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Report of

Classification Commission Drainage District No. 48 Worth County, Iowa

2024

Submitted by:

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Report
of
Classification Commission
Drainage District No. 48
Worth County, Iowa
0A1.125900
2024

Report of Classification Commission

Schedules

Background Information

Lower Main Tile & Laterals 1 Tile

North Main Tile & Laterals 3, 5, 6, 7, 8, 9, 11, 12, 14, 16, 17, 18, & 19 Tiles

Laterals 2, 2D, 2F, 2H, 2I, & 2J Tiles

Laterals 2A & 2A1 Tiles

Laterals 2B, 2B1, & 2B1A Tiles

Laterals 2C, 2C4, 2C5, 2C6, & 2C7 Tiles

Laterals 2C, 2C1, & 2C2 Tiles

Laterals 2C2, 2C2A, 2C2A1, 2C2B, & 2C2B1 Tiles

Lateral 2C3 Tile

Lateral 2G Tile

Laterals 2E, 2E1, & 2E2 Tiles

Laterals 4, 4B, 4C, 4E, & 4F Tiles

Laterals 4A, 4A1, 4A2, & 4A3 Tiles

Laterals 10 & 10A Tiles

Lateral 13 Tile

Laterals 15, 15A, & 15B Tiles

**REPORT OF CLASSIFICATION COMMISSION
CLASSIFICATION OF BENEFITS FOR
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA
2024**

Introduction

A. Scope of Work

The Board of Trustees, having examined the existing assessment schedule, had determined the assessment schedule was not equitable and thus, under Iowa Code 468.65, ordered a reclassification commission. We, Merlin Bartz and Mike Stevens, resident freeholders in Worth County, and Jacob L. Hagan, professionally licensed civil engineer, are the commissioners duly appointed to classify lands to Drainage District No. 48 in Worth County, Iowa. Pursuant to our appointment we have examined every parcel within the district and each $\frac{1}{4}$ - $\frac{1}{4}$ section or smaller tract of land in the district has been classified, and the relative percentage of benefit each parcel derives from the district facilities has been determined. This report will be on file with the Worth County Auditor's Office and is available to the public. We encourage the landowners to read the report and enclosed appendices and schedules on file at the Auditor's Office. More information about the district can be found in the Engineer's Report filed in 2023. We will answer any questions or concerns at the public hearing.

B. District Facilities

Drainage District No. 48 consists of a Main Tile of 16,500 LF ranging in size from 36" to 12" and 56 lateral tiles totaling an additional 32,000 LF of tile. Construction was completed in 1920 with repairs done in 1949, 1967, and 1976. A tile improvement project was proposed for 2023 but did not move forward. A table of all the district facilities is shown on the next page.

C. Landscape

The district's land is typical of Worth County, largely devoted to row crop corn and soybean production with a few tree-lined acreages and about 80 acres of CRP/grass. Approximately 3% of the watershed's acres are owned by the Iowa DOT for Interstate 35. Approximately 20 acres in the southwest corner of the district was used as a borrow for constructing the interstate.

The primary soil complexes in the watershed are Okoboji-Harps and Webster-Nicollet-Clarion. The Okoboji-Harps soil complex is very poorly drained, Webster soils are poorly drained, and Nicollet and Clarion soils are less poorly drained. There are a few sandy knobs in the district, but overall, approximately 70% of this watershed is either very poorly drained, poorly drained, or somewhat poorly drained.

D. History

The existing schedule was developed at the time of establishment in 1921. The existing schedule includes all the facilities in one schedule and was created with the land use at that time considered. The drainage district's land use has changed since 1921. Looking at the US Census of Agriculture in 1925, Worth County had approximately 43,000 acres of grain corn, 27,000 acres of corn silage and corn pasture, 63,000 acres of oats, 56,000 acres of pasture, and 34,000 acres of hay land. For comparison, in 2022 Worth County had 110,000 acres of grain corn and 86,000 acres of soybeans. This represents a nearly 4.6 times increase in row crop grain production in Worth County over the last 100 years. The existing schedule is included in the Engineer's Report.

Existing DD 48 Lateral Tiles							
Main		Lateral 1					
			2A	2A1			
			2B	2B1			
			2B1-A				
			2C1	2C1-A			
				2C1-B			
			2C2	2C2-A			
				2C2-B			
			2C2-A-1				
			2C2-B-1				
			2C3				
			2C4				
			2C5				
			2C6				
			2C7				
			2D				
			2E	2E1			
			2F				
			2G				
			2H				
			2I				
		Lateral 3					
		Lateral 4	4A	4A1			
				4A2			
				4A3			
			4B				
			4C				
			4D				
			4E				
			4F				
			Lateral 5				
			Lateral 6				
			Lateral 7				
			Lateral 8				
			Lateral 9				
			Lateral 10	10A			
			Lateral 11				
			Lateral 12				
			Lateral 13				
			Lateral 14				
		Lateral 15	15A				
			15B				
		Lateral 16					
		Lateral 18					
		Lateral 19					

Methodology

In accomplishing reclassification, Iowa Code 468.40 lays out the rules for classification.

"In estimating the benefits to the lands..... only the benefits which will be received by reason of the construction of the improvement in question as it affords an outlet to the drainage of such lands or brings the outlet nearer to said lands or relieves the same from overflow and relieves and protects the same from damage by erosion.

When the land is a state-owned lake or state-owned wetland, the commissioners shall ascertain the benefits realized from removing excess water and shall not consider any benefit realized if the state-owned lake or state-owned wetland were drained or converted to another land use."

The construction of the improvement cited in the above code section is referring to the original construction of the open ditch and/or tiles at the time of district establishment. There are no plans to improve the current district facilities at this time.

The rules outline three benefits in which the classification determines benefit:

1. As it affords an outlet to the drainage of such lands;
2. Brings the outlet nearer to the lands; and/or
3. Relieves the land from overflow and relieves and protects from erosion.

We refer to the three factors for calculating benefit as: Proximity; Use; and Wetness and Runoff. The process of reclassification uses these factors to equitably spread project costs based upon benefits received.

1. Affording an outlet to drainage is the Proximity Factor. This considers the portion of the outlet provided. Lands nearer to the ditch receive a higher assessment because they have easy access to district facilities. Lands farther from the facility must invest in additional private drainage to access the facility. Therefore, a 40 acre tract which is crossed by a ditch benefits more than a 40-acre tract a mile away which must build a private system to reach the open ditch.
2. Bringing the outlet nearer to your lands is the Use Factor. This considers how much of the facility is required to bring an outlet to a particular location. The more of a facility that is used by any given property, the higher the Use Factor on that property. A parcel using one mile of a facility benefits less than a parcel using 5 miles of the facility.
3. Relieving your land from overflow and protecting your land from erosion are ways your property responds to improved drainage. The Wetness Factor as it's commonly called accounts for the soil types' varying natural wetness and need for drainage. Wet soils in a pothole are highly benefitted because the soils have more need for drainage than drier soils on the hill tops. This translates to a greater benefit for parcels with wetter soils as those parcels are relieved from overflow. Upland soils still receive benefit from improved drainage, and protection from erosion, as upland soils are more likely to erode due to surface runoff which can be controlled through improved drainage. We also use what we call a runoff factor to account for land areas that shed water off their properties quicker than agricultural land. These properties rely on the drainage district to remove their water quicker. State and county roads are examples of hard surface areas that shed water quicker than agricultural lands.

Benefits of Drainage

The primary benefit of drainage is increased agricultural productivity. We have included some of the agricultural benefits of Drainage District No. 48 as described by Ohio State Professor Mel Palmer. Below are listed the benefits as described by Professor Palmer.

- Better Soil Aeration results from good drainage (surface water and free water in the root zone removed within 24 hours after heavy rainfall). This permits extensive root development and a more favorable environment for beneficial soil micro-organisms and earthworms. When soil aeration is reduced, the severity of soil-borne root is increased.
- Better soil moisture conditions with good drainage permit more efficient operation of tillage, planting, and harvesting equipment.
- Better soil structure can be developed and maintained with good drainage by reducing compaction when working soil that is too wet.
- Soils warm up quickly in the spring when free water is removed by a drainage system. This results in better seed germination and an increased rate of plant growth.
- An increased supply of nitrogen can be obtained from the soil when drainage lowers the water table in the root zone. Denitrification often occurs in soils with poor drainage.
- Longer growing seasons can be achieved with good drainage due to earlier possible planting dates. This also permits the use of higher-yielding crop varieties or extended grazing periods for livestock.
- Certain toxic substances and disease organisms are removed from the soil due to better drainage and soil aeration. In wet soil, roots can be injured by toxic substances produced in the reduction of iron and manganese salts and the reduction of nitrates to nitrites.
- Winds are less liable to uproot plants growing in soils that have been properly drained since root systems are deeper.
- Soil erosion and sediment loss can be reduced by subsurface drainage since drained soils have a greater capacity to absorb rainfall and the soil filters out suspended sediment.
- Good drainage saves fuel that would be used in working around wet areas in fields that are not properly drained. Also, since drained land is easier to work, there is less need for dual wheels or four-wheel drive tractors.
- Good drainage reduces winter crop damage such as frost heaving of alfalfa and smothering of wheat and cover crops under patches of ice.
- Good drainage promotes earlier crop maturity and earlier fall harvests when climatic conditions are better for natural drying of grain in the field, thereby saving artificial drying costs.
- A greater variety of crops can be grown on a farm that has good drainage. Alfalfa and sweet corn are examples of those that a farmer may choose.
- Weed control is easier with good drainage since shallow-rooted weeds and undesirable grasses often thrive in wet soil moisture and nutrients.
- Well-drained grazing land supports more livestock with less compaction damage to vegetation and soil from animal traffic.
- Good drainage reduces diseases that thrive on wet land. These include foot rot and liver fluke that infect livestock, and diseases carried by mosquitoes to both livestock and people.

- Valuable livestock water supplies can be obtained by draining hillside seeps and piping the water to stock water tanks.
- Plants are better able to withstand summer droughts with good drainage since lower water tables in the spring permit deeper root development for extraction of soil moisture and nutrients.
- Drainage is essential for salinity control in drier regions where irrigation is needed for permanent agricultural production.

Acreages and non-agricultural properties benefit from drainage district facilities. These properties rely on drainage district tiles and the outlets they provide to lower the water table and keep their basements drier. They are provided storm sewer relief, and their yards, gardens, and trees benefit from the increased soil productivity. Much like residents in town pay for storm sewers, the acreages should help pay for drainage districts providing the same benefit.

Roads can be assessed for benefits from a drainage district as outlined in Iowa Code 468.43. Iowa's early roads were muddy. Looking at the early plat of the district establishment, the county roads didn't follow the section lines and instead meandered along the high lands. The roads being drier makes maintenance easier. The roads also have higher runoff due to the hard surfaces. This runoff doesn't soak into the soil but instead quickly goes to the district tiles typically via intakes in the road ditches.

All landowners within the district benefit from the decrease in mosquitoes and the diseases associated with mosquitoes. Today, we don't think about how before drainage districts and other public health measures, malaria was a common disease in Iowa's wetlands. Iowa Code 468.2 even goes as far as stating one of the reasons to construct drainage districts as being conductive to public health, convenience, and welfare.

Overall, good drainage results in higher crop yields, improved public health, and higher land values. Most of these benefits may not be easily recognized as the system has been in place for 100 years now, and no one alive today remembers how this area drained prior to the district establishment. Therefore, when assessing benefits, we must review the historical information and use scientific and mathematical modeling to estimate the benefits.

Investigation

To calculate these factors and determine the relative benefits for each parcel, we employed a grid system using hexagons. Each hexagon covers an area of approximately one acre, which provides a comprehensive and precise assessment of the benefitted area. Within each hexagon, three key variables were documented: elevation, soil composition, and land usage. By establishing connectivity between these hexagons, the natural flow paths of water towards district facilities were outlined. The distance of the flow path from each hexagon to its associated district facility was then calculated. All this data, Proximity, Use, Wetness and Runoff, were compiled to determine a relative benefit for each hexagon. Visual representations of these hexagonal areas will be presented during the reclassification hearing to illustrate our approach and findings regarding water management planning.

The assessment schedule assumes that all landowners take advantage of the drainage provided by the drainage district. Iowa Code does not have a method to assign benefits based on the number of private tiles each individual landowner has. It would also be difficult to administrate such a method; it would require landowners to inform the district of any work being done on their lands and every time someone completed any work, the district would need to be reclassified.

Drainage District Procedure on Report

A. Notice and Hearing

Upon filing this report, the Board of Trustees will schedule a public hearing inviting all landowners in the district by regular mail and publishing the Notice of Hearing in the local newspaper per Iowa Code Sections 468.14 and 468.15. Landowners are encouraged to attend. At this hearing, we will present this report and answer any questions or concerns from the landowners and the Board of Trustees. No decision can be made outside a public hearing with all landowners invited. The hearing will be recorded and any information shared at the public hearing shall become a part of this report.

Our office and the Auditor's office will only mail letters and notices to the landowners of record. They do not have any official knowledge of any tenants. It is the landowner's responsibility to notify their tenants. Tenants have no official position, or the ability to file objections, or to file claims for damages.

B. Objections

Landowners have the right to object to their proposed assessments. The Board will consider these objections, and may raise or lower assessments at the hearing. It's important to note that a change to the schedule either raising or lowering one parcel's assessment, will affect every parcel in the district.

Schedules

For this report, we have broken the Main Tile into two schedules, a lower main downstream of Lateral 2 and a North Main upstream of Lateral 2. In doing this split on the reclassification, it allows for one area to pursue a tile improvement project in the future without the other area. We also combined many small laterals into larger laterals. This was done as these smaller laterals were often only draining individual potholes, often with few landowners. Landowners only pay for work completed on the laterals in which they own property.

We recommend and report 23 assessment schedules herein all to be used for all future maintenance and other costs of each of the separate facilities as may arise. Set beside the new schedules is a basis cost. This basis cost is assumed and should not be considered as the cost of an improvement. We have apportioned this basis to the lands determined to be benefited by each named facility.

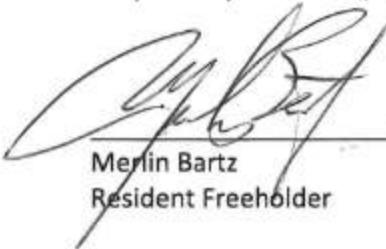
New Schedule	Basis Cost
Lower Main Tile & Lateral 1 Tile	\$100,000
North Main Tile & Laterals 3, 5, 6, 7, 8, 9, 11, 12, 14, 16, 17, 18, & 19 Tiles	\$100,000
Laterals 2, 2D, 2F, 2H, 2I, & 2J Tiles	\$10,000
Laterals 2A & 2A1 Tiles	\$10,000
Laterals 2B, 2B1, & 2B1A Tiles	\$10,000
Laterals 2C, 2C4, 2C5, 2C6, & 2C7 Tiles	\$10,000
Laterals 2C, 2C1, & 2C2 Tiles	\$10,000
Laterals 2C2, 2C2A, 2C2A1, 2C2B, & 2C2B1 Tiles	\$10,000
Lateral 2C3 Tile	\$10,000
Lateral 2G Tile	\$10,000
Laterals 2E, 2E1, & 2E2 Tiles	\$10,000
Laterals 4, 4B, 4C, 4E, & 4F Tiles	\$10,000
Laterals 4A, 4A1, 4A2, & 4A3 Tiles	\$10,000
Laterals 10 & 10A Tiles	\$10,000
Lateral 13 Tile	\$10,000
Laterals 15, 15A, & 15B Tiles	\$10,000

Accordingly, we herewith submit our report. The schedule presents in tabular form for each benefited parcel:

- 1) The names of the owners thereof as shown on the transfer books in the Auditor's office;
- 2) The parcel section, number, and description;
- 3) The number of benefited acres; and
- 4) The classification or percentage of benefits derived relative to a 100% benefit assigned to the tract having the greatest benefit.

It is the recommendation of the commissioners that this report be adopted.

