

HARDIN COUNTY, IOWA

2020



**RECLASSIFICATION
COMMISSION REPORT
FOR
DRAINAGE DISTRICT
56 EAST AND 56 WEST
HARDIN COUNTY,
IOWA**



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Reclassification Commission Report for Drainage District 56 East and 56 West Hardin County, Iowa

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Reclassification Commission Report for Drainage District 56 East and 56 West Hardin County, Iowa

- 1.0 INTRODUCTION - The District Trustees appointed a Reclassification Commission to reclassify and split the lands within the District boundaries of Drainage District 56 for the Main tile only. For reference, the Certificates of Oath of Commissioners are included in Appendix A. This action by the District Trustees was based on potentially splitting the district into 2 separate districts by installing a separate Main tile outlet for the upstream stretches of 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 reclassification.

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

- Existing classification for Drainage District 56 from the Hardin County Drainage Clerk.
- Soil Surveys from USDA website.
- Map of District Boundaries and Facilities from the Hardin County Drainage Clerk.
- Aerial/Tract Maps from the Hardin County GIS website.
- Recorded Boundary Surveys from the Hardin County Recorder's office.
- LIDAR elevation data.

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

- 2.1 **Boundary Generation** - This step involved generation of the boundary between the East and West portions of the district based on the proposed location of the separate Main tile outlet. Using CAD, LIDAR elevation data, and Maps of District Boundaries, the internal boundary was determined for the East and West portions of the district.
- 2.2 **Tract Verification** - This step involved verification that each tract number from the existing classification was within the 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 No. 56. For the tracts that previously had acreages stated and were totally contained within the District boundary, the acreage was compared to that available from the GIS website or recorded boundary surveys and corrected as necessary.
- 2.4 **Acreage Generation** - 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 56 East and 56 West boundaries). For lands whose tracts were partially contained within the mapped District 56 East and 56 West boundaries, the acreage was measured from a composite overlay of the maps of District boundaries with the linework from the GIS website. For reference, copies of the Boundary Maps for 56 West and 56 East are included in Appendices B and D 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 linework from the GIS website.
- 2.6 **Proximity Determination** - This step involved determination of the proximity or distance to the District facilities (i.e. Main tile). All distances were measured from the approximate centroid of each tract along the shortest straight-line route to the 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 characteristics for each tract. 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%

These percentages were based upon the Reclassification Commission's determination that the Well Drained soils typically need very little of the District facilities to be productive, and the Poorly Drained and Very Poorly Drained soils typically rely 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 tile) based upon the distance of each tract from said facilities. Since there was a large range in the distances measured (7± feet to 3,863± feet for 56 East and 25± feet to 3,678± feet for 56 West), this factor was necessary to compare the tract distances relative to each other. Therefore, the tract which had the farthest measured distance received a Facility Proximity Factor of 10 and the tract which had the closest measured distance received a Facility Proximity Factor of 100. All other tracts 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 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 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 such).

3.5 Units Assessed - This combines the amount of benefit along with the land area that is benefitted. For each tract 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 as a portion of the total units assessed for the District facility. Unlike the % Benefit which was a percentage comparing each tract to the most benefitted tract, the % Units Assessed compares each tract 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 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 \$425,000 each for both 56 West and 56 East. This is based on the Reclassification Commission's determination that both 56 West and 56 East will equally benefit from the proposed separate Main tile outlet. 56 West will have its own outlet instead of relying on the existing undersized Main tile outlet and 56 East will have a significant amount of drainage load removed from the Main tile. For each tract this is calculated as:

$$\% \text{ Units Assessed} \times \$425,000$$

- 3.9 Assessment for Project (per acre basis) - This is the amount that each tract 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 \$425,000. For each tract this is calculated as:

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

- 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 tracts, 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, 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 1 and 2 for 56 West and tract numbers 1, 2, and 3 for 56 East).
- 4.2 The District Trustees also requested that the Reclassification Commission determine the appropriate classification if the proposed separate Main tile outlet was installed at approximately 2 feet deeper than the existing Main tile. The Reclassification Commission determined that if the proposed separate Main tile outlet is installed at any depth greater than the existing Main tile at the connection point of the two, this would solely benefit 56 West and not 56 East.
- 5.0 **CONCLUSION:** - Using all the above, the Reclassification Commission generated reclassification sheets for the 56 West Main tile and 56 East Main tile. For reference, copies are included in Appendix C and E respectively. It is recommended moving forward that the District Trustees, should take action to accomplish the following:
- Approve the Reclassification Commission Report.
 - Hold the required hearing.
 - Adopt the Reclassification Commission Report as the basis for the proposed separate Main tile outlet project only if it is constructed.
 - If the separate Main tile outlet is installed deeper than the existing Main tile at the connection point of the two, the additional cost for a deeper installation should be paid solely by 56 West.
 - Split 56 West and 56 East into separate districts and adopt the Reclassification Commission Report as the basis for future repairs and improvements for each only if the proposed separate Main tile outlet project is constructed.


CERTIFICATE

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

That I, along with the other reclassification commissioners for Drainage District No. 56, 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 reclassification commissioners for Hardin County Drainage District No. 56, completed the reclassification of the lands within the Drainage District. Said reclassification has fixed the percentages of benefits in tracts according to the recognized and legal divisions of 40 acres or less using a graduated scale of benefits, numbered according to the benefit to be received, with the lands receiving the greatest benefit marked on a scale of 100 and those benefited in a less degree marked with such percentage of one hundred as the benefit received is in proportion to.

That I, along with the other reclassification commissioners for Hardin County Drainage District No. 56, performed said reclassification in accordance with Chapter 468, Code of Iowa, to the best of my ability, skill, and judgment. The attached list is the final determination of reclassification and assessment for each tract of land in the Drainage District 56 for all repairs and future improvements to the facilities in the Drainage District. That this report is a true and correct transcript of said reclassification of lands and apportionments of benefits made by said reclassification commission.

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|---|--|
|  | <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>Feb 11, 2020</i> License Number: 15745</p> <p>My License Renewal Date is December 31, 2020 Page or sheets covered by this seal: <i>As shown on Table of Contents</i></p> |
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CERTIFICATE

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

That I, along with the other reclassification commissioners for Drainage District No. 56, 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 reclassification commissioners for Hardin County Drainage District No. 56, completed the reclassification of the lands within the Drainage District. Said reclassification has fixed the percentages of benefits in tracts according to the recognized and legal divisions of 40 acres or less using a graduated scale of benefits, numbered according to the benefit to be received, with the lands receiving the greatest benefit marked on a scale of 100 and those benefited in a less degree marked with such percentage of one hundred as the benefit received is in proportion to.

