ 124.99	\$ 115.25
892134400001	RCA Duffy, LLC	40	\$ 1,075.00	0.1525%	\$ 677.51	\$ 624.74
892134400002	RCA Duffy, LLC	29.72	\$ 839.95	0.1191%	\$ 529.37	\$ 488.14
892134400005	RCA Duffy, LLC	40	\$ 2,076.68	0.2945%	\$ 1,308.81	\$ 1,206.86
892134400006	RCA Duffy, LLC	38.65	\$ 1,695.78	0.2405%	\$ 1,068.75	\$ 985.50
882018200001	Reed, Ramona	40	\$ 1,681.38	0.2385%	\$ 1,059.68	\$ 977.14
882018200003	Reed, Ramona	30.79	\$ 1,299.37	0.1843%	\$ 818.92	\$ 755.13
882101400006	Reingardt, Merle Reingardt, Ruth A	8	\$ 312.97	0.0444%	\$ 197.25	\$ 181.88
882105400008	Renaud, Scott Renaud, Lisa M	25.26	\$ 390.32	0.0554%	\$ 246.00	\$ 226.83
892125100003	Rieks, Merle A	36.82	\$ 1,771.91	0.2513%	\$ 1,116.73	\$ 1,029.75
892125300001	Rieks, Merle A	29.25	\$ 1,448.85	0.2055%	\$ 913.13	\$ 842.00
892125300002	Rieks, Merle A	39	\$ 2,089.04	0.2963%	\$ 1,316.60	\$ 1,214.05
892125300005	Rieks, Merle A	38	\$ 2,724.16	0.3863%	\$ 1,716.88	\$ 1,583.15
892125400001	Rieks, Merle A	40	\$ 2,223.97	0.3154%	\$ 1,401.64	\$ 1,292.46
892125400003	Rieks, Merle A	32.25	\$ 2,202.61	0.3124%	\$ 1,388.18	\$ 1,280.05
892126100005	Rieks, Merle A	5	\$ 353.76	0.0502%	\$ 222.95	\$ 205.59

DD 3 ESTIMATE OF PROJECT COSTS BY PARCEL						
Parcel Owners Current as of 07-19-21						
Current Classification (Approved Revised Classification 08-15-2016)						
					\$ 705,119.96	
Parcel Number	Owner Name	Benefited Acres	Original Assessment	Percent of Benefit	REPAIR PARTIAL TILE REPLACEMENT TOTAL COST (W/OUT ROAD CROSSING) \$444,395.94	IMPROVEMENT OPEN DITCH TOTAL COST (W/OUT ROAD CROSSING) \$409,780.94
892126200002	Rieks, Merle A	40	\$ 1,214.65	0.1723%	\$ 765.52	\$ 705.89
892126200003	Rieks, Merle A	40	\$ 1,324.75	0.1879%	\$ 834.91	\$ 769.88
892126200004	Rieks, Merle A	40	\$ 2,020.71	0.2866%	\$ 1,273.54	\$ 1,174.34
892133200003	Riley, Gary D Riley, Lori A	12.4	\$ 609.26	0.0864%	\$ 383.98	\$ 354.07
892129100006	RTS Farms, LLC	18.73	\$ 494.32	0.0701%	\$ 311.54	\$ 287.27
882006300004	Santa Fe Farms, LLC	2.51	\$ 297.35	0.0422%	\$ 187.40	\$ 172.81
882007400006	Schutt, Dusty F Schutt, Paula J	8.29	\$ 551.60	0.0782%	\$ 347.64	\$ 320.56
882102300001	Schwitters, S L - Trust	40	\$ 1,635.52	0.2319%	\$ 1,030.77	\$ 950.48
882102300003	Schwitters, S L - Trust	37.04	\$ 1,178.47	0.1671%	\$ 742.72	\$ 684.87
882102300004	Schwitters, S L - Trust	37.04	\$ 1,376.80	0.1953%	\$ 867.72	\$ 800.13
882102300005	Schwitters, S L - Trust	0.17	\$ 6.76	0.0010%	\$ 4.26	\$ 3.93
882102300006	Schwitters, S L - Trust	38.01	\$ 1,510.75	0.2143%	\$ 952.14	\$ 877.97
892135100009	Schwyn, Ryan R & Cook, Emily M	4.86	\$ 261.72	0.0371%	\$ 164.95	\$ 152.10
882105400002	Shagco, Inc	10	\$ 148.35	0.0210%	\$ 93.50	\$ 86.21
882105400003	Shagco, Inc	15.53	\$ 189.70	0.0269%	\$ 119.56	\$ 110.24
882105400006	Shagco, Inc	6.38	\$ 17.03	0.0024%	\$ 10.73	\$ 9.90
