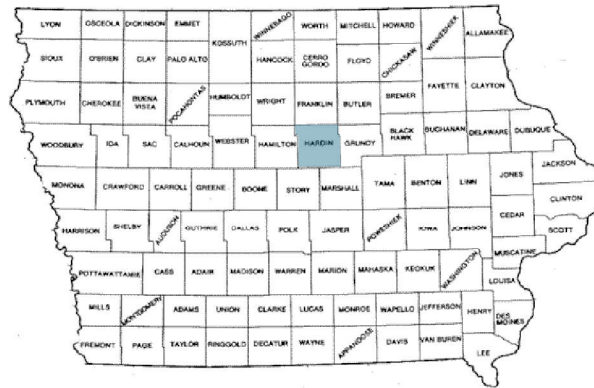


HARDIN COUNTY, IOWA

2025



RECLASSIFICATION COMMISSION REPORT FOR DRAINAGE DISTRICT 86 HARDIN COUNTY, IOWA



CLAPSADDLE-GARBER ASSOCIATES OFFICE LOCATIONS

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5106 Nordic Drive | Cedar Falls, IA 50613
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Reclassification Commission Report for Drainage District No. 86 Hardin County, Iowa

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Reclassification Commission Report for Drainage District No. 86 Hardin County, Iowa

- 1.0 **INTRODUCTION** - The District Trustees appointed a Reclassification Commission to classify the lands within the drainage boundaries of Drainage District 86 for the Main, Lateral 1, Lateral 2, Lateral 3, Lateral 4, Lateral E1, and Lateral E2 tiles. For reference, the Certificates of Oath of Commissioners are included in Appendix A. This action by the District Trustees was a result of recent hearings couple with proposed repairs within the district. This report will summarize the background information gathered and the evaluation process used by the Commissioners to reclassify said lands and present the resulting reclassifications.

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 Clapsaddle-Garber Associates:

- Existing Classification for Drainage District 86 from the Hardin County Drainage Clerk.
- Soil Surveys from USDA website.
- Maps of District Boundaries and Facilities from the Hardin County Drainage Clerk.
- Aerial/Tract Maps from the Hardin County GIS websites.
- Recorded Boundary Surveys from the Hardin County Recorder's Offices.
- LIDAR elevation data.
- June 22, 2021 Letter 4 Exhibits attached from Scott Halbur concerning POET Biorefining Tracts

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

- 2.1 Boundary Generation - This step involved generation of the ground surface boundaries between the Main, Lateral 1, Lateral 2, Lateral 3, Lateral 4, Lateral E1, and Lateral E2 tiles of the district based on the location of the Main tile outlet. Using CADD, LIDAR elevation data, and Maps of District Boundaries, the internal boundaries were determined for the Main, Lateral 1, Lateral 2, Lateral 3, Lateral 4, Lateral E1, and Lateral E2 tiles of the district.
- 2.2 Tract Verification - This step involved verification that each tract number from the existing classification was within the existing District boundary and was appropriately sized (i.e. 40 acres or less according to recognized or legal divisions).
- 2.3 Acreage Verification - This step involved verification of the acreages contained within the existing classification for Drainage District 86. For the tracts that previously had acreages stated and were totally contained within the mapped District 86 boundary, the acreage was compared to that available from the GIS websites or recorded boundary surveys and corrected as necessary.
- 2.4 Acreage Adjustment - This step involved generation of the acreages for all the remaining tracts (i.e. those without acreages previously stated in the existing classification, those created in the Tract Verification process above or those that were not totally contained within the mapped District 86 boundaries). For lands whose tracts were partially contained within the mapped District boundaries, the acreage was measured from a composite overlay of the maps of District Boundaries with the linework from the GIS websites. For reference, copies of the Boundary Maps for Drainage District 86 are included in Appendices B, C, D, E, F, G, and H respectively.
- 2.5 Soils Type Determination - This step involved differentiation of the soil types based on their properties (i.e. very poorly drained, poorly drained, well drained and excessively well drained), and the percentage of each within each tract. This was measured from a composite overlay of the soil surveys with property lines from the GIS websites.
- 2.6 Proximity Determination - This step involved determination of the proximity or distance to the District facilities (i.e. Main and Lateral tiles). All distances were measured from the approximate centroid of each tract number along the shortest

straight-line route to District facilities. This was measured from a composite overlay of the maps of District facilities with linework from the GIS website.

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

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

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

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

3.2 Facility Proximity Factor - This factor was calculated as an indication of "availability" of the district facilities (Main and Lateral tiles) based upon the distance each tract number was from said District facilities. Since there was a large range in the distances measured:

- 2± feet to 3,247± feet for Main Tile
- 2± feet to 59± feet for Lateral 1 Tile
- 23± feet to 400± feet for Lateral 2 Tile
- 2± feet to 283± feet for Lateral 3 Tile
- 17± feet to 318± feet for Lateral 4 Tile
- 139± feet for Lateral E1 Tile
- 28± feet to 680± feet for Lateral E2 Tile

This factor was necessary to compare the tract numbers relative to each other. Therefore, the tract which had the farthest measured distance received a Facility Proximity Factor of 10 and the tract number which had the closest measured distance received a Facility Proximity Factor of 100. All other tract numbers received a Facility Proximity Factor calculated in proportion to this range based upon their measured distance.

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

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

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 District facilities and had the soils in most need of the District facilities).

- 3.4 % 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).
- 3.5 Units Assessed - This combines the amount of benefit along with the land area that is benefitted. For each tract number, this is calculated as:
- $$\% \text{ Benefit} \times \text{Number of Acres} \times 100$$
- 3.6 % Units Assessed - This is the percentage of units assessed for each tract number as a portion of the total units assessed for the entire District facility. Unlike the % Benefit which was a percentage comparing each tract number to the most benefitted tract number, the % Units Assessed compares each tract number to the total of the District facility.
- 3.7 Percent Levy - This is an indication of the levy amount necessary to pay for a project. For this report, it is at 100%, but will be adjusted as needed in the future by the Drainage Clerk to pay for future bills.
- 3.8 Assessment for Project (entire tract basis) - This is the amount that each tract number must pay in total to cover 100% of the levy. It is important to note that it has been calculated using a sample cost of \$50,000 each for Upper and Lower Main, Laterals 1-4, and Laterals E1-E2. For each tract number, this is calculated as:

$$\% \text{ Units Assessed} \times \text{Sample Cost}$$

- 3.9 Assessment for Project (per acre basis) - This is the amount that each tract number must pay per acre to cover 100% of the levy. Although this was not used in an active role by the Reclassification Commission, some landowners find it to be valuable information. It is important to note that it is calculated using a sample cost of \$50,000. For each tract number, this is calculated:

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

- 4.0 EXCEPTIONS: - With any process, there are inevitably exceptions, and this reclassification was no different. While the above method was used for the 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), that have had the soils highly disturbed (i.e. do not have accurate soil maps available), and by Iowa Code are liable for the costs of District facilities crossing them, Proximity and Soil Factors were not calculated. Instead, the average Combined Factor for all the other tract numbers was used. The only tract numbers to which this applies are roadways along with current and former railroads and are highlighted pink on the reclassification sheets contained in the appendices (i.e. tract numbers 82, 83, 84 and 85).
- 4.2 For the tracts owned by POET Biorefining, the commissioners reviewed the information submitted by Mr. Halbur and they acknowledge that POET Biorefining has installed a private tile for quite a length downstream of their tracts. However, they also recognize that this private tile still outlets into the Main tile and as such relies on the Main tile for an outlet. Also, said private tile was installed only through a cooperative agreement with the Drainage District. If the Drainage District wasn't in existence, the construction costs to POET Biorefining would have been higher. Finally, the commissioners find no validity in Mr. Halbur's calculation that POET Biorefining's reclassification should be reduced by 90% compared to the existing classification. The reason that there was finding of validity is that Mr. Halbur is only looking at the POET Biorefining tracts by only without comparison to other tracts or the most benefitted tract within the Drainage District.
- 5.0 CONCLUSION: - Using all the above, the Reclassification Commission generated reclassification sheets for the Main, Lateral 1, Lateral 2, Lateral 3, Lateral 4, Lateral E1, and Lateral E2 tiles. For reference, copies are included in the Appendices B, C, D, E, F, G, and H. It is recommended moving forward that the District Trustees, should take action to accomplish the following:
- Approve the Reclassification Commission Report.
 - If some of the Laterals only serve a handful of landowners, consider abandonment of the same if desired by landowners.
 - Hold the required hearing.
 - Adopt the Reclassification Commission Report as the basis for all current and future repairs and improvements.