Respectfully submitted,


 Merlin Bartz
 Resident Freeholder

5-24-24
 Date


 Mike Stevens
 Resident Freeholder

5.24.24
 Date


 Jacob Hagan
 Professional Engineer No. 25738

5-24-24
 Date



Background Information

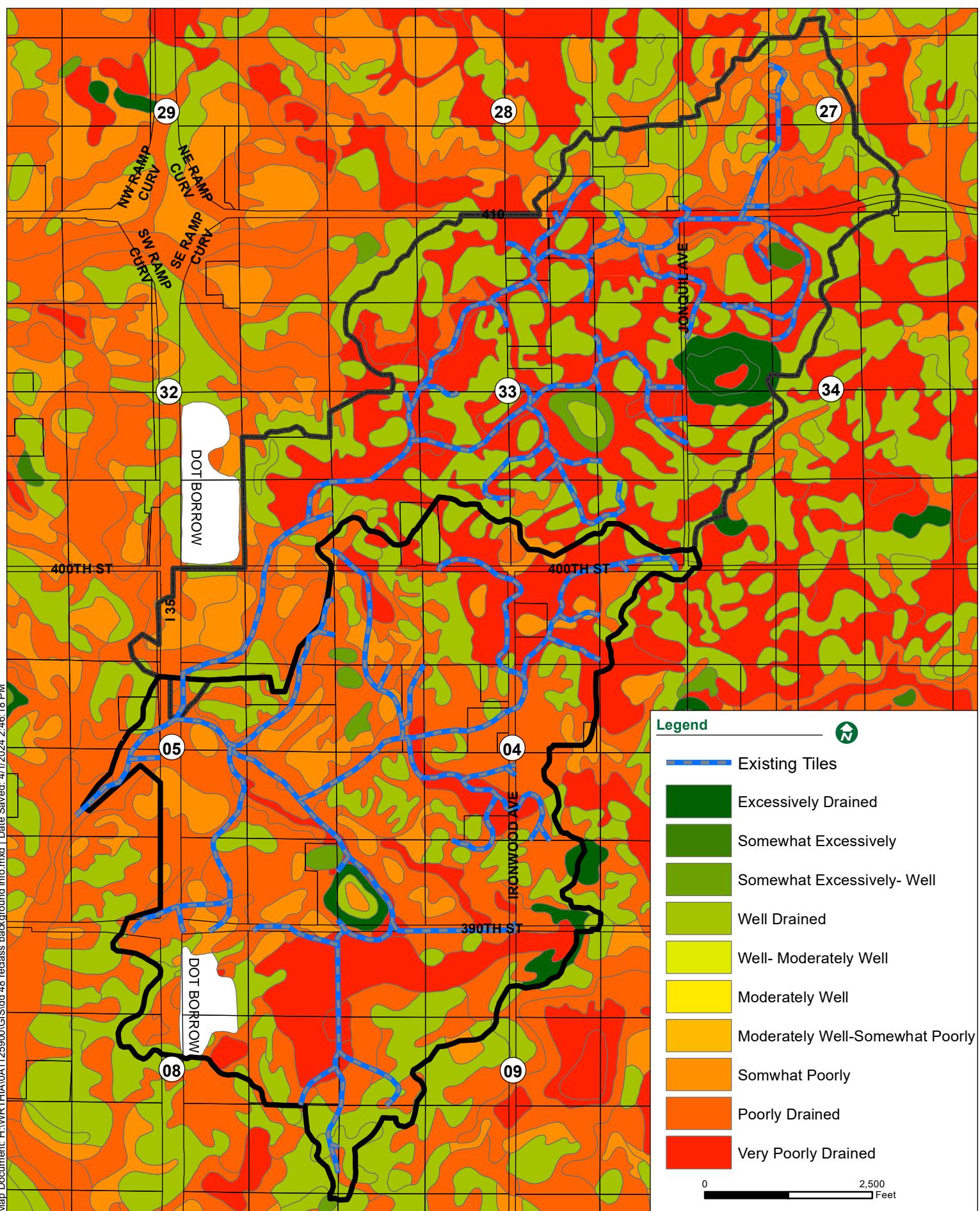
Drainage District No. 48

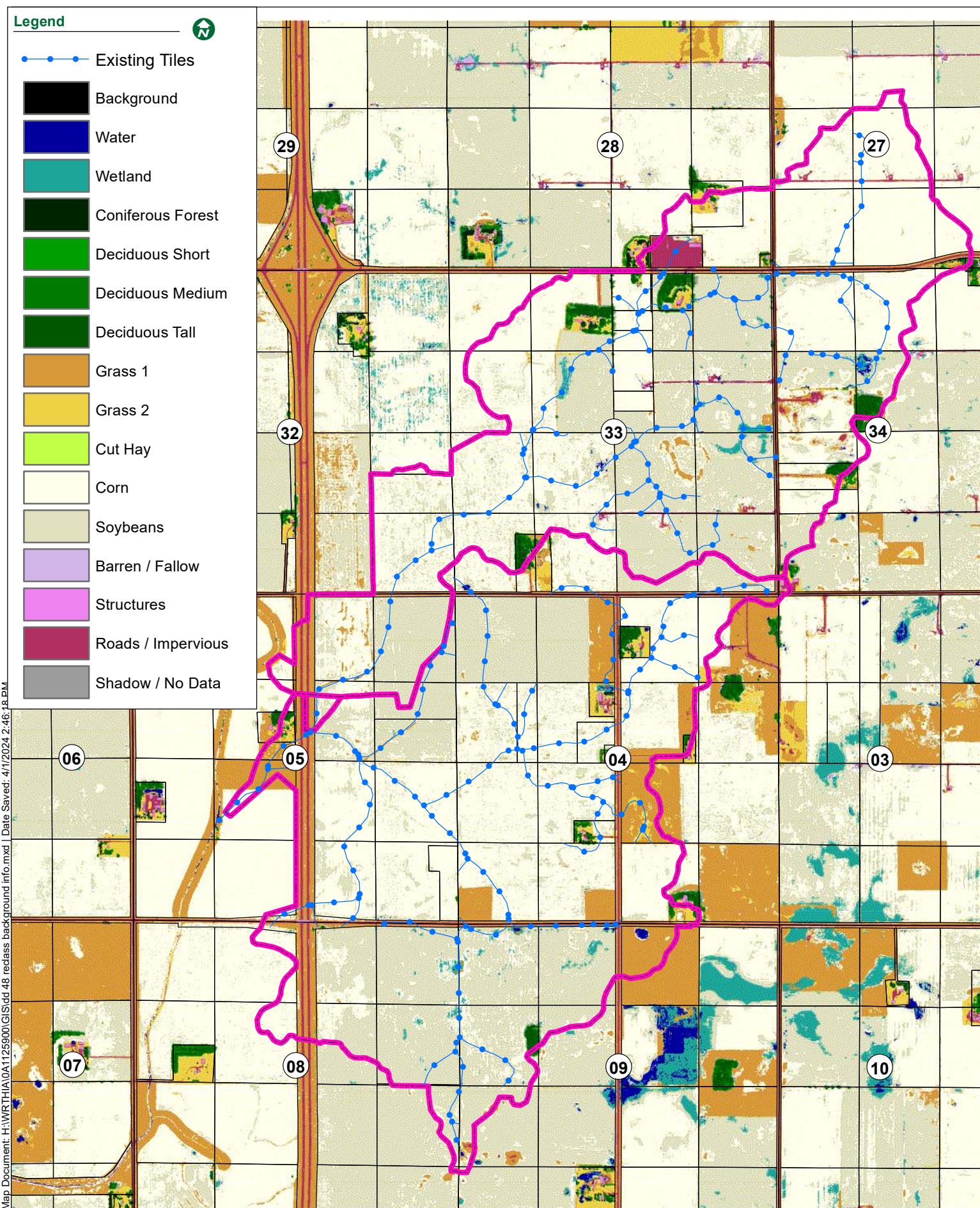
Worth County, IA

Soil Drain Class

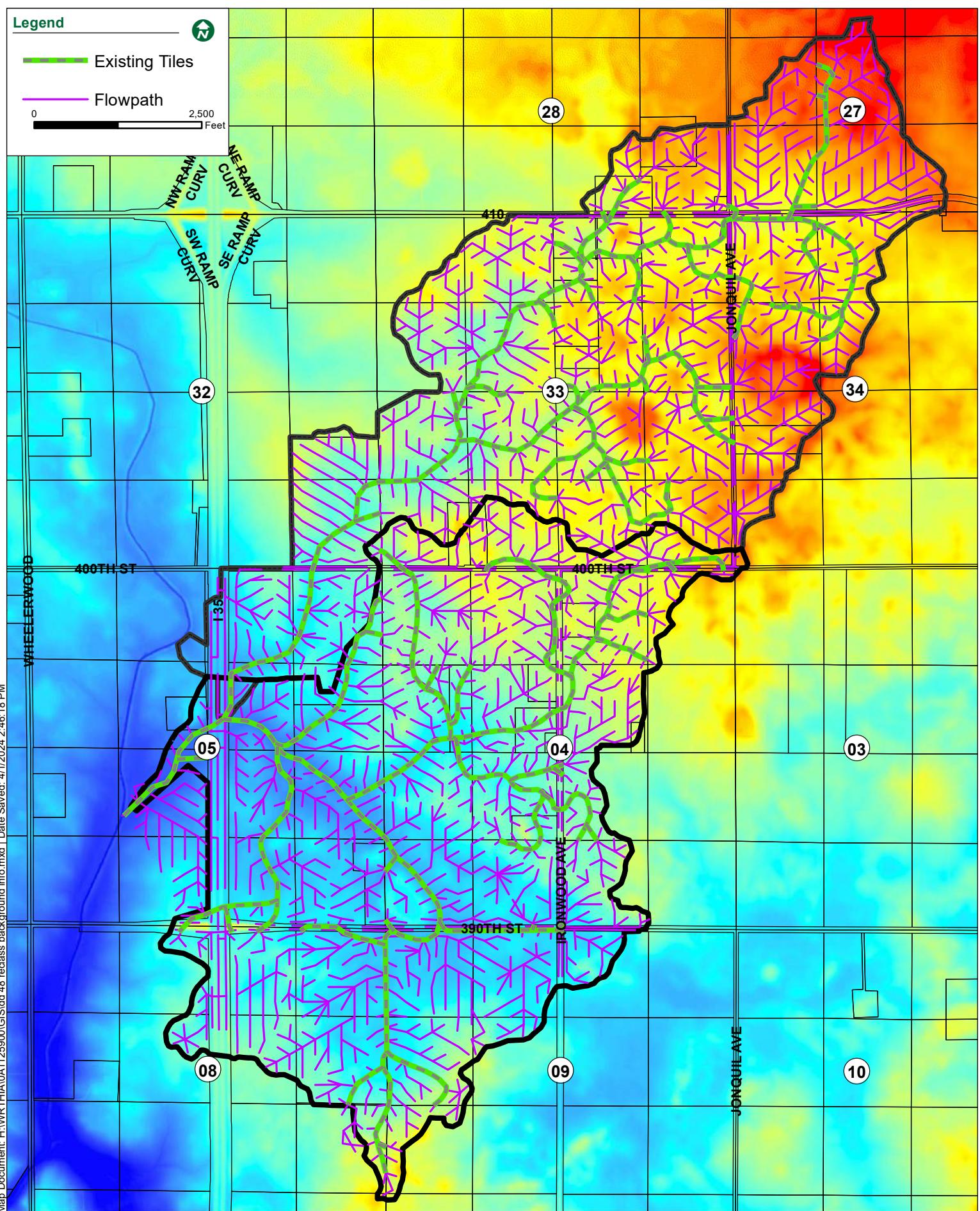
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April 2024

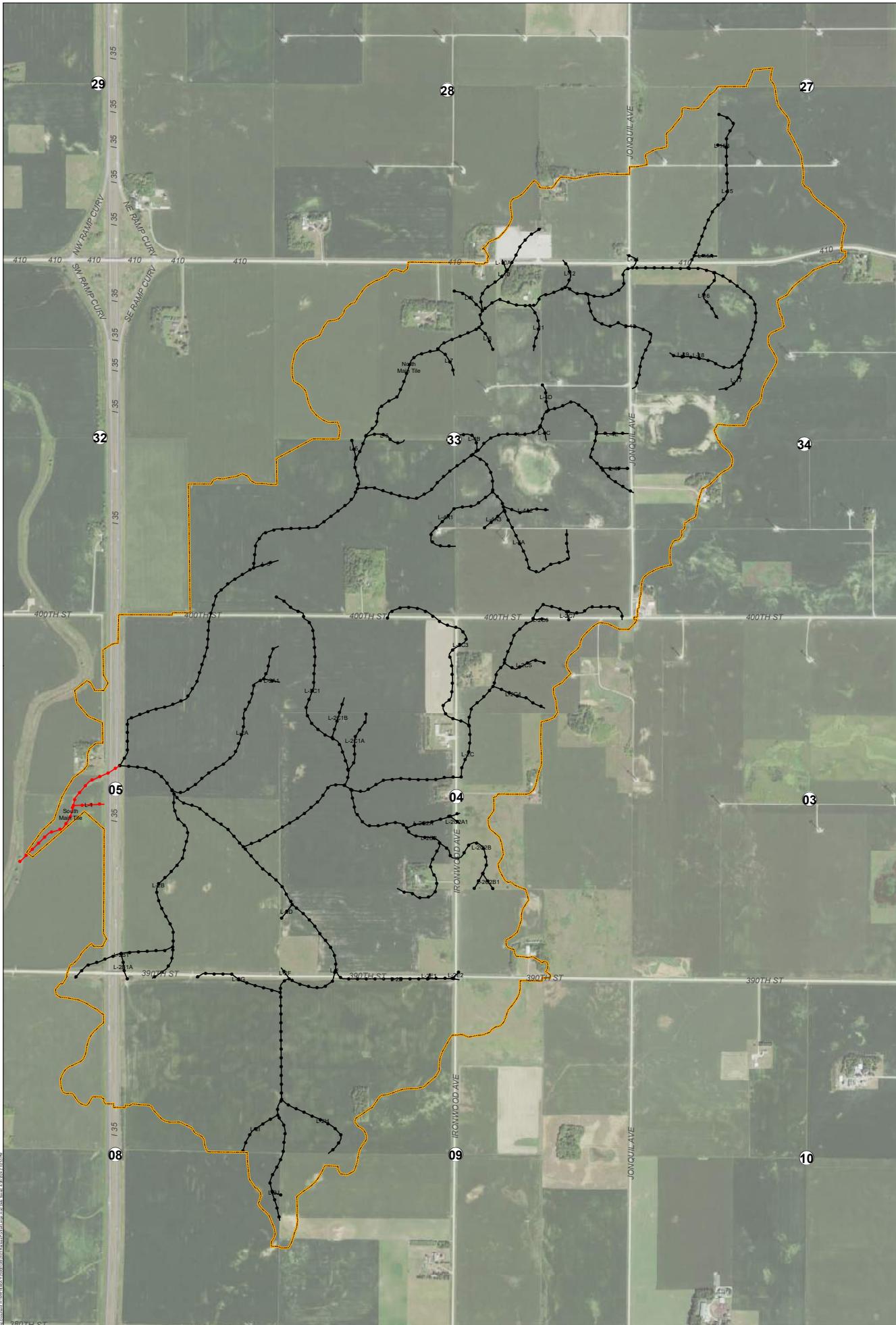




April 2024



Lower Main Tile & Laterals 1 Tile



**ASSESSMENT SCHEDULE
LOWER MAIN TILE & LATERAL 1 TILE
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
ARCHIVES ARNGMNT ACCOM REV TST & KALGAARDEN, MORRIS G TRUSTEE	0628400010	28-99-21	SW SE EX PAR "A"	6.2	2.54	90.47
BARTON WINDPOWER LLC	0628400014	28-99-21	PAR "A" IN S 1/2 SE	9.5	6.10	217.27
BENDICKSON, DREW	1009200001	09-98-21	NW NE	14.0	18.33	652.87
BERGE FARMS LLC	0632400005	32-99-21	N 1/2 NE SE	1.5	0.77	27.43
BLUESTEM TRUST, TRUSTEES	0627300002	27-99-21	NE SW	32.5	16.86	600.51
	0627300004	27-99-21	SE SW	37.6	22.27	793.20
	0627400002	27-99-21	SW SE EXC PAR	7.8	2.52	89.76
BRATRUD, DANIEL H & GERALDINE K	1004200007	04-98-21	PAR. IN SE COR. SW NE	0.9	0.94	33.48
BRUNSVOLD, HAROLD N	1009300001	09-98-21	NW SW	14.1	6.36	226.53
	1009300003	09-98-21	SW SW	0.3	0.12	4.27
BUTLER, HEATHER JO	1004100006	04-98-21	PAR 220' X 272' IN SE NW	1.12	1.88	66.96
	1004100012	04-98-21	PAR "B" IN SE SE NW	0.16	0.27	9.61
FABER, HELEN F REV TRUST	1008200001	08-98-21	NW NE EX. PAR.	28.3	19.04	678.16
	1008200002	08-98-21	SW NE EX. PAR.	17.4	14.06	500.78
	1008200003	08-98-21	NE NE	38.33	69.46	2,474.00
	1008200004	08-98-21	SE NE EX. S. 1 RD.	39.1	51.56	1,836.45
	1008200005	08-98-21	S. 1 RD. NE EX. PAR.	0.4	0.33	11.75

