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Report of

Classification Commission Drainage District No. 46 Worth County, Iowa

2024

Submitted by:

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Report
of
Classification Commission
Drainage District No. 46
Worth County, Iowa
OT7.132489
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. 46
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. 46 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 Worth County Auditor's Office. We will answer any questions or concerns at the public hearing.

B. District Facilities

Drainage District No. 46 consists of an open ditch approximately 3.9 miles long that outlets into a ditch at the state line. The district also includes 82 lateral tiles totaling 116,905 LF. Construction of the open ditch was completed in 1920 with repairs done in 1948 and 1978. 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 marsh, woodland and CRP/grass. Interstate 35 crosses the district facilities.

Approximately 5,997 acres in Iowa, and approximately 309 acres in Minnesota flow into the Drainage District No. 46 open ditch. Drainage District No. 46 serves as the outlet for Silver Lake. Silver Lake is a 343-acre lake with a mean depth of 4.8 feet and reaching a maximum depth of 7.3 feet. The lake's volume is approximately 1,640 acre-ft. Upstream of the lake is approximately 1,729 acres that flow into the lake.

The primary soil complexes in the watershed are Okoboji-Harps and Webster-Nicollet-Clarion and Kilkenny soil. The Okoboji-Harps soil complex is very poorly drained, Webster soils are poorly drained, and Nicollet, Kilkenny and Clarion soils are less 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.

Existing DD 46 Facilities				
	Lateral 1		1A	
Main Open Ditch	Lateral 2	2A	2A1	
		2B		
	Lateral 3	3A	3A1	
			3B1	
			3B2	
			3B3	
New Lateral 9	3C			
	Lateral 4	4A		
	Lateral 5			
	Lateral 6	6A	6A	
			6B	
			6C	6C1
	Lateral 7			
	Lateral 8		8A	
	Old Lateral 9	9A	9A	
			9B	
			9C	9C1
			9C2	
	Lateral 10	9D	9D1	
			9D2	
		9E		
		9F		
Lateral 11				
Lateral 12				
Lateral 13				
Lateral 14	Lateral 14	14A	14A	
			14B	
			14C	
			14D	
			14E	
		14F	14F1	
			14F2	
			14F3	
			14F4	14F4A
			14F4B	
			14F4B1	
		14G		14G1
		14H		14H1
		14I	14I1	14I1A

			14I2	14I2A 14I2B
			14I3	
	14J		14J1	
	14K		14K1	
	14L			
	14M			
	14N		14N1	
	14O			
	14P			
	Lateral 15			
	Lateral 16	16A		
	Lateral 18	18A		

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. 46 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 conducive 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, and 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.

Silver Lake lies within the Drainage District No. 46 watershed and the Main Open Ditch serves as the outlet for the lake. A weir structure was installed to control the lake level. The lake can be assessed for removing excess water; however, it must be assessed differently than the agricultural and other lands in the district per Iowa Code 468.40. The lake sees no agricultural productivity increase. The benefit to the lake is the opportunity to control the lake level with a reliable well-maintained outlet that is designed to take the lake overflows. It also benefits from the opportunity to drain the lake if necessary. It is our understanding the lake has been drained before using the open ditch as the outlet. We have modelled the lake flows into the ditch and compared the overflow and lake level rise with the same for a smaller ditch in a more natural condition. We found the ditch helped control the lake level and contributed a significant amount of water to the ditch. We recommend assessing the lake for full value of proximity and use as providing an outlet directly to the lake is a benefit but have reduced the wetness and runoff factors to account for the lake's need for drainage is less than farmland. This resulted in a relatively low assessment compared to farmland in a similar landscape situation.

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 effect every parcel in the district.

Schedules

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.

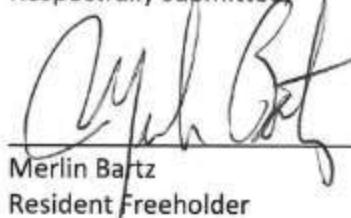
<u>New Schedule</u>	<u>Basis Cost</u>
Main Open Ditch	\$100,000
Lateral 1 & 1-A Tile	\$10,000
Lateral 2, 2-A, 2-A-1, & 2B Tiles	\$10,000
Lateral 3 Tile	\$10,000
Lateral 3-A & 3-A-1 Tiles	\$10,000
Lateral 3-B, 3-B-1, 3-B-2, & 3-B-3 Tiles	\$10,000
Lateral 4 & 4-A Tile	\$10,000
Lateral 5 Tile	\$10,000
Lateral 6, 6-A, 6-B, 6-C, & 6-C-1 Tiles	\$10,000
Laterals 8 & 8-A Tiles	\$10,000
New Lateral 9, 9-D-1, 9-D-2, 9-E, & 9-F Tiles	\$10,000
Old Lateral 9, 9-A, 9-B, 9-C, 9-C-1, & 9-C-2 Tiles	\$10,000
Lateral 11 Tile	\$10,000
Lateral 14, 14A, 14B, 14C, 14D, 14E, 14J, 14J-1, 14K, 14K-1, 14L, 14M, 14N-1, 14O, & 14P Tiles	\$10,000
Lateral 14-F, 14-F-1, 14-F-2, & 14-F-3 Tiles	\$10,000
Lateral 14-F-4, 14-F-4-A, 14-F-A-B & 14-F-4-B-1 Tiles	\$10,000
Lateral 14-G & 14-G-1 Tiles	\$10,000
Lateral 14-H & 14-H-1 Tiles	\$10,000
Lateral 14-I, 14-I-1, 14-I-1-A & 14-I-3 Tiles	\$10,000
Lateral 14-I-2, 14-I-2-A & 14-I-2-B Tiles	\$10,000
Lateral 15 Tile	\$10,000
Lateral 16 & 16-A Tiles	\$10,000
Lateral 18 & 18-A 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

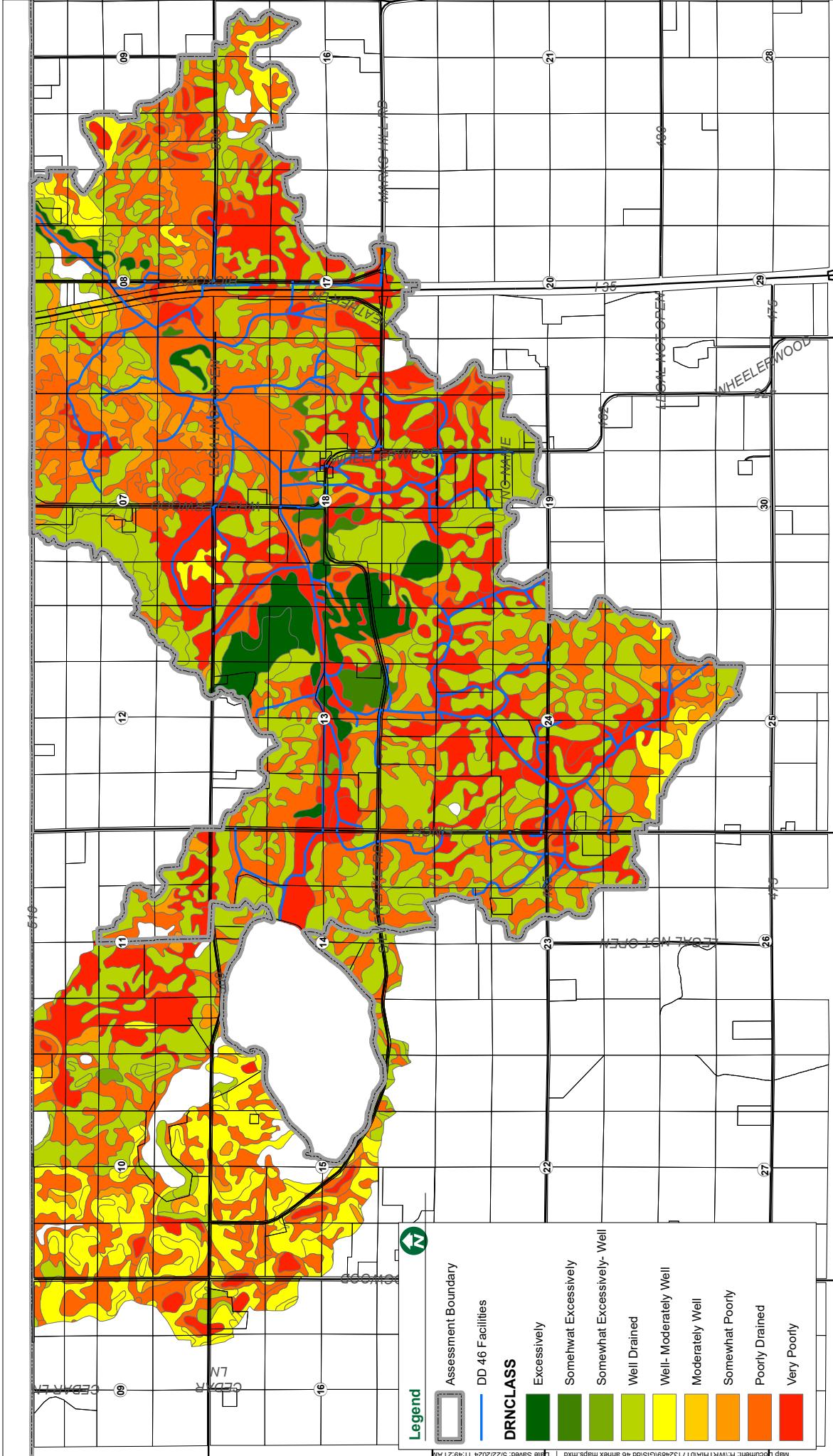

Jacob Hagan
Professional Engineer No. 25738
5-24-24
Date



Background Information

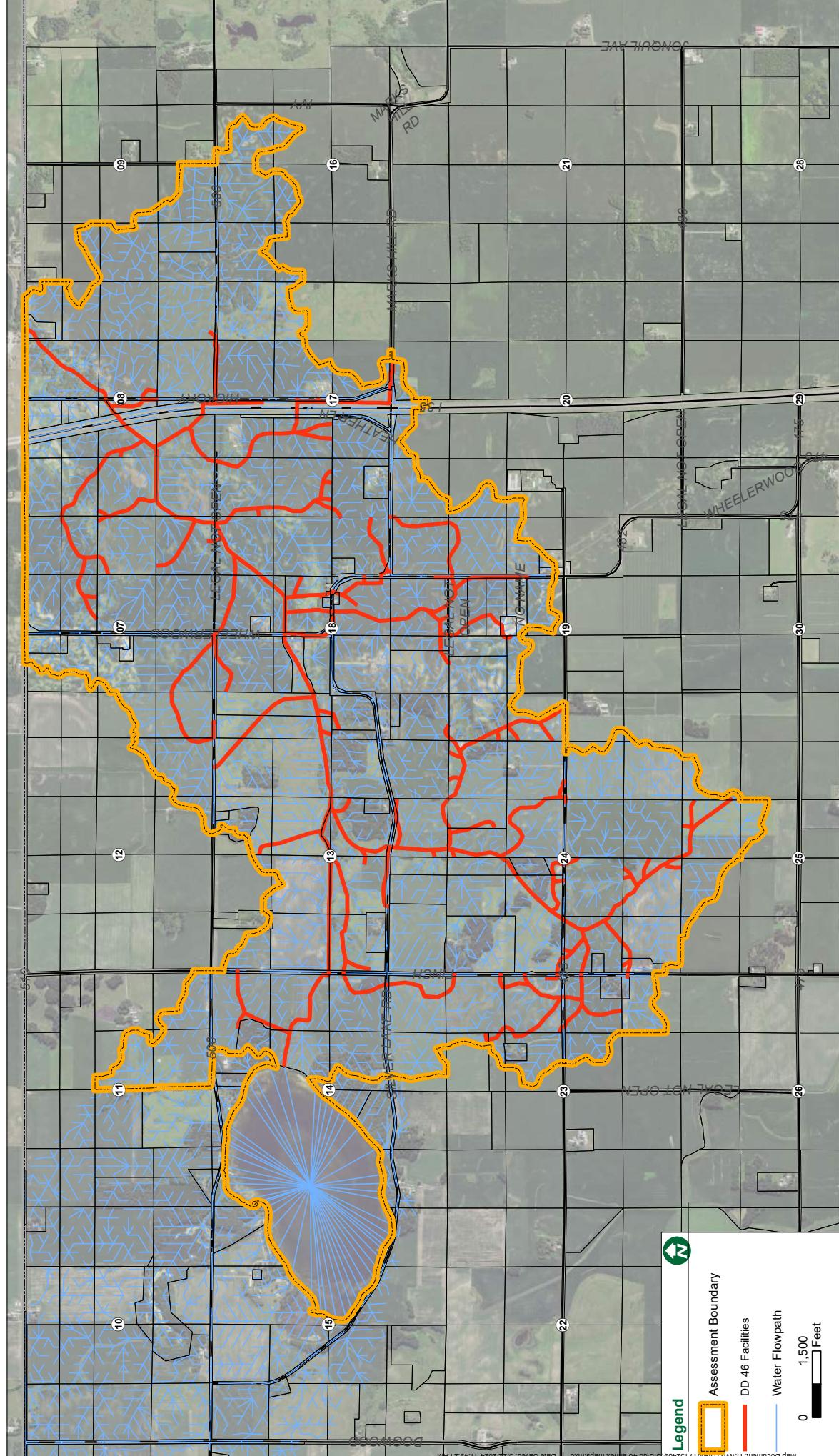
Soil Drainage Class
 May 2024

Drainage District No. 46
 Worth County, IA



Water Flow Paths
 May 2024

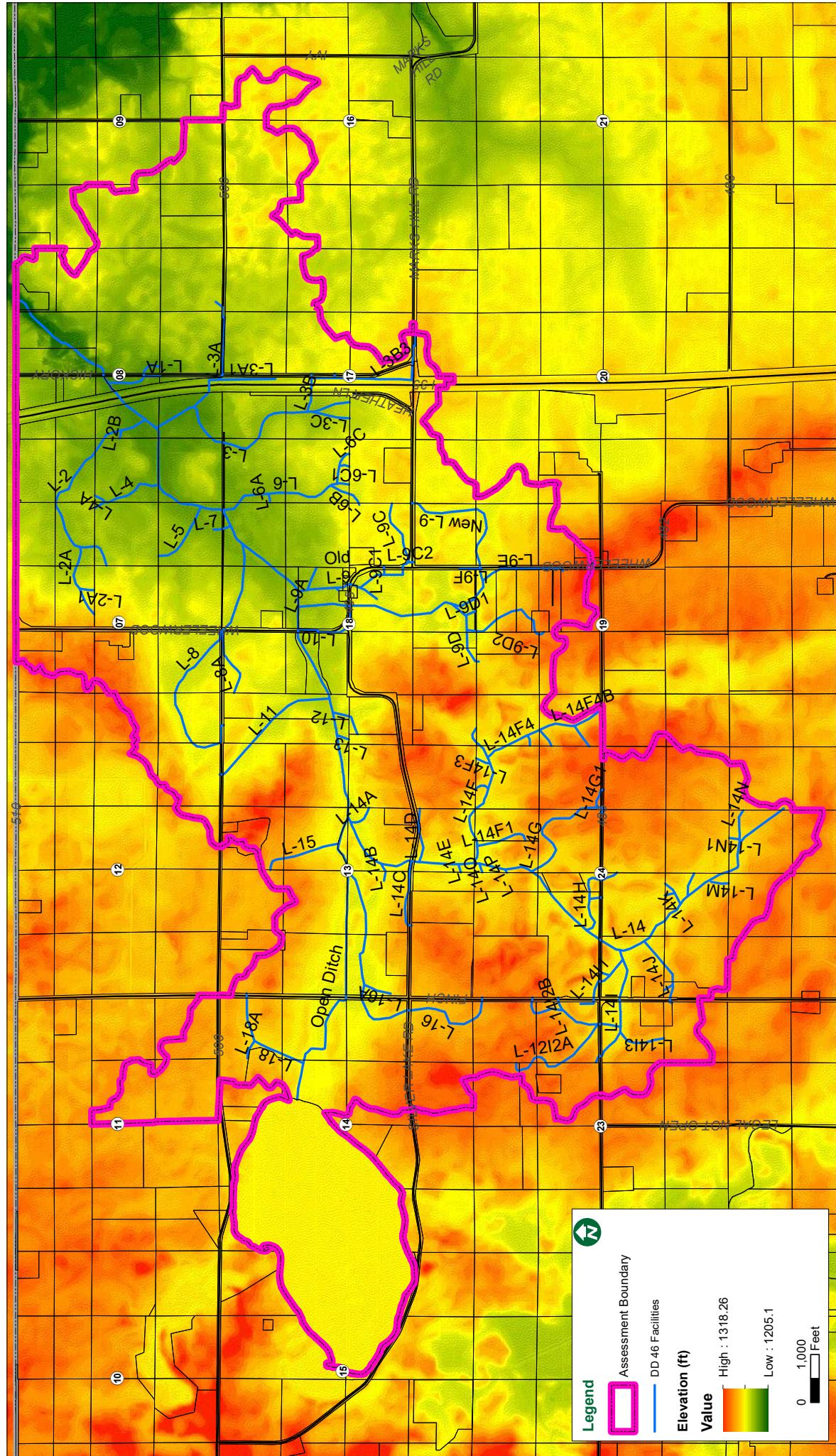
Drainage District No. 46
 Worth County, IA



