



PO Box 44  
1124 Willis Ave  
Perry, IA 50220

April 6<sup>th</sup>, 2026

Drainage District No. 10  
Worth County, IA  
1000 Central Ave.  
Northwood, IA 50459

Re: Amendment No. 1 to the Reclassification Report

Dear Drainage District No. 10 Trustees,

This amendment is issued in response to the objection filed by the David Helgeson Trust. Mr. Helgeson provided aerial photos showing the SW NW of 27-99-21 had been tiled to the northeast out of the district in 1993. We are recommending this parcel be reduced to the minimum assessment allowed by Iowa Code for both the Main Open Ditch and Lateral No. 6 Tile Schedules.

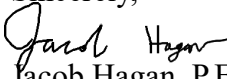
The parcel impacted is listed below with their reduced assessments shown.

**Main Open Ditch Schedule**

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0627100003	HELGESON, DAVID J TRUST & GLORIA J TRUST	27-99-21	SECTION:27 TOWNSHIP:99 RANGE:21 SW NW BROOKFIELD	0.00	0.00%	\$0.00

**Lateral No. 6 Tile Schedule**

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0627100003	HELGESON, DAVID J TRUST & GLORIA J TRUST	27-99-21	SECTION:27 TOWNSHIP:99 RANGE:21 SW NW BROOKFIELD	0.00	0.00%	\$0.00

Sincerely,  
  
Jacob Hagan, P.E.  
AgriVia PLLC  
(712) 250-4318