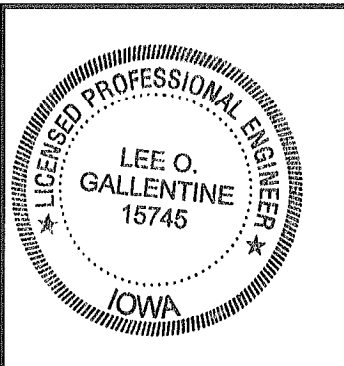
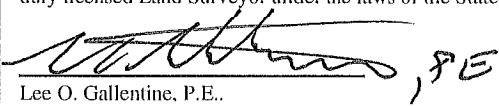
CERTIFICATE

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

That I, along with the other classification commissioners for Drainage District No. 86, 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. 86, 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. 86, 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 Drainage District No. 86 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>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>, P.E. Lee O. Gallentine, P.E.</p> <p>DATE: <u>Jan 26, 2025</u> License Number: 15745</p> <p>My License Renewal Date is December 31, 2026</p> <p>Page or sheets covered by this seal: <u>13 Shannon</u> <u>Table of Contents</u></p>
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CERTIFICATE

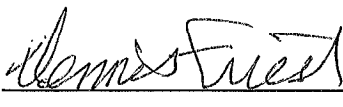
Dennis Friest, a resident freeholder of Hardin County, Iowa, hereby certify:

That I, along with the other classification commissioners for Drainage District No. 86, 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.

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COMMISSIONER:

 Date: 1/20/25

Dennis Friest
14263 County Hwy D-65
Radcliffe, IA 50230

CERTIFICATE

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

That I, along with the other classification commissioners for Drainage District No. 86, 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. 86, 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. 86, 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 Drainage District No. 86 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:



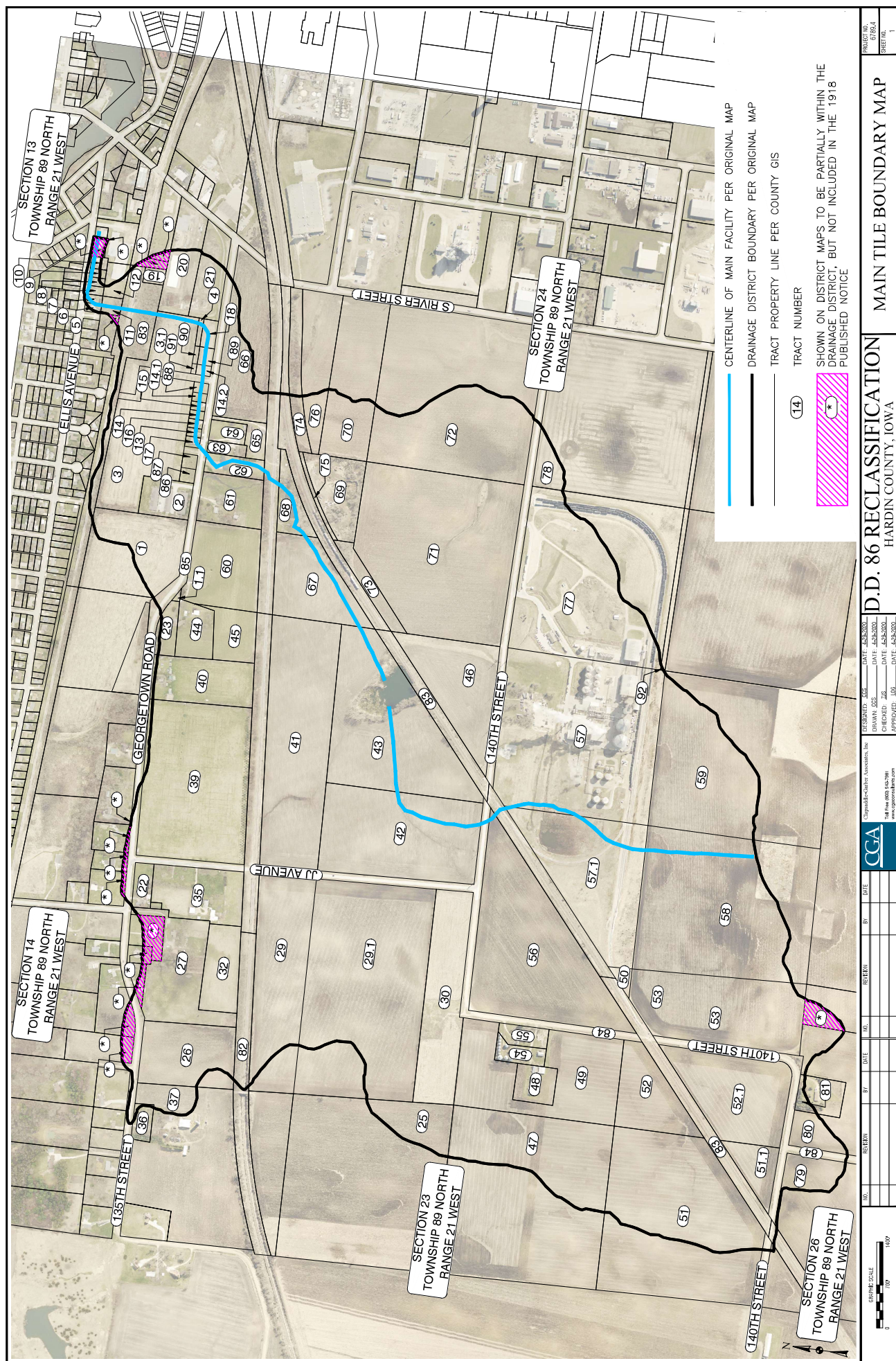
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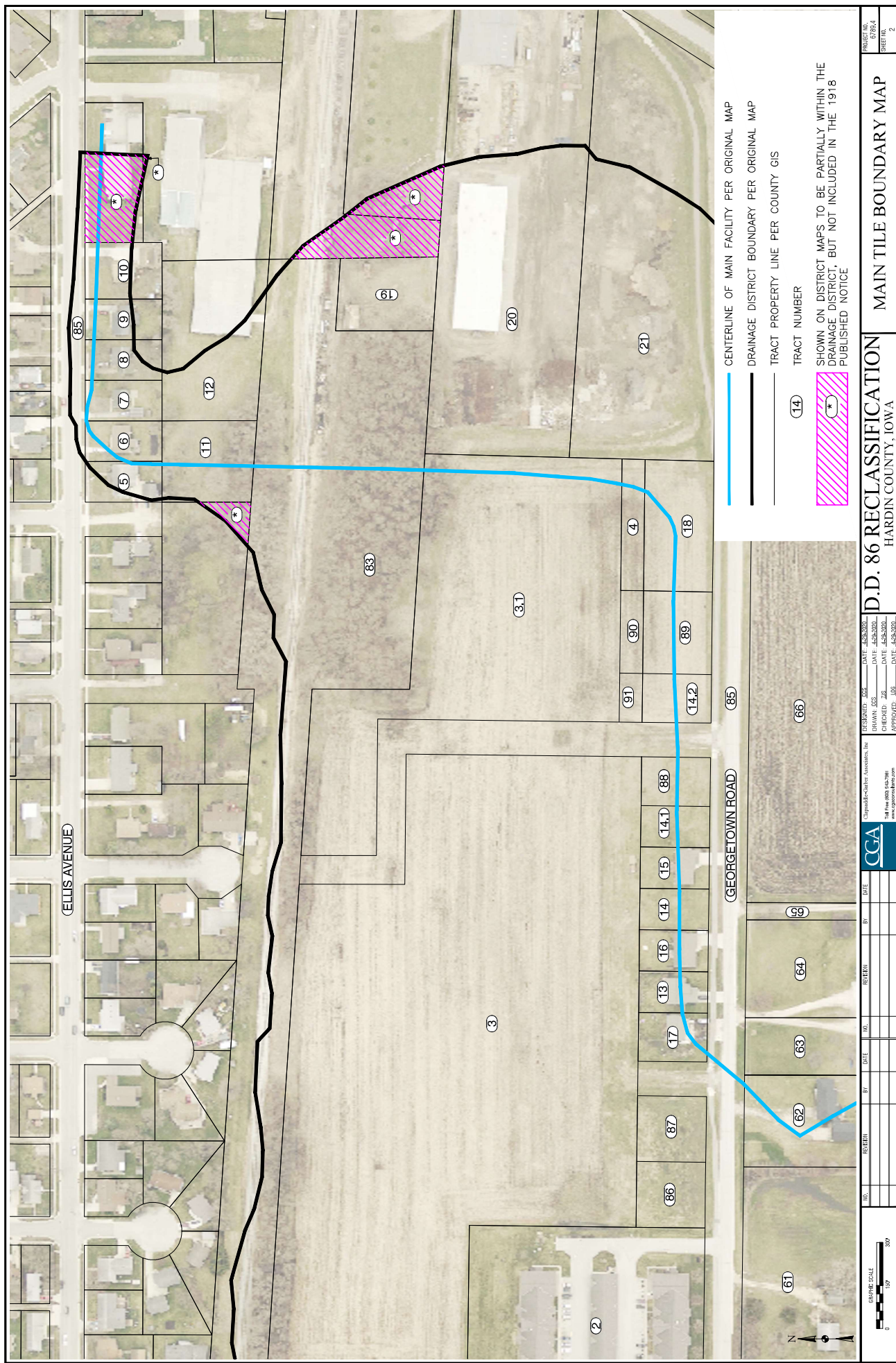
1-20-25