Elevation Map

May 2024

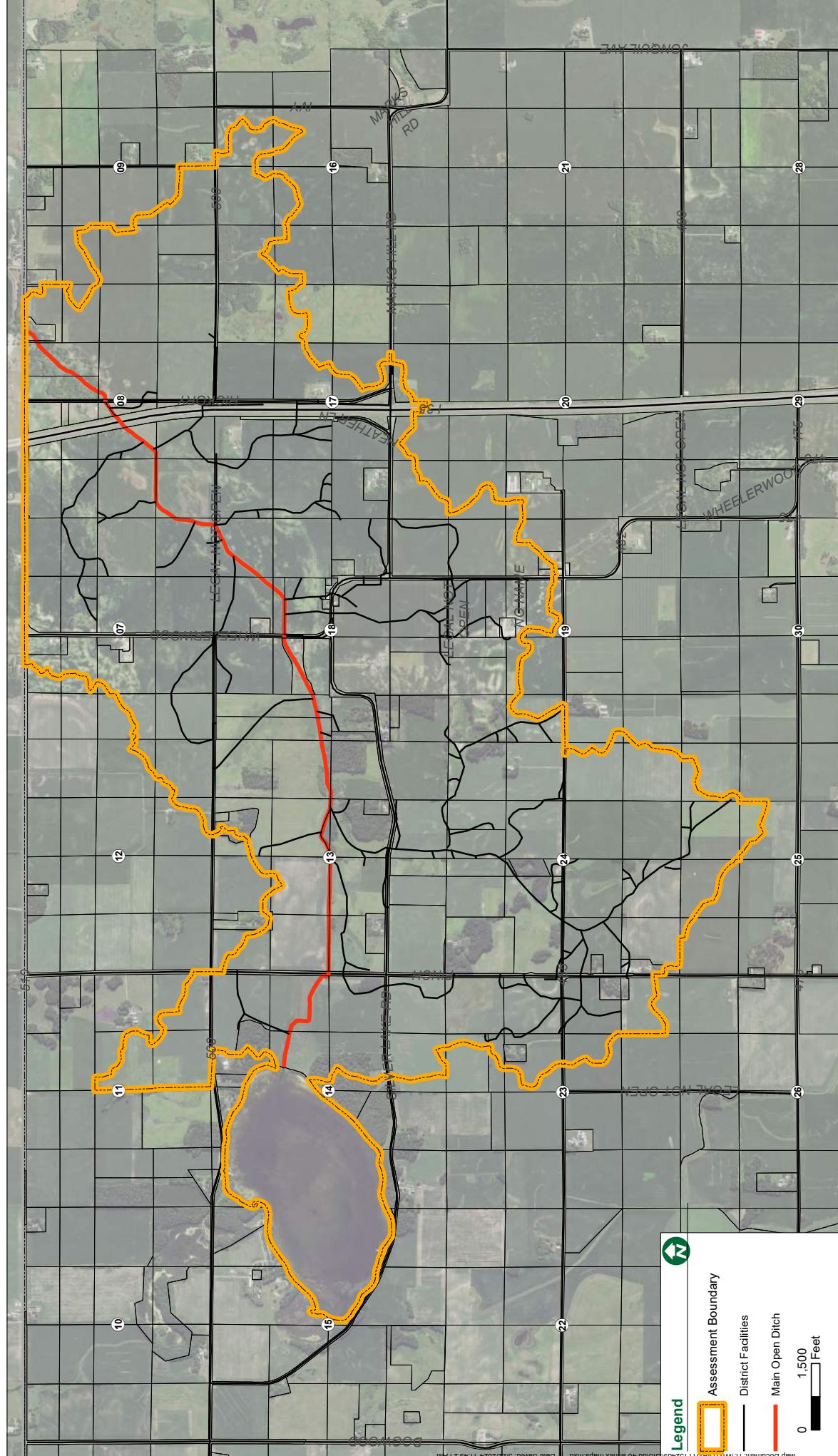
Drainage District No. 46



Main Open Ditch

Main Open Ditch: Benefitted Area
May 2024

Drainage District No. 46
Worth County, IA



**PARCEL ASSESSMENTS SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
ABRAHAMSON, TIMOTHY DONALD	0218200006	18-100-21	PAR IN SW NE	0.3	0.25%	13.43
ADAMS, JOHN C & HOLLY M	0113200006	13-100-22	PAR "A" NW NE	9.4	2.20%	118.18
ADAMS, JOHN C & HOLLY M	0113200010	13-100-22	PAR IN NW NE	1.5	0.25%	13.43
ALLISON, STEPHEN	0123200004	23-100-22	PAR. IN SW NE &PAR IN NW NE	4.3	0.40%	21.49
ALLISON, STEPHEN B	0113200008	13-100-22	W 1/2 NE LYING S OF CENTER LINE OF GOOSE CREEK	2.6	1.20%	64.46
ARNESON, DOUGLAS & DONICA	0216200003	16-100-21	SW NE	6.1	0.45%	24.18
BAILEY, KATHY ANN	0218200007	18-100-21	PAR IN NW SE PAR IN SW NE	0.9	0.30%	16.11
BAILEY, KATHY ANN	0218200008	18-100-21	PAR IN SW NE	0.5	0.15%	8.06
BEAL, CALVIN G & BROOK K	0218100003	18-100-21	NE NW	37.5	20.50%	1,101.20
BEAL, CALVIN G & BROOK K	0218100005	18-100-21	PAR IN SE NW	10.7	8.30%	445.85
BEATY, DAVID L TRUST	0114200010	14-100-22	PAR IN NE NE & PARIN LOT 3 (TRACT A)	11.4	5.90%	316.93
BLUE BIRD ONE LLC	0113100003	13-100-22	NE NW EX PAR	4.6	2.85%	153.10
BLUE BIRD ONE LLC	0113100001	13-100-22	NW NW EX PAR	15.4	8.45%	453.91
BLUE BIRD ONE LLC	0113100006	13-100-22	SE NW EX PAR	38.2	23.50%	1,262.36
BLUE BIRD ONE LLC	0113100004	13-100-22	SW NW EX PAR	38.2	34.70%	1,863.99
BRUNSVOLD, MICHAEL	0113300011	13-100-22	PT PAR "C" IN SE SW	19.4	8.25%	443.17
BRUNSVOLD, MICHAEL	0124100002	24-100-22	PT PAR "C" IN NE NW	28	15.30%	821.87
CHRISTIAN, MICHAEL B & MARLENE A	0218200011	18-100-21	PARCEL "B" IN NW NE	3.6	0.95%	51.03
CUNDIFF, VIOLA B & MILLER, CHARLES A	0123400006	23-100-22	SE SE EX. PAR.	22	3.95%	212.18
DRESS FAMILY INVESTMENTS LLC	0219200002	19-100-21	NE NE	38.2	14.65%	786.95

PARCEL ASSESSMENTS SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
DRESS FAMILY INVESTMENTS LLC	0219200006	19-100-21	SE NE EXC PAR	16	1.85%	99.38
DRESS FAMILY INVESTMENTS LLC	0220100001	20-100-21	NW NW	12.9	5.00%	268.59
DRESS FAMILY INVESTMENTS LLC	0220100007	20-100-21	SW NW EXC PAR	3.7	0.80%	42.97
ERICKSON, PERRY JON & LISA KAYE	0207300008	7-100-21	PAR "B" IN NE SW	2.5	0.55%	29.54
FLATNESS, DAVID & BRENDA	0217400003	17-100-21	SW SE EX. PAR.	5.6	0.55%	29.54
GASKILL, MICHAEL & DEBRA JOINT	0113200009	13-100-22	NW NE EX PAR "A" & PAR	18.6	7.50%	402.88
REVOCABLE TRUST						
GASKILL, MICHAEL & DEBRA JOINT	0113200007	13-100-22	SW NE EX THAT LYING S OF CENTER LINE OF GOOSE CREEK	37.2	26.45%	1,420.81
REVOCABLE TRUST						
GROE, AMOS T & MARNA L	0218100007	18-100-21	PAR IN SE NW	15.4	11.15%	598.94
HALVORSON, RONALD K	0112400002	12-100-22	NE SE	5.5	0.95%	51.03
REVOCABLE TRUST						
HALVORSON, RONALD K	0112400004	12-100-22	SE SE	35.5	13.05%	701.01
REVOCABLE TRUST						
HALVORSON, RONALD K	0112400003	12-100-22	SW SE	7.5	2.35%	126.23
REVOCABLE TRUST						
HAREID, GARY W	0207400001	7-100-21	NW SE	38.6	11.35%	609.69
HAREID, GARY W	0207400004	7-100-21	SE SE	40.3	19.50%	1,047.48
HAREID, GARY W	0207400003	7-100-21	SW SE	38.7	18.45%	991.08
HAUGEN, DONNA M	0113300009	13-100-10C	PT PAR "E" IN SW SW	0.4	0.20%	10.74
HAUGEN, DONNA M	0124100009	24-100-22	PT PAR "E" IN NW & SW NW	45.4	16.95%	910.51
HAUGO, JON & PAMELA S	0123400003	23-100-22	NE SE EX PAR	31.9	9.00%	483.45
HAUGO, JON & PAMELA S	0123400001	23-100-22	NW SE	15	2.25%	120.87

**PARCEL ASSESSMENTS SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
HENGESTEG, CLAIR D TRUST	0219300001	19-100-21	FRL. NW SW	1.4	0.20%	10.74
HENGESTEG, CLAIR D TRUST	0219300004	19-100-21	FRL. SW SW	0.8	0.10%	5.38
HENGESTEG, CLAIR D TRUST	0124400002	24-100-22	NE SE	34.8	6.05%	324.99
HENGESTEG, CLAIR D TRUST	0124400001	24-100-22	NW SE	39.2	7.95%	427.06
HENGESTEG, CLAIR D TRUST	0124400003	24-100-22	SW SE	39.8	7.00%	376.02
HENGESTEG, CLAIR D TRUST	0124400004	24-100-22	SE SE	36.7	5.25%	282.01
HENGESTEG, CLAIR D TRUST	0125200002	25-100-22	NE NE	10.7	1.85%	99.38
HENGESTEG, STEVEN C TRUST	0113400004	13-100-22	S 37.75 A SW SE	36	20.85%	1,120.00
HENGESTEG, STEVEN C TRUST	0124200002	24-100-22	E 1/2 NW NE	20	10.90%	585.52
HENGESTEG, STEVEN C TRUST	0124200003	24-100-22	NE NE	39.9	20.55%	1,103.88
HENGESTEG, STEVEN C TRUST	0124200005	24-100-22	SE NE	38.6	11.70%	628.48
HRUBETZ, JEAN	0113300012	13-100-22	PAR "B" IN SW SW & SE SW	44.8	16.20%	870.22
JOHNSON, ROBERT HALE & RAMONA M	0113100002	13-100-22	PARCELS IN NW PAR NE NW .79 AC PAR NW NW 8.86 AC ROAD .20 AC PAR SW NW .31 AC PAR SE NW .04 AC	1.1	0.45%	24.18
JULSETH, PETER	0219200011	19-100-21	PAR IN SE NE EXC PAR	1.9	0.15%	8.06
KNUTSON, DENISE R TRUST	0207300001	07-100-21	FRL NW SW	14.6	1.75%	94.00
KNUTSON, DENISE R TRUST	0207300003	07-100-21	FRL SW SW	30.5	13.45%	722.50

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DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
KNUTSON, DENISE R TRUST	0207300004	07-100-21	SE SW	37.2	22.85%	1,227.44
KNUTSON, DENISE R TRUST	0207300009	07-100-21	NE SW EX PAR & EX PAR "B"	30.7	6.80%	365.27
KOEPPEN, JACOB P & JACLYN E	0207300011	07-100-21	PAR IN NE SW & PAR "A"	4.2	0.65%	34.92
KRULL, CHAD A & ALLYSON J	0113300005	13-100-22	E 1/2 E 1/2 SE SW & E 66' W 3/4 SE SW	11.6	9.50%	510.32
KVAM, LEE & DARLENE	0207200002	07-100-21	NE NE FRL.	23.2	7.10%	381.39
KVAM, LEE & DARLENE	0207100003	07-100-21	NE NW FRL. EX. PAR.	6.6	0.40%	21.49
KVAM, LEE & DARLENE	0207200001	07-100-21	NW NE FRL.	21.7	4.60%	247.10
KVAM, LEE & DARLENE	0207100004	07-100-21	PAR. IN NE NW FRL.	7.1	1.05%	56.41
KVAM, LEE & DARLENE	0207100005	07-100-21	PAR. IN SE NW FRL.	1.4	0.10%	5.38
KVAM, LEE & DARLENE	0207200004	07-100-21	SE NE FRL.	24.8	8.55%	459.29
KVAM, LEE & DARLENE	0207100006	07-100-21	SE NW FRL. EX. PAR.	16	1.00%	53.72
KVAM, LEE & DARLENE	0207200003	07-100-21	SW NE FRL.	23.8	4.85%	260.52
LARSON, JOSHUA J & KLUVER, BOBBIE J	0208200008	8-100-21	PAR "A" NE NE	0.3	0.05%	2.69
LARSON, LARRY & KARLA	0113300007	13-100-22	PAR. IN NW SW	9	4.10%	220.24
LEEGAARD, ROSE V	0218300002	18-100-21	PAR. IN NW SW	16.6	10.40%	558.66
LOBERG, WILLIAM C TRUST	0114400002	14-100-22	NE SE	36.2	27.60%	1,482.59
LOBERG, WILLIAM C TRUST	0114400001	14-100-22	NW SE	28.5	16.65%	894.39
LOBERG, WILLIAM C TRUST	0114200006	14-100-22	SE NE	38.8	40.90%	2,197.03
LOBERG, WILLIAM C TRUST	0114400004	14-100-22	SE SE	37.7	19.60%	1,052.85

PARCEL ASSESSMENTS SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
LOBERG, WILLIAM C TRUST	0114400003	14-100-22	SW SE	28.6	9.45%	507.63
LOBERG, WILLIAM C TRUST	0114200005	14-100-22	W. 26.20 A. LOT 4	28.7	32.90%	1,767.30
LOBERG, WILLIAM C TRUST	0123200001	23-100-22	N. 29 A. NW NE	5.5	1.35%	72.52
LOKEN, RONALD M REVOCABLE TRUST	0216100001	16-100-21	NW NW	36.8	4.35%	233.67
LOKEN, RONALD M REVOCABLE TRUST	0216100004	16-100-21	SE NW	11.4	1.00%	53.72
LOKEN, RONALD M REVOCABLE TRUST	0216100003	16-100-21	SW NW	6	0.75%	40.29
MARPE, TODD M & ROXIE ANN	0113300002	13-100-22	NE SW	37.7	30.85%	1,657.17
MARPE, TODD M & ROXIE ANN	0113300006	13-100-22	NW SW EX. PAR.	28.1	28.15%	1,512.14
MITTAG, LYDIA J	0216200001	16-100-21	NW NE	20.6	1.80%	96.69
MITTAG, LYDIA J	0209300003	09-100-21	W 1/2 SW SW	19.8	4.30%	230.98
NELSON, DONNA	0208100003	08-100-21	NE NW EX. PAR.	17.3	2.75%	147.72
NELSON, DONNA	0208300006	08-100-21	NE SW EX PAR	27.3	9.40%	504.94
NELSON, DONNA	0208100002	08-100-21	NW NW EX. PAR.	22.9	6.45%	346.47
NELSON, DONNA	0208200001	08-100-21	PAR. IN NE	19.4	2.35%	126.23
NELSON, DONNA	0208100006	08-100-21	SE NW EX. PAR.	11.8	2.55%	136.98
NELSON, DONNA	0208100004	08-100-21	SW NW FRL.	24.9	7.30%	392.14
NELSON, JUDY	0217100002	17-100-21	NE NW EX. PAR.	28.2	6.70%	359.91
NELSON, JUDY	0217100001	17-100-21	NW NW	40.2	16.45%	883.64
NELSON, JUDY	0217100004	17-100-21	SE NW EX. PAR.	27.4	8.00%	429.73
NELSON, JUDY	0217100003	17-100-21	SW NW	40.1	12.35%	663.40
NELSON, JUDY	0207400002	07-100-21	NE SE	40	14.65%	786.95
NELSON, JUDY	0208300001	08-100-21	NW SW	40.1	10.60%	569.40
NELSON, JUDY	0208300005	08-100-21	SE SW EX. PAR.	29.3	14.30%	768.15
NELSON, JUDY	0208300004	08-100-21	SW SW	40.4	12.20%	655.35
NELSON, KEVIN R	0124300004	24-100-22	SE SW	39.8	11.90%	639.23
NELSON, KEVIN R	0125100002	25-100-22	NE NW	23.8	3.90%	209.49
NELSON, KEVIN R	0125200001	25-100-22	NW NE	39.7	7.40%	397.50
NELSON, KEVIN R	0125100001	25-100-22	NW NW	1.8	0.35%	18.80
NELSON, KEVIN R	0125200003	25-100-22	SW NE	11.7	1.10%	59.08
NELSON, KEVIN R	0209300002	9-100-21	NE SW	3.1	0.60%	32.23

PARCEL ASSESSMENTS SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
NELSON, KEVIN R	0124300006	24-100-22	SW SW EX PAR "G"	30.7	6.45%	346.47
NELSON, ROB M	0124300005	24-100-22	PAR "G" IN SW SW	6.6	1.45%	77.89
OLSON, SHARRY	0123200002	23-100-22	S. 11 A. OF NW NE EX.PAR.	4.6	0.65%	34.92
OLSON, SHARRY	0123200005	23-100-22	SW NE EX. PAR.	23	3.15%	169.21
OSMUNDSON, TIMOTHY J	0208200005	8-100-21	PAR. IN NE NE FRL	5.9	0.70%	37.60
REESE, ALAN P	0218100006	18-100-21	PAR "C" SE NW	11.2	9.00%	483.45
REYERSON, DENNIS L	0217200001	17-100-21	NW NE	37.8	12.90%	692.95
REYERSON, DENNIS L	0217400001	17-100-21	NW SE EXC PAR	11.7	2.20%	118.18
REYERSON, DENNIS L	0217200004	17-100-21	SE NE	16.2	2.75%	147.72
REYERSON, DENNIS L	0217200003	17-100-21	SW NE	32.6	7.35%	394.82
REYERSON, MACE	0217200002	17-100-21	NE NE	38.9	8.35%	448.53
ROCHE, CHAD	0123400004	23-100-22	PAR. IN NE SE	5.5	0.60%	32.23
ROCHE, CHAD	0123400005	23-100-22	PT. SE SE	2.1	0.35%	18.80
RUGLAND, ARLOW A C	0219100005	19-100-21	SE NW	10.4	2.80%	150.41
TRUST						
RUGLAND, ARLOW A C	0219200013	19-100-21	SW NE EX PAR & EX PAR "D"	15.4	1.65%	88.64
TRUST						
RUGLAND, ARLOW A C	0219100004	19-100-21	SW NW FRL	20.5	7.55%	405.57
TRUST						
RUGLAND, ARLOW A C	0111400005	11-100-22	SE SE	7.1	17.08%	917.54
TRUST						
RUGLAND, ARLOW A C	0114200011	14-100-22	NE NE EXC PAR & PARIN LOT 3	36	31.20%	1,675.97
TRUST						
RUGLAND, ARLOW A C	0217300002	17-100-21	NE SW A/K/A PARCEL"B" EXC PAR	24.2	5.50%	295.44
TRUST						
RUGLAND, ARLOW A C	0217300005	17-100-21	NW SW A/K/A PARCEL"B" EXC PARCEL "A"	29.5	7.95%	427.06
TRUST						
RUGLAND, ARLOW A C	0218200003	18-100-21	N. 8 A. SW NE	7.8	4.90%	263.21
TRUST						
RUGLAND, ARLOW A C	0218200012	18-100-21	PARCEL "A" IN NW NE	35.1	18.25%	980.33
TRUST						

PARCEL ASSESSMENTS SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
RUGLAND, ARLOW A C TRUST	0209300001	9-100-21	NW SW	38.3	7.65%	410.93
RUGLAND, ARLOW A C TRUST	0209100005	9-100-21	SW NW FRL.	8.7	1.65%	88.64
RUGLAND, ARLOW A C TRUST	0208200002	08-100-21	E 28.5 A W 1/2 NE FRL	28.2	4.25%	228.29
RUGLAND, ARLOW A C TRUST	0208200007	08-100-21	NE NE FRL EX PAR & PAR "A"	16.1	2.55%	136.98
RUGLAND, ARLOW A C TRUST	0208400002	08-100-21	NE SE	39.8	8.25%	443.17
RUGLAND, ARLOW A C TRUST	0208400001	08-100-21	NW SE	39	7.25%	389.45
RUGLAND, ARLOW A C TRUST	0208200004	08-100-21	SE NE FRL	20.6	3.70%	198.75
RUGLAND, ARLOW A C TRUST	0218200009	18-100-21	NE NE	40.2	24.45%	1,313.39
RUGLAND, ARLOW A C TRUST	0218400007	18-100-21	NE SE EX PAR	33.1	16.95%	910.51
RUGLAND, ARLOW A C TRUST	0218200004	18-100-21	PT SW NE EX PARS	27.2	17.35%	931.99
RUGLAND, ARLOW A C TRUST	0218200010	18-100-21	SE NE	40.6	20.95%	1,125.37
RUGLAND, ARLOW A C TRUST	0123200006	23-100-22	NE NE	38.6	12.65%	679.52
RUGLAND, ARLOW A C TRUST	0123200007	23-100-22	SE NE	37.4	6.40%	343.78
RUGLAND, ARLOW A C TRUST	0111400004	11-100-22	SW SE EX. W 3/4 A	37.0	28.72%	1,542.96
RUGLAND, KRIS	0124100003	24-100-22	E 1/2 E 1/2 NE NW & E 66' W 3/4 NE NW	12.1	6.70%	359.91
RUGLAND, KRIS	0124100012	24-100-22	PAR IN SE NW	1.6	1.10%	59.08
RUGLAND, KRIS	0124100013	24-100-22	PAR IN SE NW	3.1	1.50%	80.57
RUGLAND, KRIS	0124200004	24-100-22	SW NE	38.6	16.80%	902.45
RUGLAND, KRIS	0124200001	24-100-22	W 1/2 NW NE	20	13.95%	749.35
RUGLAND, KRISTOFFER	0218200005	18-100-21	PAR IN SW NE	0.9	0.25%	13.43
RUGLAND, KRISTOFFER & ADDIE	0219200008	19-100-21	PARCELS IN SW NE & NW NE	3.6	0.65%	34.92