882105400007	Shagco, Inc	17.45	\$ 18.87	0.0027%	\$ 11.89	\$ 10.97
892129200005	Shea Trust; Brandt, Cynthia J Revocable Trust Agreement	19.84	\$ 734.46	0.1042%	\$ 462.89	\$ 426.83
892129400001	Shea Trust; Brandt, Cynthia J Revocable Trust Agreement	40	\$ 1,985.63	0.2816%	\$ 1,251.43	\$ 1,153.95
892129400002	Shea Trust; Brandt, Cynthia J Revocable Trust Agreement	40	\$ 1,561.30	0.2214%	\$ 984.00	\$ 907.35
892129400004	Shea Trust; Brandt, Cynthia J Revocable Trust Agreement	34.07	\$ 1,514.65	0.2148%	\$ 954.60	\$ 880.24
892129400005	Shea Trust; Brandt, Cynthia J Revocable Trust Agreement	39	\$ 1,752.39	0.2485%	\$ 1,104.43	\$ 1,018.40
892133400003	Shea Trust; Brandt, Cynthia J Revocable Trust Agreement	36.79	\$ 1,140.73	0.1618%	\$ 718.94	\$ 662.94
892133400005	Shea Trust; Brandt, Cynthia J Revocable Trust Agreement	16.66	\$ 601.86	0.0854%	\$ 379.32	\$ 349.77
882109200003	Smith, Russell H Smith, Gilda L	0	\$ -	0.0000%	\$ -	\$ -
882101100003	Snyder, Duane E	69.73	\$ 4,698.40	0.6663%	\$ 2,961.13	\$ 2,730.48
882101200001	Snyder, Duane E	51.77	\$ 5,112.10	0.7250%	\$ 3,221.86	\$ 2,970.90
882101200009	Snyder, Duane E	26.91	\$ 1,556.95	0.2208%	\$ 981.25	\$ 904.82
882101200007	Snyder, Keith - Trust	30.11	\$ 1,926.76	0.2733%	\$ 1,214.32	\$ 1,119.74
882101200008	Snyder, Keith - Trust	14.65	\$ 1,024.65	0.1453%	\$ 645.78	\$ 595.48
882101200010	Snyder, Keith - Trust	22.77	\$ 2,597.43	0.3684%	\$ 1,637.01	\$ 1,509.50
882101200011	Snyder, Keith - Trust	12.78	\$ 883.78	0.1253%	\$ 556.99	\$ 513.61
882101200012	Snyder, Keith - Trust	19.63	\$ 1,439.63	0.2042%	\$ 907.31	\$ 836.64
882007400005	State Of Iowa	32.84	\$ 2,630.26	0.3730%	\$ 1,657.70	\$ 1,528.58
882104300005	Statler, Becky Marie	5.52	\$ 109.31	0.0155%	\$ 68.89	\$ 63.53
882111100002	Summit Farms Farmland, LLC	36.55	\$ 1,340.73	0.1901%	\$ 844.98	\$ 779.17
882111100004	Summit Farms Farmland, LLC	27.71	\$ 872.56	0.1237%	\$ 549.92	\$ 507.09
892031400003	Summit Farms Farmland, LLC	6.32	\$ 554.01	0.0786%	\$ 349.16	\$ 321.96
892123100002	TBT Farms, LLC	30.82	\$ 814.77	0.1156%	\$ 513.50	\$ 473.50
882006200005	Thelke, Audrey A	30.83	\$ 2,667.19	0.3783%	\$ 1,680.97	\$ 1,550.04
882006200007	Thelke, Audrey A	30.06	\$ 1,559.56	0.2212%	\$ 982.90	\$ 906.34
882101300006	Thelke, Audrey A - 1/2 Thelke, Audrey A - LE - 1/2	21.73	\$ 1,264.11	0.1793%	\$ 796.69	\$ 734.64
882101400003	Thelke, Audrey A - 1/2 Thelke, Audrey A - LE - 1/2	8	\$ 442.00	0.0627%	\$ 278.57	\$ 256.87
882101400004	Thelke, Audrey A - 1/2 Thelke, Audrey A - LE - 1/2	38.73	\$ 2,889.82	0.4098%	\$ 1,821.28	\$ 1,679.42
882101400005	Thelke, Audrey A - 1/2 Thelke, Audrey A - LE - 1/2	34.31	\$ 3,020.19	0.4283%	\$ 1,903.45	\$ 1,755.19
892134100006	Timberline Farms, LLC	3.55	\$ 93.92	0.0133%	\$ 59.19	\$ 54.58