Chuck Walters

34122 230th Street

Eldora, IA 50627





Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for Project (entire tract basis)	Assessment for Project (per acre basis)
1		892113359001	D & N Farms	13-89-21	SLAYTON FARM PLAT- LOT 5 N OF GEORGETOWN ROAD	6.92	47.88%	331.30	1.130%	100	\$565.18	\$81.67
1.1		892113359001	D & N Farms	13-89-21	SLAYTON FARM PLAT- LOT 5 S OF GEORGETOWN ROAD	0.08	11.44%	0.92	0.003%	100	\$1.56	\$19.52
2		892113359002	Premier Iowa City IA, LLC	13-89-21	GEORGETOWN-LOT A OF LOT 19	2.85	68.05%	193.93	0.662%	100	\$330.83	\$116.08
3		892113359006	Estelene, LLC	13-89-21	GEORGETOWN EAST 1ST-LOTS 17-20 & LOT B IN LOT 19 EX S40' E227.7' LOT 18 NADJ LOTS 14-16 W OF ROAD	13.40	46.72%	626.00	2.136%	100	\$1,067.91	\$79.69
3.1		892113359007	Damianos Holdings, LLC	13-89-21	GEORGETOWN EAST 1ST-LOTS 17-20 & LOT B IN LOT 19 EX S40' E227.7' LOT 18 NADJ LOTS 14-16 E OF ROAD	4.84	81.37%	394.09	1.345%	100	\$672.28	\$138.81
4		892113359004	City of Iowa Falls	13-89-21	GEORGETOWN EAST 1ST-S40' E227.7' LOT 18 NADJ LOTS 14-16	0.21	89.59%	18.81	0.064%	100	\$32.10	\$152.84
5		892113381001	Baugh, Rickey L & Thresa A	13-89-21	MCCLURES 1ST-BLOCK 2 LOT 4	0.13	90.57%	11.77	0.040%	100	\$20.09	\$154.51
6		892113381002	Risius, Merlyn J Risius, Coleen May	13-89-21	MCCLURES 1ST ADD- LOT 5 BLOCK 2	0.21	90.29%	18.96	0.065%	100	\$32.35	\$154.03
7		892113381003	Harmela Properties, LLC	13-89-21	COM 60'S SW COR LOT C FOSTER'S ADD E141' POB S134' E70.5' N134' W70.5'	0.21	89.55%	18.81	0.064%	100	\$32.08	\$152.76
8		892113381004	RJ Real Estate Investments, LLC	13-89-21	MCCLURES 1ST-BLOCK 2 LOT 7	0.21	90.14%	18.93	0.065%	100	\$32.29	\$153.77
9		892113381005	Palmerstein, Paula Kae	13-89-21	MCCLURES 1ST-BLOCK 2 LOT 8	0.21	90.40%	18.98	0.065%	100	\$32.39	\$154.22
10		892113381006	Janssen, Debra L & Barton L	13-89-21	W98.5' E141' MCCLURES BLOCK 2 LOT (COM S LINE ELLIS AVE 60'S 352.5E SW COR LOT C FOSTERS ADD POB S134' E98.5' N134' W98.5' POB)	0.20	90.54%	18.11	0.062%	100	\$30.89	\$154.46
11		892113381007	Agri-Pro 1031, LLC	13-89-21	KNEWASER'S 1ST ADD- LOTS 1-2 BLOCK 3	0.45	90.78%	40.85	0.139%	100	\$69.69	\$154.86
12		892113381008	Agri-Pro 1031, LLC	13-89-21	TRACT 2 LYING S MCCLURES 1ST ADD BLOCK 2	0.38	87.43%	33.22	0.113%	100	\$56.68	\$149.15
13		892113382001	Davidson, Christopher D Davidson, Cindy M	13-89-21	GEORGETOWN-LOT 5	0.20	90.70%	18.14	0.062%	100	\$30.95	\$154.73
14		892113382011	Estelene, LLC	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS GEORGETOWN-LOTS 7 & 9 & 11 SEC13-T89N-R21W	0.20	86.36%	17.10	0.058%	100	\$29.17	\$147.32
14.1		892113382011	Estelene, LLC	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS GEORGETOWN-LOTS 7 & 9 & 11 SEC13-T89N-R21W	0.20	89.79%	17.87	0.061%	100	\$30.48	\$153.17
14.2		892113382011	Estelene, LLC	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS GEORGETOWN-LOTS 7 & 9 & 11 SEC13-T89N-R21W	0.23	78.86%	18.37	0.063%	100	\$31.34	\$134.52
15		892113382003	Iles, Frank G Iles, Beth M	13-89-21	GEORGETOWN-LOT 8	0.20	90.85%	18.17	0.062%	100	\$31.00	\$154.99
16		892113382004	Rush, Bryce R	13-89-21	GEORGETOWN-LOT 6	0.20	90.78%	18.16	0.062%	100	\$30.97	\$154.86
17		892113382005	Davidson, Christopher D Davidson, Cindy M	13-89-21	GEORGETOWN-LOT 4	0.23	90.35%	20.78	0.071%	100	\$35.45	\$154.13
18		892113382006	City of Iowa Falls	13-89-21	GEORGTOWN-LOTS 14-16	0.63	90.80%	57.20	0.195%	100	\$97.59	\$154.90



Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for Project (entire tract basis)	Assessment for Project (per acre basis)
19		892113383001	Thunderhead Properties, Inc	13-89-21	TRACT 120' X 162.7' IN SE SW	0.35	83.38%	29.18	0.100%	100	\$49,78	\$142.23
20		892113455002	Iowa Falls, City Of	13-89-21	AUDITORS 1ST-N249' LOT 15	2.79	82.24%	229.45	0.783%	100	\$391.42	\$140.29
21		892113455003	Iowa Falls, City Of	13-89-21	PARCEL IN S1/2 (COM SW COR SEC E2300.7' POB N282.94'S E805.2' SW TO SEC LINE W TO POB)	2.71	83.72%	226.89	0.774%	100	\$387.06	\$142.83
22		892114453001	Hoppen, Richard B	14-89-21	GEORGETOWN-LOTS 471 TO 482 INC. & W90' N 50' LOT 2 SLAYTON FARM PLAT	1.37	6.60%	9.04	0.031%	100	\$15.41	\$11.25
23		892114478001	Macy, Roger Kent & Sara Joyce	14-89-21	PT PARCEL G (E473' SE SE S OF HWY)	1.50	10.44%	15.66	0.053%	100	\$26.72	\$17.81
25		892123100002	TBT Farms, LLC	23-89-21	SW NW	5.00	24.40%	121.98	0.416%	100	\$208.08	\$41.62
26		892123100004	TBT Farms, LLC	23-89-21	TRACT IN NE NW N OF RR (COM 1283'E NW COR SEC S808' NE505.2' N777' W516' POB)	9.06	15.78%	142.97	0.488%	100	\$243.89	\$26.92
27		892123100005	Hall, Jeremiah D Hall, Amanda R	23-89-21	IRR TRACT IN N1/2NE NW	9.00	24.85%	223.64	0.763%	100	\$381.51	\$42.39
29		892123100007	Pranther, Derek D - 1/2 JHI Farms, LLC - 1/2	23-89-21	NE NW & NW NE S OF R.R. & W OF HWY	15.24	21.10%	321.63	1.097%	100	\$548.67	\$36.00
29.1		892123100007	Pranther, Derek D - 1/2 JHI Farms, LLC - 1/2	23-89-21	SE NW & SW NE S OF R.R. & W OF HWY EX S335'-PARCEL # 2	35.48	41.42%	1469.69	5.014%	100	\$2,507.18	\$70.66
30		892123100008	City of Iowa Falls	23-89-21	S335' OF: SE NW & SW NE W OF HWY- PARCEL #1	12.58	39.00%	490.68	1.674%	100	\$837.06	\$66.54
32		892123100010	Hall, Jeremiah D	23-89-21	PARCEL B IN N1/2 (COM N1/4 COR E80.5' S475.69' W21.62' S254.69' POB W707.2' N308.83' E706.81' S254.69' POB)	4.57	36.34%	166.07	0.567%	100	\$283.31	\$61.99
35		892123100013	England, Dawn L	23-89-21	PARCEL A IN SE SEC 14 & NE SEC 23 (COM N1/4 COR SEC 3 E80.5' S137' POB S338.69' W21.62' S254.69' E475.94' N395.94' W29.8' N330.81' W310' S90' W60' S62' W60' POB)	6.93	11.81%	81.85	0.279%	100	\$139.64	\$20.15
36		892123100014	Wood, Dan	23-89-21	PARCEL C IN N1/2 NW (COM NW COR SEC E828' POB E288' S189' W303.2' N189' POB)	0.07	1.65%	0.12	0.000%	100	\$0.20	\$2.82
37		892123100015	TBT Farms, LLC	23-89-21	NW NW EX RR & EX PARCELS C & D	1.93	9.98%	19.26	0.066%	100	\$32.86	\$17.03
39		892123200002	Iowa Falls Rugby Football Club	23-89-21	LOT 3-SLAYTON FARM PLAT	25.03	9.13%	228.48	0.780%	100	\$389.77	\$15.57
40		892123200003	Iowa Falls Rugby Football Club	23-89-21	1A S1/2 SE SE SEC 14 & W365' NE NE N OF RR SEC 23	6.70	10.51%	70.40	0.240%	100	\$120.09	\$17.92
41		892123200005	Campbell, Elizabeth	23-89-21	N1/2 E 3/4 NE S CCP RR & E OF HWY	23.49	36.45%	856.26	2.921%	100	\$1,460.71	\$62.18
42		892123200006	Campbell, Elizabeth	23-89-21	E1/2 SW NE	18.50	42.70%	789.87	2.695%	100	\$1,347.46	\$72.84
43		892123200007	Campbell, Elizabeth	23-89-21	SE NE EX RR & EX PARCEL D	25.53	70.34%	1795.80	6.127%	100	\$3,063.49	\$120.00
44		892123200008	Macy, Roger Kent & Sara Joyce	23-89-21	PT PARCEL G (E1/2 NE NE N RR EX S342')	2.93	11.20%	32.83	0.112%	100	\$56.00	\$19.11
45		892123200009	Macy, Roger K and Sara J Trust	23-89-21	PT PARCEL H (S342' E1/2 NE NE N OF RR)	3.45	12.21%	42.11	0.144%	100	\$71.84	\$20.82



Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for Project [entire tract basis]	Assessment for Project [per acre basis]
46		892123200010	Cargill, Inc	23-89-21	PARCEL D IN SE NE (SE NE S OF RR)	10.84	58.07%	629.52	2.148%	100	\$1,073.90	\$99.07
47		892123300001	Bartlett, Peter & Kathy	23-89-21	NW SW	18.00	17.25%	310.46	1.059%	100	\$529.82	\$29.42
48		892123300002	Bartlett, Peter C	23-89-21	COM CTR SEC W479.1' S296.9' W339.8'S191' BEG S330' W300'N330' E300' TO BEG	2.27	10.87%	24.66	0.084%	100	\$42.08	\$18.54
49		892123300004	Bartlett, Peter & Kathy	23-89-21	NE SW W OF HWY EX TRACTS	18.67	23.47%	438.25	1.495%	100	\$747.63	\$40.04
50		892123300005	Poet Biorefining - IA Falls LLC	23-89-21	NE SW S OF RR	0.99	65.01%	64.36	0.220%	100	\$109.80	\$110.90
51		892123300006	Bartlett, Peter & Kathy	23-89-21	SW SW EX RR NW OF RR	18.29	12.78%	233.80	0.798%	100	\$398.84	\$21.81
51.1		892123300006	Bartlett, Peter & Kathy	23-89-21	SW SW EX RR SE OF RR	2.71	15.75%	42.69	0.146%	100	\$72.83	\$26.87
52		892123300007	Bartlett, Peter & Kathy	23-89-21	SE SW EX RR W OF HWY NW OF RR	6.63	22.97%	152.30	0.520%	100	\$259.82	\$39.19
52.1		892123300007	Bartlett, Peter & Kathy	23-89-21	SE SW EX RR W OF HWY SE OF RR	12.24	27.85%	340.85	1.163%	100	\$581.47	\$47.51
53		892123300008	Grove Revocable Trust	23-89-21	SE SW E OF HWY S OF RR	17.23	46.83%	806.86	2.753%	100	\$1,376.45	\$79.89
54		892123300009	Bartlett, Meade and Peter, Ltd	23-89-21	COM CTR SEC W479.1' S296.9' W339.8'S191' BEG S330' W300'N330' E300' TO BEG	1.47	24.79%	36.43	0.124%	100	\$62.15	\$42.28
55		892123300010	IA Falls Community Investment Corp	23-89-21	COM CTR SEC 479' S296.9' W339.8'S191' BEG S330' W300'N330' E300' TO BEG	1.48	10.55%	15.61	0.053%	100	\$26.62	\$17.99
56		892123400001	Neubauer, Kirk F	23-89-21	S 1/2 N R.R. & E OF HY	26.50	43.52%	1153.21	3.935%	100	\$1,967.28	\$74.24
57		892123400002	Poet Biorefining - IA Falls LLC	23-89-21	NE SE E OF RR	37.84	57.62%	2180.30	7.439%	100	\$3,719.41	\$98.29
57.1		892123400002	Poet Biorefining - IA Falls LLC	23-89-21	NW SE E OF RR	21.36	96.21%	2054.98	7.011%	100	\$3,505.63	\$164.12
58		892123400003	Grove Revocable Trust	23-89-21	SW SE	29.47	100.00%	2947.00	10.055%	100	\$5,027.34	\$170.59
59		892123400004	Grove Revocable Trust	23-89-21	SE SE	18.00	59.23%	1066.12	3.637%	100	\$1,818.72	\$101.04
60		892124100001	Campbell, Elizabeth	24-89-21	PT PARCEL H (W1/2 NW NW N OF RR)	8.64	13.60%	117.50	0.401%	100	\$200.45	\$23.20
61		892124100002	Harman, Randall E	24-89-21	W400' E1/2 NW NW N OF IC RR	4.72	28.67%	135.33	0.462%	100	\$230.86	\$48.91
62		892124100003	Hinderaker, Mary C	24-89-21	COM NW COR E1070' BEG S523'E160'N506' W160' POB	1.78	34.39%	61.21	0.209%	100	\$104.43	\$58.67
63		892124100004	Burroughs, Brenda L	24-89-21	COM NE COR NW NW S350' W100' N350' E100' POB	0.73	30.80%	22.48	0.077%	100	\$38.36	\$52.54
64		892124100005	Nelson, James G Nelson, Sandra L	24-89-21	N327' W170' EX RD IN NE NW	1.14	48.80%	55.64	0.190%	100	\$94.91	\$83.26