**PARCEL ASSESSMENTS SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
RUGLAND, KRISTOFFER M	0217300004	17-100-21	SE SW A/K/A PARCEL "C" EXC PAR	7.6	0.75%	40.29
RUGLAND, KRISTOFFER M	0217300003	17-100-21	SW SW A/K/A PARCEL "C"	27.8	5.40%	290.08
RUGLAND, KRISTOFFER M	0219200010	19-100-21	'W 196' OF W 595' OFS 560' OF SE NE	1.2	0.10%	5.38
RUGLAND, KRISTOFFER M & ADDIE B	0218400005	18-100-21	SE SE	37.4	15.35%	824.56
RUGLAND, KRISTOFFER M & ADDIE B	0219200017	19-100-21	PAR "A" NW NE	12.5	5.80%	311.55
RUGLAND, KRISTOFFER M & ADDIE B	0219200015	19-100-21	PAR "C" NW NE	12.4	4.20%	225.62
RUGLAND, KRISTOFFER M & ADDIE B	0219200012	19-100-21	PAR "D" SW NE	11.2	1.40%	75.21
RUGLAND, KRISTOPHER M & ADDIE B	0219200016	19-100-21	PAR "B" NW NE	12.4	5.05%	271.27
SANDERSON, DEREK SATHER, LAURIE & DEBRA	0209300004 0113400006	09-100-21 13-100-22	E1/2 SW SW NW SE EX PAR & N 2.25 A SW SE	19.7 36.1	4.40% 32.15%	236.36 1,727.00
SHUPE, RONALD G & KANDIE J	0218300009	18-100-21	E 1/4 SE SW	10	4.85%	260.52
SHUPE, RONALD G & KANDIE J	0218300003	18-100-21	NE SW	36.9	14.65%	786.95
SHUPE, RONALD G & KANDIE J	0218400002	18-100-21	NW SE EX. PAR.	35.6	22.90%	1,230.13
SHUPE, RONALD G & KANDIE J	0218300008	18-100-21	SE SW EX. E 1/4	29.4	6.00%	322.31
SHUPE, RONALD G & KANDIE J	0218400003	18-100-21	SW SE	39.1	21.40%	1,149.54

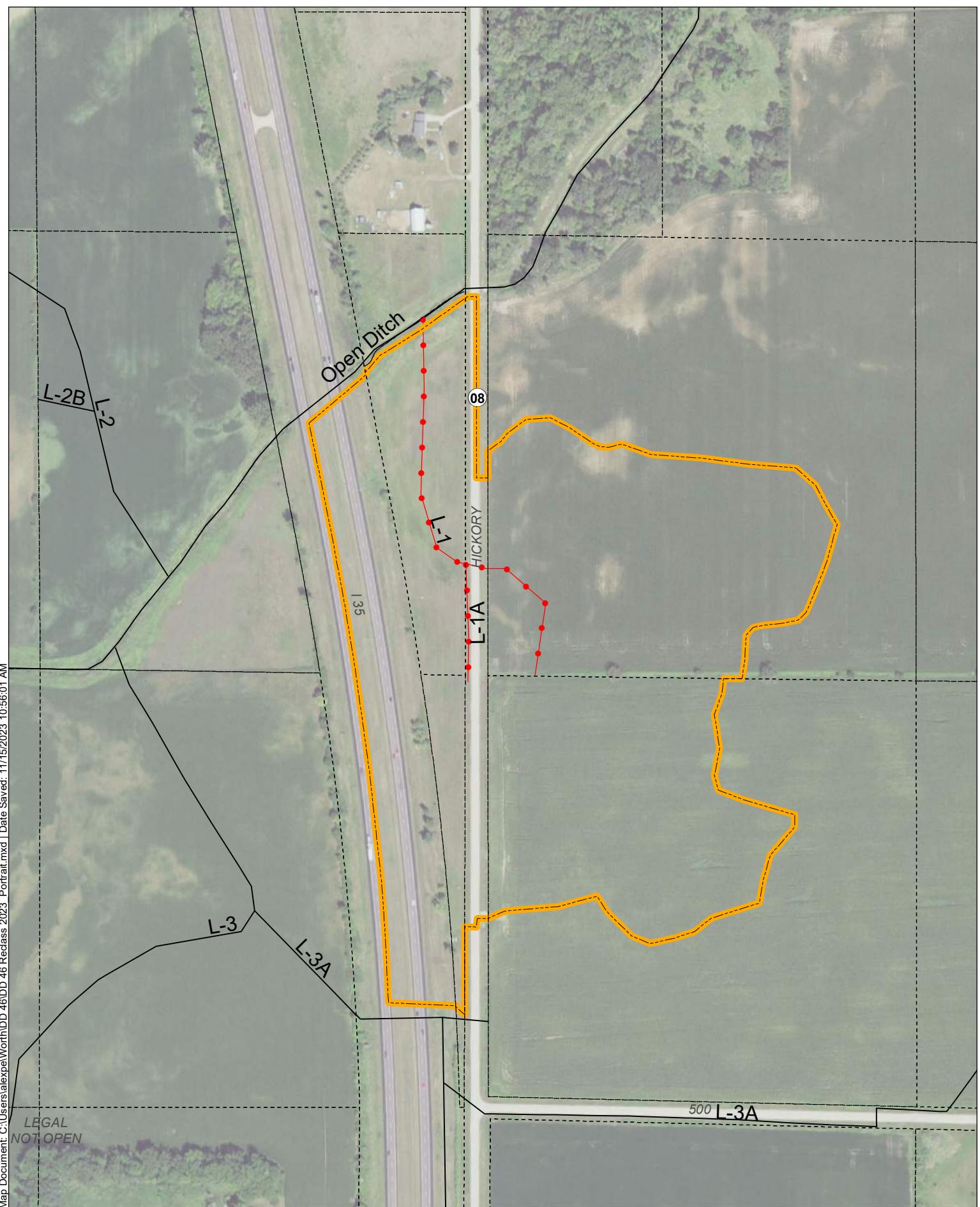
**PARCEL ASSESSMENTS SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
SILVER LAKE LUTHERAN CONGREGATION	0218300004	18-100-21	PARCEL IN NW SW	6.5	2.10%	112.80
SILVER LAKE LUTHERAN CONGREGATION	0218300006	18-100-21	PARCEL IN SW SW	3.5	0.90%	48.34
SILVER LAKE NORWEGIAN	0113400005	13-100-22	E 1/2 SE	77	34.25%	1,839.81
SILVER LAKE NORWEGIAN EVANGELICAL LUTHERAN CONGREGATION	0218300007	18-100-21	SW SW EX. PAR.	28.2	9.70%	521.06
SILVER LAKE NORWEGIAN EVANGELICAL LUTHERAN CONGREGATION	0218300001	18-100-21	W. 5 A. NW SW N. ROAD	4.9	2.60%	139.67
SINGELSTAD, CURTIS M & CHELSEA H	0124300008	24-100-22	PAR "H" IN NW SW	2.7	0.35%	18.80
SINGELSTAD, KERMIT	0124300002	24-100-22	NE SW	39.3	12.95%	695.63
SINGELSTAD, KERMIT	0124300007	24-100-22	NW SW EX PAR "H"	35.1	13.70%	735.92
SMITH, AMANDA A & ABNER H	0218400006	18-100-21	PAR 410' X 510.65' NE SE	4.2	1.45%	77.89
SWANSON, KIM	0113400002	13-100-22	PAR NW SE (4.61A)PAR SW SE (0.55A)	4.4	3.35%	179.95
TASKER, JONAH E	0208400004	08-100-21	SE SE	39.1	10.50%	564.03
TASKER, JONAH E	0208400003	08-100-21	SW SE	37.6	11.45%	615.06
TERHUNE, SARA	0208300007	08-100-21	PAR IN NE SW	2.2	0.50%	26.85
TERHUNE, SARA	0208100007	08-100-21	PAR IN SE NW	6.8	1.35%	72.52
THOMPSON, JASON L & LAURA L	0217300006	17-100-21	PARCEL "A" IN NW SW	9.4	1.45%	77.89
THOMPSON, SCOTT M	0111400001	11-100-22	NW SE	22.0	17.08%	917.43
TINDALL, DANIEL R	0218400001	18-100-21	PAR IN NW SE	0.8	0.50%	26.85

PARCEL ASSESSMENTS SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
VORLAND, JOAN K & THOMAS L	0124100010	24-100-22	PAR "D" IN SW NW & SE NW	58	25.75%	1,383.21
VORLAND, TOM & JOAN	0124100011	24-100-22	PAR "F" IN SE NW	7	1.95%	104.75
WALLIN, LINDA F TRUST	0216100002	16-100-21	NE NW	36.9	4.60%	247.10
WALLIN, LINDA F TRUST	0209300005	09-100-21	SE SW	29.3	4.70%	252.47
WILLIAMS PIPELINE COMPANY, A DELAWARE COPR	0208100001	08-100-21	NW NW (50' X 50')	0.1	0.02%	1.18
WORTH COUNTY CONSERVATION BOARD	0113200002	13-100-22	NE NE	38.8	18.45%	991.08
WORTH COUNTY CONSERVATION BOARD	0113200004	13-100-22	SE NE	39.8	15.00%	805.76
WORTH COUNTY CONSERVATION BOARD	0218100002	18-100-21	E 1/2 W FRL 1/2 NW	30.9	22.10%	1,187.15
WORTH COUNTY CONSERVATION BOARD	0218100001	18-100-21	W 1/2 W FRL 1/2 NW	30.9	19.45%	1,044.80
YOST, DONALD A & JULIE J	0219100001	19-100-21	FRL NW NW	32	15.00%	805.76
YOST, DONALD A & JULIE J	0219100002	19-100-21	NE NW EX PAR	25.2	9.05%	486.14
YOST, DONALD A & JULIE J	0219100003	19-100-21	PAR IN NE NW	13.6	3.60%	193.38
State of Iowa			RIGHTS-OF-WAY	315.3	100.00%	5,371.71
Iowa Department of Transportation			RIGHTS-OF-WAY	68.6		1,917.70
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	144.3		4,480.01
			Totals	4,643.3 ac		\$100,000

Lateral 1 & 1-A Tiles



**PARCEL ASSESSMENTS SCHEDULE
LATERALS 1 & 1-A
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
NELSON, DONNA	0208300006	08-100-21	NE SW EX PAR	5.3	24.18	920.34
NELSON, JUDY	0208300005	08-100-21	SE SW EX. PAR.	1.6	1.59	60.52
RUGLAND, ARLOW A C TRUST	0208400001	08-100-21	NW SE	14.9	89.91	3,422.14
TASKER, JONAH E	0208400003	08-100-21	SW SE	12.8	100.00	3,806.19
Iowa Department of Transportation			RIGHTS-OF-WAY	8.2		959.92
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	2.5		830.89
Totals				45.3 ac		\$10,000

Lateral 2, 2-A, 2-A-1, & 2B Tiles

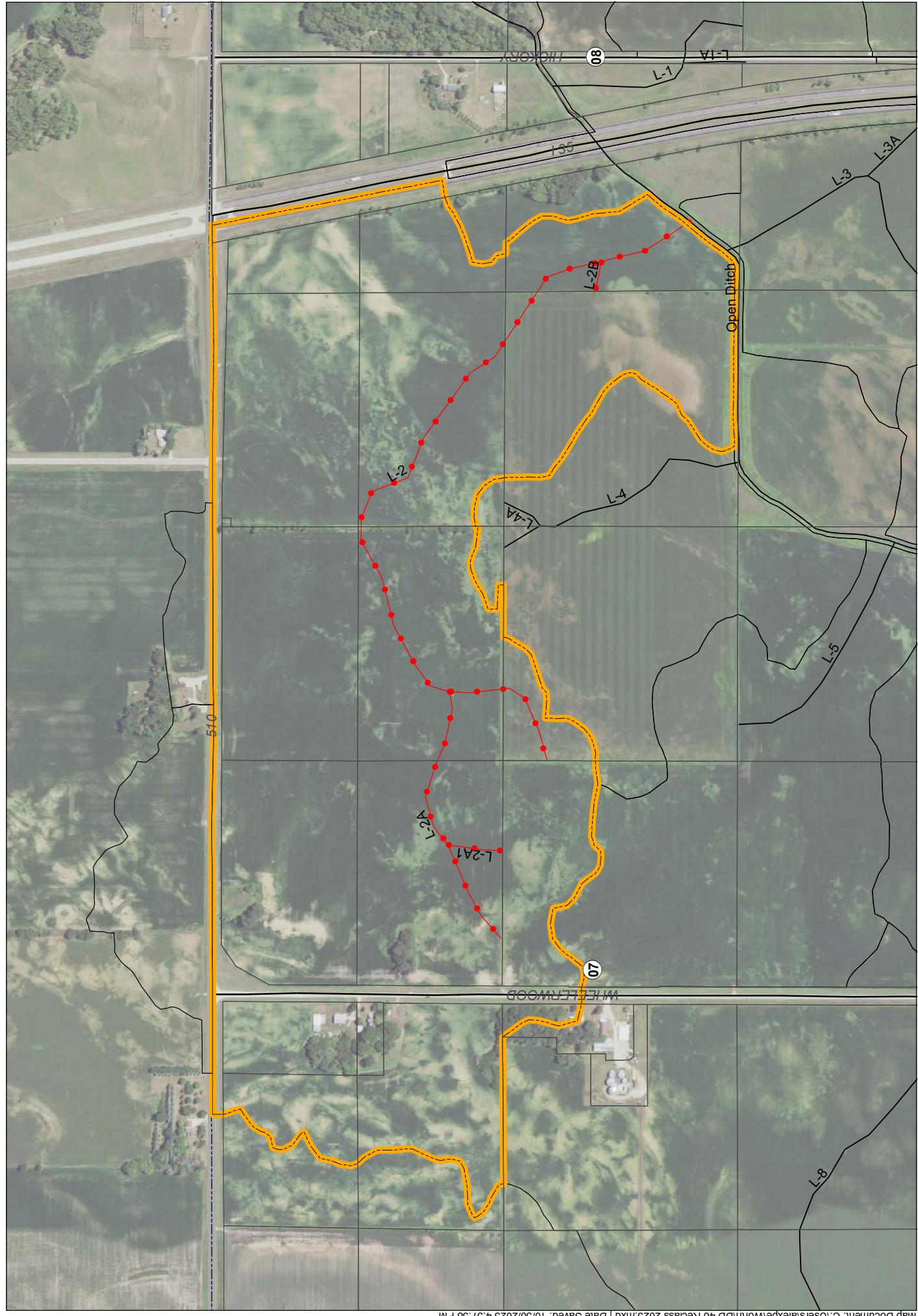
Drainage District No. 46

BOLTON & MENK

Worth County, IA

Laterals 2, 2A, 2A1 & 2B ; Benefited Area

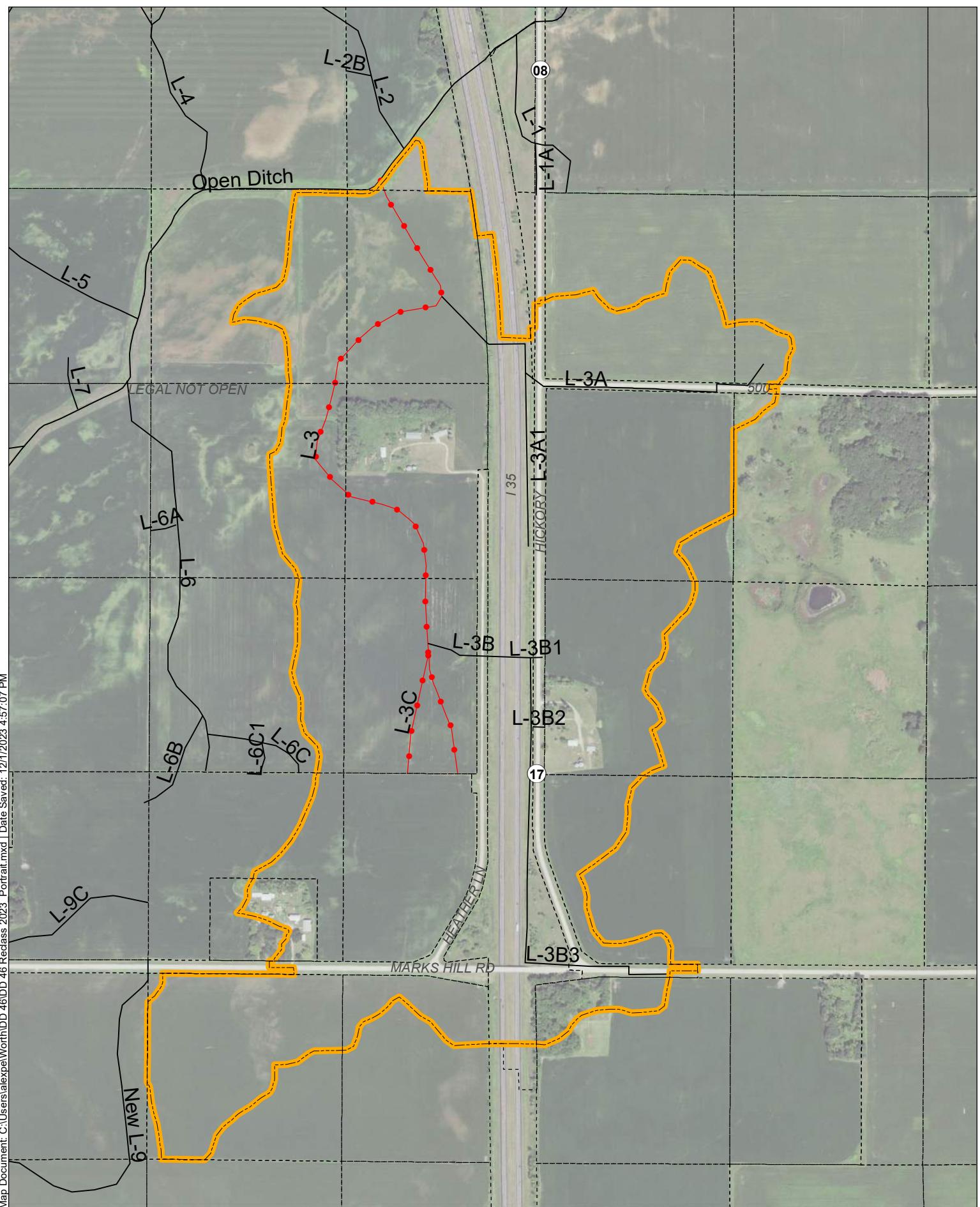
October 2023



PARCEL ASSESSMENTS SCHEDULE
LATERALS 2, 2-A, 2-A-1, & 2-B
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
HAREID, GARY W	0207400001	07-100-21	NW SE	13.1	36.07	688.74
KOEPPEN, JACOB P & JACLYN E	0207300011	07-100-21	PAR IN NE SW & PAR "A"	1.1	1.60	30.55
KVAM, LEE & DARLENE	0207200004	07-100-21	SE NE	23.3	100.00	1,909.45
	0207200002	07-100-21	NE NE	23.2	65.31	1,247.06
	0207200001	07-100-21	NW NE	21.7	36.49	696.76
	0207200003	07-100-21	SW NE	23.8	76.02	1,451.57
	0207100006	07-100-21	SE NW FRL. EX. PAR.	16	10.38	198.20
	0207100003	07-100-21	NE NW FRL. EX. PAR.	6.6	2.39	45.64
	0207100004	07-100-21	PAR. IN NE NW FRL.	7.1	8.50	162.30
	0207100005	07-100-21	PAR. IN SE NW FRL.	1.4	0.64	12.22
NELSON, DONNA	0208300006	08-100-21	NE SW EX PAR	11.7	14.12	269.61
	0208100004	08-100-21	SW NW FRL.	24	46.04	879.11
	0208100002	08-100-21	NW NW EX. PAR.	22.9	44.95	858.30
	0208100003	08-100-21	NE NW EX. PAR.	6.4	2.90	55.37
	0208100006	08-100-21	SE NW EX. PAR.	7.5	6.54	124.88
NELSON, JUDY	0208300001	08-100-21	NW SW	22.7	23.11	441.27
	0207400002	07-100-21	NE SE	4.6	26.26	501.42
WILLIAMS PIPELINE COMPANY, A DELAWARE COPR	0208100001	08-100-21	NW NW (50' X 50')	0.1	0.15	2.86
IOWA DEPARTMENT OF TRANSPORTATION			RIGHTS-OF-WAY	3.0		53.27
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	11.5		371.39
			Totals	251.7 ac		\$10,000