That I, along with the other reclassification commissioners for Hardin County Drainage District No. 56, performed said reclassification in accordance with Chapter 468, Code of Iowa, to the best of my ability, skill, and judgment. The attached list is the final determination of reclassification and assessment for each tract of land in the Drainage District 56 for all repairs and future improvements to the facilities in the Drainage District. That this report is a true and correct transcript of said reclassification of lands and apportionments of benefits made by said reclassification commission.

COMMISSIONER:



Date: 2-11-20

Chuck Walters
34122 230th Street
Eldora, IA 50627

Drainage Real Estate

Classification of Lands for Drainage Benefits - Auditor (by name)

| West Tract | Taxing District | Parcel | West 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 | DD 56 | 15 | Hardin County Roads | | ROADS | 18.90 | 36.59% | 691.63 | 1.054% | 100 | \$4,478.06 | \$236.93 |
| 2 | DD 56 | 16 | Sherman Township Roads | | ROADS | 24.46 | 36.59% | 895.09 | 1.364% | 100 | \$5,795.42 | \$236.93 |
| 22 | DD 56 | 672204100004 | Radland Farms, Inc | 4-87-22 | SE NW 4-87-22 | 14.02 | 20.09% | 281.70 | 0.429% | 100 | \$1,823.90 | \$130.09 |
| 24 | DD 56 | 672204300001 | Bostrom, Michael B Bostrom, Candy S | 4-87-22 | NW SW 4-87-22 | 39.00 | 40.63% | 1584.43 | 2.414% | 100 | \$10,256.70 | \$263.04 |
| 25 | DD 56 | 672204300002 | Bostrom, Michael B Bostrom, Candy S | 4-87-22 | NE SW 4-87-22 | 28.11 | 35.13% | 967.50 | 1.504% | 100 | \$6,393.78 | \$227.45 |
| 26 | DD 56 | 672204300003 | Radland Farms, Inc | 4-87-22 | SW SW 4-87-22 | 37.32 | 57.31% | 2138.63 | 3.258% | 100 | \$13,846.95 | \$371.03 |
| 27 | DD 56 | 672204300004 | Radland Farms, Inc | 4-87-22 | SE SW 4-87-22 | 17.15 | 32.21% | 895.33 | 1.364% | 100 | \$5,795.97 | \$338.02 |
| 32 | DD 56 | 672205200006 | Runge, Jack | 5-87-22 | SE NE EX 4.50A TR 5-87-22 | 12.12 | 18.80% | 227.91 | 0.347% | 100 | \$1,475.65 | \$121.75 |
| 33 | DD 56 | 672205300005 | Luhman, Dean E | 5-87-22 | NE SW 5-87-22 | 21.00 | 22.86% | 475.80 | 0.728% | 100 | \$3,081.30 | \$146.73 |
| 34 | DD 56 | 672205300006 | Luhman, Dean E | 5-87-22 | SE SW 5-87-22 | 39.00 | 38.06% | 1484.42 | 2.261% | 100 | \$9,611.16 | \$246.44 |
| 35 | DD 56 | 672205300008 | Luhman, Michael Luhman, Lisa | 5-87-22 | COM SW COR N1181POB N494 E170 S247 E89 SP47 W255 POB 5-87-22 | 1.79 | 12.45% | 22.28 | 0.034% | 100 | \$144.23 | \$80.58 |
| 36 | DD 56 | 672205300009 | Luhman, Dean E | 5-87-22 | NW SW EX TRACTS 5-87-22 | 14.26 | 23.18% | 330.55 | 0.504% | 100 | \$2,140.18 | \$150.08 |
| 37 | DD 56 | 672205300010 | Krause, Brian J Krause, Christine J | 5-87-22 | COM SW COR N622' POB N569' E255' N247' W85' N247' E482' S1063' W652' POB 5-87-22 | 12.78 | 22.55% | 288.17 | 0.439% | 100 | \$1,895.80 | \$146.99 |
| 38 | DD 56 | 672205300011 | Luhman, Oma L | 5-87-22 | N 1/2 SW SW EX TRACTS 5-87-22 | 10.12 | 35.73% | 361.61 | 0.551% | 100 | \$2,341.33 | \$231.36 |
| 39 | DD 56 | 672205300012 | Luhman, Oma L | 5-87-22 | S 1/2 SW SW EX 1.07A TR 5-87-22 | 17.64 | 35.80% | 631.51 | 0.962% | 100 | \$4,088.60 | \$231.79 |
| 40 | DD 56 | 672205400001 | Luhman, Dean E Luhman, Oma L | 5-87-22 | NW SE 5-87-22 | 2.00 | 40.16% | 80.31 | 0.122% | 100 | \$519.99 | \$259.99 |
| 41 | DD 56 | 672205400002 | Radland Farms, Inc | 5-87-22 | NE SE 5-87-22 | 30.00 | 43.47% | 1303.98 | 1.987% | 100 | \$8,442.69 | \$281.43 |
| 42 | DD 56 | 672205400003 | Radland Farms, Inc | 5-87-22 | W 1/2 SW SE 5-87-22 | 13.00 | 54.26% | 710.33 | 1.082% | 100 | \$4,589.13 | \$353.25 |
| 43 | DD 56 | 672205400004 | Kolden, Kathy D - Trust Kolden, Robert A - Trust | 5-87-22 | E 1/2 SW SE 5-87-22 | 13.91 | 49.70% | 681.39 | 1.053% | 100 | \$4,476.52 | \$321.82 |
| 44 | DD 56 | 672205400005 | Kolden, Kathy D - Trust Kolden, Robert A - Trust | 5-87-22 | W 1/2 SE SE 5-87-22 | 18.60 | 82.16% | 1212.10 | 1.847% | 100 | \$7,848.52 | \$421.49 |



