



**BOLTON
& MENK**

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March 2, 2018

Board of Supervisors
Worth County Courthouse
1000 Central Ave.
Northwood, Iowa 50459

RE: Amendment No. 1
Report of Classification Commission
Drainage District No. 7
Share of Common Outlet Assessment Schedule
Project No.: P12.115778

Dear Board Members:

The Report of Classification Commission for Drainage District No.7 Share of Common Outlet was filed on February 26, 2018. After the report was filed, it was found that one parcel listed on the schedule is not currently in the district. This parcel and its' associated data from the schedule is shown below:

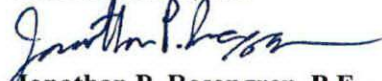
Deedholder(s)	S-T-R	Parcel Number	Legal Description	Ben. Area (ac)	Class. (%)	Assess. (\$)
HESSE, MARK D. & TAMARA S.	23-99-22	0523200007	PAR. IN W 1/2 NE	0.89	0.50	20.04

This parcel should be deleted from the schedule, and the associated dollars spread across the remaining parcels. It was also found that the Union Pacific Railroad is not assessed in DD 7 and should not be included on this schedule. The \$267.13 listed for the Union Pacific Railroad in the report should also be deleted and the dollars spread across the remaining parcels as well. The total base assessment for the schedule will reduce by \$287.17 to \$149,626.43.

During review, it was also found that several parcels had benefited acres listed which were greater than the legal net acres of the parcel. The calculation the commission used relied upon the physical area of the parcel as shown in the GIS data provided by the county. The Auditor's office has adjusted the benefited acres to ensure they do not exceed the net acres of record, though we recommend the assessed dollars not be changed as they more accurately reflect the true relative areas of the parcels.

Sincerely,

Bolton & Menk, Inc.


Jonathan P. Rosengren, P.E.
Project Engineer

Cc: James C. Hudson, Attorney