Lateral 3 Tile



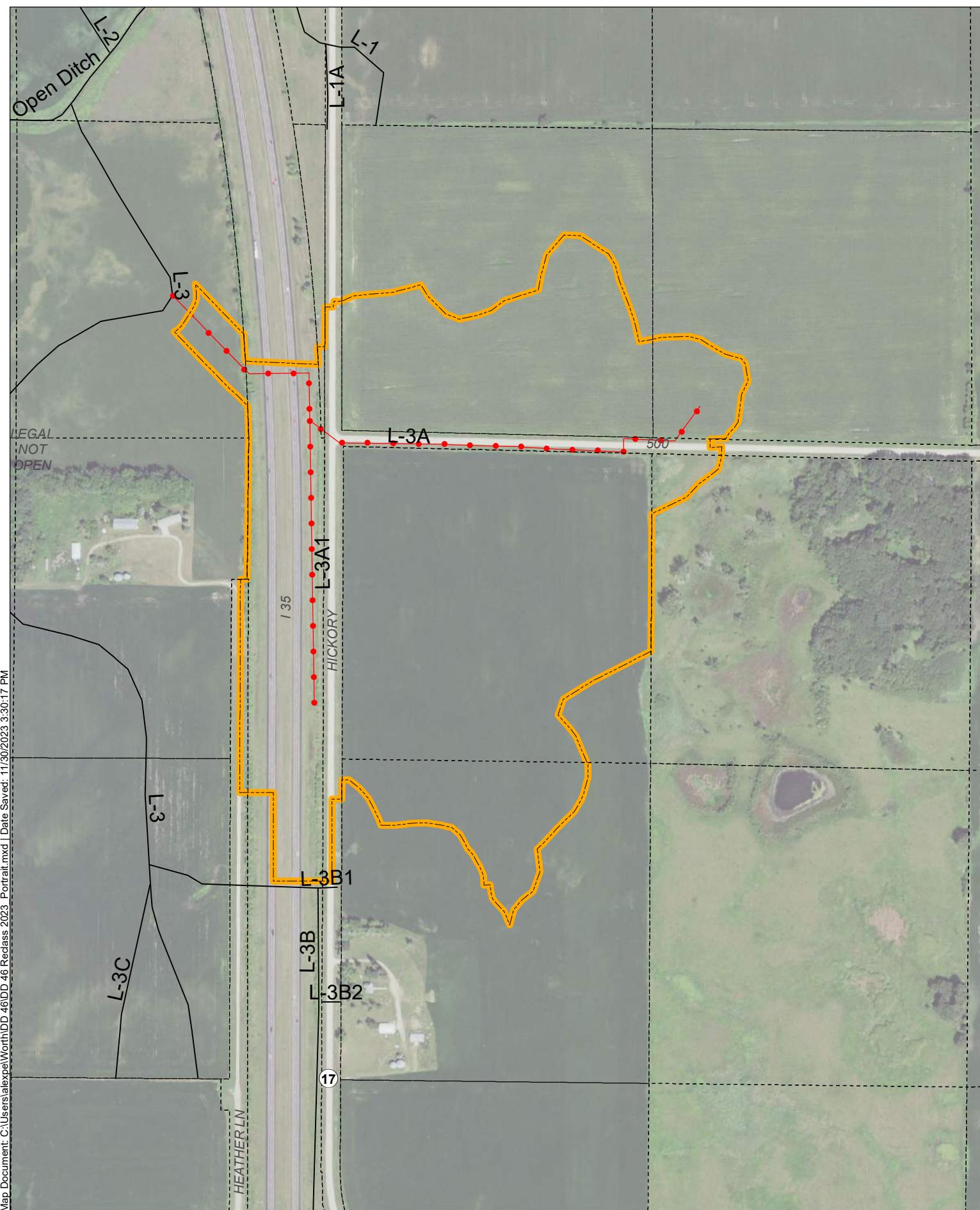
**PARCEL ASSESSMENTS SCHEDULE
LATERALS 3 & 3-A
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
FLATNESS, DAVID & BRENDA	0217400003	17-100-21	SW SE EX. PAR.	5.6	2.17	34.51
NELSON, DONNA	0208300006	08-100-21	NE SW EX PAR	1.5	1.18	18.81
NELSON, JUDY	0217100004	17-100-21	SE NW EX. PAR.	27.4	100.00	1,593.41
	0208300005	08-100-21	SE SW EX. PAR.	27.6	39.99	637.14
	0208300004	08-100-21	SW SW	13.6	10.70	170.45
	0217100001	17-100-21	NW NW	13.6	22.08	351.86
	0217100002	17-100-21	NE NW EX. PAR.	28.2	47.09	750.33
	0217100003	17-100-21	SW NW	8.9	15.03	239.48
REYERSON, DENNIS L	0217200003	17-100-21	SW NE	24.8	37.91	604.09
	0217200001	17-100-21	NW NE	34.9	18.27	291.17
	0217400001	17-100-21	NW SE EXC PAR	11.7	12.35	196.78
REYERSON, MACE	0217200002	17-100-21	NE NE	1.0	0.70	11.12
RUGLAND, ARLOW A C TRUST	0217300002	17-100-21	NE SW A/K/A PARCEL "B" EXC PAR	24.2	78.45	1,250.06
	0217300005	17-100-21	NW SW A/K/A PARCEL "B" EXC PARCEL "A"	7.8	17.61	280.54
RUGLAND, KRISTOFFER M	0217300004	17-100-21	SE SW A/K/A PARCEL "C" EXC PAR	7.6	5.33	84.90
	0217300003	17-100-21	SW SW A/K/A PARCEL "C"	26.8	37.80	602.29
TASKER, JONAH E	0208400004	08-100-21	SE SE	3.3	1.89	30.10
	0208400003	08-100-21	SW SE	17.7	13.55	215.92
THOMPSON, JASON L & LAURA L	0217300006	17-100-21	PARCEL "A" IN NW SW	4.6	6.85	109.11

**PARCEL ASSESSMENTS SCHEDULE
LATERALS 3 & 3-A
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
IOWA DEPARTMENT OF TRANSPORTATION			RIGHTS-OF-WAY	42.4		1635.78
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	21.7		892.15
Totals					354.9 ac	\$10,000

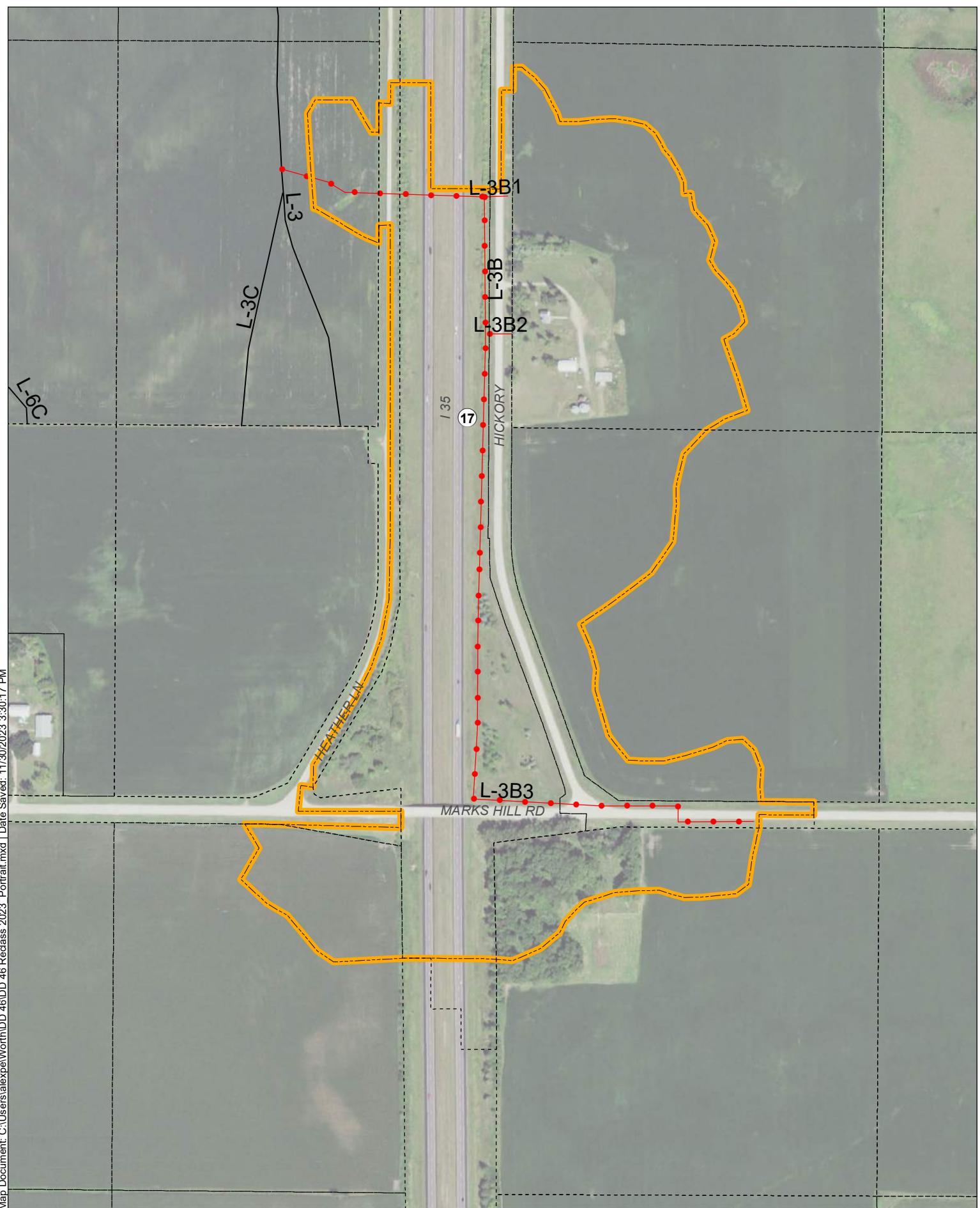
Lateral 3-A & 3-A-1 Tiles



**PARCEL ASSESSMENTS SCHEDULE
LATERALS 3-A & 3-A-1
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
NELSON, JUDY	0208300005	08-100-21	SE SW EX. PAR	1.7	3.35	121.65
REYERSON, DENNIS L	0217200003	17-100-21	SW NE	7.6	7.39	268.37
	0217200001	17-100-21	NW NE	34.9	100.00	3,631.48
REYERSON, MACE	0217200002	17-100-21	NE NE	1	6.88	249.85
TASKER, JONAH E	0208400004	08-100-21	SE SE	3.3	25.77	935.83
	0208400003	08-100-21	SW SE	17.7	39.56	1,436.61
IOWA DEPARTMENT OF TRANSPORTATION			RIGHTS-OF-WAY	14.4		2,316.88
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	6.9		1,039.33
Totals				87.5 ac		\$10,000

Lateral 3-B, 3-B-1, 3-B-2, & 3-B-3 Tiles



**PARCEL ASSESSMENTS SCHEDULE
LATERALS 3-B, 3-B-1,3-B-2, & 3-B-3
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
FLATNESS, DAVID & BRENDA	0217400003	17-100-21	SW SE EX. PAR.	5.6	50.25	675.66
NELSON, JUDY	0217100004	17-100-21	SE NW EX. PAR.	3.1	12.33	165.82
REYERSON, DENNIS L	0217400001	17-100-21	NW SE EXC PAR	11.7	32.07	431.14
	0217200003	17-100-21	SW NE	17.2	100.00	1,344.58
RUGLAND, KRISTOFFER M	0217300004	17-100-21	SE SW A/K/A PARCEL "C" EXC PAR	4.4	2.72	36.54
IOWA DEPARTMENT OF TRANSPORTATION			RIGHTS-OF-WAY	26.3		5,621.14
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	9.0		1,725.13
<hr/> <hr/>				Totals	77.3 ac	\$10,000

Lateral 4 & 4A Tiles

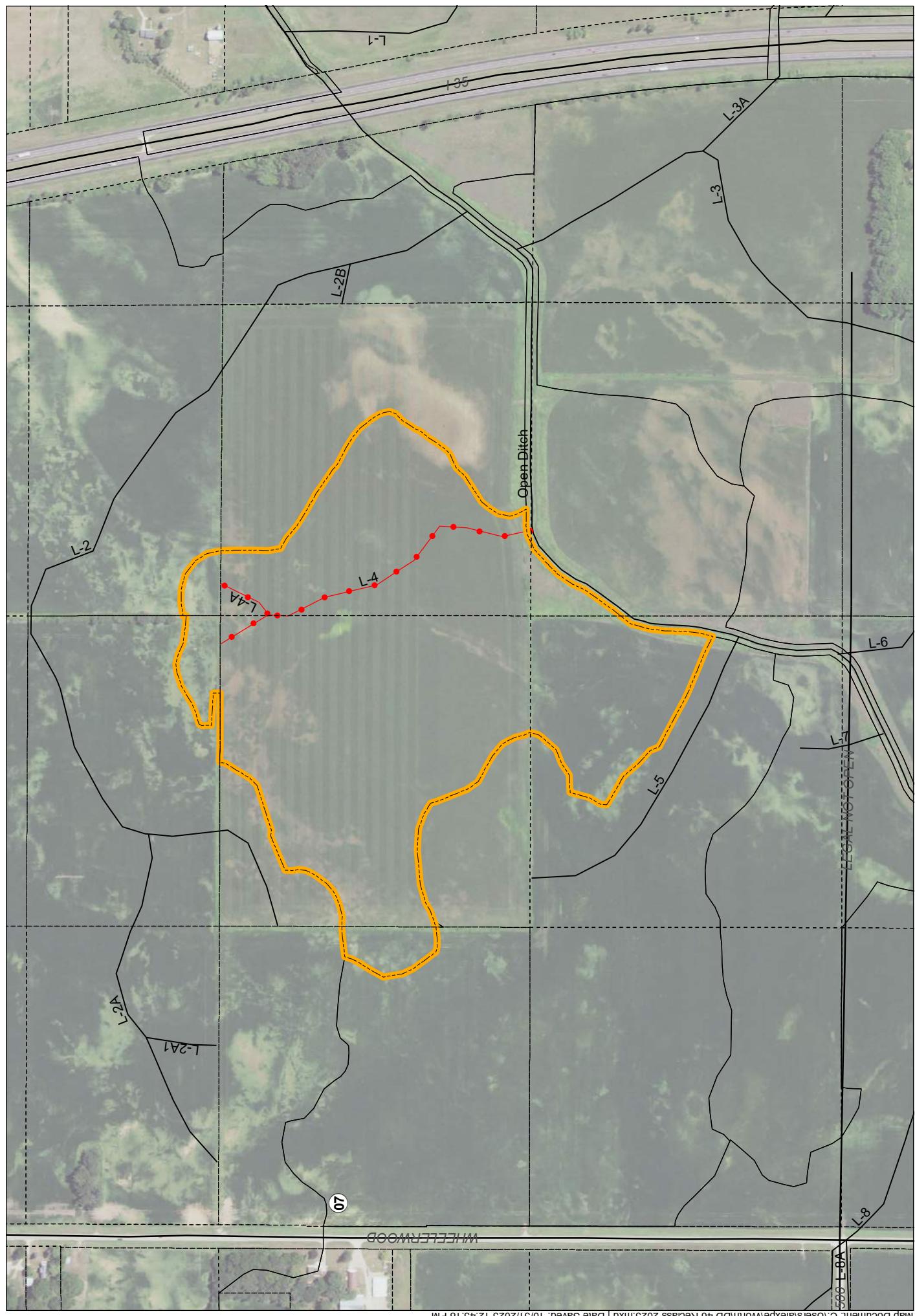
Drainage District No. 46

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Laterals 4 & 4A ; Benefited Area

October 2023



**PARCEL ASSESSMENTS SCHEDULE
LATERALS 4 & 4-A
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
HAREID, GARY W	0207400001	07-100-21	NW SE	1.6	0.84	47.49
	0207400004	07-100-21	SE SE	9.5	11.05	624.75
KVAM, LEE & DARLENE	0207200004	07-100-21	SE NE FRL.	1.5	7.96	450.05
NELSON, DONNA	0208100004	08-100-21	SW NW FRL.	0.9	5.06	286.09
NELSON, JUDY	0208300004	08-100-21	SW SW	1.3	2.31	130.60
	0208300001	08-100-21	NW SW	16.9	49.65	2,807.15
	0207400002	07-100-21	NE SE	28.5	100.00	<u>5,653.87</u>
Totals				60.2 ac		\$10,000