882101300001	Valentine, Jake A - Trust	40	\$ 1,709.76	0.2425%	\$ 1,077.56	\$ 993.63
882101300003	Valentine, Jake A - Trust	31.77	\$ 1,737.16	0.2464%	\$ 1,094.83	\$ 1,009.55

DD 3 ESTIMATE OF PROJECT COSTS BY PARCEL						
Parcel Owners Current as of 07-19-21						
Current Classification (Approved Revised Classification 08-15-2016)					\$ 705,119.96	
Parcel Number	Owner Name	Benefited Acres	Original Assessment	Percent of Benefit	REPAIR PARTIAL TILE REPLACEMENT TOTAL COST (W/OUT ROAD CROSSING) \$444,395.94	IMPROVEMENT OPEN DITCH TOTAL COST (W/OUT ROAD CROSSING) \$409,780.94
882101300004	Valentine, Jake A - Trust	49.82	\$ 2,382.76	0.3379%	\$ 1,501.71	\$ 1,384.74
882110100005	Van Buskirk, Lonnie J Van Buskirk, Anita T	1.7	\$ 6.25	0.0009%	\$ 3.94	\$ 3.63
892126100007	Wachsman, James F	4.92	\$ 149.19	0.0212%	\$ 94.03	\$ 86.70
892134200001	Wagner, Billy J - Trust	40	\$ 1,357.06	0.1925%	\$ 855.28	\$ 788.66
892134200004	Wagner, Billy J - Trust	40	\$ 2,108.17	0.2990%	\$ 1,328.66	\$ 1,225.16
892135100001	Wagner, Billy J - Trust	36	\$ 1,492.21	0.2116%	\$ 940.45	\$ 867.20
882007200001	Warschkow, Carol	38.87	\$ 2,779.64	0.3942%	\$ 1,751.84	\$ 1,615.39
882007200002	Warschkow, Carol	38.79	\$ 3,069.47	0.4353%	\$ 1,934.51	\$ 1,783.82
882007200003	Warschkow, Carol	37.9	\$ 2,936.07	0.4164%	\$ 1,850.43	\$ 1,706.30
882007200004	Warschkow, Carol	40	\$ 2,355.75	0.3341%	\$ 1,484.69	\$ 1,369.05
882008100001	Warschkow, Carol	38.79	\$ 2,546.86	0.3612%	\$ 1,605.14	\$ 1,480.11
882008100002	Warschkow, Carol	37.79	\$ 3,652.12	0.5179%	\$ 2,301.72	\$ 2,122.43
882008100003	Warschkow, Carol	40	\$ 2,583.36	0.3664%	\$ 1,628.14	\$ 1,501.32
882008100004	Warschkow, Carol	39	\$ 2,824.52	0.4006%	\$ 1,780.13	\$ 1,641.47
892031200003	Weiss, Samantha J & Bryan J	0.56	\$ 41.55	0.0059%	\$ 26.19	\$ 24.15
882104100006	Welden, Christopher C	3.8	\$ 76.42	0.0108%	\$ 48.16	\$ 44.41
882113200009	WFC Farms, LLC	4.03	\$ 180.09	0.0255%	\$ 113.50	\$ 104.66
882104100003	White, Donald J White, Janice M	1.28	\$ 11.55	0.0016%	\$ 7.28	\$ 6.71
892031100006	Widmann, Roger Paul Widmann, Stephanie A	3.28	\$ 99.23	0.0141%	\$ 62.54	\$ 57.67
882008200004	Williams, Margaret Kay	12.63	\$ 812.22	0.1152%	\$ 511.89	\$ 472.02
892125300004	Winters, Trent R Winters, Amanda J	10	\$ 481.92	0.0683%	\$ 303.73	\$ 280.07
892129200008	Woodford Creek Farms, LLP	3.14	\$ 58.40	0.0083%	\$ 36.81	\$ 33.94
892134300006	Woodford Creek Farms, LLP	6.58	\$ 274.57	0.0389%	\$ 173.05	\$ 159.57
892135100005	Wubbena, Duane D Wubbena, Rebecca L	4.5	\$ 259.36	0.0368%	\$ 163.46	\$ 150.73
882007300003	Z5 Bacon Ranch LLC	2.11	\$ 122.73	0.0174%	\$ 77.35	\$ 71.32
882007300005	Zoske, Paul A Revocable Trust - 1/2 Zoske, Renae L Revocable Trust - 1/2	2.54	\$ 147.74	0.0210%	\$ 93.11	\$ 85.86
			TOTALS		\$ 444,395.94	\$ 409,780.94