| West Tract | Taxing District | Parcel | West 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) |
|------------|-----------------|--------------|--|-------------|--|-------|-----------|----------------|------------------|-----------------|---|---|
| 45 | DD 56 | 872205400008 | Armstrong, Susan R 1/2 S. Reclard Farms, Inc 1/2 | 6-87-22 | E 1/2 SE SE 5-87-22 | 18.30 | 48.88% | 800.22 | 1.371% | 100 | \$8,528.62 | \$515.06 |
| 46 | DD 56 | 872206400002 | Applegate, Harold & Angie Trust | 6-87-22 | NE SE 6-87-22 | 6.27 | 10.82% | 100.33 | 0.153% | 100 | \$649.62 | \$70.69 |
| 47 | DD 56 | 872206400005 | Shedden, L O - Flal | 6-87-22 | SW SE EX TR SE COR 6-87-22 | 3.81 | 9.91% | 37.79 | 0.058% | 100 | \$144.80 | \$64.17 |
| 48 | DD 56 | 872206400006 | Shedden, L O - Flal | 6-87-22 | SE SE EX 81A TR 6-87-22 | 29.73 | 16.29% | 484.24 | 0.738% | 100 | \$3,135.29 | \$106.46 |
| 49 | DD 55 | 872207200001 | Johnson Family Ltd Partnership | 7-87-22 | NW NE 7-87-22 | 8.83 | 10.68% | 104.98 | 0.180% | 100 | \$679.70 | \$69.15 |
| 50 | DD 55 | 872207200002 | Johnson Family Ltd Partnership | 7-87-22 | NE NE 7-87-22 | 37.34 | 27.90% | 1041.69 | 1.587% | 100 | \$8,744.60 | \$189.63 |
| 51 | DD 55 | 872207200003 | Johnson Family Ltd Partnership | 7-87-22 | SW NE 7-87-22 | 10.00 | 22.73% | 327.29 | 0.346% | 100 | \$1,471.61 | \$147.16 |
| 52 | DD 55 | 872207200004 | Johnson Family Ltd Partnership | 7-87-22 | SE NE 7-87-22 | 38.83 | 33.85% | 1297.94 | 1.978% | 100 | \$8,309.88 | \$219.15 |
| 53 | DD 56 | 872207300004 | SWS Farms, LLP | 7-87-22 | PARCEL D IN FRL S1Q 7-87-22 | 0.07 | 16.18% | 1.27 | 0.002% | 100 | \$8.24 | \$117.72 |
| 54 | DD 56 | 872207400001 | Handsaker, James E & Judith A. Handsaker, Roger, Sandra, Paul & Bernie | 7-87-22 | NW SE EX PT PARCEL D 7-87-22 | 6.83 | 31.51% | 28.30 | 0.045% | 100 | \$189.71 | \$203.99 |
| 55 | DD 56 | 872207400002 | Spindler, Regene - 1/4, Del Rins Kae - 1/4 Spindler, South H - 1/2 | 7-87-22 | NE SE (INCL PARCEL A) EX PARCELS B & C 7-87-22 | 33.23 | 26.05% | 886.73 | 1.319% | 100 | \$5,605.30 | \$168.68 |
| 56 | DD 56 | 872207400003 | Spindler, Dana Spindler, Tam | 7-87-22 | PARCEL B IN NE SE 7-87-22 | 2.64 | 25.44% | 67.17 | 0.102% | 100 | \$434.87 | \$164.72 |
| 57 | DD 56 | 872207400005 | Stensland, W Bradley | 7-87-22 | SE SE 7-87-22 | 29.89 | 29.29% | 809.51 | 1.325% | 100 | \$5,829.87 | \$189.82 |
| 58 | DD 56 | 872207400007 | Spindler Park, LLC | 7-87-22 | PARCEL C IN NE SE 7-87-22 | 2.46 | 52.26% | 129.36 | 0.198% | 100 | \$832.39 | \$338.37 |
| 59 | DD 55 | 872208100001 | Krause, Marjorie K - LE Krause, John H - LE | 8-87-22 | NW NW 8-87-22 | 37.33 | 64.27% | 2398.09 | 3.555% | 100 | \$15,533.34 | \$416.11 |
| 60 | DD 56 | 872208100002 | Kamenitzky, Michele | 8-87-22 | NE NW 8-87-22 | 39.00 | 64.76% | 2526.30 | 3.949% | 100 | \$16,356.89 | \$419.41 |
| 61 | DD 56 | 872208100003 | Krause, Marjorie K - LE Krause, John H - LE | 8-87-22 | SW NW 8-87-22 | 38.33 | 50.11% | 1820.63 | 2.926% | 100 | \$12,436.40 | \$324.43 |
| 62 | DD 55 | 872208100004 | Kamenitzky, Michele | 8-87-22 | SE NW 8-87-22 | 40.00 | 31.04% | 1241.54 | 1.891% | 100 | \$2,036.93 | \$200.96 |
| 63 | DD 56 | 872208200001 | Kuhfus, Paula A Living Trust | 8-87-22 | NW NE 8-87-22 | 38.00 | 62.84% | 2443.00 | 3.722% | 100 | \$15,817.77 | \$406.58 |
| 64 | DD 56 | 872208200002 | Kuhfus, Paula A Living Trust | 8-87-22 | NE NE 8-87-22 | 38.00 | 62.83% | 2387.43 | 3.637% | 100 | \$15,457.87 | \$406.79 |
| 65 | DD 55 | 872208200003 | Kuhfus, Paula A Living Trust | 8-87-22 | SW NE 8-87-22 | 40.00 | 39.71% | 1588.38 | 2.420% | 100 | \$10,284.28 | \$267.11 |
| 66 | DD 55 | 872208200004 | Kuhfus, Paula A Living Trust | 8-87-22 | SE NE EX TRACT B 8-87-22 | 35.00 | 55.82% | 1937.38 | 2.952% | 100 | \$12,543.30 | \$348.44 |