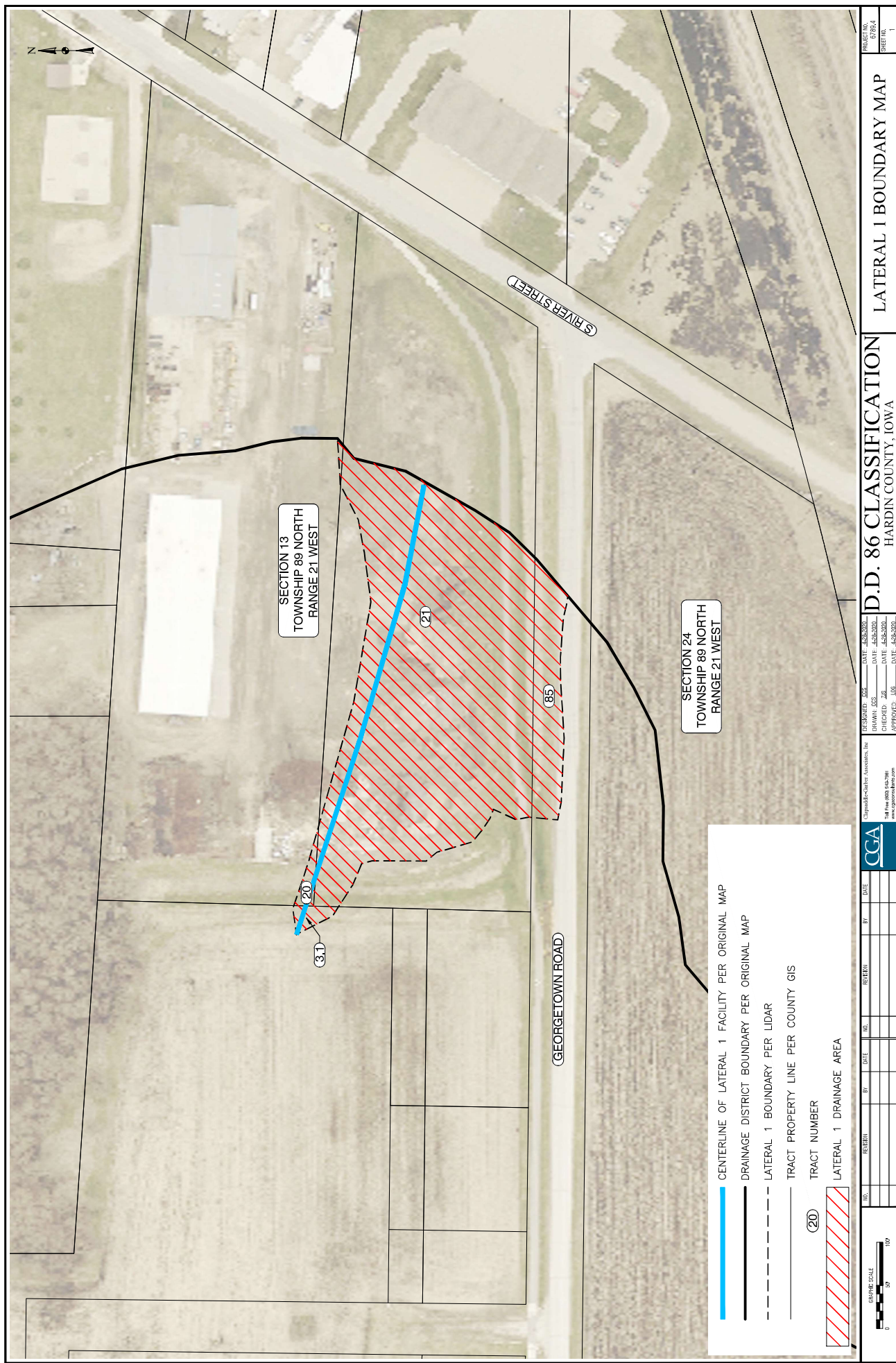


Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for Project (entire tract basis)	Assessment for Project (per acre basis)
65		892124100006	Van Buskirk, Cort C. Van Buskirk, Peggy L.	24-89-21	W200' NE NW N OF RR EX W170' N327'	1.24	23.29%	28.88	0.095%	100	\$49.27	\$39.74
66		892124100007	Dennis L Barrick Living Trust	24-89-21	BEG N1/4 COR E327.5' SW337.3' SW795.7' SW 495.3' N475.25' E1130' POB	7.00	75.59%	529.14	1.805%	100	\$902.67	\$128.95
67		892124100008	Campbell, Elizabeth	24-89-21	W1/2 NW NW S OF RR & EX MRP RR & EX .42A TR IN SE COR & INCL TR LYING N OF RR IN S1/2 NW	9.56	35.67%	341.02	1.163%	100	\$581.75	\$60.85
68		892124100009	Silvey, Jeremiah L	24-89-21	E1/2 NW1/4 NW1/4 S OF I.C. RR & N OF MW R.R. ROW	3.17	55.31%	175.34	0.598%	100	\$299.12	\$94.36
69		892124100010	Emerson, David V	24-89-21	E1/2 NW NW LYING S OF RR ROW EX PARCEL C	4.53	25.04%	113.45	0.387%	100	\$193.53	\$42.72
70		892124100011	Heddens, James D - Trust	24-89-21	NE NW S OF RR EX PARCELS A & E	4.85	13.32%	64.62	0.220%	100	\$110.24	\$22.73
71		892124100012	Heddens, James D - Trust	24-89-21	SW NW S & E OF RR & .42A TR LYING S OF RR IN W1/2 NW NW EX PARCEL B	35.89	28.62%	1027.03	3.504%	100	\$1,752.02	\$48.82
72		892124100013	Heddens, James D - Trust	24-89-21	SE NW	16.00	27.99%	447.87	1.528%	100	\$764.04	\$47.75
73		892124100016	Cargill, Inc	24-89-21	PARCEL B IN NW S & E OF RR (COM W1/4 COR N788.5' POB N132.19' NE719.31' S164.57' W43.09' SWLY14.83' SW605.77' POB) PARCEL A IN NW S OF RR (COM N1/4 COR S504' POB S101.2' SWLY259.52' W270' SWLY828.47' N108.31' NE'LY817.09' E270' NE'LY269.4' POB)	2.03	84.84%	172.22	0.588%	100	\$293.80	\$144.73
74		892124100017	Cargill, Inc	24-89-21	PARCEL C IN NW LYING S OF RR (COM SE COR SW NW N1852.59' POB SWLY769.53' N38.07' NE'LY766.72' S32.42' POB)	1.10	14.35%	15.78	0.054%	100	\$26.92	\$24.47
75		892124100018	Cargill, Inc	24-89-21	PARCEL E IN NE NW S OR RR (COM N1/4 COR S605.2' POB S333.47' W1328.48' N54.99' NE'LY828.47' NE270' ELY259.52' POB)	0.53	62.40%	33.07	0.113%	100	\$56.41	\$106.44
76		892124100019	Cargill, Inc	24-89-21	NW SW EX S39.20'	1.47	13.99%	20.56	0.070%	100	\$35.08	\$23.86
77		892124300001	Poet Biorefining - IA Falls LLC	24-89-21	NE SW EX S39.2'	24.00	32.59%	782.13	2.669%	100	\$1,334.25	\$55.59
78		892124300004	Joerger, George M - LE	24-89-21	NW NW S OF R.R.	1.40	8.43%	11.80	0.040%	100	\$20.12	\$14.37
79		892126100002	Neubauer, Kirk F	26-89-21	Parcel A in W3/4 NE NW	3.60	13.88%	49.99	0.171%	100	\$85.27	\$23.69
80		892126100003	Neubauer, Kirk F	26-89-21	W 3/4 NE NW EX PARCEL A	3.78	21.81%	82.46	0.281%	100	\$140.67	\$37.21
81		892126100009	Burroughs, Katie L	26-89-21	Parcel A in W3/4 NE NW	0.52	16.74%	8.70	0.030%	100	\$14.85	\$28.55
82		24	Chicago Central & Pacific			16.40	48.16%	789.83	2.695%	100	\$1,347.38	\$82.16
83		40	Midwestern Railroad Properties			22.35	48.16%	1076.38	3.672%	100	\$1,836.21	\$82.16
84		6	Hardin Township Roads			16.30	48.16%	785.01	2.678%	100	\$1,339.16	\$82.16
85			City of Iowa Falls Roads			9.30	48.16%	447.89	1.528%	100	\$764.06	\$82.16