**ASSESSMENT SCHEDULE
LOWER MAIN TILE & LATERAL 1 TILE
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
	1009100001	09-98-21	NW NW	38.34	78.39	2,792.07
	1009100002	09-98-21	NE NW	35.6	53.94	1,921.22
HANNA, RANDALL D	1008100002	08-98-21	NE NW EXC PAR	7.4	9.83	350.13
	1008100004	08-98-21	SE NW	7.6	7.24	257.88
HELGESON, DAVID J TRUST & GLORIA J TRUST	0627100004	27-99-21	SE NW	2.0	1.05	37.40
HOLSTAD, MARK A & MARY L	0634300007	34-99-21	PAR "A" SW SW	1.0	0.18	6.41
JOHNSON, LARRY REVOCABLE TRUST	0633400003	33-99-21	SW SE	39	29.82	1,062.12
	0633400004	33-99-21	SE SE	38	23.85	849.48
	1004100001	04-98-21	FRL NW NW	42.36	59.49	2,118.90
	1004100002	04-98-21	FRL NE NW	40.77	44.69	1,591.76
	1005200001	05-98-21	NW NE EX PAR	32.11	61.08	2,175.53
	1005200002	05-98-21	SW NE EX PAR	30.5	64.88	2,310.88
	1005200003	05-98-21	FRL NE NE	42.05	96.23	3,427.49
	1005200004	05-98-21	N 1/2 SE NE	20	34.66	1,234.51
	1005200005	05-98-21	S 1/2 SE NE	20	47.05	1,675.81
	1005300002	05-98-21	NE SW	9.1	10.48	373.18
	1005300004	05-98-21	SE SW EX PAR	2.8	7.26	258.73
	1005400001	05-98-21	NW SE EX PAR	30.3	72.37	2,577.65
	1005400002	05-98-21	NE SE	40	100.00	3,561.77
	1005400003	05-98-21	SW SE EX PAR	28.53	61.54	2,191.92
	1005400004	05-98-21	SE SE EX PAR	28	55.69	1,983.55
	1005400005	05-98-21	PAR IN SE SE	10.33	14.26	507.91

**ASSESSMENT SCHEDULE
LOWER MAIN TILE & LATERAL 1 TILE
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
JOHNSON, STEVEN D	1005100006	05-98-21	PAR IN SE NW	2.8	3.85	137.13
JOHNSON, SUSAN MARIE	0633300009	33-99-21	PAR IN S 1/2 SW	12.09	9.27	330.18
KIEWIET FARMS LLLP	0632400004	32-99-21	SW SE EXC PAR	0.01	0.02	0.71
KING JR, RALEIGH S & SMITH, CONNIE P	0627400007	27-99-21	PAR. IN SW SE	1.4	0.32	11.40
	0627400006	27-99-21	PAR SW SE 27-99- 21(.40) & PAR NW NE (.12)	0.2	0.04	1.43
LAWSON, JOHN D & MAGGIE A	1004300006	04-98-21	PAR A IN NE SW	5.57	8.10	288.50
LEERAR, JEFFREY A	1005100005	05-98-21	SE NW EX PAR	3.5	7.71	274.62
LESTRUD, EDNA M	1009100003	09-98-21	SW NW	37.5	36.91	1,314.65
LESTRUD, EDNA M	1009100004	09-98-21	SE NW	9.1	8.24	293.49
MAR-DAN ENTERPRISES INC	1004200005	04-98-21	SE NE	0.3	0.49	17.45
	1004200006	04-98-21	SW NE EX. PAR.	33.3	45.04	1,604.22
	1004300003	04-98-21	SW SW	38.34	64.85	2,309.81
	1004300004	04-98-21	SE SW	36.86	54.38	1,936.89
	1004400001	04-98-21	NW SE	17.4	24.84	884.75
	1004400004	04-98-21	SE SE	0.2	0.07	2.49
MAR-DAN ENTERPRISES INC & BRATRUD, MARVIN L & SHIRLEY A	1004400003	04-98-21	SW SE	28.0	25.20	897.57

**ASSESSMENT SCHEDULE
LOWER MAIN TILE & LATERAL 1 TILE
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
MATZEN, STEVE ET AL &	0633200004	33-99-21	NW SW NE	10	5.98	212.99
DARLENE M L/E	0633200005	33-99-21	N 1/2 SW SW NE	5	4.00	142.47
	0633200014	33-99-21	PAR IN NW NE	18.92	16.53	588.76
MOHLER, G. RUSSELL & JULIE A.	0628400005	28-99-21	PAR. 11 1/2X14 RDS.IN SE COR. SE SE	0.93	0.38	13.53
MYLI, SUZANNE 1/3 INT LE 1/12	0633100001	33-99-21	NW NW	9.7	2.85	101.51
	0633100002	33-99-21	NE NW	35.9	24.31	865.87
	0633100003	33-99-21	SW NW	25.2	26.27	935.67
	0633100004	33-99-21	SE NW	40	51.21	1,823.98
	0633200009	33-99-21	NE NW NE	9.23	6.12	217.98
	0633200012	33-99-21	NE NE	37.49	24.00	854.83
	0633200013	33-99-21	SE NE	39	26.99	961.32
PETERSON, MARLENE D TRUST	0627300001	27-99-21	NW SW	20.2	10.00	356.18
	0627300003	27-99-21	SW SW	37.49	18.72	666.76
	0628400019	28-99-21	SE SE EX PARS	30.76	9.74	346.92
PETERSON, MARLENE D TRUST	0633200006	33-99-21	S 1/2 SW SW NE	5	5.78	205.87
	0633200007	33-99-21	E 20' NW NW NE	0.31	0.28	9.97
	0633200010	33-99-21	SE NW NE	10	5.17	184.15
	0633200011	33-99-21	E 1/2 SW NE	20	16.03	570.95
	0633400001	33-99-21	NW SE	40	39.42	1,404.05
	0633400002	33-99-21	NE SE	39	26.12	930.34
PLOW BACK LLC	1008400002	08-98-21	NE SE	14.8	7.04	250.75
	1008400004	08-98-21	SE SE	0.2	0.06	2.14
REDSTEM TRUST, TRUSTEES	0634100001	34-99-21	NW NW	37.49	23.85	849.48
	0634100002	34-99-21	NE NW	29.6	17.67	629.37
	0634100003	34-99-21	SW NW	38.8	15.15	539.61

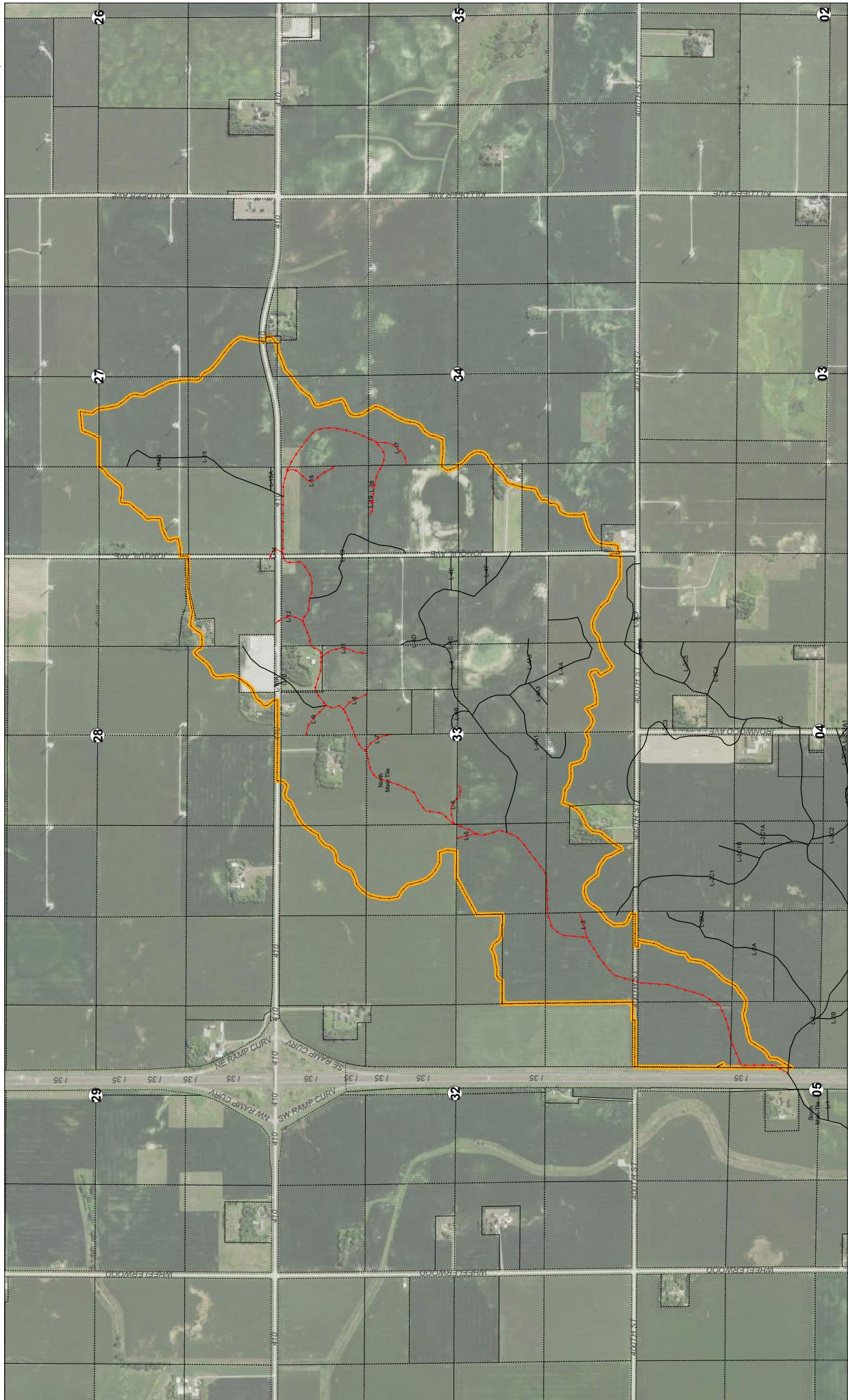
**ASSESSMENT SCHEDULE
LOWER MAIN TILE & LATERAL 1 TILE
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
	0634100004	34-99-21	SE NW	16.1	9.05	322.34
	0634200001	34-99-21	NW NE EXC PAR	0.8	0.26	9.26
	0634300002	34-99-21	NE SW	1.3	0.30	10.69
	0634300005	34-99-21	NW SW EXC TRACT "A"	22.7	9.10	324.12
ROTHOVE, MELVIN	1004100008	04-98-21	PAR. IN SW NW	10	21.14	752.96
	1004100009	04-98-21	SE NW EX PARS	24	36.53	1,301.11
	1004100011	04-98-21	SE SE NW EX. TRACT220'X2 72' & EX PAR B	7.97	13.37	476.21
	1004100007	04-98-21	SW NW EX PAR	30	53.36	1,900.56
	1004300001	04-98-21	NW SW	39	65.83	2,344.71
	1004300005	04-98-21	NE SW EX PAR	32.92	57.70	2,055.14
ROTHOVE, PATRICIA H TRUST	0634300006	34-99-21	TRACT "A" IN NW SW	10.4	5.07	180.58
ROTHOVE, TODD	1004100010	04-98-21	PAR IN SE NW4-98-21	5.24	5.57	198.39
SCHACHT, RONALD E & DENISE A	0628400016	28-99-21	PAR "B" IN SE	2.9	0.85	30.27
THOMPSON, ALLAN J.	1004200001	04-98-21	PAR. IN NW NE	5.51	7.35	261.79
TWEETEN, BRIAN	1004200003	04-98-21	FRL NE NE	12.8	10.47	372.92
	1003100001	03-99-21	FRL. NW NW	0.1	0.01	0.35

**ASSESSMENT SCHEDULE
LOWER MAIN TILE & LATERAL 1 TILE
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
TWEETEN, ROGER	0634300008	34-99-21	SW SW EX PAR "A"	8.5	4.55	162.06
	1004200002	04-98-21	FRL NW NE EXC PAR	35.32	51.15	1,821.84
WORTH COUNTY FARM ASSOC., INC	0632400006	32-99-21	1/2 NE SE	20	23.69	843.79
	0632400007	32-99-21	SE SE	39	75.25	2,680.24
	0633300001	33-99-21	NW SW	38.2	63.39	2,257.81
	0633300002	33-99-21	NE SW	40	47.96	1,708.23
	0633300005	33-99-21	SW SW EX. PAR.	32.11	43.38	1,545.09
	0633300007	33-99-21	SE SW EX. PAR.	33.8	26.59	947.08
Iowa Department of Transportation		0-0-0	Rights of Way	51.6		7,825.21
Worth County Secondary Roads		0-0-0	Rights of Way	69.9		4,117.06
			Totals	2166.76 Ac		\$100,000

North Main Tile & Laterals 3, 5, 6, 7, 8, 9, 11,
12, 14, 16, 17, 18, & 19 Tiles



ASSESSMENT SCHEDULE
NORTH MAIN TILE & LATERALS 3, 5, 6, 7, 8, 9, 11, 12, 14, 16, 17, 18, & 19
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
ARCHIVES ARNGMNT ACCOM REV TST & KALGAARDEN, MORRIS G TRUSTEE	0628400010	28-99-21	SW SE EX PAR "A"	6.20	6.89	488.00
BARTON WINDPOWER LLC	0628400014	28-99-21	PAR "A" IN S 1/2 SE	9.50	17.73	1,255.77
BERGE FARMS LLC	0632400005	32-99-21	N 1/2 NE SE	1.50	0.54	38.25
BLUESTEM TRUST, TRUSTEES	0627300004	27-99-21	SE SW	37.60	78.42	5,554.30
	0627400002	27-99-21	SW SE EXC PAR	7.80	7.60	538.29
	0627300002	27-99-21	NE SW	32.40	48.70	3,449.30
HELGESON, DAVID J TRUST & GLORIA J TRUST	0627100004	27-99-21	SE NW	2.00	2.59	183.44
HOLSTAD, MARK A & MARY L	0634300007	34-99-21	PAR "A" SW SW	0.50	0.05	3.54
JOHNSON, LARRY REVOCABLE TRUST	1005200004	05-98-21	N 1/2 SE NE	0.70	0.21	14.87
	1005200002	05-98-21	SW NE EX PAR	8.00	4.55	322.27
	1005200001	05-98-21	NW NE EX PAR	17.30	12.45	881.80
	1005200003	05-98-21	FRL NE NE	20.50	19.33	1,369.10
	0633400004	33-99-21	SE SE	25.50	11.18	791.85
	0633400003	33-99-21	SW SE	22.00	13.57	961.13
JOHNSON, SUSAN MARIE	0633300009	33-99-21	PAR IN S 1/2 SW	3.90	3.36	237.98
KING JR, RALEIGH S & SMITH, CONNIE P	0627400007	27-99-21	PAR. IN SW SE	1.40	0.98	69.41