| West Tract | Taxing District | Parcel | West 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) |
|------------|-----------------|-------------|--|-------------|---|-------|-----------|----------------|------------------|-----------------|---|---|
| 67 | DD 56 | 87220920005 | Brehmer, Cole D & Krudson, Kayla S | 8-87-22 | PARCEL IN SE NE (DOM E1/4 COR N302' W344' S406.32' E376.5' POB) 8-87-22 | 3.00 | 21.11% | 63.33 | 0.095% | 100 | \$410.05 | \$136.68 |
| 68 | DD 56 | 87220650001 | EL Investments LLC | 8-87-22 | NW SW 8-87-22 | 38.33 | 79.45% | 3045.25 | 4.639% | 100 | \$19,717.71 | \$514.42 |
| 69 | DD 56 | 87220630002 | EL Investments LLC | 8-87-22 | NE SW 8-87-22 | 40.00 | 55.96% | 2214.55 | 3.974% | 100 | \$14,328.52 | \$358.46 |
| 70 | DD 56 | 87220630003 | EL Investments LLC | 8-87-22 | SE SW 8-87-22 | 40.00 | 75.89% | 3025.71 | 4.825% | 100 | \$19,655.29 | \$491.38 |
| 71 | DD 56 | 87220630004 | EL Investments LLC | 8-87-22 | SW SW 8-87-22 | 38.33 | 98.07% | 2225.72 | 3.391% | 100 | \$14,410.84 | \$375.97 |
| 72 | DD 56 | 87220640001 | Shedahl Brothers Partnership | 8-87-22 | NW SE 8-87-22 | 40.00 | 31.45% | 1258.42 | 1.917% | 100 | \$8,147.88 | \$203.70 |
| 73 | DD 56 | 87220640002 | Shedahl Brothers Partnership | 8-87-22 | NE SE 8-87-22 | 39.00 | 20.52% | 800.00 | 1.220% | 100 | \$5,183.65 | \$132.91 |
| 74 | DD 56 | 87220640003 | Shedahl Brothers Partnership | 8-87-22 | SW SE 8-87-22 | 40.00 | 35.35% | 1415.08 | 2.156% | 100 | \$9,182.21 | \$229.06 |
| 75 | DD 56 | 87220640004 | Shedahl Brothers Partnership | 8-87-22 | SE SE 8-87-22 | 39.00 | 24.57% | 988.12 | 1.460% | 100 | \$8,203.50 | \$209.06 |
| 76 | DD 56 | 87220910001 | Skelo, Inc | 9-87-22 | NW NW 9-87-22 | 18.21 | 38.82% | 706.86 | 1.077% | 100 | \$4,578.67 | \$251.93 |
| 78 | DD 56 | 87220910003 | Holechek, Lynn P, Holechek, Sarah M | 9-87-22 | SW NW 9-87-22 | 0.75 | 12.24% | 8.55 | 0.015% | 100 | \$61.83 | \$79.28 |
| 86 | DD 56 | 87220930001 | Kuhus, Jan & William; Holechek, Sarah | 9-87-22 | NW SW 9-87-22 | 0.89 | 2.33% | 2.00 | 0.003% | 100 | \$13.44 | \$15.10 |
| 89 | DD 56 | 87220930003 | Kuhus, Jan & William; Holechek, Sarah | 9-87-22 | SW SW 9-87-22 | 0.61 | 1.41% | 0.61 | 0.000% | 100 | \$6.08 | \$9.16 |
| 140 | DD 56 | 87221710001 | Fosson, Wayne | 17-87-22 | NW NW 17-87-22 | 36.33 | 40.59% | 1555.63 | 2.370% | 100 | \$10,072.21 | \$262.78 |
| 141 | DD 56 | 87221710002 | Shedahl Brothers Partnership | 17-87-22 | NE NW 17-87-22 | 40.00 | 100.00% | 4000.00 | 6.084% | 100 | \$25,896.74 | \$647.47 |
| 142 | DD 56 | 87221710003 | JoElta DuBois McClintock LLC - 2/3 McClintock Family Trust - 1/3 | 17-87-22 | SW NW 17-87-22 | 36.56 | 42.32% | 1623.22 | 2.475% | 100 | \$10,508.84 | \$273.98 |
| 143 | DD 56 | 87221710004 | JoElta DuBois McClintock LLC - 2/3 McClintock Family Trust - 1/3 | 17-87-22 | SE NW 17-87-22 | 35.00 | 58.20% | 2040.15 | 3.108% | 100 | \$13,205.34 | \$377.41 |
| 144 | DD 56 | 87221720001 | Shedahl Brothers Partnership | 17-87-22 | NW NE 17-87-22 | 33.00 | 38.70% | 1310.11 | 1.906% | 100 | \$8,482.53 | \$247.95 |
| 145 | DD 56 | 87221720002 | Shedahl Brothers Partnership | 17-87-22 | NE NE 17-87-22 | 19.82 | 30.30% | 596.23 | 0.908% | 100 | \$3,486.37 | \$176.70 |
| 146 | DD 56 | 87221720003 | Shedahl Brothers Partnership | 17-87-22 | SW NE 17-87-22 | 13.00 | 31.28% | 406.70 | 0.620% | 100 | \$2,633.25 | \$202.58 |
| 147 | DD 56 | 87221820003 | Fosson, Wayne | 18-87-22 | E1/2 NE NE 18-87-22 | 14.86 | 18.97% | 283.75 | 0.432% | 100 | \$1,897.25 | \$128.81 |
| 148 | DD 56 | 87221820004 | Janes, Lindell; Janes, Moshell | 18-87-22 | N 1/2 SE NE 18-87-22 | 9.36 | 14.91% | 139.59 | 0.213% | 100 | \$903.83 | \$96.59 |



| West Tract | Taxing District | Parcel | West 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) |
|------------|-----------------|--------------|-------------------------------|-------------|--|----------------|-----------|----------------|------------------|-----------------|---|---|
| 149 | DD 56 | 872209400007 | Sheldahl Brothers Partnership | 9-87-22 | COM SE COR SEC 6 W103S 47' POB W360' N65.0' E390' S45.0' POB | 1.02 | 15.80% | 16.24 | 0.025% | 100 | \$106.17 | \$103.11 |
| 150 | DD 56 | 872209200005 | Compass Farms, Inc. | 5-87-22 | BEG NE COR SE NE S433' W485' N433' E485' POB PARCEL 'A' | 3.04 | 8.76% | 29.68 | 0.045% | 100 | \$192.19 | \$63.22 |
| 151 | DD 56 | 872218200002 | Marcy M. Chaussee | 15-87-22 | W1/2 NE NE 18-87-22 | 1.75 | 5.46% | 9.55 | 0.015% | 100 | \$61.91 | \$35.38 |
| | | | | | Averages | | | 879.71 | | | | \$931.40 |
| | | | | | Totals | 1504.65 | | | 100.000% | | \$425,000.00 | |