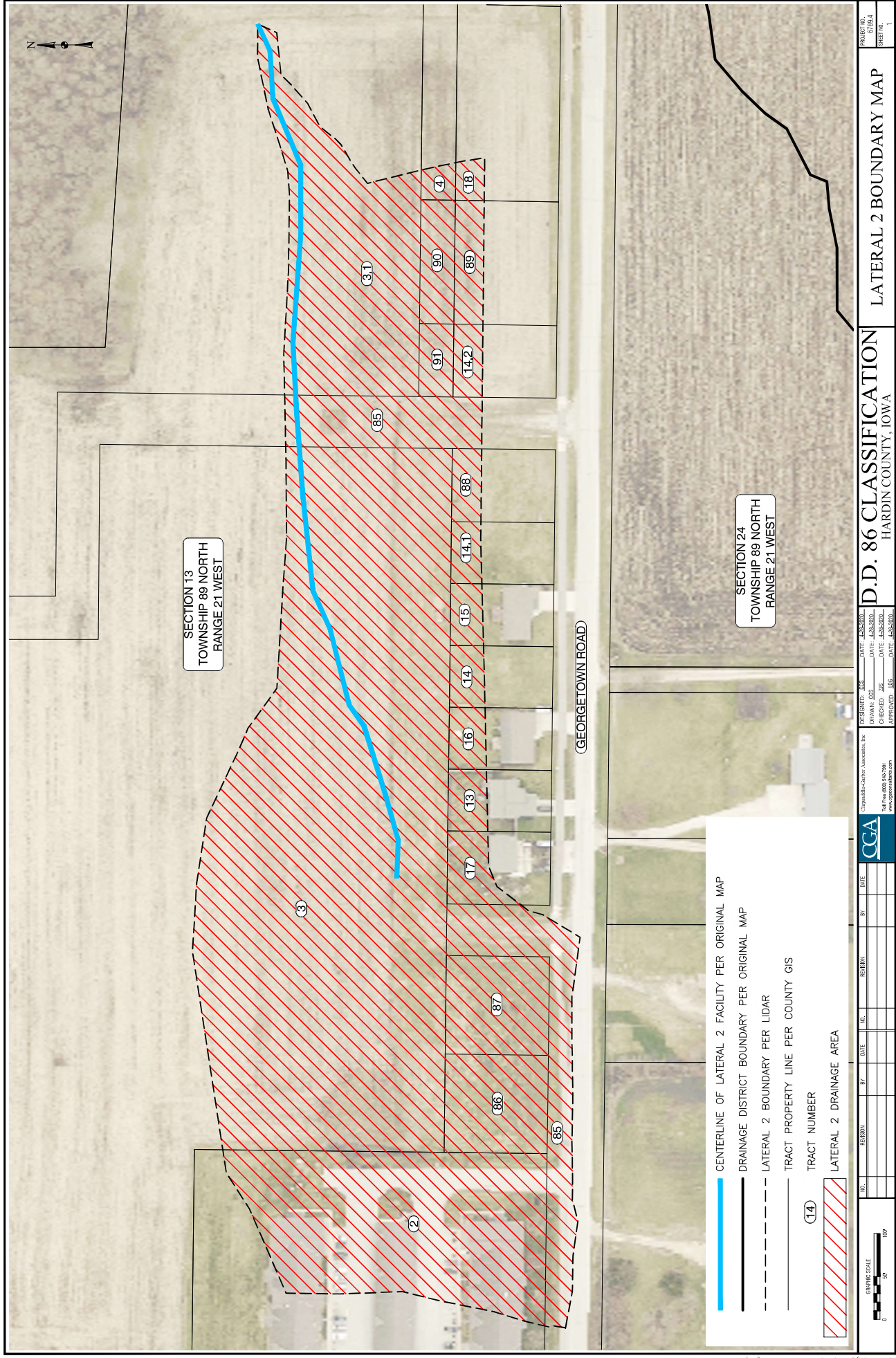


Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for Project (entire tract basis)	Assessment for Project (per acre basis)
86		892113382014	Iowa Falls Community Investment Corp	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS GEORGETOWN-LOTS 1 W42.5FT LOT 2 SEC13-T89N-R21W	0.32	84.92%	26.75	0.091%	100	\$45.63	\$144.86
87		892113382013	City of Iowa Falls	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS GEORGETOWN-LOTS 2-3 EX W42.5FT LOT 2 SEC13-T89N-R21W	0.32	87.36%	27.52	0.094%	100	\$46.95	\$149.03
88		892113382012	Tri-Hart Investments, Inc	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS GEORGETOWN-LOT 10 SEC13-T89N-R21W	0.23	76.83%	17.98	0.061%	100	\$30.67	\$131.06
89		892113382008	ZALA Rentals, LLC	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS GEORGETOWN-LOTS 12-13 SEC13-T89N-R21W	0.40	90.89%	36.08	0.123%	100	\$61.56	\$155.06
90		892113359009	ZALA Rentals, LLC	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS S40' W228' LOT 18 N/ADJ TO LOTS 11-12-13	0.13	89.16%	11.59	0.040%	100	\$19.77	\$152.10
91		892113359010	Estelene, LLC	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS S40' W228' LOT 18 N/ADJ TO LOTS 11-12-14	0.08	33.62%	2.59	0.009%	100	\$4.42	\$57.35
92		892124300002	Prantner, Derek D - 1/2 JHI Farms, LLC - 1/2	24-89-21	S39.2FT NW SW SEC24-T89N-R21W	0.01	10.26%	0.12	0.000%	100	\$0.21	\$17.50
					Averages			311.81				\$82.16
					Totals	694.10			100.000%		\$50,000.00	



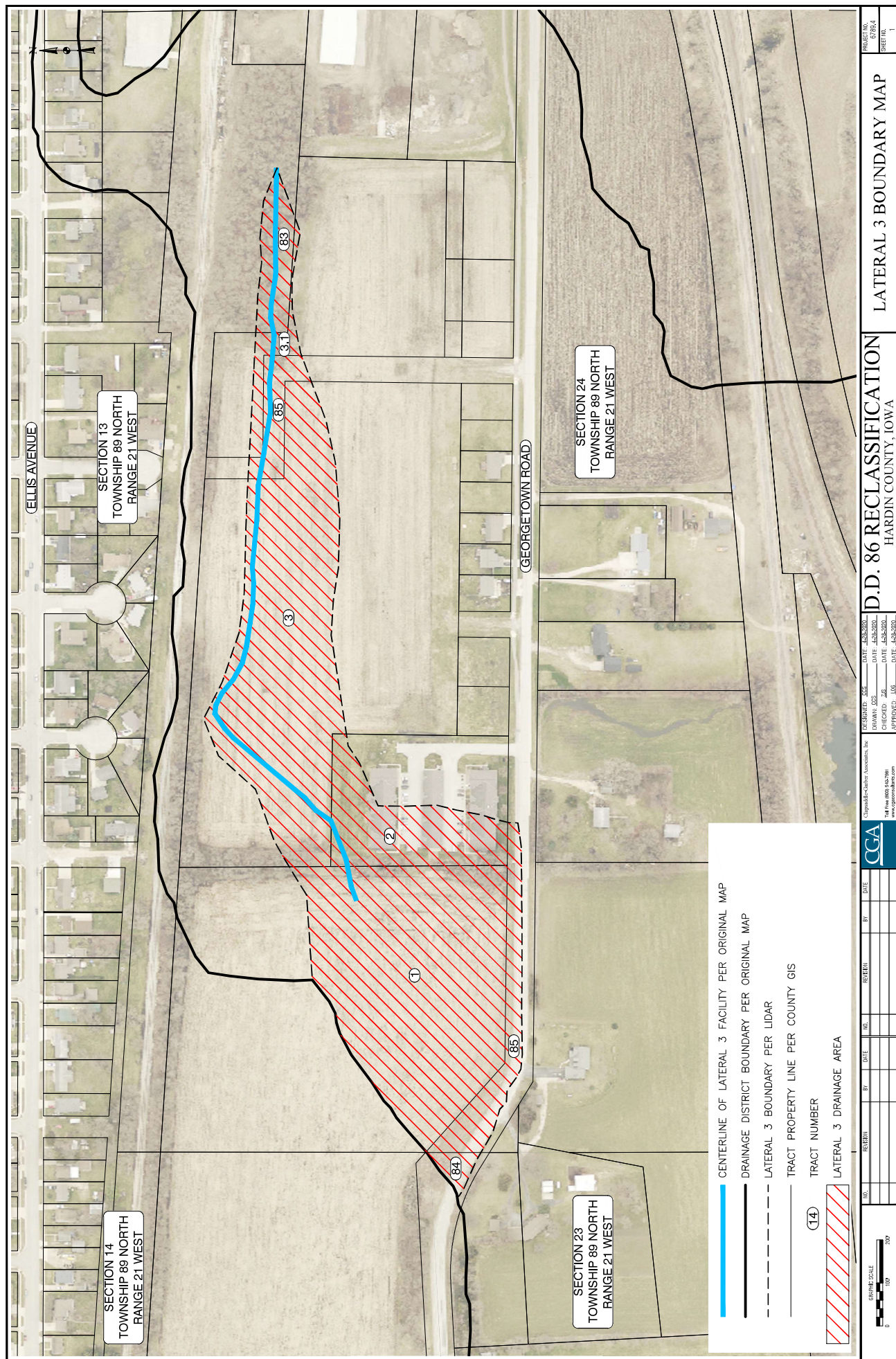
Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for Project (entire tract basis)	Assessment for Project (per acre basis)
3.1		892113359007	Damianos Holdings, LLC	13-89-21	GEORGETOWN EAST 1ST-LOTS 17-20 & LOT B IN LOT 19 EX S40' E227.7' LOT 18 N/ADJ LOTS 14-16 E OF ROAD	0.02	94.35%	1.89	4.815%	100	\$2,407.37	\$120,368.46
20		892113455002	Iowa Falls, City Of	13-89-21	AUDITORS 1ST-N249' LOT 15	0.02	100.00%	2.00	5.103%	100	\$2,551.59	\$127,579.27
21		892113455003	Iowa Falls, City Of	13-89-21	PARCEL IN S1/2 (COM SW COR SEC E2300.7' POB N282.94'SE805.2' SW TO SEC LINE W TO POB)	2.10	10.00%	21.00	53.583%	100	\$26,791.65	\$12,757.93
85			City of Iowa Falls Roads			0.21	68.12%	14.30	36.499%	100	\$18,249.40	\$86,901.90
					Averages			9.80				\$86,901.89
					Totals	2.35			100.000%		\$50,000.00	