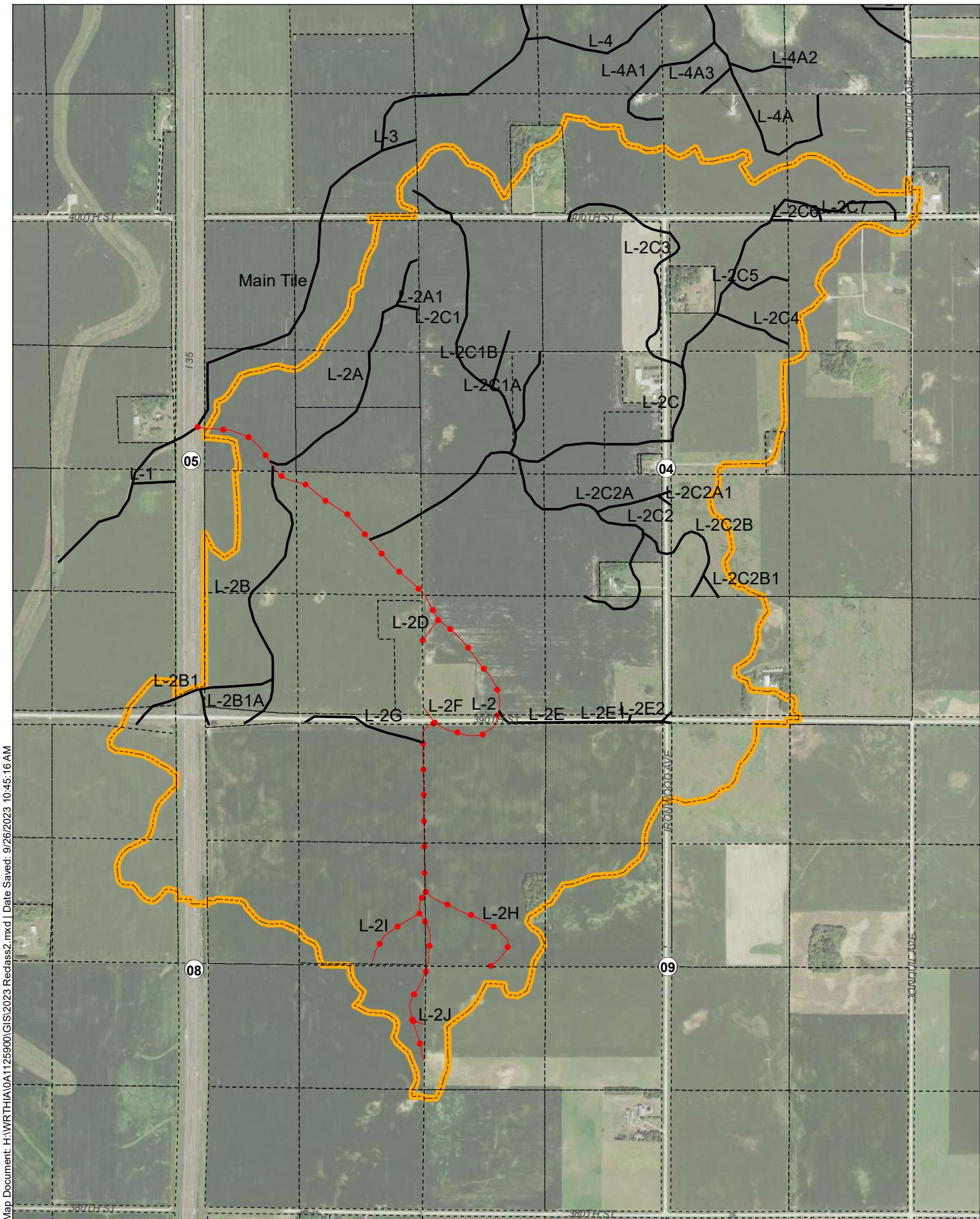
ASSESSMENT SCHEDULE
NORTH MAIN TILE & LATERALS 3, 5, 6, 7, 8, 9, 11, 12, 14, 16, 17, 18, & 19
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
KING, RALEIGH S JR & SMITH, CONNIE P	0627400006	27-99-21	PAR SW SE 27-99- 21(.40) & PAR NW NE (.12)	0.20	0.12	8.50
MATZEN, STEVE ET AL & DARLENE M L/E	0633200005	33-99-21	N 1/2 SW SW NE	4.90	4.21	298.18
	0633200004	33-99-21	NW SW NE	9.80	12.43	880.39
	0633200014	33-99-21	PAR IN NW NE	18.60	43.73	3,097.29
MOHLER, G. RUSSELL & JULIE A.	0628400005	28-99-21	PAR. 11 1/2X14 RDS.IN SE COR. SE SE	0.90	1.66	117.57
MYLI, SUZANNE 1/3 INT LE 1/12	0633100003	33-99-21	SW NW	25.20	38.40	2,719.78
	0633100004	33-99-21	SE NW	40.70	81.15	5,747.66
	0633100002	33-99-21	NE NW	35.90	47.82	3,386.97
	0633100001	33-99-21	NW NW	9.70	4.32	305.98
	0633200013	33-99-21	SE NE	39.20	27.10	1,919.43
	0633200009	33-99-21	NE NW NE	9.10	19.20	1,359.89
	0633200012	33-99-21	NE NE	37.40	88.97	6,301.53
PETERSON, MARLENE D TRUST	0633400002	33-99-21	NE SE	38.90	20.51	1,452.67
	0633400001	33-99-21	NW SE	39.70	40.56	2,872.77
	0633200006	33-99-21	S 1/2 SW SW NE	5.20	6.00	424.97
PETERSON, MARLENE D TRUST	0633200011	33-99-21	E 1/2 SW NE	20.20	28.29	2,003.71
	0633200007	33-99-21	E 20' NW NW NE	0.30	0.79	55.95
	0633200010	33-99-21	SE NW NE	10.00	17.60	1,246.56
	0627300003	27-99-21	SW SW	37.20	72.89	5,162.62
	0627300001	27-99-21	NW SW	20.20	30.97	2,193.53
	0628400019	28-99-21	SE SE EX PARS	30.20	35.96	2,546.96

ASSESSMENT SCHEDULE
NORTH MAIN TILE & LATERALS 3, 5, 6, 7, 8, 9, 11, 12, 14, 16, 17, 18, & 19
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
REDSTEM TRUST, TRUSTEES	0634300002	34-99-21	NE SW	1.30	0.16	11.33
	0634100003	34-99-21	SW NW	38.80	50.49	3,576.08
	0634100004	34-99-21	SE NW	16.10	44.70	3,165.99
	0634100001	34-99-21	NW NW	37.70	100.00	7,082.75
	0634100002	34-99-21	NE NW	29.60	78.46	5,557.13
	0634200001	34-99-21	NW NE EXC PAR	0.80	0.84	59.50
	0634300005	34-99-21	NW SW EXC TRACT "A"	22.70	5.02	355.55
ROTHOVE, PATRICIA H TRUST	0634300006	34-99-21	TRACT "A" IN NW SW	10.40	2.77	196.19
SCHACHT, RONALD E & DENISE A	0628400016	28-99-21	PAR "B" IN SE	2.90	2.63	186.28
TWEETEN, ROGER	0634300008	34-99-21	SW SW EX PAR "A"	8.50	2.49	176.36
WORTH COUNTY FARM ASSOC., INC	0632400006	32-99-21	1/2 NE SE	19.20	16.74	1,185.65
	0633300002	33-99-21	NE SW	40.20	52.42	3,712.78
	0633300007	33-99-21	SE SW EX.	12.40	9.08	643.11
			PAR.			
	0632400007	32-99-21	SE SE	37.60	44.37	3,142.62
	0633300005	33-99-21	SW SW EX.	20.00	25.39	1,798.31
			PAR.			
Worth County Secondary Roads		0-0-0	Rights of Way	38.20	59.87	4,240.45
				25.60		4,647.71
			Totals	992.30 Ac		\$100,000

Laterals 2, 2D, 2F, 2H, 2I, & 2J Tiles



**ASSESSMENT SCHEDULE
LATERALS 2, 2D, 2F, 2H, 2I, & 2J
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
BENDICKSON, DREW	1009200001	09-98-21	NW NE	14.0	17.96	161.62
BRATRUD, DANIEL H & GERALDINE K	1004200007	04-98-21	PAR. IN SE COR. SW NE	0.9	0.34	3.06
BRUNSVOLD, HAROLD N	1009300001	09-98-21	NW SW	14.1	18.16	163.42
	1009300003	09-98-21	SW SW	0.3	0.43	3.87
BUTLER, HEATHER JO	1004100006	04-98-21	PAR 220' X 272' IN SE NW	1.12	0.79	7.11
	1004100012	04-98-21	PAR "B" IN SE SE NW	0.16	0.12	1.08
FABER, HELEN F REV TRUST	1008200002	08-98-21	SW NE EX. PAR.	17.4	20.84	187.53
	1008200001	08-98-21	NW NE EX. PAR.	28.3	18.46	166.12
	1008200004	08-98-21	SE NE EX. S. 1 RD.	39.1	94.82	853.26
	1008200005	08-98-21	S. 1 RD. NE EX. PAR.	0.4	0.86	7.74
	1009100001	09-98-21	NW NW	38.34	92.71	834.27
	1008200003	08-98-21	NE NE	38.33	100.00	899.87
	1009100002	09-98-21	NE NW	35.6	57.16	514.37
HANNA, RANDALL D	1008100004	08-98-21	SE N	7.6	1.41	12.69
	1008100002	08-98-21	NE NW EXC PAR	7.4	2.35	21.15
HOLSTAD, MARK A & MARY L	0634300007	33-99-21	PAR "A" SW SW	0.4	0.03	0.27
JOHNSON, LARRY REVOCABLE TRUST	1005200002	05-98-21	SW NE EX PAR	20	10.24	92.15
	1004100001	04-98-21	NW NW	42.36	22.62	203.55
	1005200003	05-98-21	NE NE	22.1	13.82	124.36
	1005200005	05-98-21	S 1/2 SE NE	21.3	13.85	124.63

**ASSESSMENT SCHEDULE
LATERALS 2, 2D, 2F, 2H, 2I, & 2J
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
JOHNSON, LARRY REVOCABLE TRUST	1005200004	05-98-21	N 1/2 SE NE	17.7	9.82	88.37
	1004100002	04-98-21	NE NW	40.77	15.27	137.41
	0633400004	33-99-21	SE SE	11.6	2.80	25.20
	0633400003	33-99-21	SW SE	16.6	4.35	39.14
	1005300004	05-98-21	SE SW EX PAR	2.4	1.28	11.52
	1005400001	05-98-21	NW SE EX PAR	22.8	16.94	152.44
	1005400002	05-98-21	NE SE	40	42.81	385.23
	1005400005	05-98-21	PAR IN SE SE	10.33	10.85	97.64
	1005400004	05-98-21	SE SE EX PAR	28	28.98	260.78
	1005400003	05-98-21	SW SE EX PAR	28.53	17.99	161.89
LAWSON, JOHN D & MAGGIE A	0633300009	33-99-21	PAR IN S 1/2 SW	8.5	1.76	15.84
	1004300006	04-98-21	PAR A IN NE SW	5.57	3.29	29.61
LESTRUD, EDNA M	1009100003	09-98-21	SW NW	37.5	78.04	702.26
	1009100004	09-98-21	SE NW	9.1	8.70	78.29
MAR-DAN ENTERPRISES INC	1004200006	04-98-21	SW NE EX PAR.	33.3	17.03	153.25
	1004200005	04-98-21	SE NE	0.3	0.15	1.35
	1004400001	04-98-21	NW SE	17.4	9.69	87.20
	1004300004	04-98-21	SE SW	36.86	45.77	411.87
	1004300003	04-98-21	SW SW	38.34	54.32	488.81
	1004400004	04-98-21	SE SE	0.2	0.07	0.63
MAR-DAN ENTERPRISES INC & BRATRUD, MARVIN L & SHIRLEY A	1004400003	04-98-21	SW SE	28.0	17.25	155.23

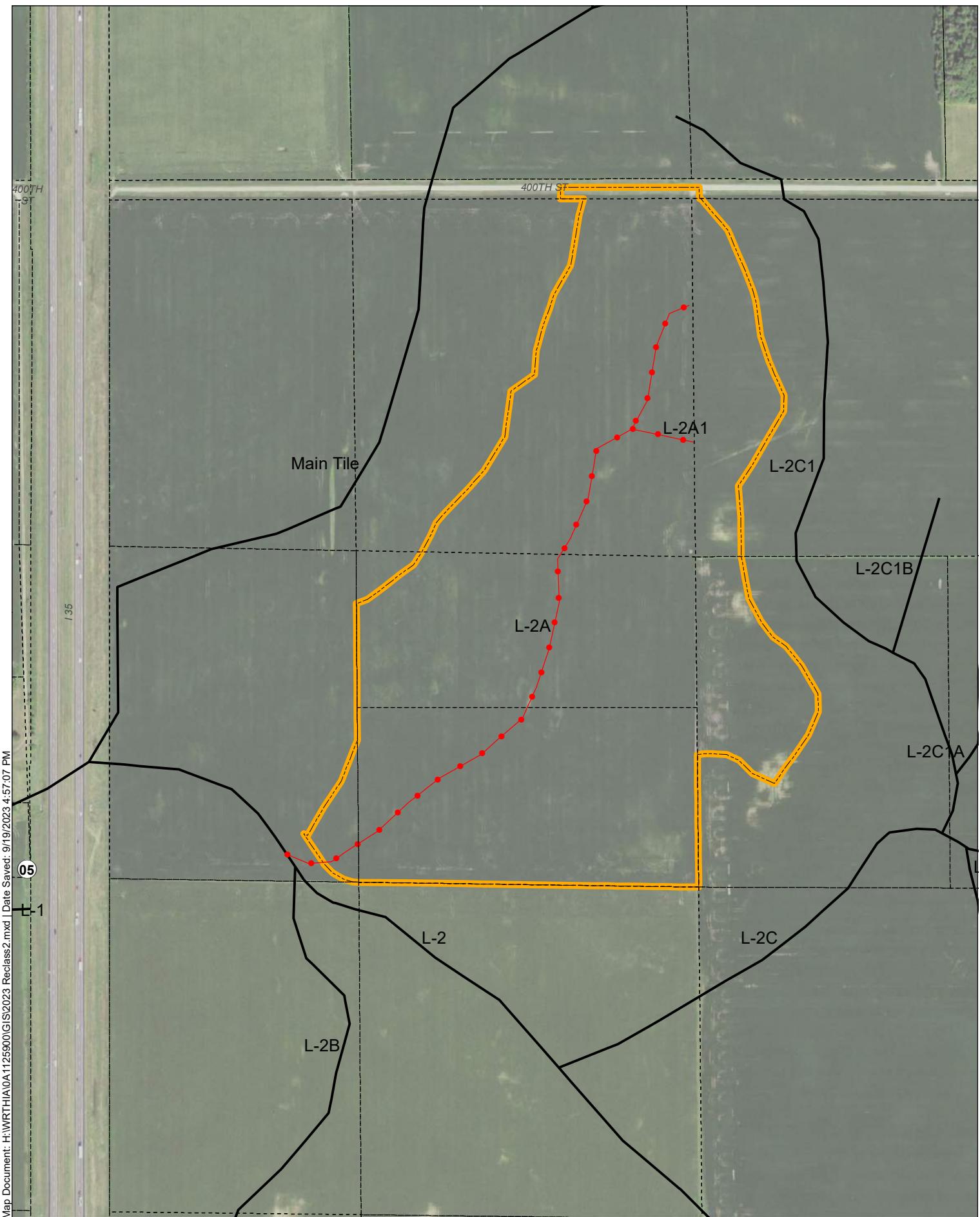
**ASSESSMENT SCHEDULE
LATERALS 2, 2D, 2F, 2H, 2I, & 2J
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
PLOW BACK LLC	1008400002	08-98-21	NE SE	14.8	20.02	180.15
	1008400004	08-98-21	SE SE	0.2	0.21	1.89
ROTHOVE, MELVIN	1004100011	04-98-21	SE SE NW EX. TRACT220'X2 72' & EX PAR B	7.97	5.88	52.91
	1004100009	04-98-21	SE NW EX PARS	24	16.42	147.76
	1004100008	04-98-21	PAR. IN SW NW	10	9.78	88.01
	1004100007	04-98-21	SW NW EX PAR	30	22.49	202.38
	1004300005	04-98-21	NE SW EX PAR	32.92	25.72	231.45
	1004300001	04-98-21	NW SW	40	37.44	336.91
ROTHOVE, TODD	1004100010	04-98-21	PAR IN SE NW	5.24	2.35	21.15
THOMPSON, ALLAN J.	1004200001	04-98-21	PAR. IN NW NE	5.51	2.37	21.33
TWEETEN, BRIAN	1004200003	04-98-21	NE NE	12.8	2.99	26.91
TWEETEN, ROGER	1004200002	04-98-21	NW NE EXC PAR	35.32	16.55	148.93
WORTH COUNTY FARM ASSOC., INC	0633300007	33-99-21	SE SW EX. PAR.	21.0	5.06	45.53
	0633300005	33-99-21	SW SW EX. PAR.	12.1	4.68	42.11
	0632400007	32-99-21	SE SE	1.5	0.59	5.31