| East Tract | Taxing District | Parcel | East 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 DD 56 | | 15 | Hardin County Roads | | ROADS | 16.36 | 36.84% | 636.36 | 0.710% | 100 | \$3,076.44 | \$188.38 |
| 2 DD 56 | | 16 | Sherman Township Roads | | ROADS | 43.21 | 36.84% | 1676.17 | 1.875% | 100 | \$7,367.01 | \$184.38 |
| 3 DD 56 | | 32 | Midwestern Railroad Properties | | RAILROAD | 15.96 | 36.84% | 620.62 | 0.693% | 100 | \$2,946.07 | \$184.38 |
| 4 DD 56 | 872202300001 | | Elter, Loren L | 2-87-22 | NW SW 2-87-22 | 2.00 | 32.39% | 64.77 | 0.072% | 100 | \$307.48 | \$153.75 |
| 5 DD 56 | 872202300002 | | M Farms, Inc | 2-87-22 | NE SW 2-87-22 | 2.00 | 30.09% | 60.19 | 0.067% | 100 | \$285.74 | \$142.87 |
| 6 DD 56 | 872202300003 | | Workend, Carol E | 2-87-22 | SW SW 2-87-22 | 28.01 | 53.05% | 1485.83 | 1.660% | 100 | \$7,053.87 | \$251.83 |
| 7 DD 56 | 872202300004 | | Kumrow, Dan V - 1/3 (Contract 20) / Kumrow, Tammy S - 1/3 (Contract 20) | 2-87-22 | SE SW 2-87-22 | 37.00 | 41.40% | 1531.78 | 1.711% | 100 | \$7,272.04 | \$196.54 |
| 8 DD 56 | 872202400003 | | Kumrow, Dan / Kumrow, Tamara | 2-87-22 | COM S1/4 COR E796' BEG N390' W415' N300.8'E455' S800' W437 TO BEG 2-87-22 | 1.31 | 31.72% | 41.56 | 0.046% | 100 | \$197.28 | \$150.60 |
| 10 DD 56 | 872202400006 | | Kumrow, Dan V - 1/3 (Contract 20) / Kumrow, Tammy S - 1/3 (Contract 20) | 2-87-22 | SE SE EX CEM. 2-87-22 | 8.37 | 29.99% | 251.03 | 0.280% | 100 | \$1,181.73 | \$142.38 |
| 11 DD 56 | 872202400008 | | Kumrow, Dan / Kumrow, Tamara | 2-87-22 | W836.1' S690.8' SW SE EX TR & EX RR 2-87-22 | 6.74 | 46.83% | 315.64 | 0.353% | 100 | \$1,498.49 | \$222.33 |
| 12 DD 56 | 872203300001 | | Lickteig Land, LLC | 3-87-22 | NW SW 3-87-22 | 10.00 | 44.86% | 448.62 | 0.501% | 100 | \$2,128.79 | \$212.88 |
| 13 DD 56 | 872203300002 | | Lickteig Land, LLC | 3-87-22 | NE SW 3-87-22 | 3.00 | 36.76% | 110.29 | 0.123% | 100 | \$523.59 | \$174.53 |
| 14 DD 56 | 872203300003 | | Lickteig Land, LLC | 3-87-22 | SW SW EX PARCEL A 3-87-22 | 18.58 | 65.50% | 1215.96 | 1.389% | 100 | \$5,777.45 | \$310.95 |
| 15 DD 56 | 872203300004 | | Lickteig Land, LLC | 3-87-22 | SE SW 3-87-22 | 35.00 | 56.74% | 1985.74 | 2.218% | 100 | \$9,427.17 | \$269.35 |
| 16 DD 56 | 872203300006 | | Muakstad, Mark C | 3-87-22 | PARCEL "A" IN SW SW 3-87-22 | 8.84 | 42.97% | 379.82 | 0.424% | 100 | \$1,803.10 | \$203.98 |
| 17 DD 56 | 872203400003 | | Iowa Select Farms, LP | 3-87-22 | BEG SW COR SE1/4 N183.79' E1287.90' S1183.79' W1287.90' POB IN SW SE 3-87-22 | 19.14 | 25.00% | 478.53 | 0.535% | 100 | \$2,271.81 | \$118.69 |
| 18 DD 56 | 872203400007 | | Thomas, Betty | 3-87-22 | PT PARCEL C IN E1/2 W1/2 SE 3-87-22 | 0.86 | 15.10% | 12.96 | 0.015% | 100 | \$61.63 | \$71.67 |
| 19 DD 56 | 872203400008 | | Feris, Brock R | 3-87-22 | PT PARCEL C-W1/2 SE SE 3-87-22 | 12.87 | 29.38% | 372.27 | 0.418% | 100 | \$1,757.33 | \$139.49 |
| 20 DD 56 | 872203400009 | | Thomas, Betty | 3-87-22 | PT PARCEL C-E1/2 SE SE 3-87-22 | 12.84 | 31.86% | 409.04 | 0.457% | 100 | \$1,941.88 | \$151.24 |
| 22 DD 56 | 872204100004 | | Radland Farms, Inc | 4-87-22 | SE NW 4-87-22 | 0.98 | 19.08% | 18.70 | 0.021% | 100 | \$88.79 | \$90.60 |
| 23 DD 56 | 872204200003 | | Kibutz, Kart | 4-87-22 | SW NE 4-87-22 | 2.00 | 27.04% | 54.08 | 0.060% | 100 | \$256.72 | \$128.36 |