Lateral 5 Tile

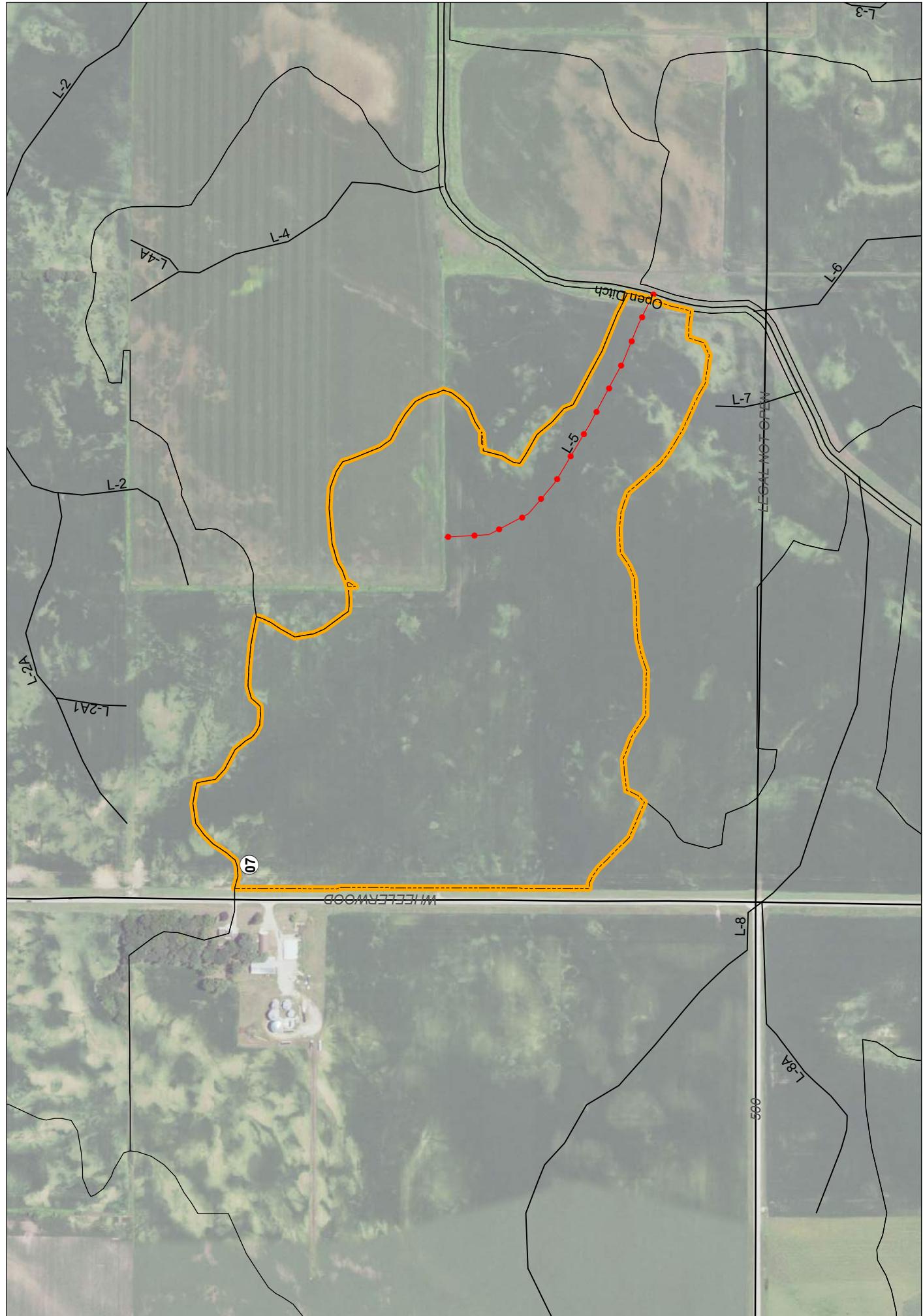
Drainage District No. 46



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Lateral 5 ; Benefited Area

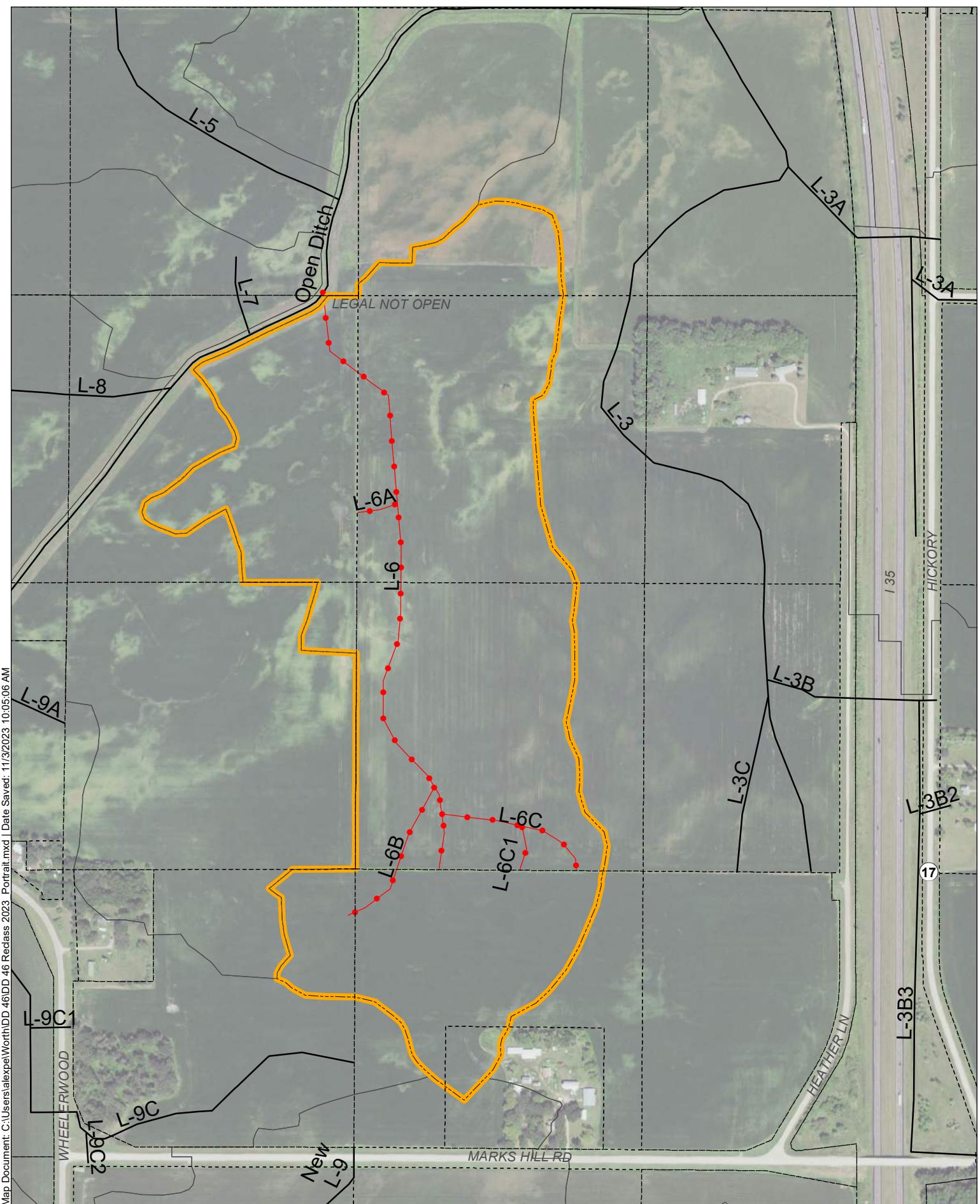
November 2023



**PARCEL ASSESSMENTS SCHEDULE
LATERAL 5
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
HAREID, GARY W	0207400003	07-100-21	SW SE	23.2	83.66	2,627.81
	0207400001	07-100-21	NW SE	23.9	85.07	2,671.46
	0207400004	07-100-21	SE SE	17.9	100	3140.31
NELSON, JUDY	0207400002	07-100-21	NE SE	6.9	49.69	<u>1560.42</u>
				Totals	71.9 ac	\$10,000

Lateral 6, 6-A, 6-B, 6-C & 6-C-1 Tiles



**PARCEL ASSESSMENTS SCHEDULE
LATERALS 6, 6-A,6-B,6-C, & 6-C-1
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
NELSON, JUDY	0217100003	17-100-21	SW NW	31.3	100.00	4,017.12
	0217100001	17-100-21	NW NW	26.6	44.71	1,796.11
	0208300004	08-100-21	SW SW	6.3	2.94	118.05
RUGLAND, ARLOW A C TRUST	0218200009	18-100-21	NE NE	18.7	30.59	1,228.66
	0217300005	17-100-21	NW SW A/K/A PARCEL "B" EXC PARCEL "A"	16.7	53.53	2,150.26
	0218200010	18-100-21	SE NE	1.6	1.50	60.21
	0218400007	18-100-21	NE SE EX PAR	4.4	14.49	582.08
THOMPSON, JASON L & LAURA L	0217300006	17-100-21	PARCEL "A" IN NW SW	1.6	1.18	47.52
				Totals	107.2 ac	\$10,000

Lateral 8 & 8-A Tiles

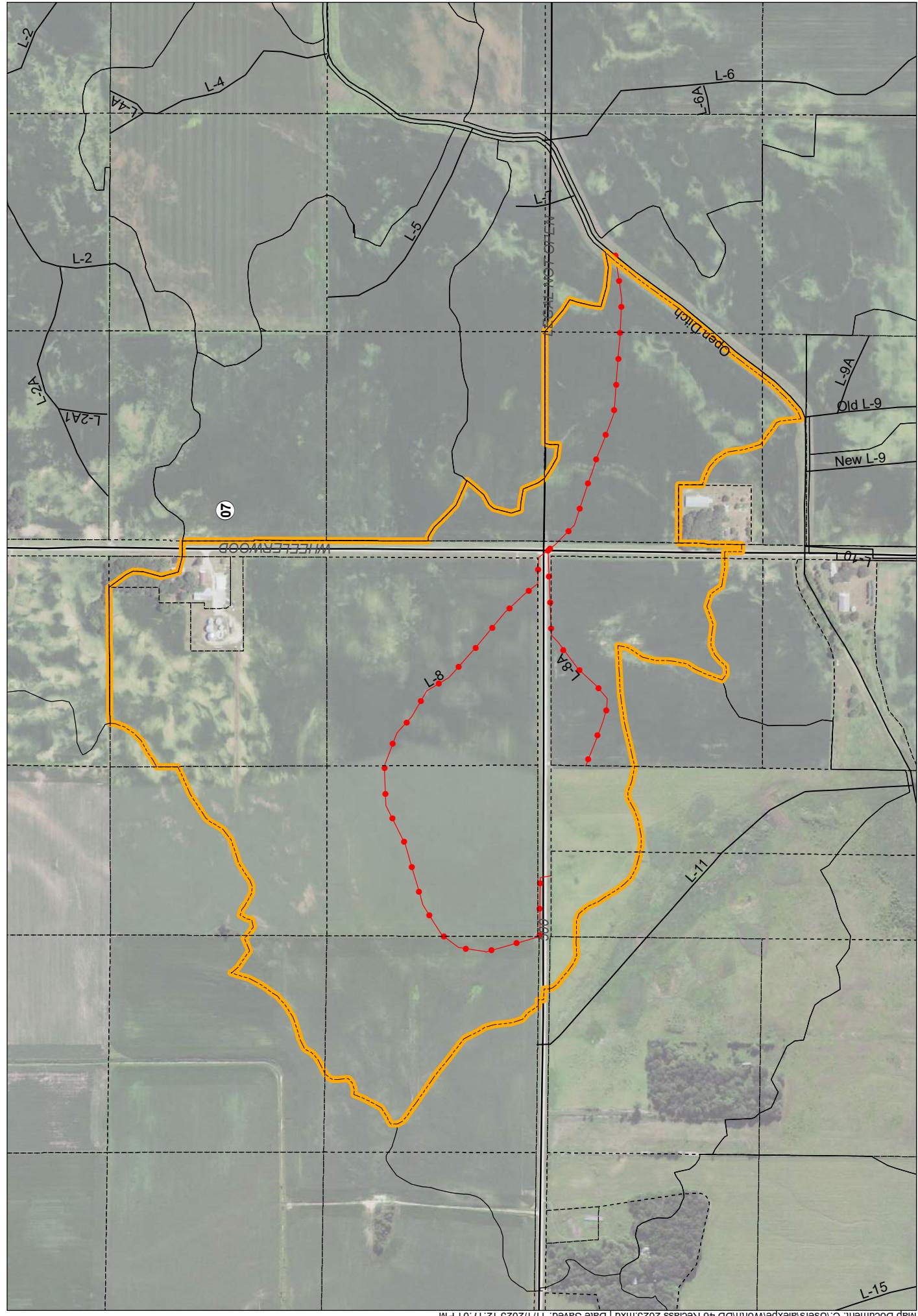
Drainage District No. 46

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Worth County, IA

Lateral 8 & 8A; Benefited Area

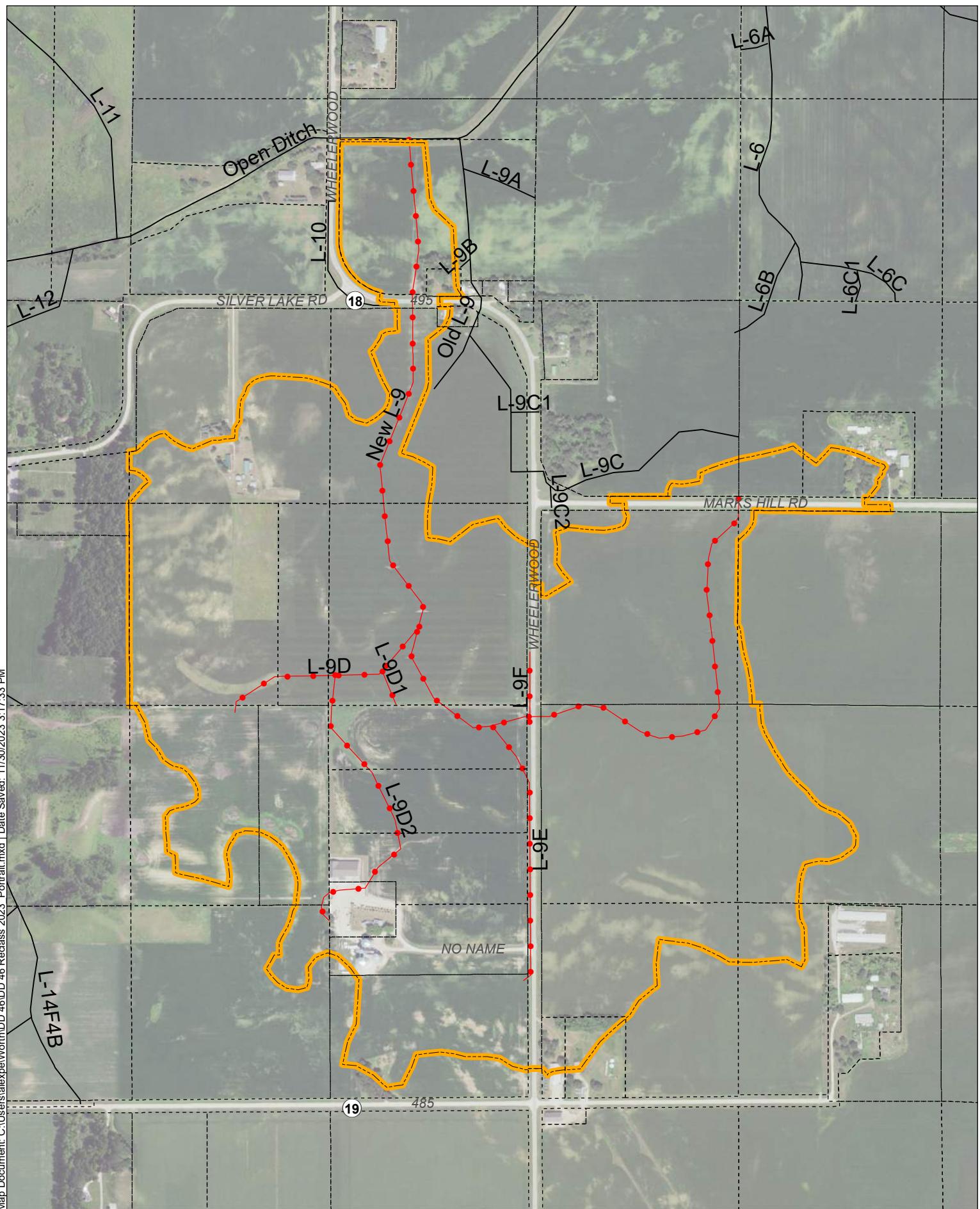
November 2023



**PARCEL ASSESSMENTS SCHEDULE
LATERALS 8 & 8-A
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
BEAL, CALVIN G & BROOK K	0218100003	18-100-21	NE NW	21.1	34.13	825.95
ERICKSON, PERRY JON & LISA KAYE	0207300008	07-100-21	PAR "B" IN NE SW	2.5	0.81	19.60
HALVORSON, RONALD K	0112400004 0112400002	12-100-22 12-100-22	SE SE NE SE	23.5 5.5	54.38 5.19	1,316.01 125.60
HAREID, GARY W	0207400003	07-100-21	SW SE	3.8	6.32	152.95
KNUTSON, DENISE R TRUST	0207300003 0207300004 0207300009 0207300001	07-100-21 07-100-21 07-100-21 07-100-21	FRL SW SW SE SW NE SW EX PAR & EX PAR "B" FRL NW SW	30.5 37.2 30.7 14.6	95.02 100.00 18.58 9.11	2,299.50 2,420.02 449.64 220.46
KOEPPEN, JACOB P & JACLYN E	0207300011	07-100-21	PAR IN NE SW & PAR "A"	3.1	0.74	17.91
RUGLAND, ARLOW A C TRUST	0218200009 0218200012 0218200003	18-100-21 18-100-21 18-100-21	NE NE PARCEL "A" IN NW NE N. 8 A. SW NE	4.9 31.5 1	3.99 26.77 0.48	96.56 647.84 11.62
WORTH COUNTY CONSERVATION BOARD	0218100001 0218100002 0113200002	18-100-21 18-100-21 13-100-22	W 1/2 W FRL 1/2 NW E 1/2 W FRL 1/2 NW NE NE	4.1 6.1 0.9	11.75 12.56 1.01	284.35 303.95 24.44
WORTH COUNTY SECONDARY ROADS		0-0-0	RIGHTS-OF-WAY	12		783.6
				Totals	233 ac	\$10,000

New Lateral 9, 9-D-1, 9-D-2, 9-E & 9-F Tiles



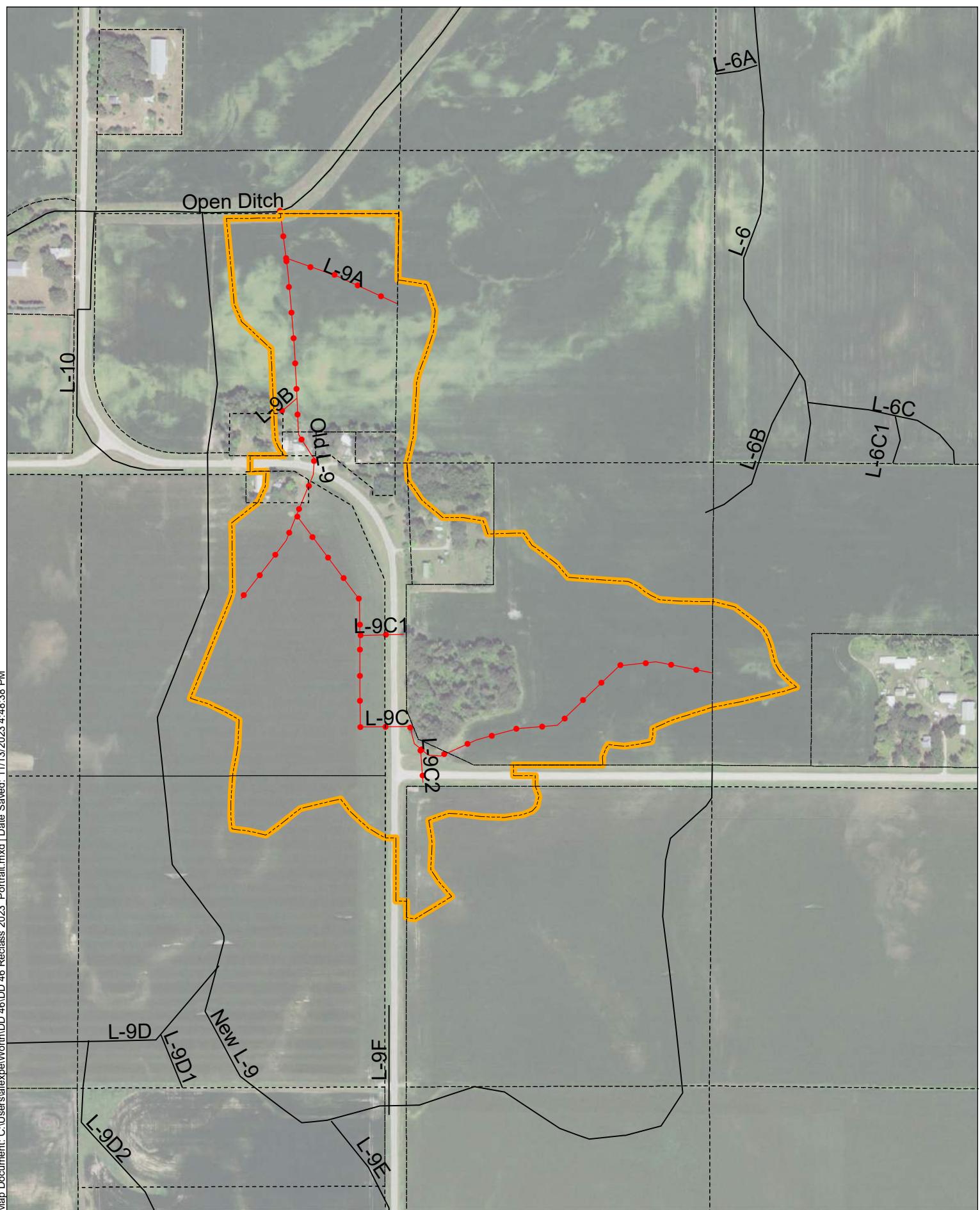
PARCEL ASSESSMENTS SCHEDULE
LATERALS 9, 9-D, 9-D-1, 9-D-2, 9-E, & 9-F
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
DRESS FAMILY INVESTMENTS LLC	0219200006	19-100-21	SE NE EXC PAR	16	9.01	165.45
	0219200002	19-100-21	NE NE	38.2	85.97	1,578.65
	0220100007	20-100-21	SW NW EXC PAR	3.7	4.10	75.29
	0220100001	20-100-21	NW NW	12.9	29.96	550.15
JULSETH, PETER	0219200011	19-100-21	PAR IN SE NE EXC PAR	1.9	0.55	10.10
RUGLAND, ARLOW A C TRUST	0219200013	19-100-21	SW NE EX PAR & EX PAR "D"	15.4	11.18	205.30
	0219100005	19-100-21	SE NW	3.3	2.80	51.42
	0218200004	18-100-21	PT SW NE EX PARS	13.9	8.53	156.63
	0217300005	17-100-21	NW SW A/K/A PARCEL "B" EXC PARCEL "A"	2.8	8.08	148.37
	0218400007	18-100-21	NE SE EX PAR	1.6	3.11	57.11
	0218200005	18-100-21	PAR IN SW NE	0.5	0.17	3.12
RUGLAND, KRISTOFFER	0219200008	19-100-21	PARCELS IN SW NE & NW NE	3.6	4.39	80.61
	0219200010	19-100-21	W 196' OF W 595' OFS 560' OF SE NE	1.2	0.33	6.06
	0217300003	17-100-21	SW SW A/K/A PARCEL "C"	1	1.51	27.73
	0219200017	19-100-21	PAR "A" NW NE	12.5	23.65	434.28
	0219200012	19-100-21	PAR "D" SW NE	11.2	7.74	142.13
	0219200015	19-100-21	PAR "C" NW NE	12.4	20.80	381.95
	0218400005	18-100-21	SE SE	34.7	100.00	1,836.28
	0219200016	19-100-21	PAR "B" NW NE	12.4	24.32	446.58
	0218400002	18-100-21	NW SE EX. PAR.	12.6	14.60	268.10
	0218400003	18-100-21	SW SE	36.4	64.92	1,192.11
SHUPE, RONALD G & KANDIE J	0218300009	18-100-21	E 1/4 SE SW	10	17.74	325.76
	0218300008	18-100-21	SE SW EX. E 1/4	29.4	21.78	399.94
	0218300003	18-100-21	NE SW	17.3	12.45	228.62
	0217300006	17-100-21	PARCEL "A" IN NW SW	3.1	5.53	101.55
	& LAURA L					