**ASSESSMENT SCHEDULE
LATERALS 2, 2D, 2F, 2H, 2I, & 2J
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
Worth County Secondary Roads		0-0-0	Rights of Way	60.2		581.19
Totals					1096.57 Ac	\$10,000.00

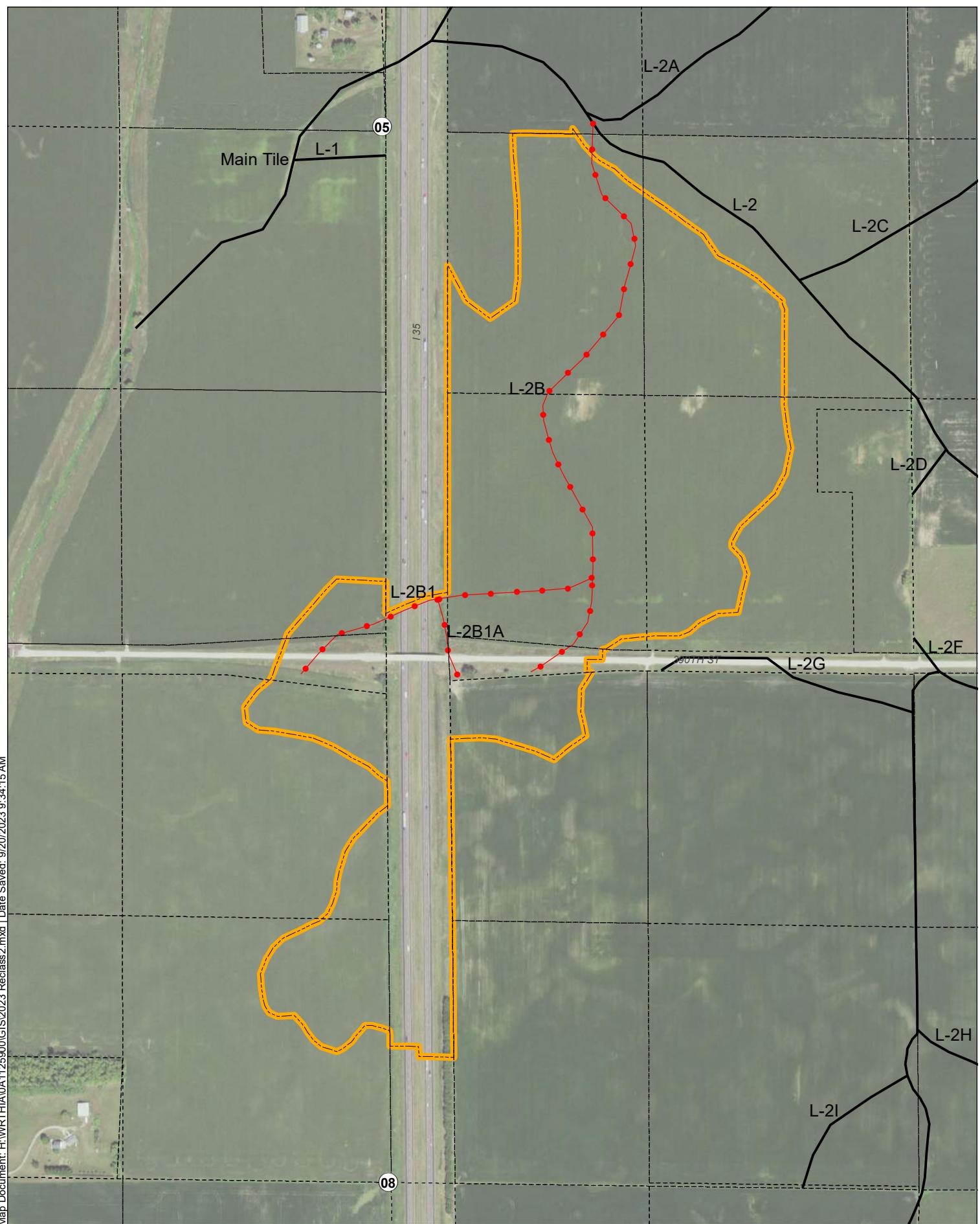
Laterals 2A & 2A1 Tiles



**ASSESSMENT SCHEDULE
LATERALS 2A & 2A1
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
JOHNSON, LARRY REVOCABLE TRUST	1005200002	05-98-21	SW NE EX PAR	2.3	1.89	89.52
	1004100001	04-98-21	NW NW	7.4	28.57	1,353.26
	1005200003	05-98-21	NE NE	22.1	100.00	4,736.64
	1005200005	05-98-21	S 1/2 SE NE	20	30.55	1,447.04
	1005200004	05-98-21	N 1/2 SE NE	17.7	41.45	1,963.34
ROTHOVE, MELVIN F.	1004100007	04-98-21	SW NW EX PAR	6.5	7.75	367.09
Worth County Secondary Roads		0-0-0	Rights of Way	0.5		43.11
					Totals	76.50 Ac
						\$10,000.00

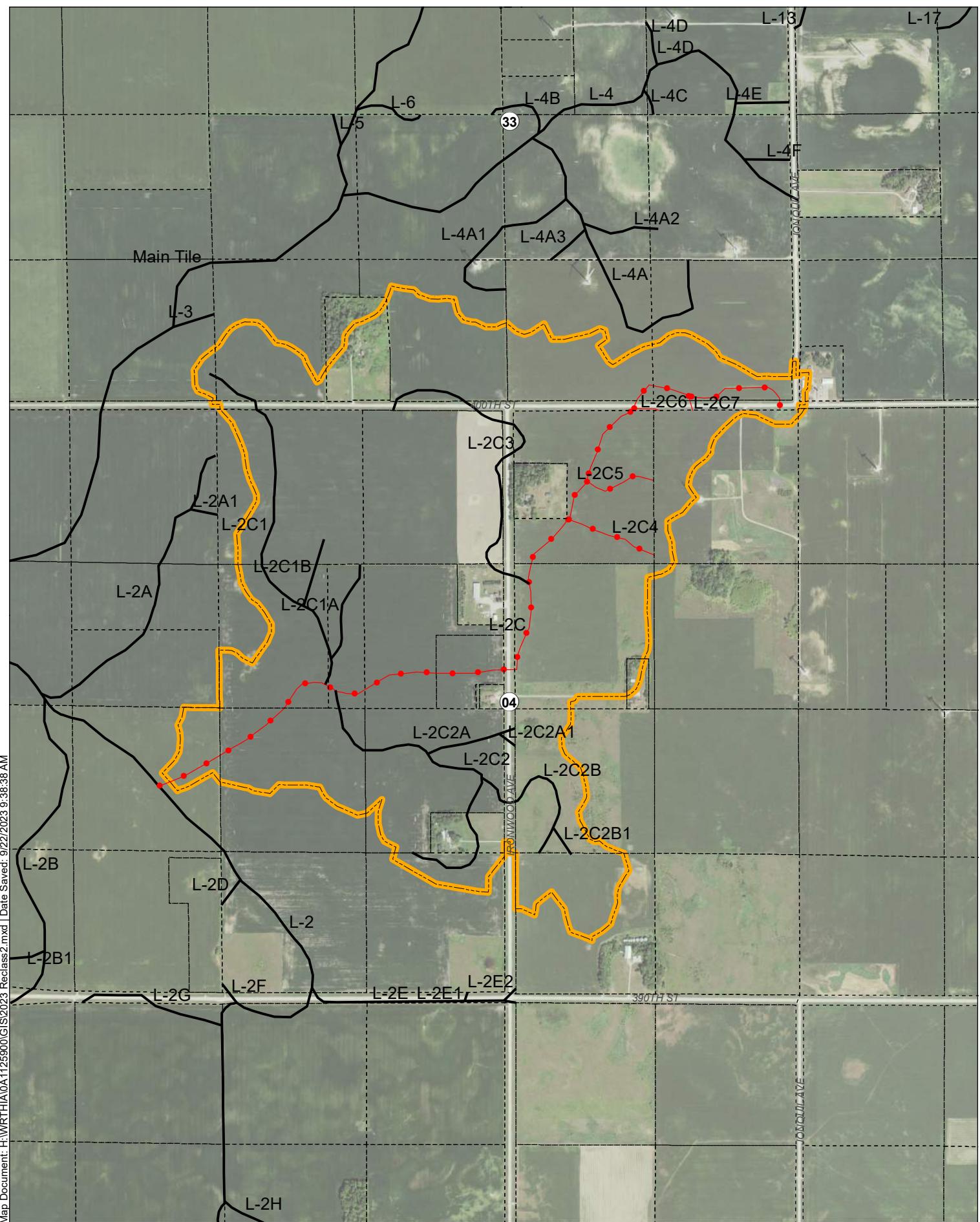
Laterals 2B, 2B1, & 2B1A Tiles



**ASSESSMENT SCHEDULE
LATERALS 2B, 2B1, & 2B1A
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
FABER, HELEN F REV TRUST	1008200001	08-98-21	NW NE EX. PAR.	5.2	16.93	395.32
HANNA, RANDALL D	1008100002	08-98-21	NE NW EXC PAR	7.4	28.48	665.20
	1008100004	08-98-21	SE NW	7.6	6.93	161.79
JOHNSON, LARRY REVOCABLE TRUST	1005300004	05-98-21	SE SW EX PAR	2.4	16.22	378.91
	1005400001	05-98-21	NW SE EX PAR	21.5	38.41	897.09
	1005400002	05-98-21	NE SE	12.2	21.69	506.69
	1005400003	05-98-21	SW SE EX PAR	28.3	100.00	2,335.58
	1005400004	05-98-21	SE SE EX PAR	15.5	33.38	779.62
Iowa Department of Transportation		0-0-0	Rights of Way	16.5		2,344.72
Worth County Secondary Roads		0-0-0	Rights of Way	7.7		1,535.08
				Totals	124.30 Ac	\$10,000.00

Laterals 2C, 2C4, 2C5, 2C6, & 2C7 Tiles



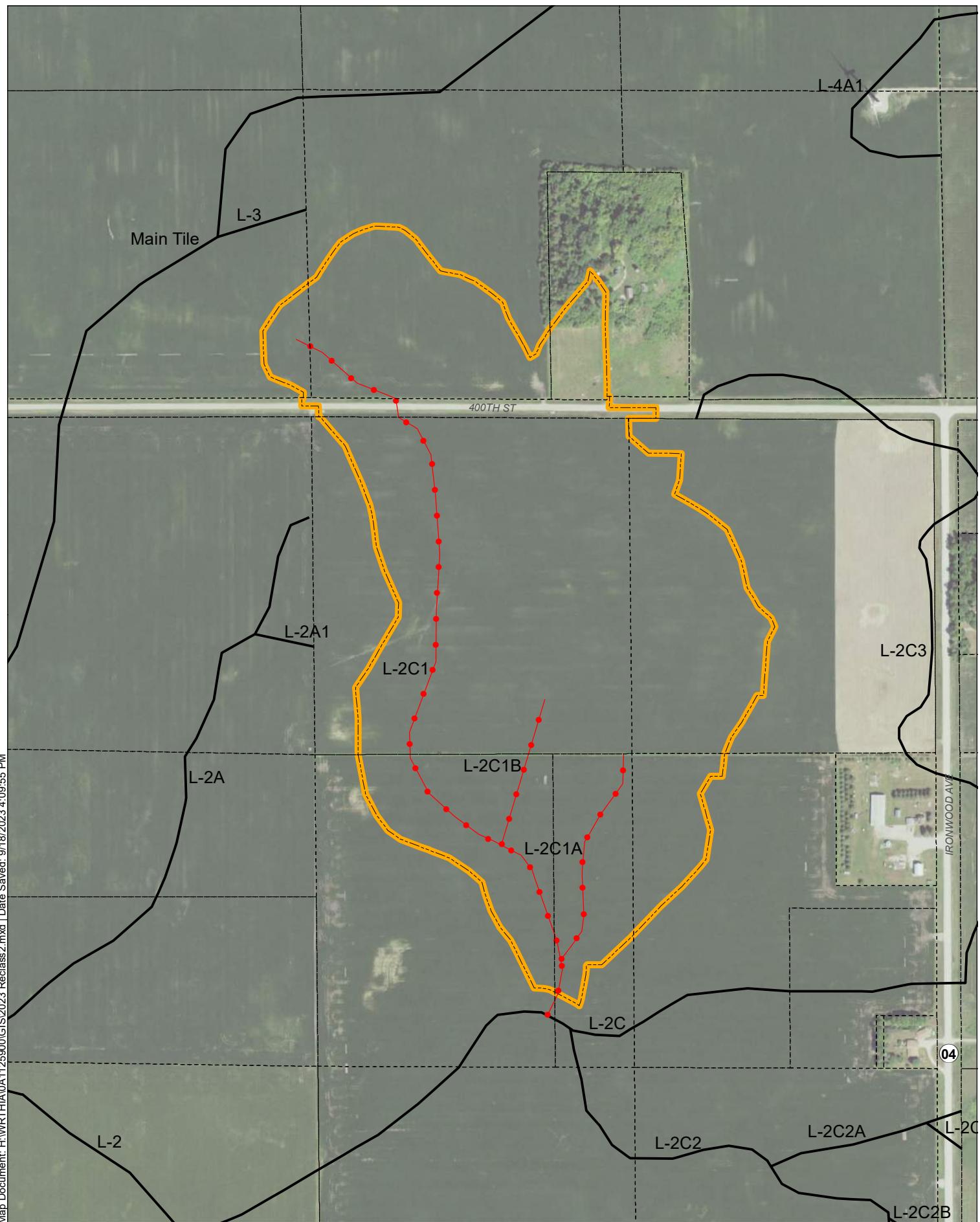
**ASSESSMENT SCHEDULE
LATERALS 2C, 2C4, 2C5, 2C6, & 2C7
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
BRATRUD, DANIEL H & GERALDINE K	1004200007	04-98-21	PAR. IN SE COR. SW NE	0.9	0.19	3.84
BUTLER, HEATHER JO	1004100006	04-98-21	PAR 220' X 272' IN SE NW	1.12	0.77	15.57
	1004100012	04-98-21	PAR "B" IN SE SE NW	0.16	0.14	2.83
HOLSTAD, MARK A & MARY L	0634300007	43-99-21	PAR "A" SW SW	0.4	0.35	7.08
JOHNSON, LARRY REVOCABLE TRUST	0633400003	33-99-21	SW SE	16.6	34.69	701.37
	0633400004	33-99-21	SE SE	11.6	32.25	652.04
	1004100001	04-98-21	NW NW	35.1	17.48	353.42
	1004100002	04-98-21	NE NW	40.77	43.38	877.07
	1005400002	05-98-21	NE SE	7.0	3.66	74.00
JOHNSON, SUSAN MARIE	0633300009	33-99-21	PAR IN S 1/2 SW	8.5	1.97	39.83
LAWSON, JOHN D & MAGGIE A	1004300006	04-98-21	PAR A IN NE SW	5.57	2.90	58.63
MAR-DAN ENTERPRISES INC	1004200005	04-98-21	SE NE	0.3	1.10	22.24
	1004200006	04-98-21	SW NE EX. PAR.	33.3	32.66	660.33
	1004300004	04-98-21	SE SW	5.5	1.62	32.75
	1004400001	04-98-21	NW SE	17.4	7.67	155.07
	1004400003	04-98-21	SW SE	12.9	2.38	48.12
ROTHOVE, MELVIN	1004100008	04-98-21	PAR. IN SW NW	10	12.38	250.30
	1004100009	04-98-21	SE NW EX PARS	24	25.36	512.74