| East Tract | Taxing District | Parcel | East 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) |
|------------|-----------------|--------------|---|-------------|--|-------|-----------|----------------|------------------|-----------------|---|---|
| 25 | DD 56 | 872204300002 | Bostrom, Michael B Bostrom, Candy S | 4-87-22 | NE SW 4-87-22 | 11.89 | 45.69% | 543.28 | 0.607% | 100 | \$2,579.18 | \$216.92 |
| 26 | DD 56 | 872204300003 | Radland Farms, Inc | 4-87-22 | SW SW 4-87-22 | 0.68 | 100.00% | 68.00 | 0.078% | 100 | \$325.83 | \$474.74 |
| 27 | DD 56 | 872204300004 | Radland Farms, Inc | 4-87-22 | SE SW 4-87-22 | 21.85 | 55.92% | 1221.01 | 1.365% | 100 | \$5,800.94 | \$265.45 |
| 28 | DD 56 | 872204400001 | Holechek, Lynn P Holechek, Sarah M | 4-87-22 | NW SE 4-87-22 | 26.00 | 37.75% | 981.80 | 1.097% | 100 | \$4,661.16 | \$179.28 |
| 29 | DD 56 | 872204400003 | Holechek, Lynn P Holechek, Sarah M | 4-87-22 | SW SE 4-87-22 | 39.00 | 48.07% | 1874.59 | 2.094% | 100 | \$8,899.50 | \$228.19 |
| 30 | DD 56 | 872204400004 | McCartney, Michael W McCartney, Cynthia J | 4-87-22 | SE SE 4-87-22 | 29.42 | 43.62% | 1283.45 | 1.434% | 100 | \$6,093.08 | \$207.11 |
| 31 | DD 56 | 872204400005 | McCartney, Michael W McCartney, Cynthia J | 4-87-22 | NE SE EX PARCEL A 4-87-22 | 4.00 | 23.10% | 92.41 | 0.103% | 100 | \$438.70 | \$109.88 |
| 76 | DD 56 | 872209100001 | Skala, Inc | 9-87-22 | NW NW 9-87-22 | 19.79 | 41.80% | 823.17 | 0.920% | 100 | \$5,907.96 | \$197.47 |
| 77 | DD 56 | 872209100002 | Skala, Inc | 9-87-22 | NE NW EX PARCEL A 9-87-22 | 37.45 | 59.80% | 2032.16 | 2.493% | 100 | \$10,597.00 | \$282.95 |
| 78 | DD 56 | 872209100003 | Holechek, Lynn P Holechek, Sarah M | 9-87-22 | SW NW 9-87-22 | 36.29 | 42.68% | 1631.04 | 1.822% | 100 | \$7,743.26 | \$202.80 |
| 79 | DD 56 | 872209100004 | Holechek, Lynn P Holechek, Sarah M | 9-87-22 | SE NW 9-87-22 | 40.00 | 48.97% | 1922.98 | 2.148% | 100 | \$9,129.20 | \$228.23 |
| 80 | DD 56 | 872209100005 | Young, Donald R Young, Sheri L | 9-87-22 | PARCEL A IN NE NW (COM N1/4 COR W205' POB W334' S267' E334' N267' POB) 9-87-22 | 1.80 | 27.17% | 48.91 | 0.055% | 100 | \$232.20 | \$129.00 |
| 81 | DD 56 | 872209200001 | Skala, Inc | 9-87-22 | NW NE 9-87-22 | 39.00 | 68.23% | 2560.93 | 2.972% | 100 | \$12,632.59 | \$323.91 |
| 82 | DD 56 | 872209200002 | Skala, Inc | 9-87-22 | W 1/2 NE NE & W44 E 1/2 NE NE 9-87-22 | 23.40 | 50.04% | 1170.94 | 1.308% | 100 | \$5,558.88 | \$237.56 |
| 83 | DD 56 | 872209200003 | Spinkler, Regina Spinkler, Del Rina Kae | 9-87-22 | LOT 1 FJELLAND'S SUBDIVISION IN NE 1/4 9-87-22 | 18.18 | 68.91% | 1215.17 | 1.357% | 100 | \$5,768.95 | \$317.67 |
| 84 | DD 56 | 872209200004 | Skala, Inc | 9-87-22 | N1/4 S1/2 NE EX E3.344 & EX TRACT BEG SE COR W24RDS N82RDS E420' S6RDS 9-87-22 | 15.30 | 52.27% | 799.77 | 0.893% | 100 | \$3,796.85 | \$248.16 |
| 85 | DD 56 | 872209200005 | Radland Farms, Inc | 9-87-22 | LOT 2 FJELLAND'S SUBDIV IN NE1/4 9-87-22 | 20.64 | 66.43% | 1184.51 | 1.301% | 100 | \$5,529.45 | \$267.85 |
| 86 | DD 56 | 872209200006 | Fjelland, Bradley A & Lorne J Revocable Trust | 9-87-22 | FJELLAND'S SUBDIV LOT 3 IN NE1/4 SEC 9-87-22 | 19.75 | 47.40% | 935.08 | 1.046% | 100 | \$4,443.99 | \$225.01 |
| 87 | DD 56 | 872209200007 | Armstrong, Susan R | 9-87-22 | FJELLANDS LOT 4 IN NE 9-87-22 | 19.75 | 45.14% | 891.50 | 0.996% | 100 | \$4,232.02 | \$214.29 |
| 88 | DD 56 | 872209300001 | Kuhfus, Jon & Willem Holechek, Sarah | 9-87-22 | NW SW 9-87-22 | 38.11 | 25.38% | 867.12 | 1.050% | 100 | \$4,591.34 | \$120.48 |
| 89 | DD 56 | 872209300002 | Kuhfus, Jon & Willem Holechek, Sarah | 9-87-22 | NE SW 9-87-22 | 40.00 | 29.33% | 1173.03 | 1.310% | 100 | \$5,568.88 | \$139.22 |