**PARCEL ASSESSMENTS SCHEDULE
LATERALS 9, 9-D, 9-D-1, 9-D-2, 9-E, & 9-F
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
TINDALL, DANIEL R	0218400001	18-100-21	PAR IN NW SE	0.2	0.06	1.10
YOST, DONALD A & JULIE J	0219100003	19-100-21	PAR IN NE NW	11.5	13.71	251.75
	0219100002	19-100-21	NE NW EX PAR	14	23.04	423.08
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	10.3		450.81
				Totals	344 ac	\$10,000

Old Lateral 9, 9-A, 9-B, 9-C, 9-C-1 & 9-C-2 Tiles



PARCEL ASSESSMENTS SCHEDULE
OLD LATERALS 9, 9-A, 9-B, 9-C, 9-C-1, & 9-C-2
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
ABRAHAMSON, TIMOTHY DONALD	0218200006	18-100-21	PAR IN SW NE	0.3	0.94%	41.31
BAILEY, KATHY ANN	0218200007	18-100-21	PAR IN NW SE PAR IN SW NE	0.9	0.82%	36.03
	0218200008	18-100-21	PAR IN SW NE	0.5	0.08%	3.52
RUGLAND, ARLOW A C TRUST	0218200004	18-100-21	PT SW NE EX PARS	12	16.82%	739.15
	0218200010	18-100-21	SE NE	1.9	2.04%	89.65
	0218400007	18-100-21	NE SE EX PAR	21.4	100.00%	4,394.45
	0217300005	17-100-21	NW SW A/K/A PARCEL "B" EXC PARCEL "A"	2.2	10.88%	478.12
RUGLAND, KRISTOFFER M & ADDIE B	0218200005	18-100-21	PAR IN SW NE	0.4	0.48%	21.09
	0218400005	18-100-21	SE SE	2.7	3.02%	132.71
SHUPE, RONALD G & KANDIE J	0218400002	18-100-21	NW SE EX. PAR.	17.5	54.47%	2,393.65
	0218400003	18-100-21	SW SE	2.7	4.55%	199.95
SMITH, AMANDA A & ABNER H	0218400006	18-100-21	PAR 410' X 510.65' NE SE	2.4	3.29%	144.58
TINDALL, DANIEL R	0218400001	18-100-21	PAR IN NW SE	0.6	2.12%	93.16
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	7.4	28.05%	1232.64
				Totals	72.9 ac	\$10,000

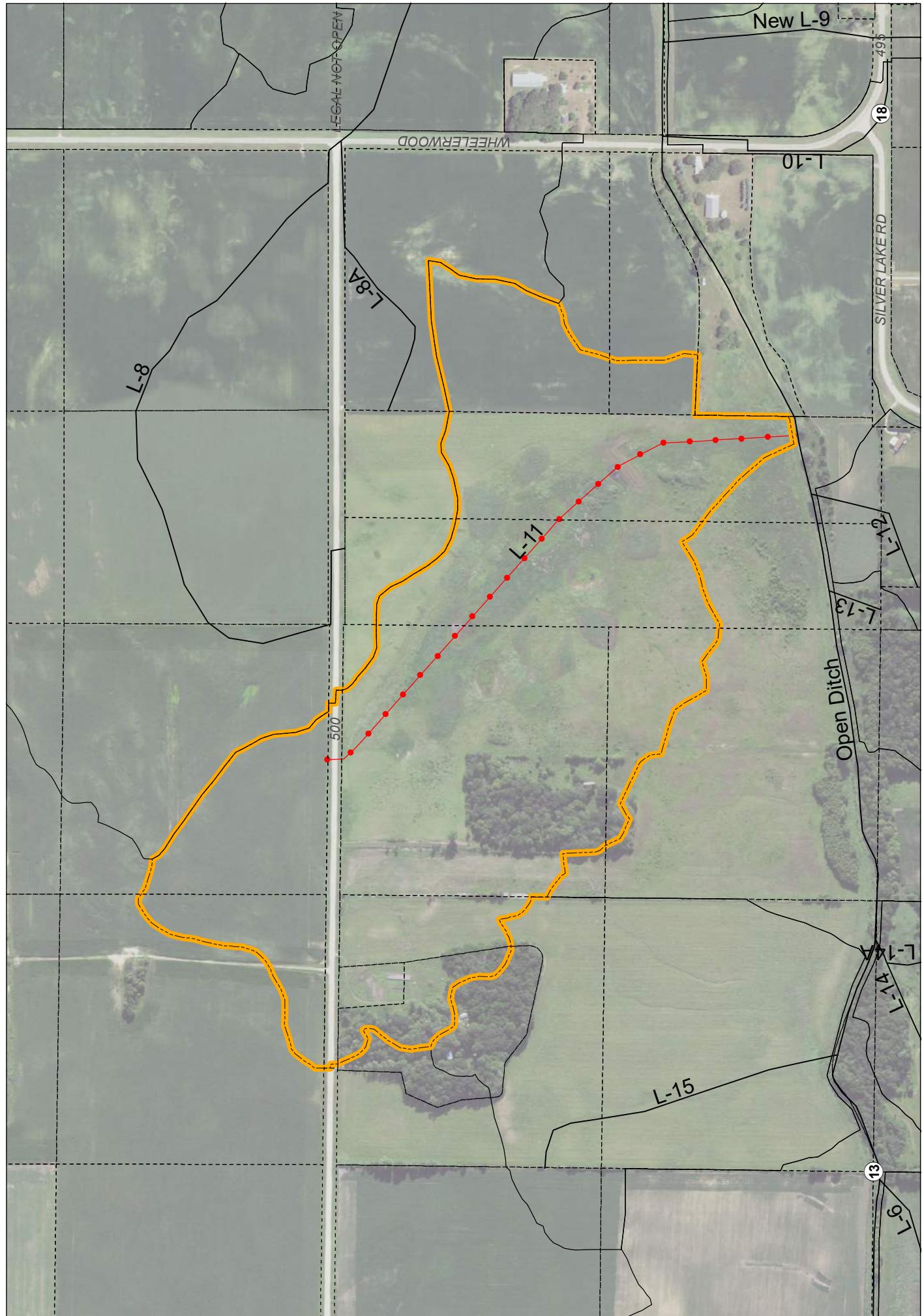
Lateral 11 Tile

Lateral 11 ; Benefited Area

November 2023

Drainage District No. 46

Worth County, IA



**PARCEL ASSESSMENTS SCHEDULE
LATERAL 11
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
ADAMS, JOHN C & HOLLY M	0113200006 0113200010	13-100-22 13-100-22	PAR "A" NW NE PAR IN NW NE	4.4 1.5	1.74 0.53	63.97 19.48
BEAL, CALVIN G & BROOK K	0218100003 0218100005	18-100-21 18-100-21	NE NW HARTLAND PAR IN SE NW	10.5 2.6	9.39 5.28	345.21 194.11
GASKILL, MICHAEL & DEBRA JOINT REVOCABLE TRUST	0113200009	13-100-22	NW NE EX PAR "A" & PAR	5.9	3.89	143.01
HALVORSON, RONALD K	0112400003 0112400004	12-100-22 12-100-22	SW SE SE SE	7.5 12	9.52 44.79	349.99 1,646.63
WORTH COUNTY CONSERVATION BOARD	0218100001 0113200002 0218100002 0113200004	18-100-21 13-100-22 18-100-21 13-100-22	W 1/2 W FRL 1/2 NW NE NE E 1/2 W FRL 1/2 NW SE NE	16.5 36.7 17.5 6.8	46.79 100.00 37.14 3.05	1,720.16 3,676.34 1,365.39 112.13
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	2.8		363.59
				Totals	124.7 ac	\$10,000

Lateral 14, 14-A, 14-B, 14-C, 14-D, 14-E, 14-J,
14-J-1, 14-K, 14-K-1, 14-M, 14-N-1, 14-O & 14-P
Tiles

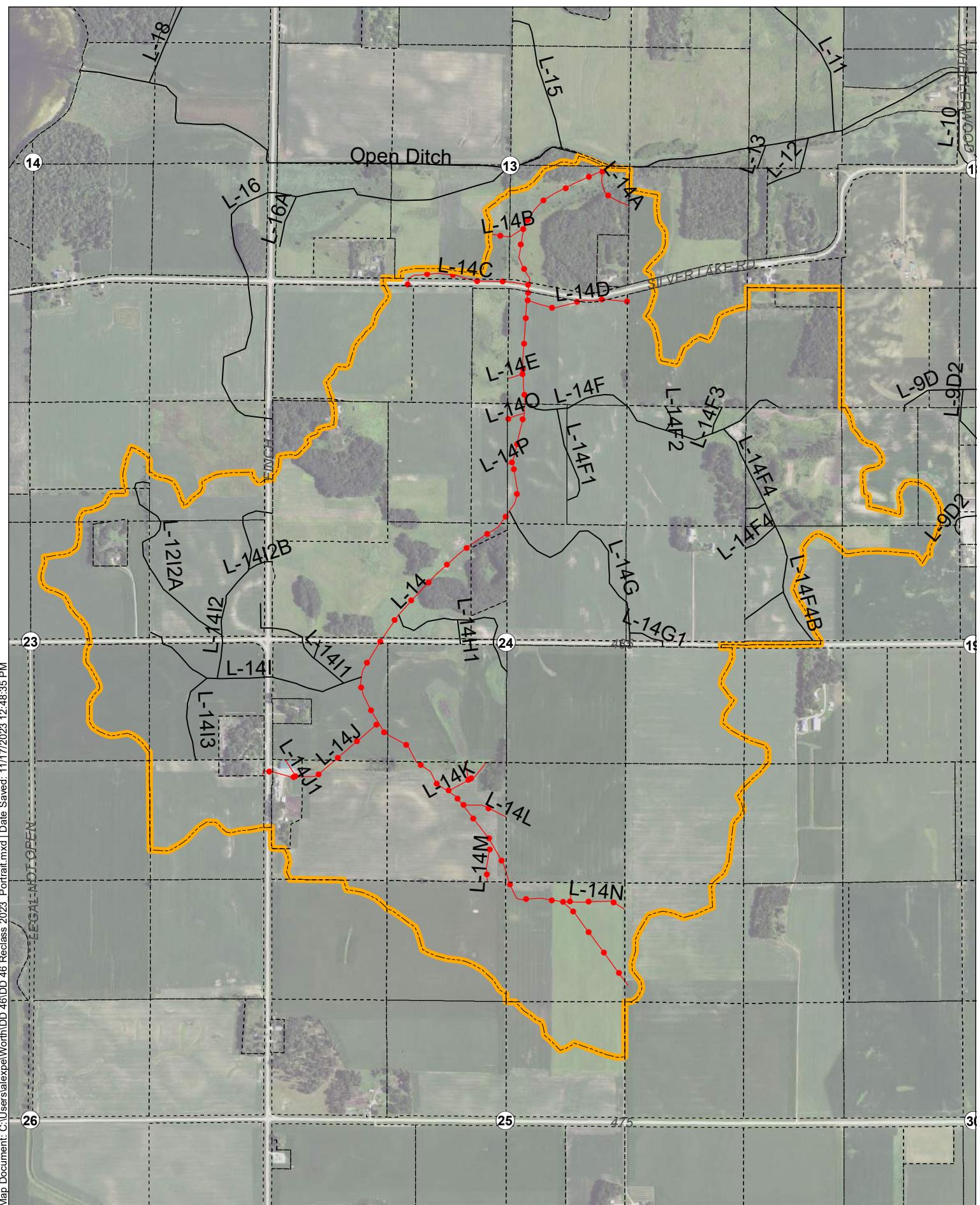
Drainage District No 46

Laterals 14, 14A, 14B, 14C, 14D, 14E, 14J, 14J-1, 14K, 14K-1, 14L, 14M, 14N, 14N-1, 14O, & 14P ; Benefited Area



November 2023

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PARCEL ASSESSMENTS SCHEDULE

LATERALS 14, 14A, 14B, 14C, 14D, 14E, 14J, 14J-1, 14K, 14K-1, 14L, 14M, 14N, 14N-1, 14O, & 14P
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
ALLISON, STEPHEN	0123200004	23-100-22	PAR. IN SW NE & PAR IN NW NE	4.3	2.78	17.29
	0113200008	13-100-22	W 1/2 NE LYING S OF CENTER LINE OF GOOSE CREEK	0.7	0.88	5.47
BRUNSVOLD, MICHAEL	0124100002	24-100-22	PT PAR "C" IN NE NW	28	43.14	268.23
	0113300011	13-100-22	PT PAR "C" IN SE SW	19.4	19.79	123.05
CUNDIFF, VIOLA B & MILLER, CHARLES A	0123400006	23-100-22	SE SE EX. PAR.	22	27.66	171.98
HAUGEN, DONNA M	0124100009	24-100-22	PT PAR "E" IN NW & SW NW	37.8	50.85	316.17
	0113300009	13-100-22	PT PAR "E" IN SW SW	0	0.10	0.62
HAUGO, JON & PAMELA S	0123400001	23-100-22	NW SE	15	14.36	89.29
	0123400003	23-100-22	NE SE EX PAR	31.9	49.22	306.04
HENGESTEG, CLAIR D TRUST	0124400003	24-100-22	SW SE	39.8	64.48	400.92
	0125200002	25-100-22	NE NE	10.7	21.52	133.81
	0124400004	24-100-22	RANGE:22 SE SE	36.7	54.92	341.48
	0124400001	24-100-22	NW SE	39.2	41.73	259.46
	0219300004	19-100-21	FRL. SW SW	0.8	0.66	4.10
	0219300001	19-100-21	FRL. NW SW	1.4	1.41	8.77
	0124400002	24-100-22	NE SE	34.8	34.32	213.39
HENGESTEG, STEVEN C TRUST	0124200005	24-100-22	SE NE	38.6	34.51	214.57
	0124200002	24-100-22	E 1/2 NW NE	20	27.21	169.18
	0113400004	13-100-22	S 37.75 A SW SE	36	46.30	287.88
	0124200003	24-100-22	NE NE	39.9	52.38	325.68
HRUBETZ, JEAN	0113300012	13-100-22	PAR "B" IN SW SW & SE SW	17.8	16.70	103.84

PARCEL ASSESSMENTS SCHEDULE

LATERALS 14, 14A, 14B, 14C, 14D, 14E, 14J, 14J-1, 14K, 14K-1, 14L, 14M, 14N, 14N-1, 14O, & 14P
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
KRULL, CHAD A & ALLYSON J	0113300005	13-100-22	E 1/2 E 1/2 SE SW & E 66' W 3/4 SE SW	11.6	20.83	129.51
LOBERG, WILLIAM C TRUST	0123200001	23-100-22	N. 29 A. NW NE	2.5	2.24	13.93
MARPE, TODD M & ROXIE ANN	0113300002	13-100-22	NE SW	7.4	8.11	50.43
NELSON, KEVIN R	0124300006	24-100-22	SW SW EX PAR "G"	30.7	42.33	263.20
	0124300004	24-100-22	SE SW	39.8	84.54	525.64
	0125100002	25-100-22	NE NW	23.8	38.43	238.95
	0125200001	25-100-22	NW NE	39.7	82.00	509.85
	0125200003	25-100-22	SW NE	11.7	11.59	72.06
	0125100001	25-100-22	NW NW	1.8	2.47	15.36
NELSON, ROB M	0124300005	24-100-22	PAR "G" IN SW SW	6.6	9.56	59.44
OLSON, SHARRY	0123200005	23-100-22	SW NE EX. PAR.	23	22.18	137.91
	0123200002	23-100-22	S. 11 A. OF NW NE EX.PAR.	4.6	4.65	28.91
ROCHE, CHAD	0123400005	23-100-22	PT. SE SE	2.7	2.24	13.93
	0123400004	23-100-22	PAR. IN NE SE	5.5	3.77	23.44
RUGLAND, ARLOW A C TRUST	0219100005	19-100-21	SE NW	7.1	7.27	45.20
	0219100004	19-100-21	SW NW FRL	20.5	21.65	134.61
	0123200006	23-100-22	NE NE	12.7	12.20	75.86
	0123200007	23-100-22	SE NE	37.4	39.74	247.09
RUGLAND, KRIS	0124200004	24-100-22	SW NE SILVER LAKE	38.6	51.22	318.47
	0124200001	24-100-22	W 1/2 NW NE	20	34.99	217.56
	0124100012	24-100-22	PAR IN SE NW	1.6	3.31	20.58

PARCEL ASSESSMENTS SCHEDULE
LATERALS 14, 14A, 14B, 14C, 14D, 14E, 14J, 14J-1, 14K, 14K-1, 14L, 14M, 14N, 14N-1, 14O, & 14P
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
RUGLAND, KRIS	0124100003	24-100-22	E 1/2 E 1/2 NE NW & E 66' W 3/4 NE NW	12.1	17.76	110.43
	0124100013	24-100-22	PAR IN SE NW	3.1	6.16	38.30
SATHER, LAURIE & DEBRA	0113400006	13-100-22	NW SE EX PAR & N 2.25 A SW SE	34.2	52.32	325.31
SILVER LAKE LUTHERAN CONGREGATION	0218300006	18-100-21	PARCEL IN SW SW	3.5	2.52	15.67
SILVER LAKE NORWEGIAN	0113400005	13-100-22	E 1/2 SE	34.3	33.08	205.68
SILVER LAKE NORWEGIAN EVANGELICAL LUTHERAN CONGREGATION	0218300007	18-100-21	SW SW EX. PAR.	28.2	26.43	164.33
SINGELSTAD, CURTIS M & CHELSEA H	0124300008	24-100-22	PAR "H" IN NW SW	2.7	1.65	10.26
SINGELSTAD, KERMIT	0124300007	24-100-22	NW SW EX PAR "H"	35.1	64.59	401.60
	0124300002	24-100-22	NE SW	39.3	77.08	479.26
SWANSON, KIM	0113400002	13-100-22	PAR NW SE (4.61A)PAR SW SE (0.55A)	4.4	5.57	34.63
VORLAND, JOAN K & THOMAS L	0124100010	24-100-22	PAR "D" IN SW NW & SE NW	58	100.00	621.77
VORLAND, TOM & JOAN	0124100011	24-100-22	PAR "F" IN SE NW	7	6.26	38.92