**ASSESSMENT SCHEDULE
LATERALS 2C, 2C4, 2C5, 2C6, & 2C7
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
	1004100011	04-98-21	SE SE NW EX. TRACT220'X2 72' & EX PAR B	7.97	11.46	231.70
	1004100007	04-98-21	SW NW EX PAR	23.0	20.77	419.94
	1004300001	04-98-21	NW SW	23.3	18.12	366.36
	1004300005	04-98-21	NE SW EX PAR	30.7	25.66	518.80
ROTHOVE, TODD	1004100010	04-98-21	PAR IN SE NW	5.24	4.44	89.77
THOMPSON, ALLAN J.	1004200001	04-98-21	PAR. IN NW NE	5.51	12.03	243.23
TWEETEN, BRIAN	1004200003	04-98-21	NE NE	12.8	27.95	565.10
TWEETEN, ROGER	1004200002	04-98-21	NW NE EXC PAR	35.32	100.00	2,021.84
WORTH COUNTY FARM ASSOC., INC	0632400007 0633300005 0633300007	32-99-21 33-99-21 33-99-21	SE SE SW SW EX. PAR. SE SW EX. PAR.	1.5 12.1 21.0	0.34 2.78 13.00	6.87 56.21 262.84
Worth County Secondary Roads		0-0-0	Rights of Way	20.0		750.11
			Totals	429.56 Ac		\$10,000.00

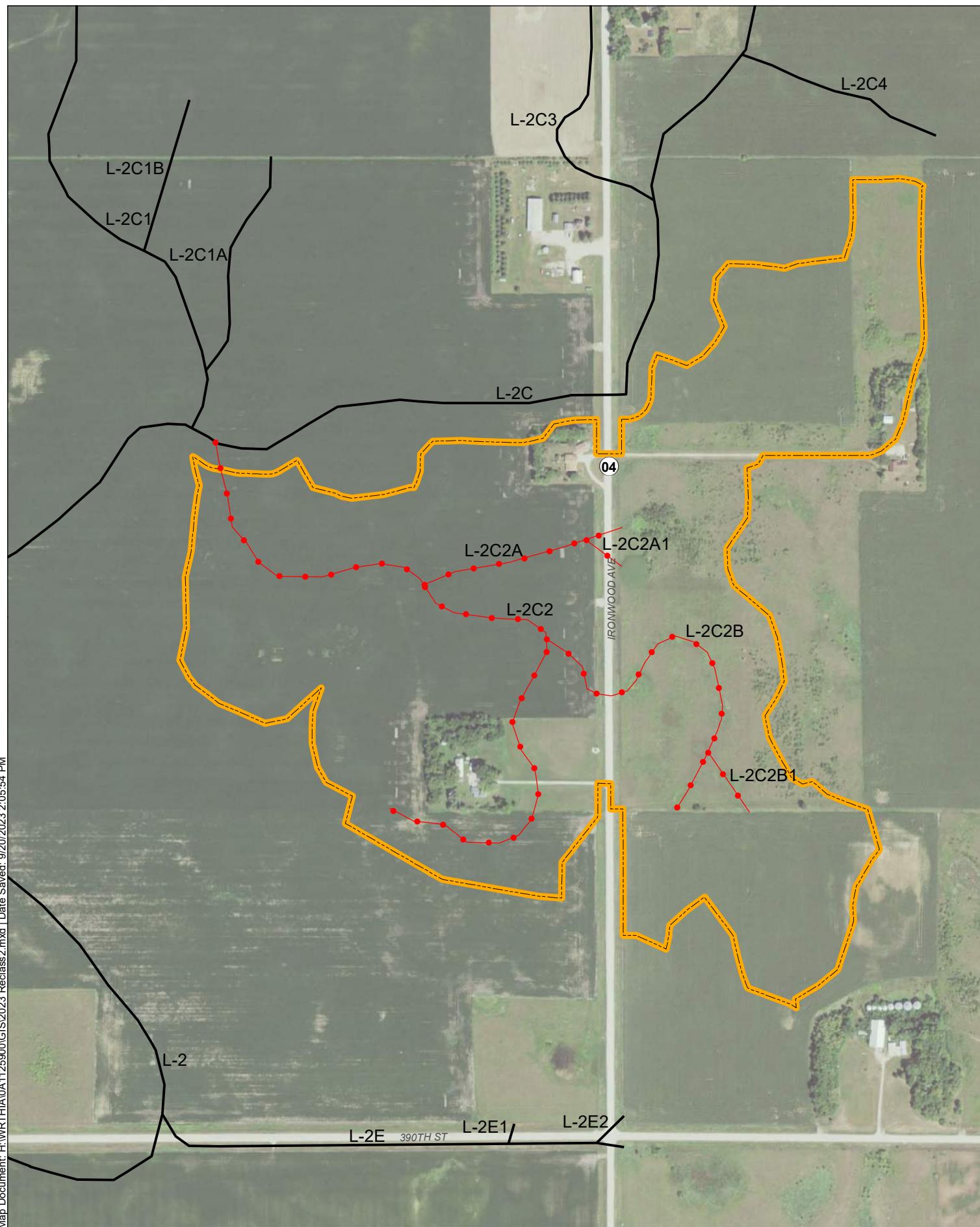
Laterals 2C, 2C1, & 2C2 Tiles



**ASSESSMENT SCHEDULE
LATERALS 2C, 2C1, & 2C2
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
JOHNSON, LARRY REVOCABLE TRUST	1004100001	04-98-21	NW NW	35.1	100.00	3,785.01
	1004100002	04-98-21	NE NW	12.7	21.03	795.99
JOHNSON, SUSAN MARIE	0633300009	33-99-21	PAR IN S 1/2 SW BROOKFIELD	0.3	6.40	242.24
ROTHOVE, MELVIN	1004100008	04-98-21	PAR. IN SW NW	6.9	13.95	528.01
	1004100009	04-98-21	SE NW EX PARS	4.4	7.87	297.88
	1004100007	04-98-21	SW NW EX PAR	10.0	19.67	744.51
WORTH COUNTY FARM ASSOC., INC	0633300005	33-99-21	SW SW EX. PAR.	12.1	70.92	2,684.33
	0632400007	33-99-21	SE SE	1.5	11.07	419.00
Worth County Secondary Roads		0-0-0	Rights of Way	2.4		503.03
					Totals	85.40 Ac
						\$10,000.00

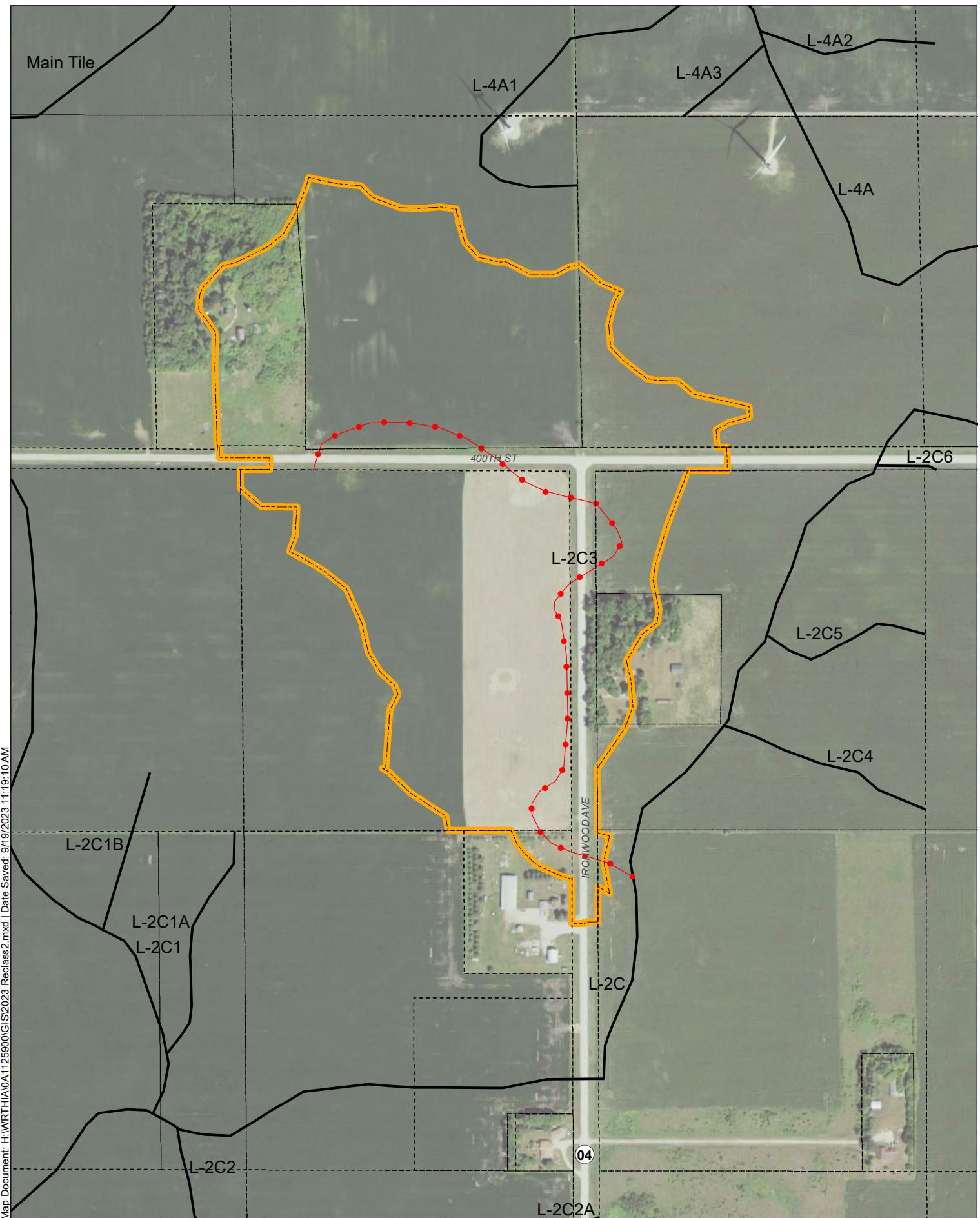
Laterals 2C2, 2C2A, 2C2A1, 2C2B, & 2C2B1 Tiles



**ASSESSMENT SCHEDULE
LATERALS 2C2, 2C2A, 2C2A1, 2C2B, & 2C2B1
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
BRATRUD, DANIEL H & GERALDINE K	1004200007	4-98-21	PAR. IN SE COR. SW NE	0.9	1.19	35.24
BUTLER, HEATHER JO	1004100006	4-98-21	PAR 220' X 272' IN SE NW	1.1	3.15	93.29
	1004100012	4-98-21	PAR "B" IN SE SE NW	0.1	0.34	10.07
LAWSON, JOHN D & MAGGIE A	1004300006	4-98-21	PAR A IN NE SW	5.57	21.17	627.00
MAR-DAN ENTERPRISES INC	1004200006	4-98-21	SW NE EX. PAR.	19.3	37.64	1,114.80
	1004300004	4-98-21	SE SW	5.5	19.76	585.24
	1004400001	4-98-21	NW SE	17.4	75.55	2,237.59
MAR-DAN ENTERPRISES INC & BRATRUD, MARVIN L & SHIRLEY A	1004400003	4-98-21	SW SE	12.9	44.17	1,308.20
ROTHOVE, MELVIN	1004100008	4-98-21	PAR. IN SW NW	0.3	0.63	18.66
	1004100009	4-98-21	SE NW EX PARS	0.5	0.75	22.21
	1004100011	4-98-21	SE SE NW EX. TRACT 220'X2 72' & EX PAR B	1.5	3.61	106.92
	1004300001	4-98-21	NW SW	7.9	13.00	385.03
	1004300005	4-98-21	NE SW EX PAR	30.3	100.00	2,961.73
Worth County Secondary Roads		0-0-0	Rights of Way	3.2		494.02
			Totals	106.47 Ac		\$10,000.00

Lateral 2C3 Tile



**ASSESSMENT SCHEDULE
LATERAL 2C3
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

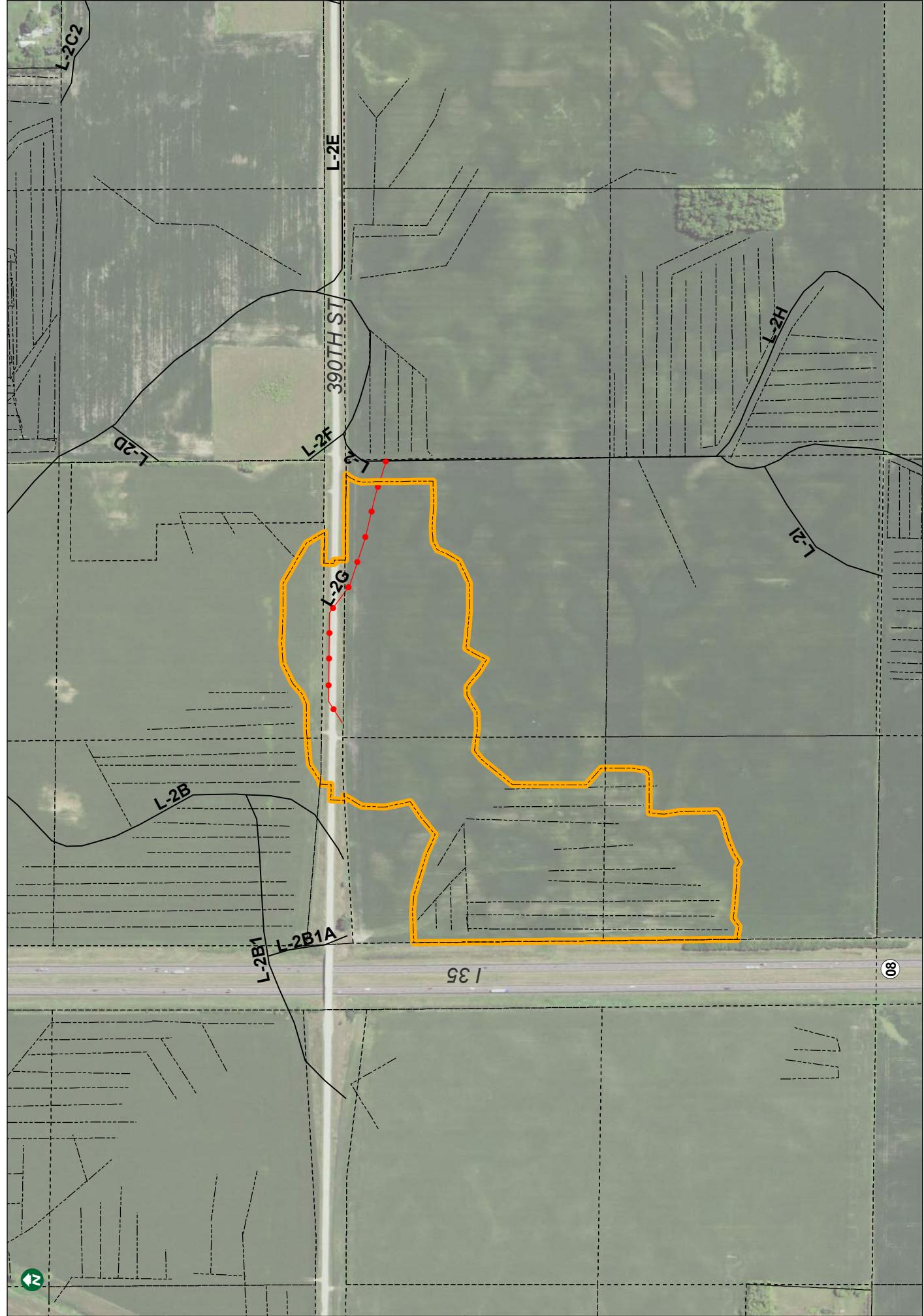
Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
JOHNSON, LARRY REVOCABLE TRUST	0633400003 1004100002	33-99-21 04-98-21	SW SE NE NW	4.4 26.5	11.69 95.07	396.50 3,224.57
JOHNSON, SUSAN MARIE	0633300009	33-99-21	PAR IN S 1/2 SW	6.2	9.73	330.02
MAR-DAN ENTERPRISES INC	1004200006	04-98-21	SW NE EX. PAR.	0.2	0.32	10.85
ROTHOVE, TODD	1004100010	04-98-21	PAR IN SE NW	0.7	0.96	32.56
THOMPSON, ALLAN J.	1004200001	04-98-21	PAR. IN NW NE	1.9	7.72	261.85
TWEETEN, ROGER	1004200002	04-98-21	NW NE EXC PAR	3.2	20.09	681.41
WORTH COUNTY FARM ASSOC., INC	0633300007	33-99-21	SE SW EX. PAR.	21.0	100.00	3,391.79
Worth County Secondary Roads		0-0-0	Rights of Way	7.7		1,670.45
			Totals	71.80 Ac		\$10,000.00