| East Tract | Taxing District | Parcel | East 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) |
|------------|-----------------|--------------|---|-------------|--|-------|-----------|----------------|------------------|-----------------|---|---|
| 90 | DD 56 | 872209300003 | Kuhtus, Jon & William; Holechek, Sarah | 9-87-22 | SW SW 9-87-22 | 20.99 | 5.40% | 113.38 | 0.127% | 100 | \$536.24 | \$25.64 |
| 91 | DD 56 | 872209300004 | Kuhtus, Jon & William; Holechek, Sarah | 9-87-22 | SE SW 9-87-22 | 13.00 | 9.58% | 124.56 | 0.139% | 100 | \$591.35 | \$45.45 |
| 92 | DD 56 | 872209400001 | Swenson, Lavema I Trust 1/2 & Swenson, Randy & Terry 1/2 | 9-87-22 | NW SE 9-87-22 | 36.00 | 34.39% | 1238.18 | 1.383% | 100 | \$5,878.15 | \$163.28 |
| 93 | DD 56 | 872209400002 | Swenson, Lavema I Trust 1/2 & Swenson, Randy & Terry 1/2 | 9-87-22 | NE SE 9-87-22 | 38.14 | 38.32% | 1481.33 | 1.632% | 100 | \$6,937.59 | \$181.90 |
| 94 | DD 56 | 872209400004 | Swenson, Lavema I Trust 1/2 & Swenson, Randy & Terry 1/2 | 9-87-22 | SE SE 9-87-22 | 6.00 | 14.28% | 85.86 | 0.096% | 100 | \$406.58 | \$67.76 |
| 95 | DD 56 | 872209400005 | Swenson, Lavema I Trust 1/2 & Swenson, Randy & Terry 1/2 | 9-87-22 | SW SE EX TRACT 9-87-22 | 25.35 | 11.34% | 314.55 | 0.351% | 100 | \$1,493.31 | \$58.67 |
| 96 | DD 56 | 872210100001 | McCartney, Michael W. McCartney, Cynthia J. | 10-87-22 | W1/2 NW NW 10-87-22 | 18.50 | 63.16% | 1168.41 | 1.305% | 100 | \$5,246.94 | \$289.83 |
| 97 | DD 56 | 872210100002 | McCartney, Michael W. McCartney, Cynthia J. | 10-87-22 | E1/2 NW NW 10-87-22 | 19.50 | 43.99% | 837.81 | 0.928% | 100 | \$4,071.43 | \$208.79 |
| 98 | DD 56 | 872210100003 | McCartney, Michael W. McCartney, Cynthia J. | 10-87-22 | NE NW 10-87-22 | 39.00 | 68.59% | 2675.01 | 2.988% | 100 | \$12,699.40 | \$325.63 |
| 99 | DD 56 | 872210100004 | Maakestad, Jon C. Maakestad, Annette | 10-87-22 | PARCEL 'A' IN SW NW 10-87-22 | 3.11 | 36.23% | 112.68 | 0.126% | 100 | \$234.94 | \$75.00 |
| 100 | DD 56 | 872210100005 | McCartney, Michael W. McCartney, Cynthia J. | 10-87-22 | SW NW EX PARCEL A 10-87-22 | 21.11 | 39.84% | 840.93 | 0.939% | 100 | \$3,992.24 | \$189.15 |
| 101 | DD 56 | 872210100006 | McCartney, Michael W. McCartney, Cynthia J. | 10-87-22 | SE NW 10-87-22 | 40.00 | 36.45% | 1578.07 | 1.763% | 100 | \$7,491.80 | \$187.30 |
| 102 | DD 56 | 872210200001 | Welman, Charles Alan | 10-87-22 | NW NE 10-87-22 | 38.00 | 81.99% | 3197.44 | 3.572% | 100 | \$15,179.60 | \$399.22 |
| 103 | DD 56 | 872210200002 | Welman, Charles Alan | 10-87-22 | NE NE EX TRACT 10-87-22 | 36.32 | 43.42% | 1576.91 | 1.761% | 100 | \$7,486.29 | \$206.12 |
| 104 | DD 56 | 872210200003 | Bishop, Donna M. | 10-87-22 | COM NE COR 51099.22' BEG W508.8' S313.2' E508.8' N313.2' TO BEG NE NE 10-87-22 | 3.33 | 50.35% | 167.68 | 0.187% | 100 | \$795.95 | \$239.05 |
| 105 | DD 56 | 872210200004 | Welman, Charles Alan | 10-87-22 | SW NE 10-87-22 | 40.00 | 36.78% | 1471.35 | 1.644% | 100 | \$6,995.13 | \$174.83 |
| 106 | DD 56 | 872210200005 | Welman, Charles Alan | 10-87-22 | SE NE EX TR 10-87-22 | 37.73 | 38.45% | 1449.91 | 1.626% | 100 | \$6,893.34 | \$182.44 |
| 107 | DD 56 | 872210300001 | Topp, David B. Topp, Carole A. | 10-87-22 | NW SW 10-87-22 | 5.00 | 19.78% | 98.88 | 0.110% | 100 | \$469.48 | \$93.90 |
| 108 | DD 56 | 872210300002 | Topp, David B. Topp, Carole A. | 10-87-22 | NE SW 10-87-22 | 27.00 | 17.60% | 475.25 | 0.531% | 100 | \$2,258.23 | \$83.58 |
| 109 | DD 56 | 872210400001 | Bahr, Harold E Jr. | 10-87-22 | N1/2 N1/2 SE 10-87-22 | 23.00 | 46.44% | 1068.04 | 1.180% | 100 | \$5,070.43 | \$220.45 |
| 111 | DD 56 | 872211100001 | Federwitz, DuWayne Joint Revocable Trust Federwitz, Virginia Joint Revocable Trust | 11-87-22 | NW NW 11-87-22 | 37.64 | 46.64% | 1755.53 | 1.961% | 100 | \$8,334.25 | \$221.42 |