PARCEL ASSESSMENTS SCHEDULE

LATERALS 14, 14A, 14B, 14C, 14D, 14E, 14J, 14J-1, 14K, 14K-1, 14L, 14M, 14N, 14N-1, 14O, & 14P
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
YOST, DONALD A &	0219100003	19-100-21	PAR IN NE NW	2.2	1.77	11.01
JULIE J	0219100002	19-100-21	NE NW EX PAR	11.2	12.71	79.03
	0219100001	19-100-21	FRL NW NW	32	40.86	254.06
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	26		306.60
Totals				1,157.4 ac		\$10,000

Lateral 14-F, 14-F-1, 14-F-2 & 14-F-3 Tiles



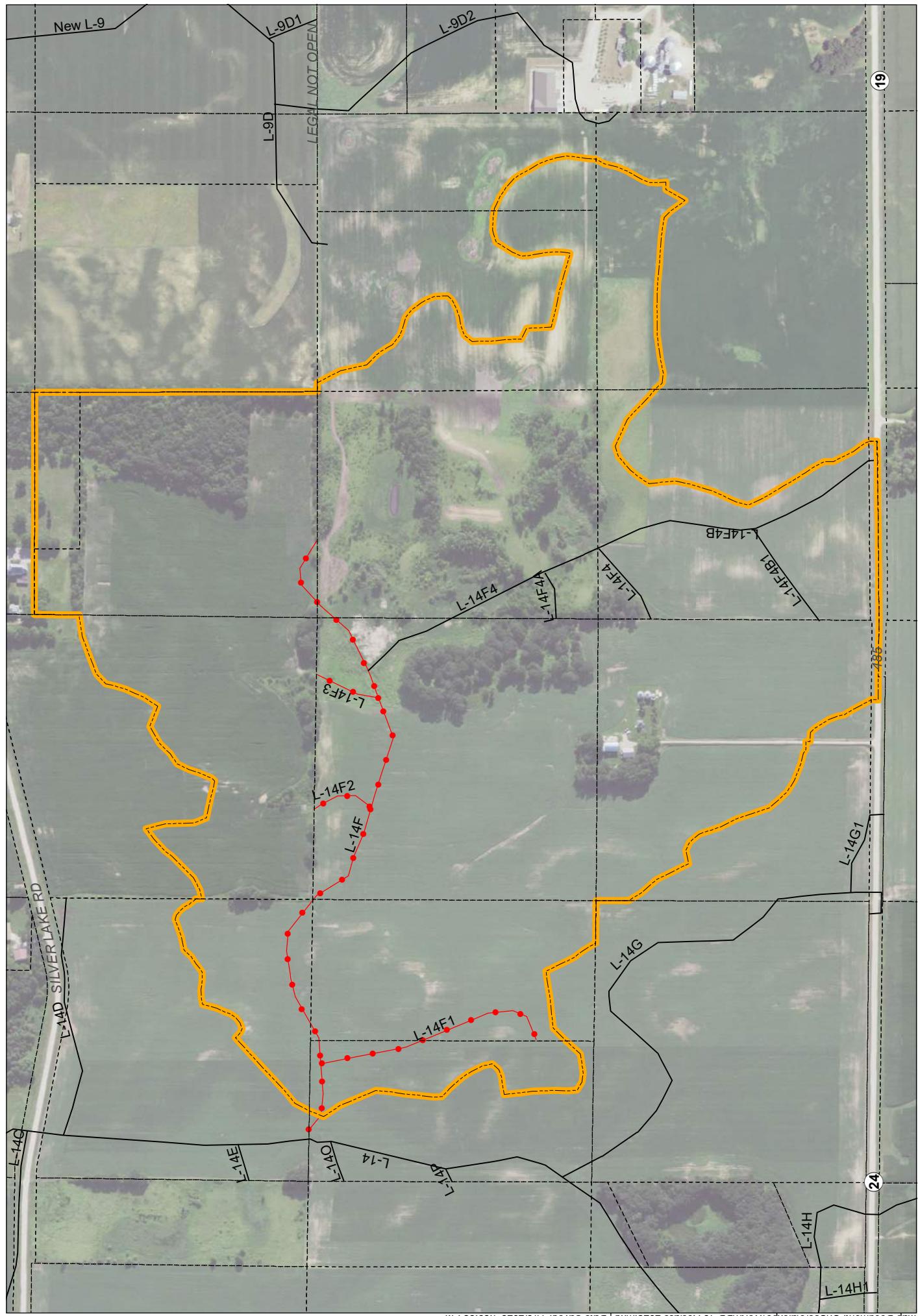
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Laterals 14-F, 14-F1, 14-F2, & 14-F3 ; Benefited Area

November 2023

Drainage District No. 46

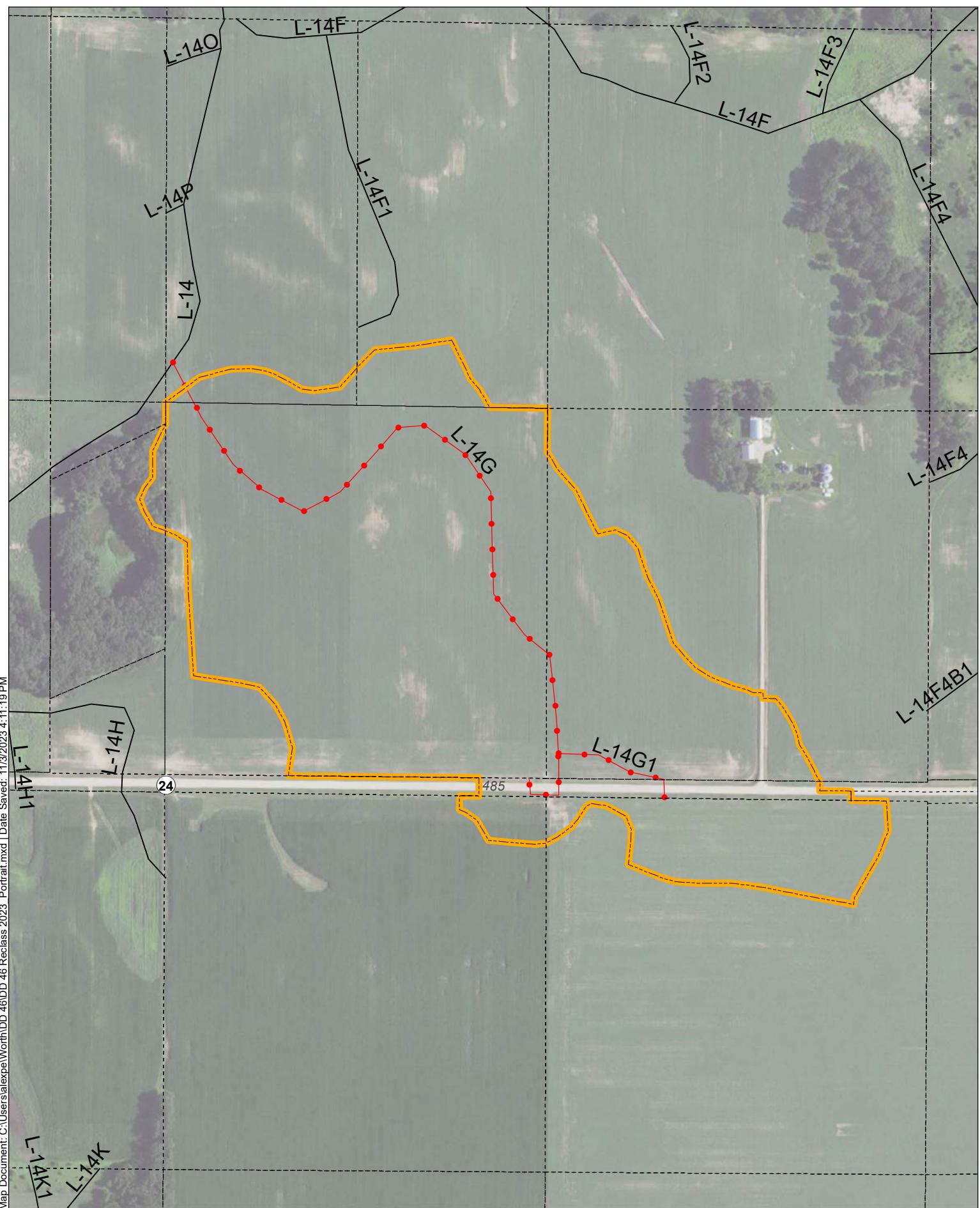
Worth County, IA



**PARCEL ASSESSMENTS SCHEDULE
LATERALS 14-F, 14-F-1, 14-F-2, & 14-F-3
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
HENGESTEG, STEVEN C TRUST	0124200003 0124200005	24-100-21 24-100-21	NE NE SE NE	5.8 11.5	10.99 43.00	439.79 1,720.76
RUGLAND, ARLOW A C TRUST	0219100004 0219100005	19-100-21 19-100-21	SW NW FRL SE NW	20.5 7.1	100.00 9.19	4,001.76 367.76
YOST, DONALD A & JULIE J	0219100001 0219100003 0219100002	19-100-21 19-100-21 19-100-21	FRL NW NW PAR IN NE NW NE NW EX PAR	22.6 2.2 11.2	61.19 1.28 17.59	2,448.68 51.22 703.91
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	1.1		266.12
				Totals	82 ac	\$10,000

Lateral 14-G & 14-G-1 Tiles



PARCEL ASSESSMENTS SCHEDULE
LATERALS 14-G & 14-G-1
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA

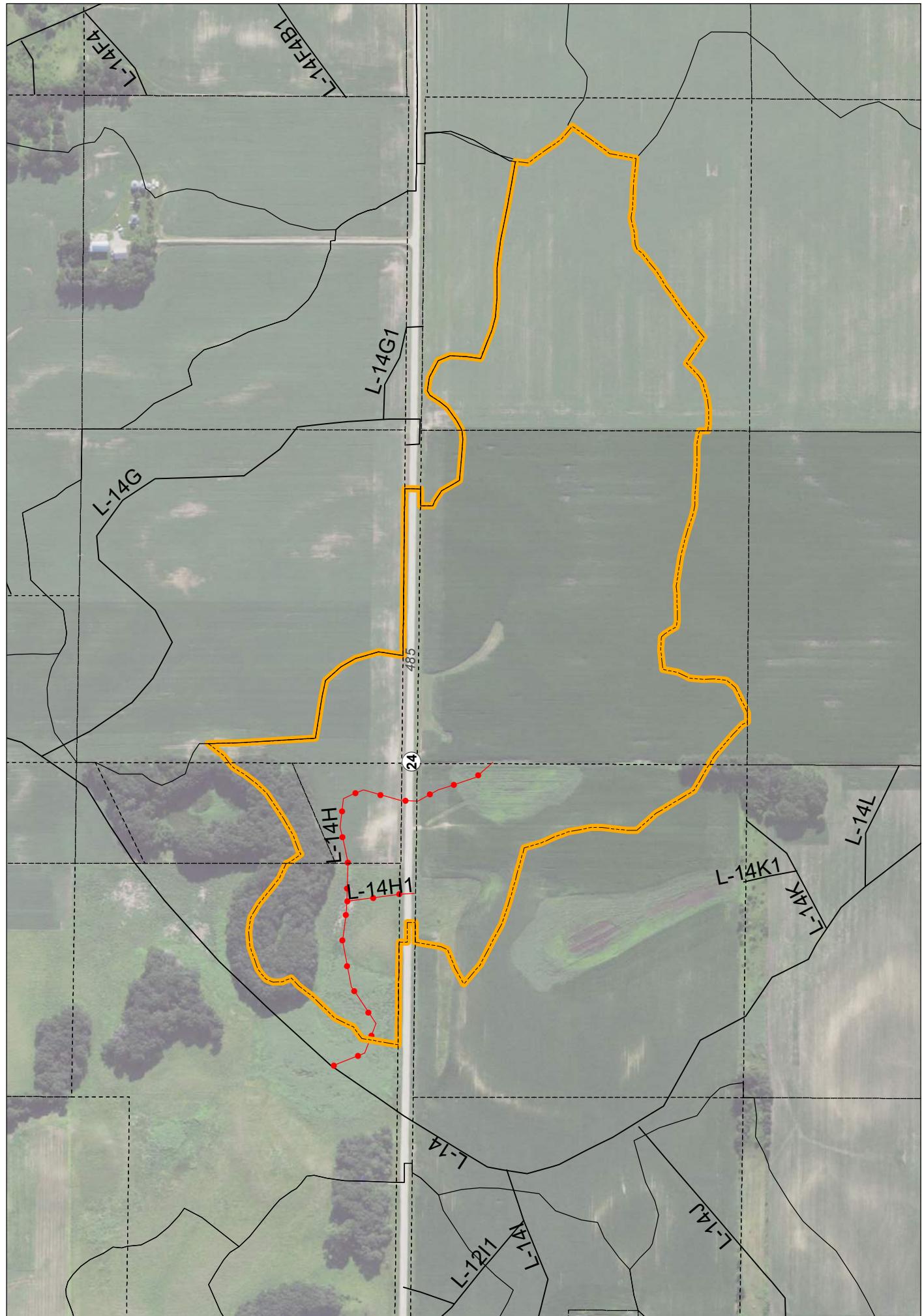
Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
HENGESTEG, CLAIR D TRUST	0124400002 0124400001	24-100-22 24-100-22	NE SE NW SE	6.4 0.9	31.86 5.48	1,489.97 256.28
HENGESTEG, STEVEN C TRUST	0124200005 0124200002	24-100-22 24-100-22	SE NE E 1/2 NW NE	11.8 1.8	56.61 5.30	2,647.43 247.86
RUGLAND, KRIS	0124200001 0124200004	24-100-22 24-100-22	W 1/2 NW NE SW NE	1.9 34.6	1.74 100.00	81.37 4,676.61
VORLAND, TOM & JOAN	0124100011	24-100-22	PAR "F" IN SE NW	0.4	0.38	17.77
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	1.8		582.71
					Totals	59.6 ac
						\$10,000

Lateral 14-H & 14-H-1 Tiles

Drainage District No. 46

Worth County, IA

November 2023

Laterals 14 H & 14 H1 ; Benefited Area

PARCEL ASSESSMENTS SCHEDULE
LATERALS 14-H & 14-H-1
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
HENGESTEG, CLAIR D TRUST	0124400001	24-100-22	NW SE	32	100.00	4,276.43
	0124400002	24-100-22	NE SE	18.4	23.69	1,013.09
RUGLAND, KRIS	0124100013	24-100-22	PAR IN SE NW	3.1	15.71	671.83
	0124200004	24-100-22	SW NE	3.8	10.98	469.55
SINGELSTAD, KERMIT	0124300002	24-100-22	NE SW	10.6	49.01	2,095.88
VORLAND, JOAN K & THOMAS L	0124100010	24-100-22	PAR "D" IN SW NW & SE NW	7.6	21.59	923.28
	0124100011	24-100-22	PAR "F" IN SE NW	1.4	3.53	150.96
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	2.5		398.99
					Totals	79.4 ac
						\$10,000

Lateral 14-l, 14-l-1, 14-l-1-A & 14-l-3 Tiles

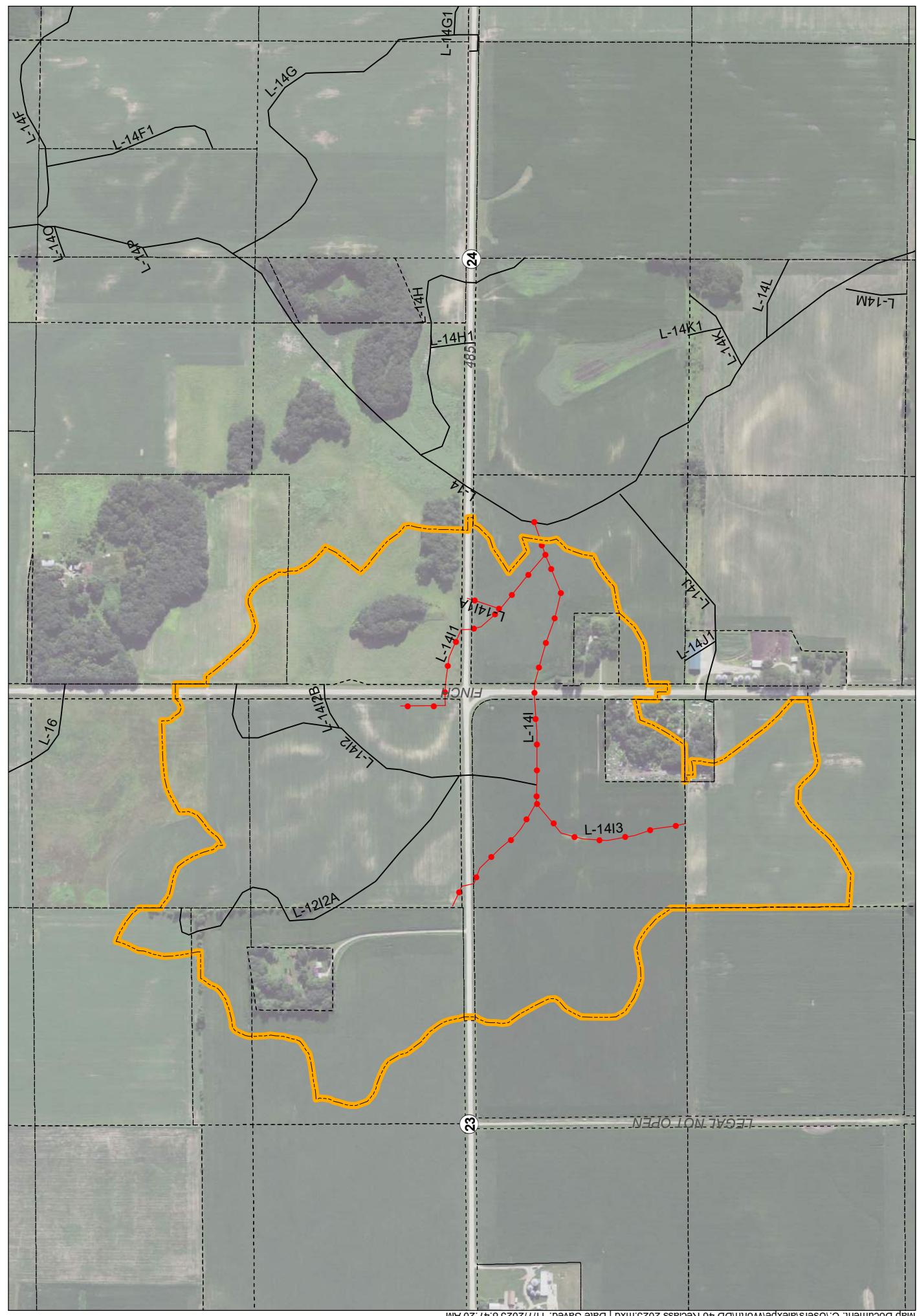
Drainage District No. 46



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Laterals 14-I, 14-I1, 14-I1-A, & 14-I3 ; Benefited Area