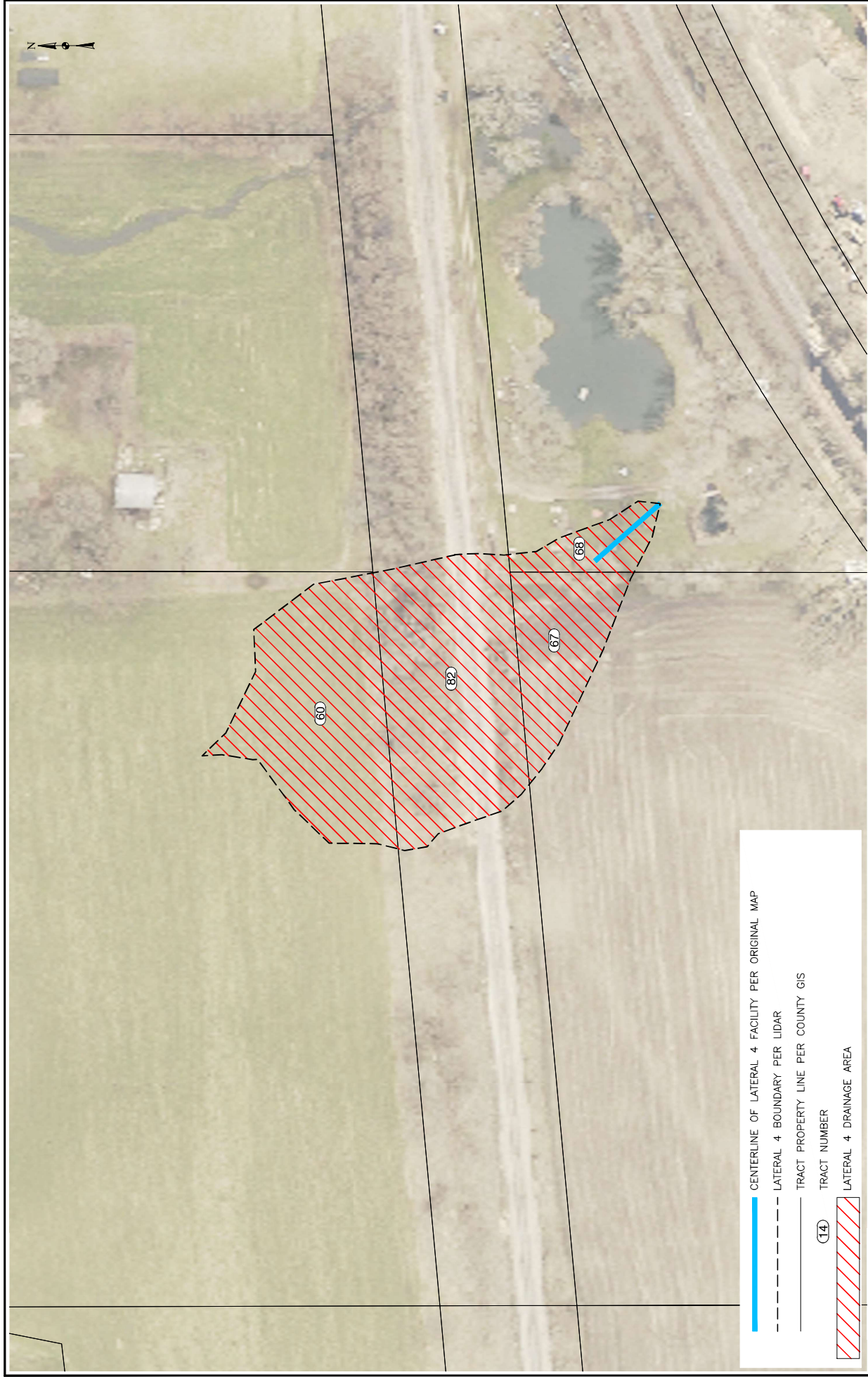
Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for Project (entire tract basis)	Assessment for Project (per acre basis)
2		892113359002	Premier Iowa City IA, LLC	13-89-21	GEORGETOWN-LOT A OF LOT 19	1.34	9.94%	13.33	2.271%	100	\$1,135.73	\$847.56
3		892113359003	Estelene, LLC	13-89-21	GEORGETOWN EAST 1ST-LOTS 17-20 & LOT B IN LOT 19 EX S40' E227.7' LOT 18 N/ADJ LOTS 14-16 W OF ROAD	4.80	64.92%	311.62	53.118%	100	\$26,558.83	\$5,533.09
3.1		892113359003	Damianos Holdings, LLC	13-89-21	GEORGETOWN EAST 1ST-LOTS 17-20 & LOT B IN LOT 19 EX S40' E227.7' LOT 18 N/ADJ LOTS 14-16 E OF ROAD	1.14	100.00%	114.30	19.483%	100	\$9,741.56	\$8,522.80
4		892113359004	City of Iowa Falls	13-89-21	GEORGETOWN EAST 1ST-S40' E227.7' LOT 18 N/ADJ LOTS 14-16	0.04	70.36%	2.81	0.480%	100	\$239.88	\$5,997.01
13		892113382001	Davidson, Christopher D Davidson, Cindy M	13-89-21	GEORGETOWN-LOT 5	0.07	91.06%	6.37	1.086%	100	\$543.24	\$7,760.57
14		892113382011	Estelene, LLC	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS GEORGETOWN-LOTS 7 & 9 & 11 SEC13-T89N-R21W	0.07	82.10%	5.75	0.980%	0	\$489.80	\$6,997.15
14.1		892113382011	Estelene, LLC	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS GEORGETOWN-LOTS 7 & 9 & 11 SEC13-T89N-R21W	0.06	68.08%	4.08	0.696%	0	\$348.12	\$5,801.95
14.2		892113382011	Estelene, LLC	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS GEORGETOWN-LOTS 7 & 9 & 11 SEC13-T89N-R21W	0.07	35.10%	2.46	0.419%	0	\$209.40	\$2,991.49
15		892113382003	Iles, Frank G Iles, Beth M	13-89-21	GEORGETOWN-LOT 8	0.06	76.38%	4.58	0.781%	0	\$390.56	\$6,509.40
16		892113382004	Rush, Bryce R	13-89-21	GEORGETOWN-LOT 6	0.07	87.73%	6.14	1.047%	100	\$523.42	\$7,477.44
17		892113382005	Davidson, Christopher D Davidson, Cindy M	13-89-21	GEORGETOWN-LOT 4	0.11	93.28%	10.26	1.749%	100	\$874.47	\$7,949.77
18		892113382006	City of Iowa Falls	13-89-21	GEORGETOWN-LOTS 14-16	0.04	48.64%	1.95	0.332%	100	\$165.81	\$4,145.26
85			City of Iowa Falls Roads			0.76	62.94%	47.83	8.153%	100	\$4,076.51	\$5,363.83
86		892113382014	Iowa Falls Community Investment Corp	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS GEORGETOWN-LOTS 1 W42.5FT LOT 2 SEC13-T89N-R21W	0.32	42.40%	13.35	2.276%	0	\$1,138.22	\$3,613.38
87		892113382013	City of Iowa Falls	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS GEORGETOWN-LOTS 2-3 EX W42.5FT LOT 2 SEC13-T89N-R21W	0.32	66.08%	20.81	3.548%	0	\$1,773.98	\$5,631.68
88		892113382012	Tri-Hart Investments, Inc	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS GEORGETOWN-LOT 10 SEC13-T89N-R21W	0.07	30.72%	2.15	0.367%	0	\$183.30	\$2,618.63
89		892113382008	ZALA Rentals, LLC	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS GEORGETOWN-LOTS 12-13 SEC13-T89N-R21W	0.11	64.30%	7.07	1.206%	0	\$602.78	\$5,479.83
90		892113359009	ZALA Rentals, LLC	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS S40' W228' LOT 18 N/ADJ TO LOTS 11-12-13	0.13	74.53%	9.69	1.651%	0	\$825.74	\$6,351.88
91		892113359010	Estelene, LLC	13-89-21	GEORGETOWN EAST 1ST, IOWA FALLS S40' W228' LOT 18 N/ADJ TO LOTS 11-12-14	0.08	27.22%	2.10	0.357%	0	\$178.63	\$2,319.86
					Averages			30.88				\$5,363.82
					Totals	9.65			100.000%		\$50,000.00	





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1		892113359001	D & N Farms	13-89-21	SLAYTON FARM PLAT- LOT 5 N OF GEORGETOWN ROAD	5.29	7.07%	37.39	7.786%	100	\$3,893.17	\$735.95
2		892113359002	Premier Iowa City IA, LLC	13-89-21	GEORGETOWN-LOT A OF LOT 19	1.51	68.32%	103.16	21.480%	100	\$10,739.88	\$7,112.51
3		892113359006	Estelene, LLC	13-89-21	GEORGETOWN EAST 1ST-LOTS 17-20 & LOT B IN LOT 19 EX S40° E227.7' LOT 18 N/ADJ LOTS 14-16 W OF ROAD	5.26	38.95%	204.89	42.663%	100	\$21,331.58	\$4,055.43
3.1		892113359003	Damianos Holdings, LLC	13-89-21	GEORGETOWN EAST 1ST-LOTS 17-20 & LOT B IN LOT 19 EX S40° E227.7' LOT 18 N/ADJ LOTS 14-16 E OF ROAD	0.33	100.00%	33.00	6.871%	100	\$3,435.70	\$10,411.23
83		40	Midwestern Railroad Properties			0.52	53.58%	27.86	5.802%	100	\$2,900.96	\$5,578.77
84		6	Hardin Township Roads			0.14	53.58%	7.50	1.562%	100	\$781.03	\$5,578.77
85			City of Iowa Falls Roads			1.24	53.58%	66.44	13.835%	100	\$6,917.68	\$5,578.77
					Averages			68.61				\$5,578.78
					Totals	14.29			100.000%		\$50,000.00	