| East Tract | Taxing District | Parcel | East 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) |
|------------|-----------------|--------------|---|-------------|--|-------|-----------|----------------|------------------|-----------------|---|---|
| 112 | DD 56 | 872211100002 | Topp, Robert M | 11-87-22 | NE NW 11-87-22 | 39.00 | 59.96% | 2338.51 | 2.612% | 100 | \$11,101.91 | \$284.66 |
| 113 | DD 56 | 872211100003 | Topp, Robert M | 11-87-22 | SW NW 11-87-22 | 38.64 | 60.62% | 1955.86 | 2.185% | 100 | \$0,286.51 | \$240.30 |
| 114 | DD 56 | 872211100004 | Topp, Robert M | 11-87-22 | SE NW 11-87-22 | 40.00 | 51.54% | 1291.74 | 1.409% | 100 | \$5,990.00 | \$148.75 |
| 115 | DD 56 | 872211200001 | Kumrow, Clarice - Trust | 11-87-22 | NW NE EX R.R. 11-87-22 | 36.13 | 44.34% | 1602.18 | 1.790% | 100 | \$7,606.23 | \$210.52 |
| 116 | DD 56 | 872211200002 | Kumrow, Clarice - Trust | 11-87-22 | SW NE EX R.R. 11-87-22 | 36.79 | 38.34% | 1410.44 | 1.576% | 100 | \$6,695.98 | \$182.01 |
| 117 | DD 56 | 872211200003 | Kumrow, Dan Kumrow, Tamara | 11-87-22 | COM @ NE COR W326FT BEG W648FT S650FT E648FT N650FT BEG 11-87-22 | 9.16 | 28.01% | 257.16 | 0.287% | 100 | \$1,220.83 | \$132.96 |
| 118 | DD 56 | 872211200006 | Kumrow, Clarice - Trust | 11-87-22 | NE NE EX TRACTS 11-87-22 | 26.77 | 27.96% | 736.14 | 0.821% | 100 | \$3,490.03 | \$130.37 |
| 119 | DD 56 | 872211200007 | Kumrow, Clarice - Trust | 11-87-22 | SE NE EX TR 11-87-22 | 38.57 | 36.26% | 1398.61 | 1.562% | 100 | \$6,639.80 | \$172.15 |
| 120 | DD 56 | 872211200008 | Magnum Alliance, LLC | 11-87-22 | BEG SE COR NE1/4 N 232.89' W416' S282' E616' N49.11' POB PARCEL "B" 11-87-22 | 2.48 | 26.79% | 71.40 | 0.080% | 100 | \$338.97 | \$136.68 |
| 121 | DD 56 | 872211300001 | Topp, Robert Topp, Lori | 11-87-22 | NW SW 11-87-22 | 12.00 | 54.45% | 653.42 | 0.730% | 100 | \$3,102.07 | \$258.51 |
| 122 | DD 56 | 872211300002 | Topp, Robert Topp, Lori | 11-87-22 | NE SW 11-87-22 | 31.00 | 32.47% | 1006.93 | 1.124% | 100 | \$4,778.91 | \$154.16 |
| 123 | DD 56 | 872211300004 | Topp, David B Topp, Carole A | 11-87-22 | SE SW 11-87-22 | 18.82 | 27.80% | 523.29 | 0.588% | 100 | \$2,484.26 | \$132.00 |
| 124 | DD 56 | 872211400001 | Topp, David | 11-87-22 | NW SE EX R.R. 11-87-22 | 36.38 | 35.21% | 1291.00 | 1.431% | 100 | \$6,081.48 | \$167.17 |
| 125 | DD 56 | 872211400002 | Topp, David | 11-87-22 | NE SE 11-87-22 | 39.00 | 36.57% | 1543.34 | 1.724% | 100 | \$7,326.91 | \$187.87 |
| 126 | DD 56 | 872211400003 | Topp, David | 11-87-22 | SW SE EX R.R. 11-87-22 | 34.72 | 35.05% | 1355.94 | 1.535% | 100 | \$6,435.79 | \$185.39 |
| 127 | DD 56 | 872211400004 | Topp, David | 11-87-22 | SE SE 11-87-22 | 36.84 | 35.67% | 1314.00 | 1.466% | 100 | \$6,236.12 | \$169.33 |
| 128 | DD 56 | 872212100001 | Kumrow, Clarice - Trust | 12-87-22 | NW NW 12-87-22 | 38.00 | 46.87% | 1780.93 | 1.989% | 100 | \$6,454.85 | \$222.50 |
| 129 | DD 56 | 872212100002 | Federwitz, DuWayne Joint Revocable Trust Federwitz, Virginia Joint Revocable Trust | 12-87-22 | NE NW 12-87-22 | 39.00 | 41.88% | 1633.36 | 1.826% | 100 | \$7,754.43 | \$198.83 |
| 130 | DD 56 | 872212100003 | Topp, Robert Topp, Lori | 12-87-22 | SW NW 12-87-22 | 39.00 | 42.64% | 1663.06 | 1.868% | 100 | \$7,895.37 | \$202.46 |
| 131 | DD 56 | 872212100004 | Topp, Robert Topp, Lori | 12-87-22 | SE NW 12-87-22 | 40.00 | 41.46% | 1658.40 | 1.853% | 100 | \$7,873.13 | \$196.83 |
| 132 | DD 56 | 872212200001 | The McCartney Family Trust | 12-87-22 | NW NE 12-87-22 | 24.92 | 29.31% | 730.38 | 0.816% | 100 | \$5,467.45 | \$139.14 |



| East Tract | Taxing District | Parcel | East Entity | Sec-Twp-Ring | Legal | Acres | % Benefit | Units Assessed | % Units Assessed | Percent of Levy | Assessment for Project (entire tract basis) | Assessment for Project (per acre basis) |
|------------|-----------------|--------------|--|--------------|---|----------------|-----------|----------------|------------------|-----------------|---|---|
| 131 | DD 56 | 872212200003 | The McCartney Family Trust | 12-87-22 | SW NE 12-87-22 | 25.00 | 22.73% | 568.26 | 0.835% | 100 | \$2,696.19 | \$107.85 |
| 134 | DD 56 | 872212300001 | Topp, David B. Topp, Carole A. | 12-87-22 | NW SW 12-87-22 | 39.00 | 31.76% | 1238.47 | 1.363% | 100 | \$5,979.53 | \$150.76 |
| 135 | DD 56 | 872212300002 | Topp, David B. Topp, Carole A. | 12-87-22 | NE SW 12-87-22 | 35.00 | 38.22% | 1337.78 | 1.494% | 100 | \$6,351.00 | \$181.46 |
| 136 | DD 56 | 872212300003 | Topp, Carole A. | 12-87-22 | SW SW 12-87-22 | 36.67 | 32.91% | 1206.98 | 1.346% | 100 | \$5,730.00 | \$156.26 |
| 137 | DD 56 | 872212300004 | Topp, Carole A. | 12-87-22 | SE SW 12-87-22 | 9.00 | 34.38% | 309.43 | 0.346% | 100 | \$1,499.01 | \$163.22 |
| 138 | DD 56 | 872212400001 | McCarthy, Michael W & Cynthia J 2/3; Smutz, Theo 1/3 | 12-87-22 | NW SE 12-87-22 | 4.00 | 17.49% | 49.95 | 0.056% | 100 | \$237.11 | \$59.28 |
| 139 | DD 56 | 872213100001 | Topp, LaVonne S - Trust Heiser, Sandra Kummow - 1/3 Kummow, Pegnald - 2/3 (Dead) Kummow Dan V - 1/3 (Contract 2/3) Kummow, Tammy S - 1/3 (Contract 2/3) | 13-87-22 | NW NW 13-87-22 | 26.42 | 21.47% | 857.14 | 0.634% | 100 | \$2,692.45 | \$101.91 |
| 152 | DD 56 | 872202400007 | | 2-87-22 | SW SE EX R.R. & EX TRS COM S1/4 COR E951' POB E262' N426' W202 S426' POB PARCEL 'A' | 8.68 | 41.48% | 360.01 | 0.402% | 100 | \$1,709.14 | \$198.91 |
| 153 | DD 56 | 872209400005 | PLA Enterprises, LLC | 9-87-22 | | 1.50 | 2.07% | 3.11 | 0.003% | 100 | \$14.75 | \$9.84 |
| | | | | | Averages | | | 973.03 | | | | \$165.19 |
| | | | | | Totals | 2162.33 | | | 100.00% | | \$426,000.00 | |