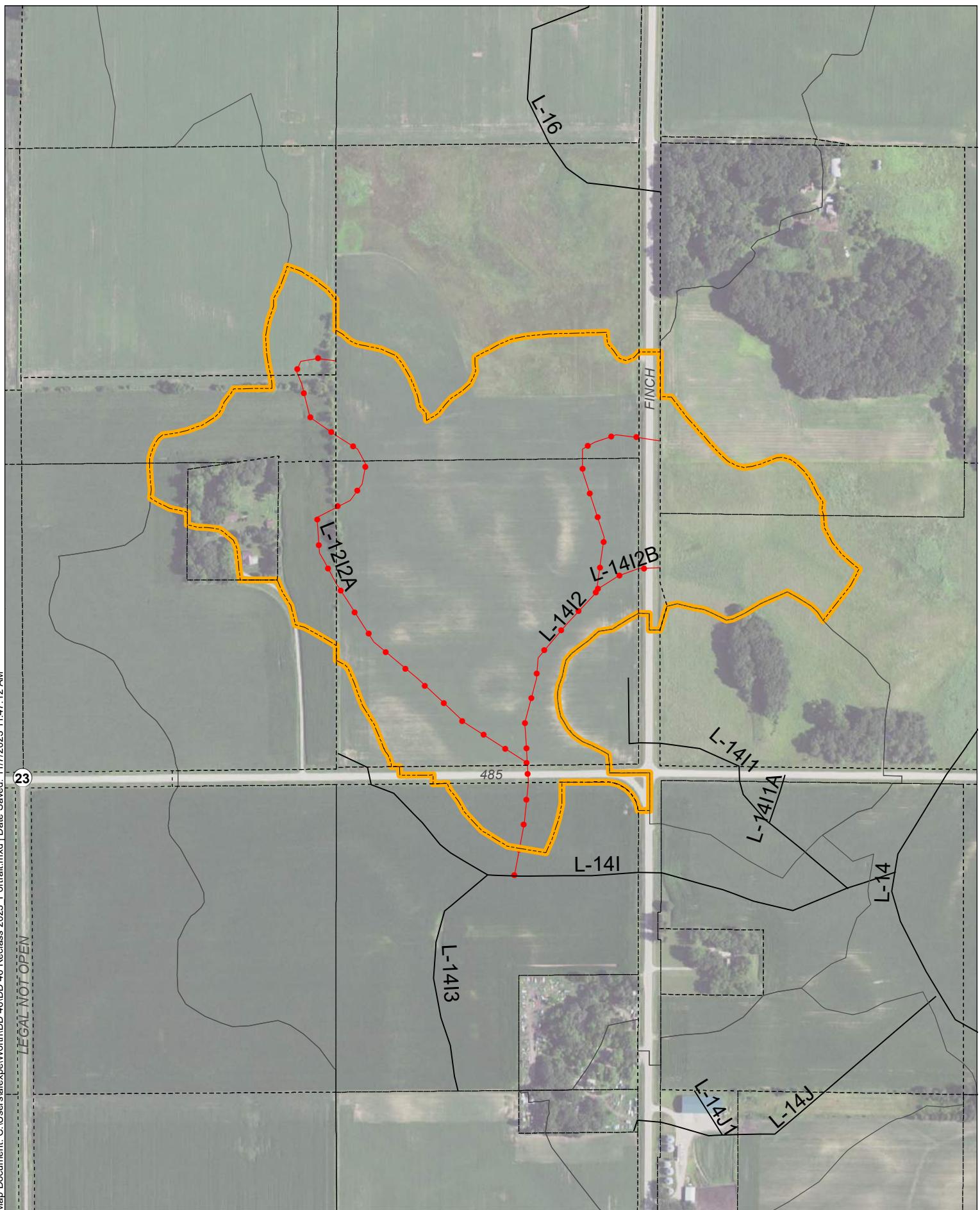
November 2023



**PARCEL ASSESSMENTS SCHEDULE
LATERALS 14-I, 14-I-1, 14-I-1-A, & 14-I-3
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
ALLISON, STEPHEN	0123200004	23-100-22	PAR. IN SW NE & PAR IN NW NE	4.3	4.06	65.42
CUNDIFF, VIOLA B & MILLER, CHARLES A	0123400006	23-100-22	SE SE EX. PAR.	19.7	100.00	1,610.04
HAUGEN, DONNA M	0124100009	24-100-22	PT PAR "E" IN NW & SW NW	4.2	2.22	35.82
HAUGO, JON & PAMELA S	0123400003 0123400001	23-100-22 23-100-22	NE SE EX PAR NW SE	31.9 15	154.49 45.81	2,487.31 737.49
LOBERG, WILLIAM C TRUST	0123200001	23-100-22	N. 29 A. NW	2.5	1.71	27.61
OLSON, SHARRY	0123200005 0123200002	23-100-22 23-100-22	SW NE EX. PAR. S. 11 A. OF NW NE EX.PAR.	23 4.6	71.27 3.74	1,147.40 60.19
ROCHE, CHAD	0123400005 0123400004	23-100-22 23-100-22	PT. SE SE PAR. IN NE SE	0.9 4.3	1.76 5.47	28.36 88.05
RUGLAND, ARLOW A C TRUST	0123200007 0123200006	23-100-22 23-100-22	SE NE NE NE	37.4 12.7	82.13 13.04	1,322.26 209.93
SINGELSTAD, CURTIS M & CHELSEA H	0124300008	24-100-22	PAR "H" IN NW SW	2.7	2.56	41.29
SINGELSTAD, KERMIT	0124300007	24-100-22	NW SW EX PAR "H"	14.9	42.78	688.74
VORLAND, JOAN K & THOMAS L	0124100010	24-100-22	PAR "D" IN SW NW & SE NW	20.2	44.60	718.09
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	10.9		732.02
				Totals	209.2 ac	\$10,000

Lateral 14-I-2, 14-I-2-A & 14-I-2-B Tiles



**PARCEL ASSESSMENTS SCHEDULE
LATERALS 14-I-2, 14-I-2-A, & 14-I-2-B
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
ALLISON, STEPHEN	0123200004	23-100-22	PAR. IN SW NE & PAR IN NW NE	3.3	5.42	209.68
HAUGEN, DONNA M	0124100009	24-100-22	PT PAR "E" IN NW & SW NW	4.2	5.54	214.32
HAUGO, JON & PAMELA S	0123400003	23-100-22	NE SE EX PAR	2.4	8.70	336.57
LOBERG, WILLIAM C TRUST	0123200001	23-100-22	N. 29 A. NW NE	2.5	14.51	561.34
OLSON, SHARRY	0123200005	23-100-22	SW NE EX. PAR.	4.5	18.67	722.27
	0123200002	23-100-22	S. 11 A. OF NW NE EX.PAR.	4.6	24.05	930.40
RUGLAND, ARLOW A C TRUST	0123200007	23-100-22	SE NE	32.4	100.00	3,868.62
	0123200006	23-100-22	NE NE	12.7	48.24	1,866.22
VORLAND, JOAN K & THOMAS L	0124100010	24-100-22	PAR "D" IN SW NW & SE NW	6.7	18.81	727.69
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	4.1		562.88
				Totals	77.4 ac	\$10,000

Lateral 15 Tile

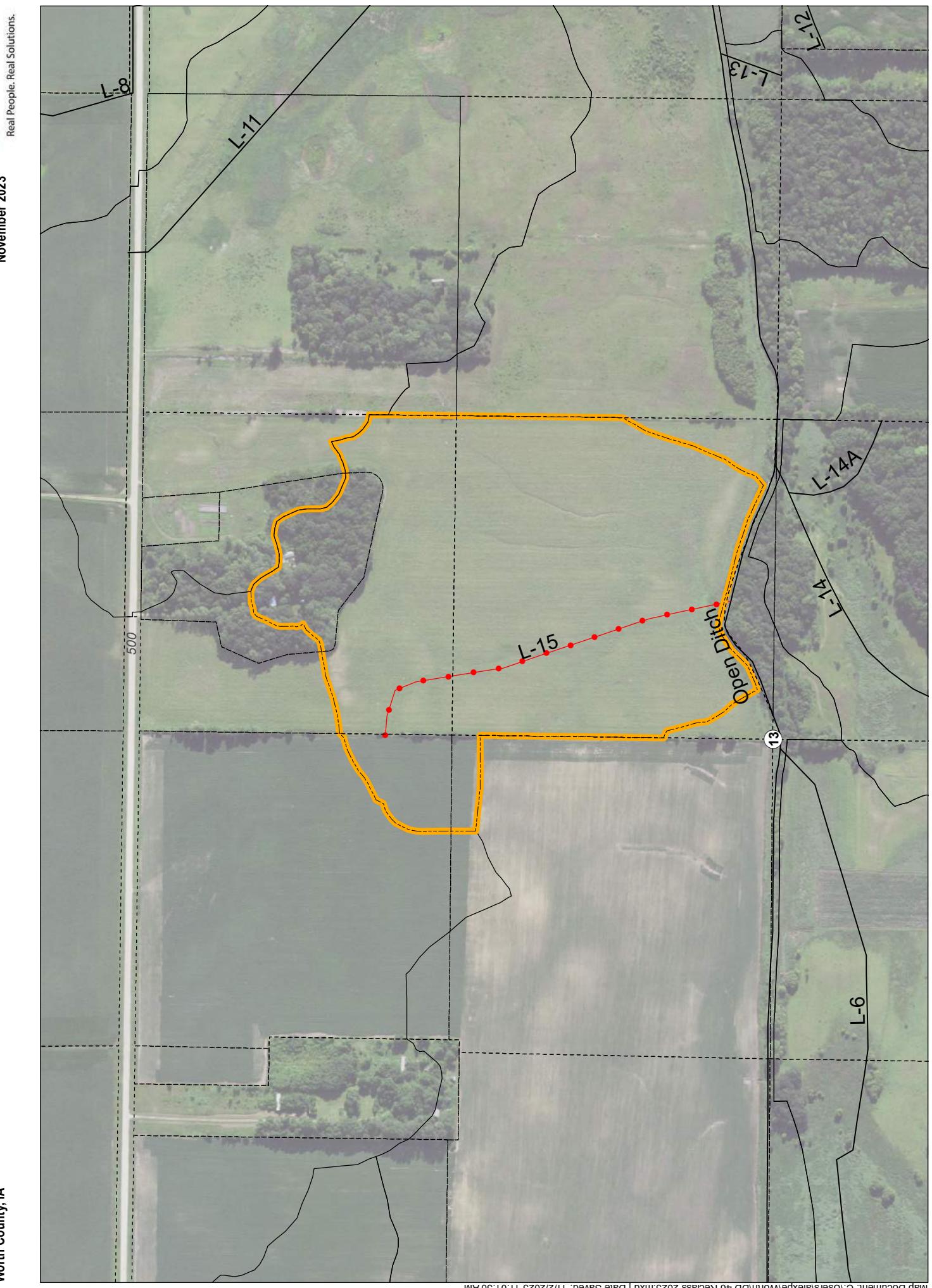
Drainage District No. 46

**BOLTON
&
MENK**

Worth County, IA

Lateral 15 ; Benefited Area

November 2023



**PARCEL ASSESSMENTS SCHEDULE
LATERAL 15
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
ADAMS, JOHN C & HOLLY M	0113200006	13-100-22	PAR "A" NW NE	5	11.55	554.25
BLUE BIRD ONE LLC	0113100003	13-100-22	NE NW EX PAR	3.1	29.28	1,405.06
	0113100006	13-100-22	SE NW EX PAR	1	4.34	208.26
GASKILL, MICHAEL & DEBRA JOINT REVOCABLE TRUST	0113200009	13-100-22	NW NE EX PAR "A" & PAR SW NE EX THAT LYING S OF CENTER LINE OF GOOSE CREEK	12.7	63.22	3,033.73
	0113200007	13-100-22		33.8	100.00	4,798.69
Totals				55.6 ac		\$10,000

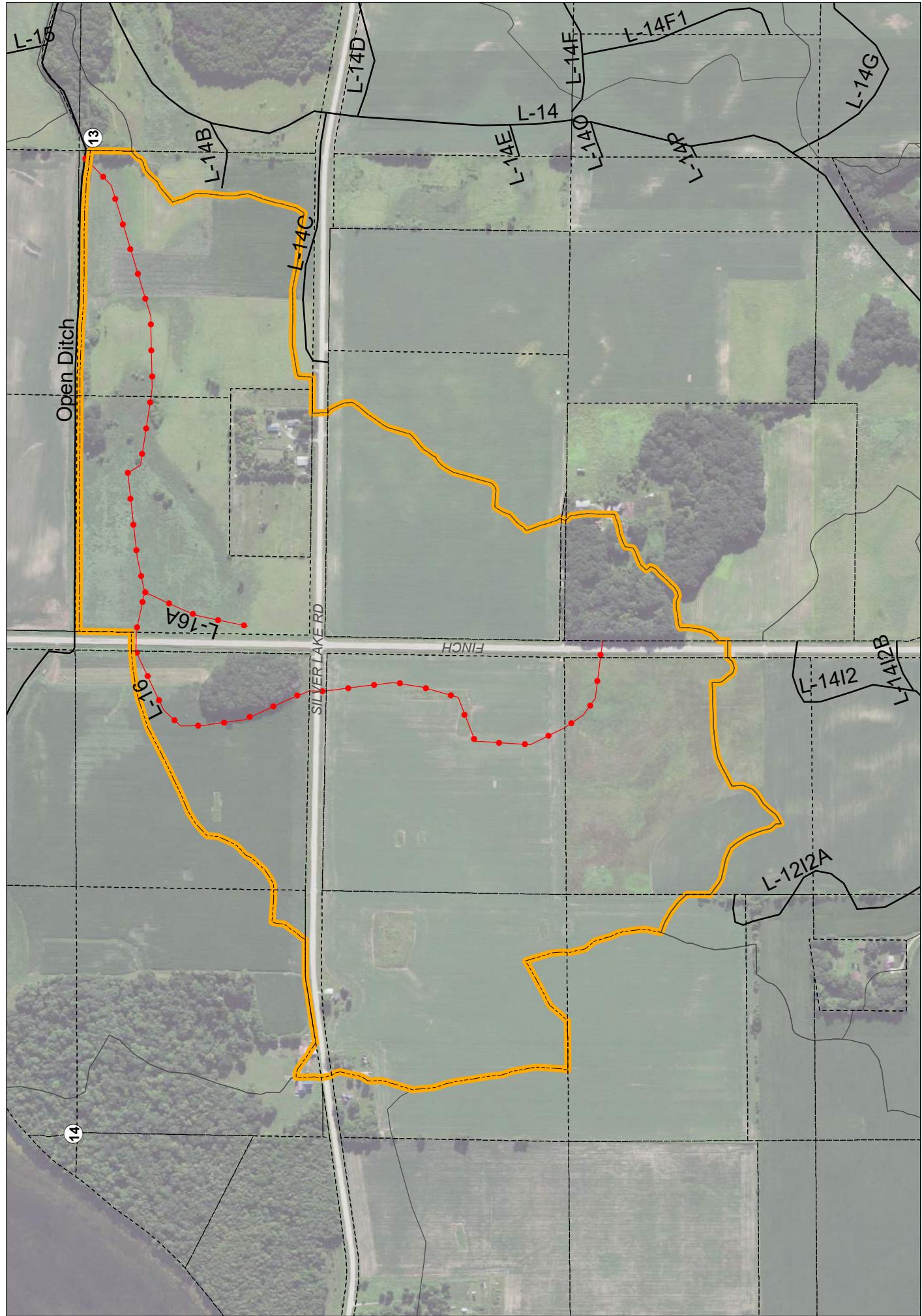
Lateral 16 & 16-A Tiles

Laterals 16 & 16A ; Benefited Area

November 2023

Drainage District No. 46

Worth County, IA



**PARCEL ASSESSMENTS SCHEDULE
LATERALS 16 & 16-A
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**

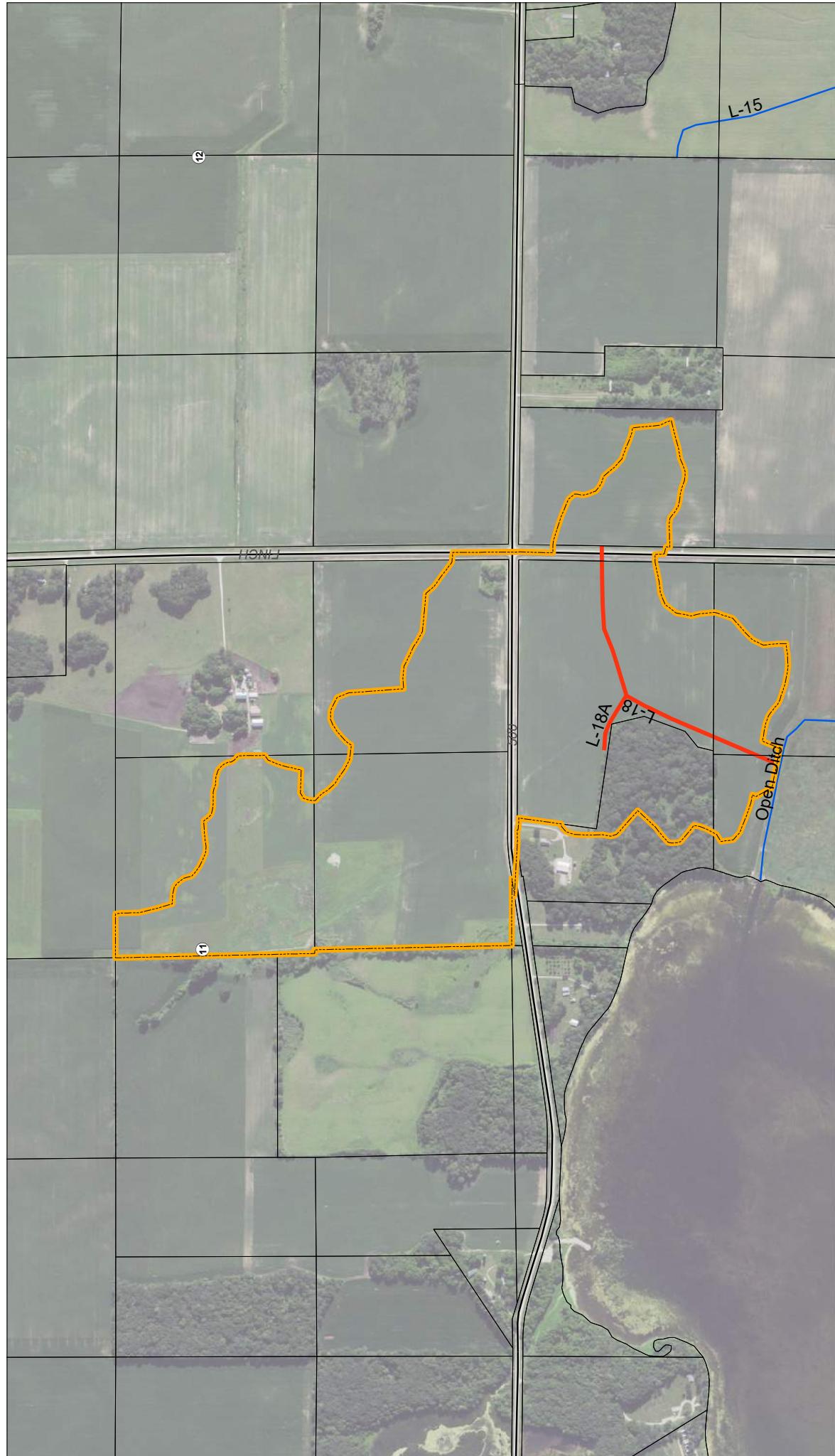
Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Classification (%)	Base Assessment (\$)
HAUGEN, DONNA M	0124100009	24-100-22	PT PAR "E" IN NW & SW NW	7.7	17.59	424.13
	0113300009	13-100-22	PT PAR "E" IN SW SW	0.4	0.73	17.68
HRUBETZ, JEAN	0113300012	13-100-22	PAR "B" IN SW SW & SE SW	27	32.66	787.61
LARSON, LARRY & KARLA	0113300007	13-100-22	PAR. IN NW SW	9	8.75	210.92
LOBERG, WILLIAM C TRUST	0114400004	14-100-22	SE SE	37.7	100.00	2,411.61
	0114400002	14-100-22	NE SE	20	39.14	943.82
	0114400003	14-100-22	SW SE	28.6	19.03	458.88
	0114400001	14-100-22	NW SE	1.1	0.99	23.93
	0123200001	23-100-22	N. 29 A. NW NE	3	4.39	105.92
MARPE, TODD M & ROXIE ANN	0113300002	13-100-22	NE SW	29.4	29.39	708.67
	0113300006	13-100-22	NW SW EX. PAR.	27.5	63.20	1,524.02
RUGLAND, ARLOW A C TRUST	0123200006	23-100-22	NE NE	25.9	60.38	1,456.05
WORTH COUNTY SECONDARY ROADS			RIGHTS-OF-WAY	13.5		926.76
				Totals	230.8 ac	\$10,000

Lateral 18 & 18-A Tiles

Drainage District No. 46
Worth County, IA

Lateral 18 & 18A; Benefitted Area

May 2024



**PARCEL ASSESSMENTS SCHEDULE
LATERALS 18 & 18-A
DRAINAGE DISTRICT NO. 46
WORTH COUNTY, IOWA**