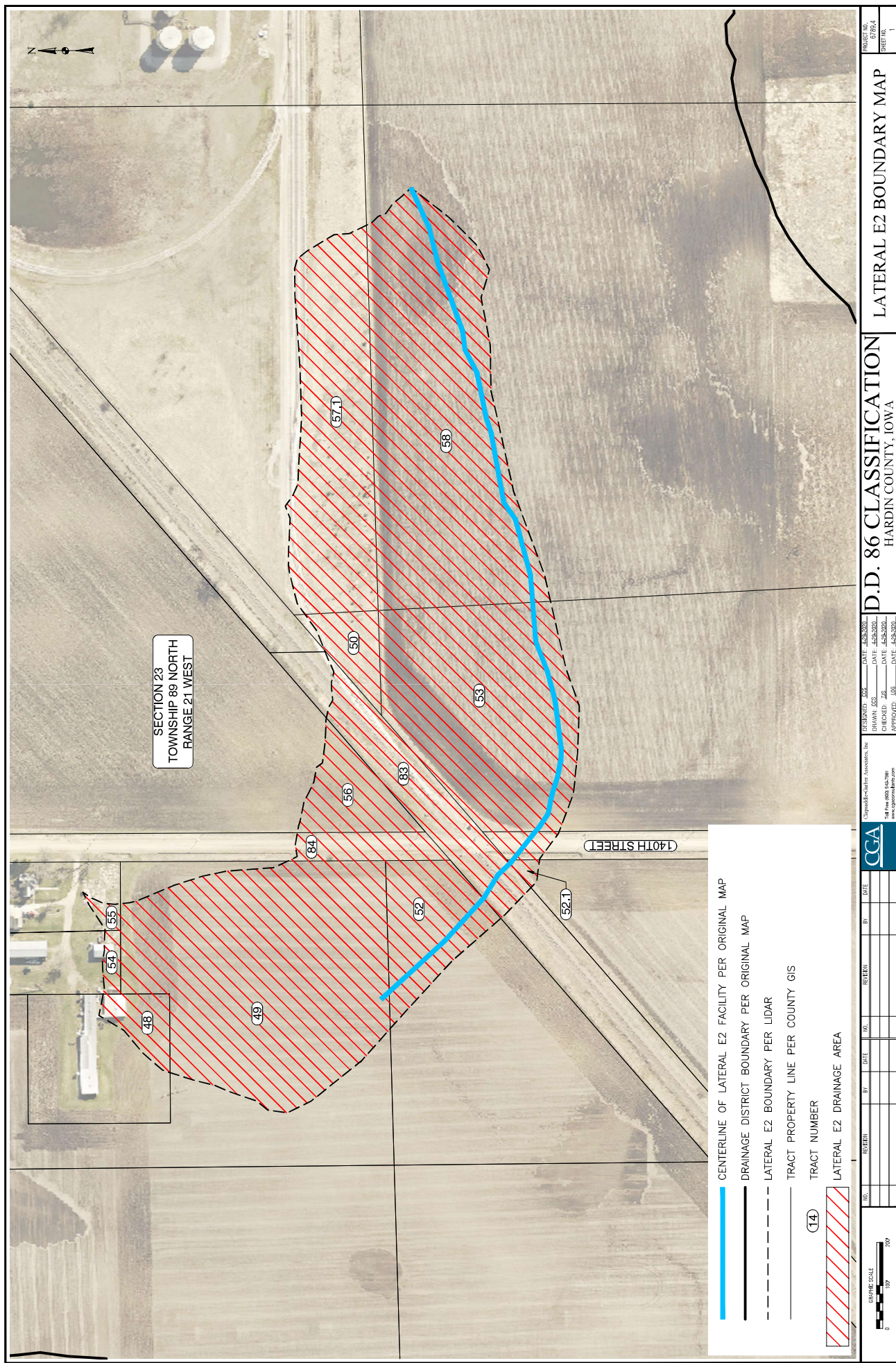
PROJECT NO. 21564		SHEET NO. 1	
D.D. 86 RECLASSIFICATION HARDIN COUNTY, IOWA			
DESIGNED: JGS		DATE: 4/25/2020	
DRAWN: JGS		DATE: 4/25/2020	
CHECKED: JGS		DATE: 4/25/2020	
APPROVED: JGS		DATE: 4/25/2020	
<div>CGA Chapman & Gable Associates, Inc. 1417 Pine Ridge Road Hartsville, MO 64564 www.chapmanandgable.com</div>			
NO.	BY	DATE	EXTENSION

Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for Project (entire tract basis)	Assessment for Project (per acre basis)
60		892124100001	Campbell, Elizabeth	24-89-21	PT PARCEL H (W1/2 NW NW N OF RR)	0.60	2.14%	1.28	1.412%	100	\$705.93	\$1,176.56
67		892124100008	Campbell, Elizabeth	24-89-21	W1/2 NW NW S OF RR & EX MRP RR & EX .42A TR IN SE COR & INCL TR LYING N OF RR IN S1/2 NW	0.29	96.23%	27.91	30.736%	100	\$15,367.84	\$52,992.55
68		892124100009	Silvey, Jeremiah L	24-89-21	E1/2 NW1/4 NW1/4 S OF I.C. RR & N OF MW R.R. ROW	0.14	100.00%	14.00	15.419%	100	\$7,709.46	\$55,067.54
82		24	Chicago Central & Pacific			0.72	66.12%	47.61	52.434%	100	\$26,216.77	\$36,412.18
					Averages			22.70				\$36,412.21
					Totals	1.75			100.000%		\$50,000.00	



Tract	Taxing District	Parcel	Entity	Sec-Twp-Rng	Legal	Acres	% Benefit	Units Assessed	% Units Assessed	Percent of Levy	Assessment for Project (entire tract basis)	Assessment for Project (per acre basis)
57		892123400002	Poet Biorefining - IA Falls LLC	23-89-21	NE SE E OF RR	5.36	100.00%	536.00	100.0000%	100	\$50,000.00	\$9,328.36
					Averages			536.00				\$9,328.36
					Totals	5.36			100.0000%		\$50,000.00	





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48		892123300002	Bartlett, Peter C	23-89-21	COM CTR SEC W479.1' S296.9' W339.8'S191' BEG S330' W300'N330' E300' TO BEG	0.43	10.99%	4.73	0.282%	100	\$141.10	\$328.13
49		892123300004	Bartlett, Peter & Kathy	23-89-21	NE SW W OF HWY EX TRACTS	7.39	41.58%	307.30	18.342%	100	\$9,171.03	\$1,241.01
50		892123300005	Poet Biorefining - IA Falls LLC	23-89-21	NE SW S OF RR	0.94	48.27%	45.37	2.708%	100	\$1,354.04	\$1,440.47
52		892123300007	Bartlett, Peter & Kathy	23-89-21	SE SW EX RR W OF HWY NW OF RR	1.26	22.63%	28.51	1.702%	100	\$850.79	\$675.23
52.1		892123300007	Bartlett, Peter & Kathy	23-89-21	SE SW EX RR W OF HWY SE OF RR	0.06	18.42%	1.11	0.066%	100	\$32.98	\$549.64
53		892123300008	Grove Revocable Trust	23-89-21	SE SW E OF HWY S OF RR	4.58	66.63%	305.18	18.216%	100	\$9,107.92	\$1,988.63
54		892123300009	Bartlett, Meade and Peter, Ltd	23-89-21	COM CTR SEC W479FT S296'W104'POB W235.85' S407.60' E147.5'N328.35' NE T30.85' POB	0.14	14.50%	2.03	0.121%	100	\$60.56	\$432.60
55		892123300010	Field, Brian J Field, Brenda K	23-89-21	COM CTR SEC 479' S296'POB W104' SW130.85' S328.35' E192' N431.3' POB	0.09	7.15%	0.64	0.038%	100	\$19.19	\$213.25
57.1		892123400002	Flint Hills Resources Iowa Falls, LLC	23-89-21	NW SE E OF RR	4.06	62.51%	253.80	15.149%	100	\$7,574.39	\$1,865.61
58		892123400003	Grove Revocable Trust	23-89-21	SW SE	6.47	100.00%	647.00	38.618%	100	\$19,309.05	\$2,984.40
83		40	Midwestern Railroad Properties			1.37	39.27%	53.80	3.211%	100	\$1,605.50	\$1,171.90
84		6	Hardin Township Roads			0.66	39.27%	25.92	1.547%	100	\$773.45	\$1,171.90
					Averages			139.62				\$1,171.90
					Totals	27.45			100.000%		\$50,000.00	