Lateral 2G Tile

Drainage District No. 48

Worth County, IA

August 2023

Lateral 2-G, Benefited Area

**ASSESSMENT SCHEDULE
LATERAL 2G
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
FABER, HELEN F REV TRUST	1008200001	8-98-21	NW NE EX. PAR.	19.9	42.60	1,936.63
	1008200002	08-98-21	SW NE EX. PAR.	9.8	6.45	293.22
	1008200003	8-98-21	NE NE	15.8	100.00	4,546.07
JOHNSON, LARRY TRUST	1005400004	05-98-21	SE SE EX PAR	3.3	27.05	1,229.71
	1005400003	05-98-21	SW SE EX PAR	0.2	2.14	97.29
Worth County Secondary Roads		0-0-0	Rights of Way	2.6		1,897.08
					Totals	51.60 Ac
						\$10,000.00

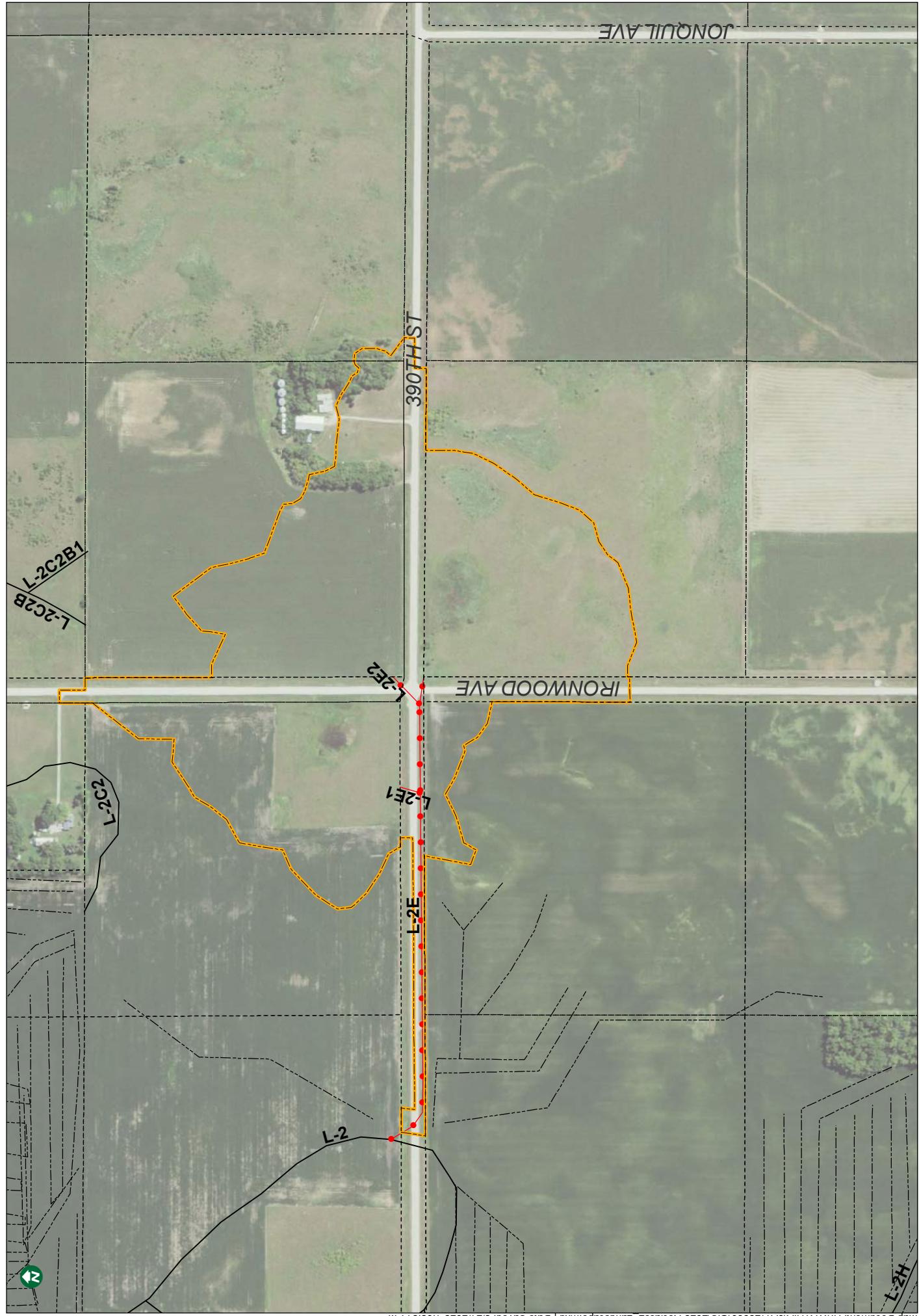
Laterals 2E, 2E1, & 2E2 Tiles

Drainage District No. 48

Worth County, IA

Lateral 2-E, 2-E1, & 2-E2 Benefited Area

August 2023



**ASSESSMENT SCHEDULE
LATERALS 2E, 2E1, & 2E2
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
BENDICKSON, DREW	1009200001	09-98-21	NW NE	14.0	96.33	2,293.14
FABER, HELEN F TRUST	1009100002	9-98-21	NE NW	2.4	25.35	603.49
MAR-DAN ENTERPRISES INC	1004300004	4-98-21	SE SW	13.4	100.00	2,380.55
	1004400004	4-98-21	SE SE	0.2	0.17	4.07
MAR-DAN ENTERPRISES INC & BRATRUD, MARVIN L & SHIRLEY A	1004400003	4-98-21	SW SE	15.2	84.18	2,004.02
Worth County Secondary Roads		0-0-0	Rights of Way	11.4		2,714.73
				Totals	56.60 Ac	\$10,000.00

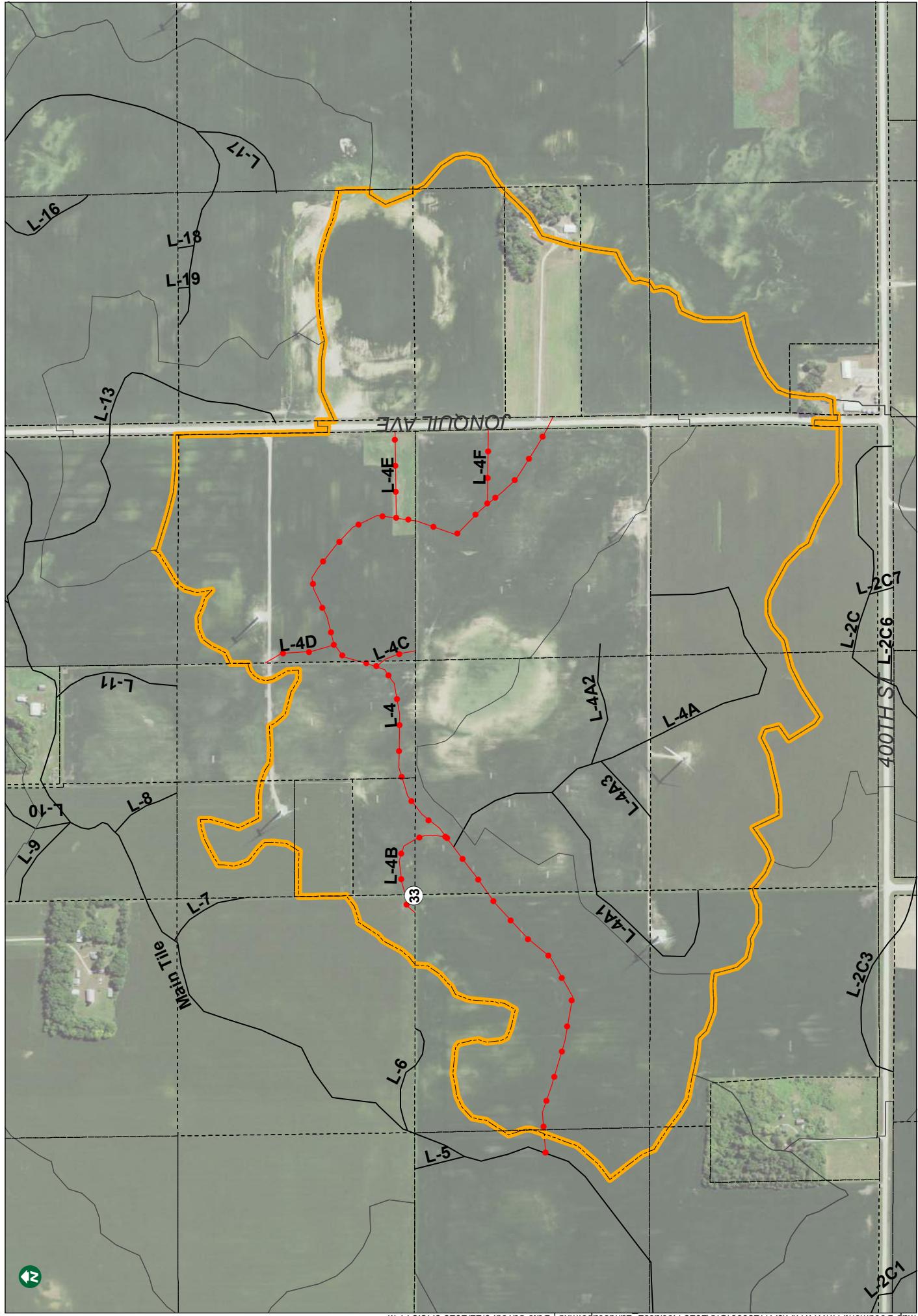
Laterals 4, 4B, 4C, 4E, & 4F Tiles

Laterals 4, 4B, 4C, 4D, 4E, & 4F, Benefited Area

September 2023

Drainage District No. 48

Worth County, IA



**ASSESSMENT SCHEDULE
LATERALS 4, 4B, 4C, 4E, & 4F
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
HOLSTAD, MARK A & MARY L	0634300007	34-99-21	PAR "A" SW SW	0.5	0.05	1.07
JOHNSON, LARRY REVOCABLE TRUST	0633400004	33-99-21	SE SE	25.5	11.86	254.39
JOHNSON, LARRY REVOCABLE TRUST	0633400003	33-99-21	SW SE BROOKFIELD	22.0	16.28	349.20
MATZEN, STEVE ET AL & DARLENE M L/E	0633200005	33-99-21	N 1/2 SW SW NE	4.8	6.65	142.64
	0633200004	33-99-21	NW SW NE	3.1	2.84	60.92
MYLI, SUZANNE 1/3 INT LE 1/12	0633100004	33-99-21	SE NW	2.0	2.35	50.41
MYLI, SUZANNE 52/180 INT L/E 13/180	0633200013	33-99-21	SE NE	37.6	88.88	1,906.44
	0633200012	33-99-21	NE NE	1.0	1.92	41.18
PETERSON, MARLENE D TRUST	0633400002	33-99-21	NE SE	39	100.00	2,144.96
	0633400001	33-99-21	NW SE	40	54.96	1,178.87
	0633200006	33-99-21	S 1/2 SW SW NE	5	10.24	219.64
	0633200011	33-99-21	E 1/2 SW NE	11.9	24.52	525.94
REDSTEM TRUST, TRUSTEES	0634300005	34-99-21	NW SW EXC TRACT "A"	22.7	44.21	948.29
	0634100003	34-99-21	SW NW	14.6	19.04	408.40
	0634300002	34-99-21	NE SW	1.3	1.11	23.81
ROTHOVE, PATRICIA H TRUST	0634300006	34-99-21	TRACT "A" IN NW SW	10.4	25.48	546.53
					0.00	
TWEETEN, ROGER	0634300008	34-99-21	SW SW EX PAR "A"	8.5	2.49	53.41

WORTH COUNTY FARM ASSOC., INC	0633300002	33-99-21	NE SW	33.5	34.33	736.36
	0633300001	33-99-21	NW SW	2.1	1.81	38.82
	0633300007	33-99-21	SE SW EX.	11.4	6.35	136.20
			PAR.			
	0633300005	33-99-21	SW SW EX.	0.2	0.04	0.86
			PAR.			
Worth County Secondary Roads		0-0-0	Rights of Way	4.4		231.66
					Totals	301.50 Ac
						\$10,000.00

Laterals 4A, 4A1, 4A2, & 4A3 Tiles

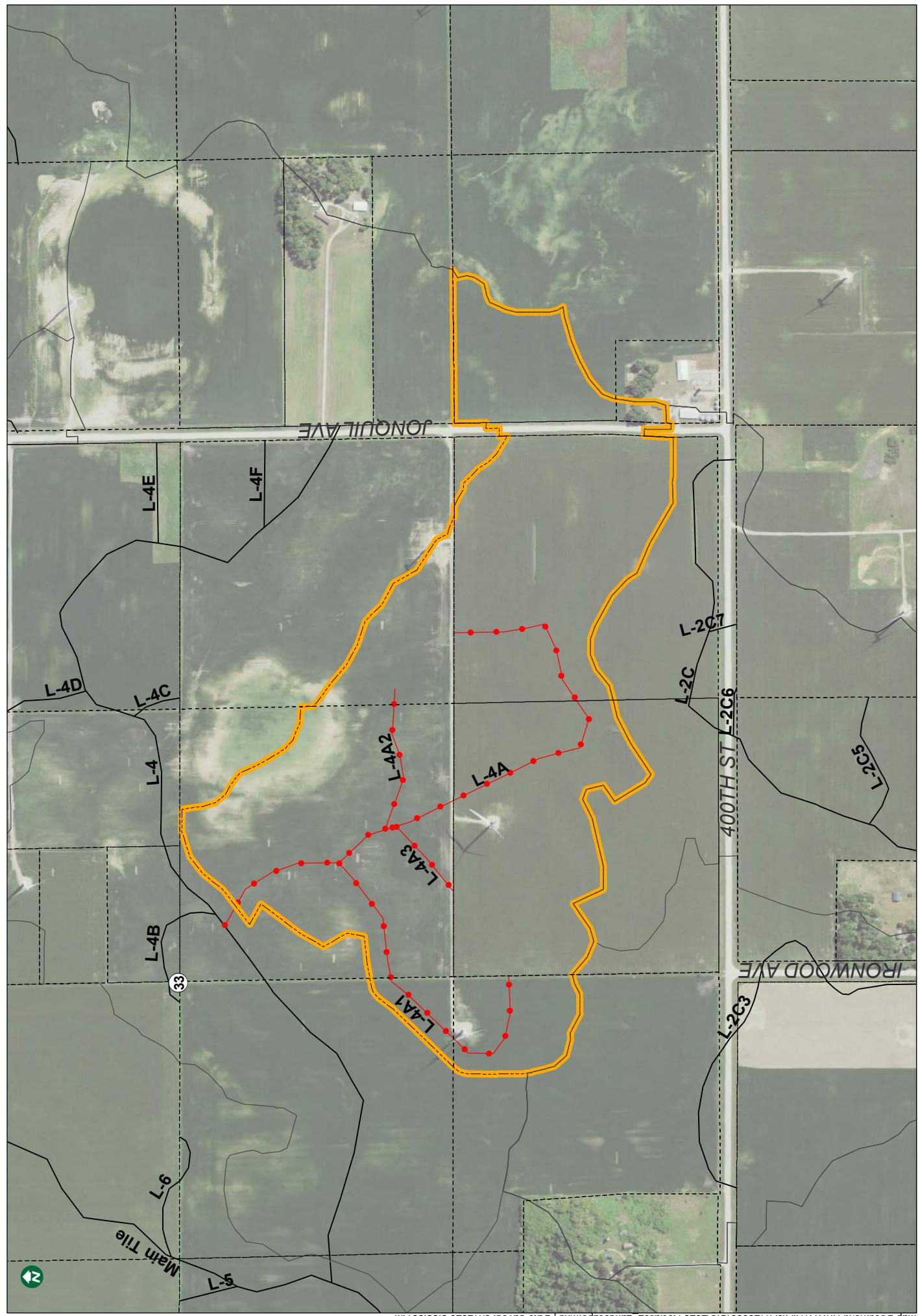
Drainage District No. 48

**BOLTON
&
MENK**

Real People. Real Solutions.

Laterals 4-A, 4-A1, 4-A2, & 4-A3, Benefited Area

September 2023



**ASSESSMENT SCHEDULE
LATERALS 4A, 4A1, 4A2, & 4A3
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
HOLSTAD, MARK A & MARY L	0634300007	34-99-21	PAR "A" SW SW	0.5	0.21	5.83
JOHNSON, LARRY REVOCABLE TRUST	0633400003	33-99-21	SW SE	22.0	82.76	2,295.96
	0633400004	33-99-21	SE SE	24.6	100.00	2,774.23
PETERSON, MARLENE D TRUST	0633400001	33-99-21	NW SE	29.4	97.26	2,698.22
	0633400002	33-99-21	NE SE	7.2	35.38	981.52
TWEETEN, ROGER	0634300008	34-99-21	SW SW EX PAR "A"	8.5	11.77	326.53
WORTH COUNTY FARM ASSOC., INC	0633300007	33-99-21	SE SW EX. PAR.	6.1	23.89	662.76
	0633300002	33-99-21	NE SW	2.2	6.73	186.71
Worth County Secondary Roads		0-0-0	Rights of Way	1.2		68.24
				Totals	101.70 Ac	\$10,000.00

Laterals 10 & 10A Tiles

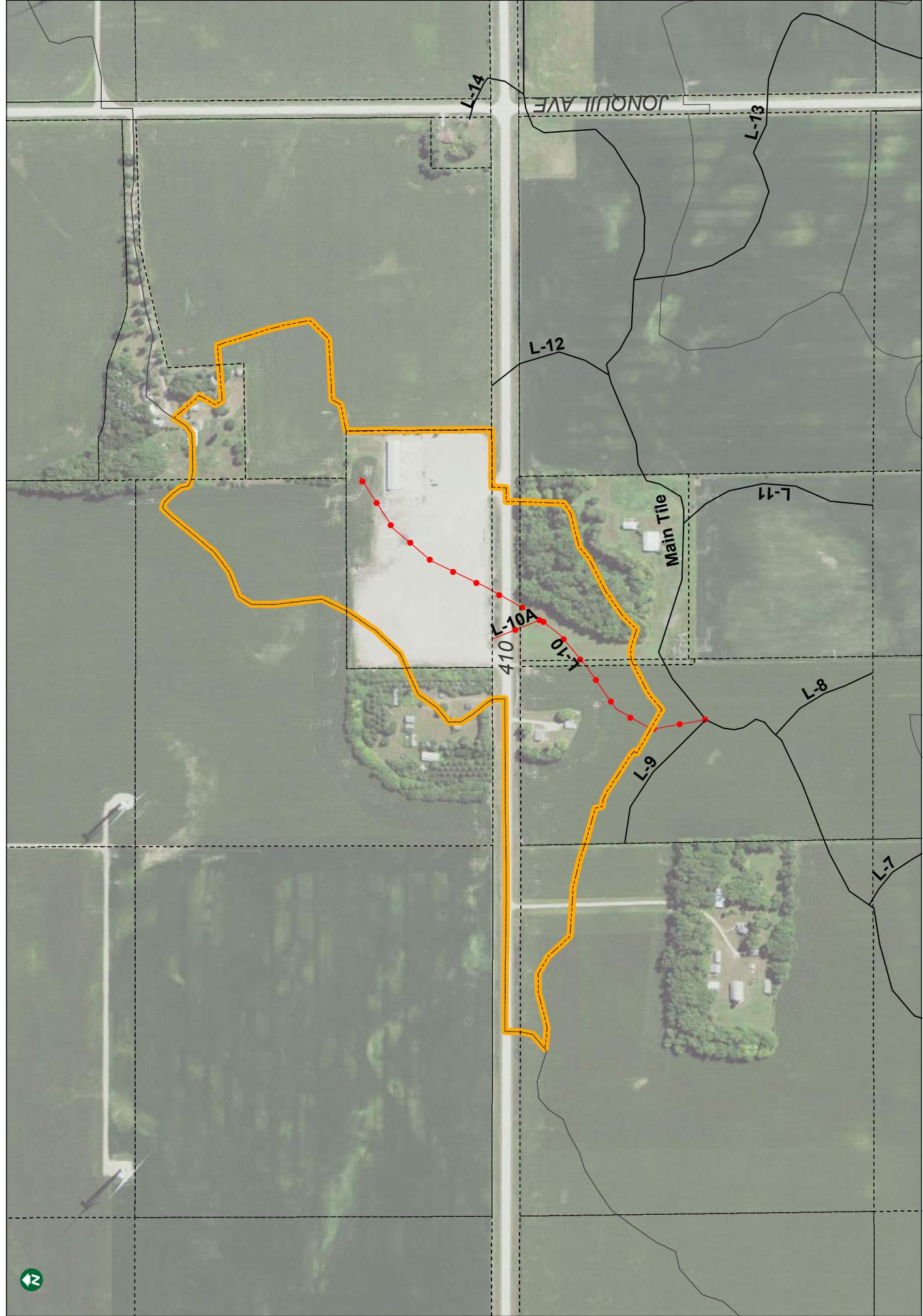
Drainage District No. 48

**BOLTON
&
MENK**

Worth County, IA

Laterals 10 & 10-A, Benefited Area

September 2023



**ASSESSMENT SCHEDULE
LATERALS 10 & 10A
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
ARCHIVES ARNGMNT ACCOM REV TST & KALGAARDEN, MORRIS G TRUSTEE	0628400010	28-99-21	SW SE EX PAR "A"	6.2	40.51	1,552.46
BARTON WINDPOWER LLC	0628400014	28-99-21	PAR "A" IN S 1/2 SE	9.5	100.00	3,832.30
MATZEN, STEVE ET AL & DARLENE M L/E	0633200014	33-99-21	PAR IN NW NE	5.9	34.80	1,333.64
MYLI, SUZANNE 1/3 INT LE 1/12	0633100002	33-99-21	NE NW	2.2	4.19	160.57
	0633200009	33-99-21	NE NW NE	3.8	20.51	786.00
PETERSON, MARLENE D TRUST	0633200007	33-99-21	E 20' NW NW NE	0.2	1.55	59.40
	0628400019	28-99-21	SE SE EX PARS	4.3	18.73	717.79
SCHACHT, RONALD E & DENISE A	0628400016	28-99-21	PAR "B" IN SE	1.5	4.17	159.81
Worth County Secondary Roads		0-0-0	Rights of Way	5.5		1,398.03
			Totals	39.10 Ac		\$10,000.00

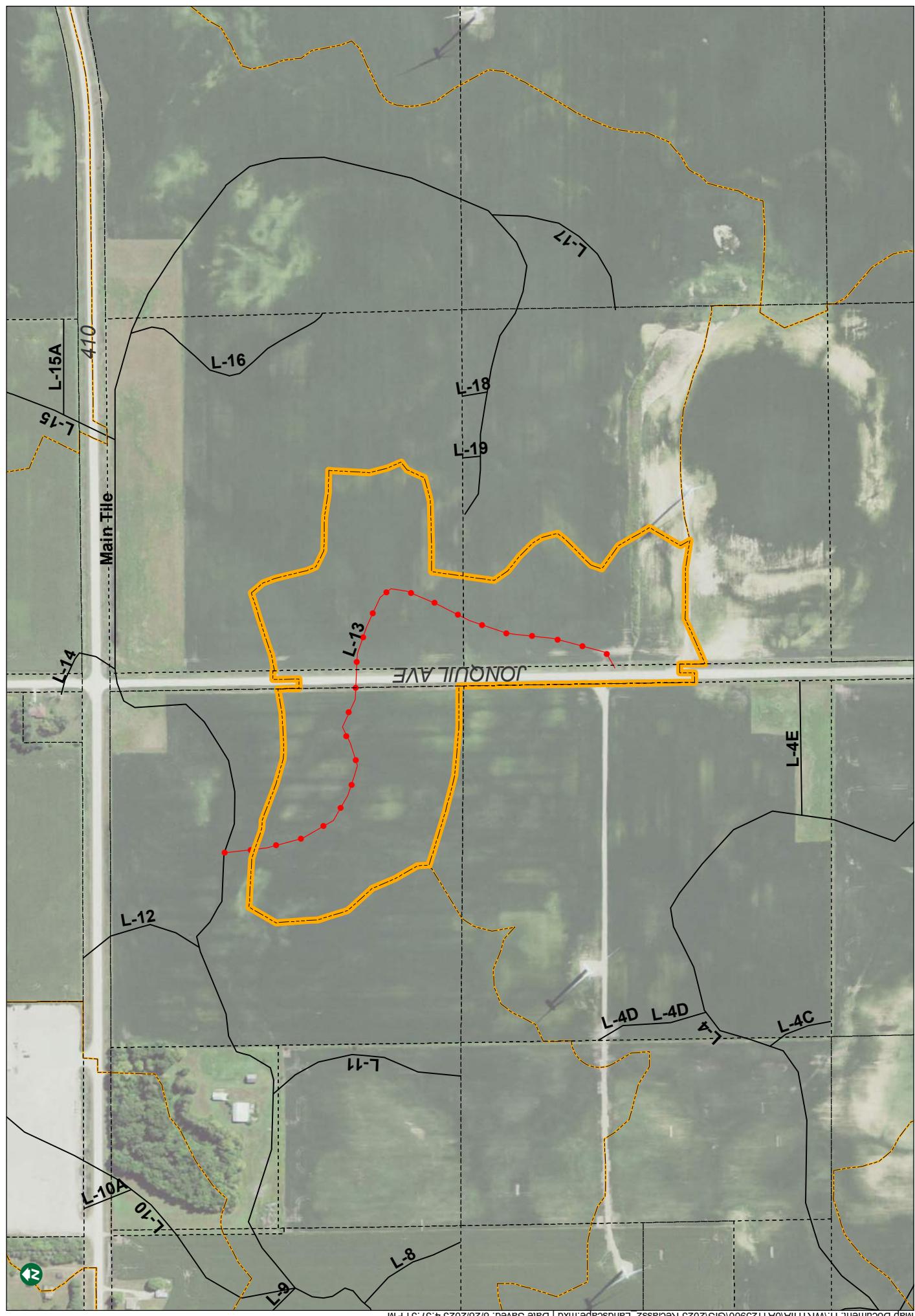
Lateral 13 Tile

Lateral 13 Benefited Area

August 2023

Drainage District No. 48

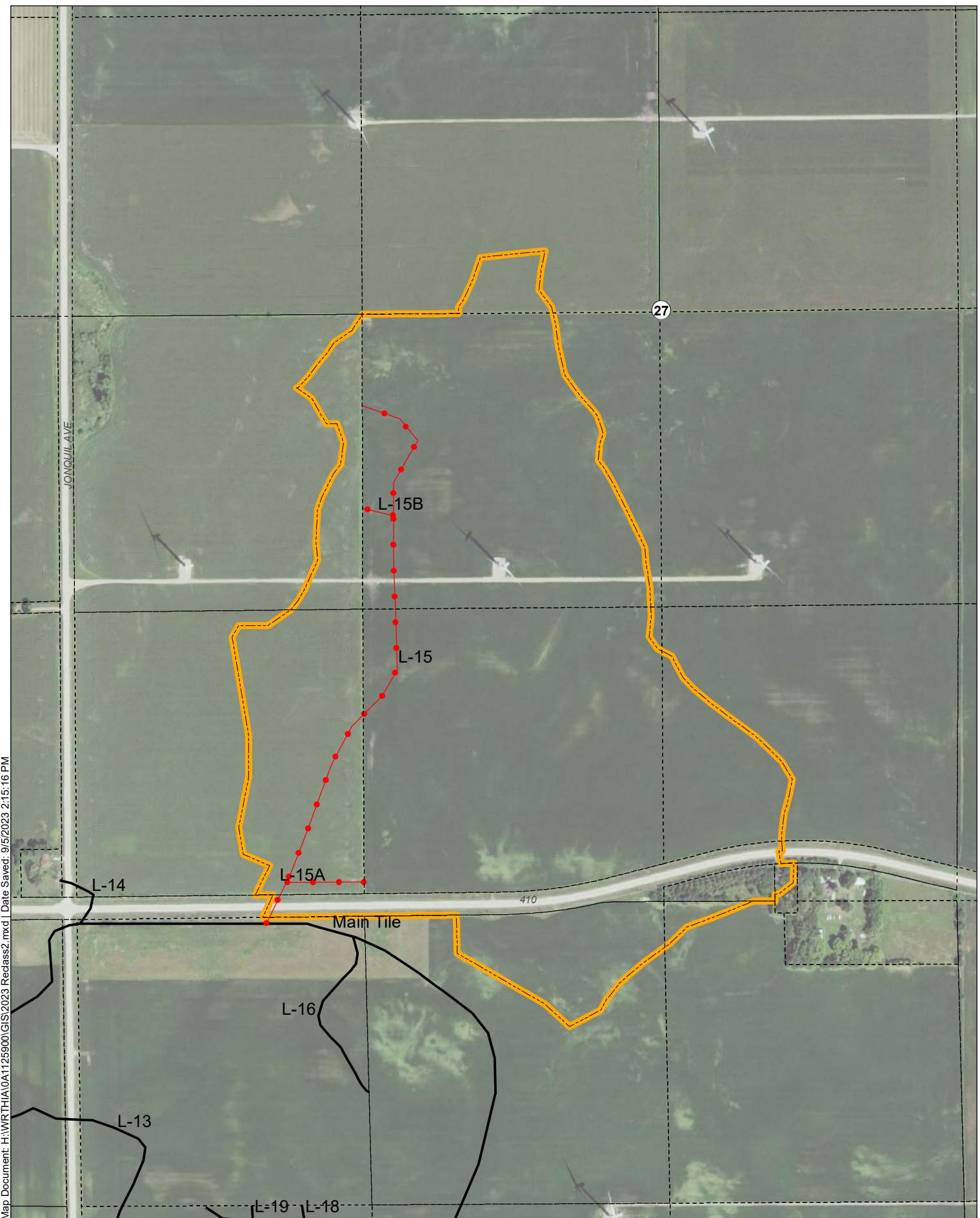
Worth County, IA



**ASSESSMENT SCHEDULE
LATERAL 13
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification(%)	Base Assessment (\$)
MYLI, SUZANNE 52/180 INT L/E 13/180	0633200012	33-99-21	NE NE	11.4	100.00	1,877.91
REDSTEM TRUST, TRUSTEES	0634100001	34-99-21	NW NW	8.9	169.71	3,186.97
	0634100003	34-99-21	SW NW	7.7	217.30	4,080.63
Worth County Secondary Roads		0-0-0	Rights of Way	1.5		854.49
				Totals	29.50 Ac	\$10,000.00

Laterals 15, 15A, & 15B Tiles



**ASSESSMENT SCHEDULE
LATERTALS 15, 15A, & 15B
DRAINAGE DISTRICT NO. 48
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp-Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
BLUESTEM TRUST, TRUSTEES	0627300002	27-99-21	NE SW	32.4	100.00	4,424.97
	0627400002	27-99-21	SW SE EXC PAR	7.8	5.65	250.01
	0627300004	27-99-21	SE SW	37.6	67.29	2,977.57
HELGESON, DAVID J TRUST & GLORIA J TRUST	0627100004	27-99-21	SE NW	2.0	7.94	351.34
KING JR, RALEIGH S & SMITH, CONNIE P	0627400007	27-99-21	PAR. IN SW SE	1.4	0.79	34.96
	0627400006	27-99-21	PAR SW SE 27-99-21(.40) & PAR NW NE 34-99-21 (.12)	0.2	0.10	4.42
	0627300001	27-99-21	NW SW	5.3	13.34	590.29
PETERSON, MARLENE D TRUST	0627300003	27-99-21	SW SW	15.0	13.57	600.47
	0634200001	34-99-21	NW NE EXC PAR	0.8	0.65	28.76
	0634100002	34-99-21	NE NW	7.4	5.95	263.29
Worth County Secondary Roads		0-0-0	Rights of Way	5.5		473.92
			Totals	115.40 Ac		\$10,000.00