



**BOLTON
& MENK**

Real People. Real Solutions.

Report of

Classification Commission

Drainage District No. 23

Worth County, Iowa

2018

Submitted by:

Bolton & Menk, Inc.
218 11th St SW Plaza
Spencer, IA 51301
P: 712-580-5075

**Report
of
Classification Commission
Drainage District No. 23
Worth County, Iowa
P11.107510
2018**

**REPORT OF CLASSIFICATION COMMISSION
RECLASSIFICATION OF BENEFITS
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA
2017**

We, Ken Sweetland, Chad Nelson, landowners in Worth County, and Jonathan Rosengren, engineer are the commissioners duly appointed to reclassify lands within the boundaries of Drainage District No. 23 in Worth County, Iowa. Pursuant to our appointment we have examined each and every benefited parcel within the district and as recommended in the engineer's report on file in the office of the County Auditor. Each ¼-¼ section or smaller tract of land within the district has been classified and the percentages of benefit each parcel derives from the main open ditch have been determined.

We recommend and report the assessment schedule herein to be used for current and future maintenance and other costs that may arise within the benefited area of the district for the open ditch. The costs of the recently completed repair should be assessed using this schedule.

Three parcels currently assessed by Drainage District No. 23 were found to lie fully outside the watershed of the district and receive no benefit from district facilities. These parcels are shown at the bottom of the Main Open Ditch Assessment Schedule showing zero percent classifications. We have also included at the end of Appendix A a map showing the location of these parcels.

The existing assessment schedule includes CENTURYTEL FIBER CO, II, LLC. We have not included this entity on the attached schedules and we recommend this entity not be included on any future schedule as it owns no real estate in the drainage district.

In response to the direction of the drainage district's attorney, we have determined the costs incurred by the district in defending a legal challenge to annexation which occurred in 2015. The cost was \$60,600. We recommend that 100% of these costs, \$60,600, be spread on an equal per acre basis upon the lands of those individuals that brought the appeal. This unique special benefit schedule is included in appendix B. It is intended to be used one time and to then be set aside.

We have assigned a modified cost basis of \$579,000 to the Main Open Ditch assessment schedule. This is not to be considered to be the original cost plus subsequent improvements. It is rather a close estimation of the assessment needed to cover the costs of the recent repair after considering the recommended common outlet costs allocation.

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

1. The names of the owners.
2. The description thereof as shown on the transfer books in the Auditor's office.
3. The parcel number.
4. The number of benefited acres.
5. The classification or percentage of benefits derived relative to a 100% benefit assigned to the tract having the greatest benefit.
6. Apportionment of the cost basis according to our classification of the benefited lands.
7. Credits for assessments levied in 2014 and 2015.
8. The net assessment recommended to be levied in 2018.

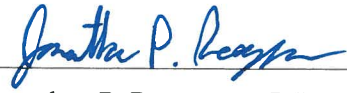
The schedules also show benefits to the county secondary roads.

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

Respectfully submitted,



Ken Sweetland, Landowner



Jonathan P. Rosengren, P.E.
Iowa Registration No. 21661



Chad Nelson, Landowner



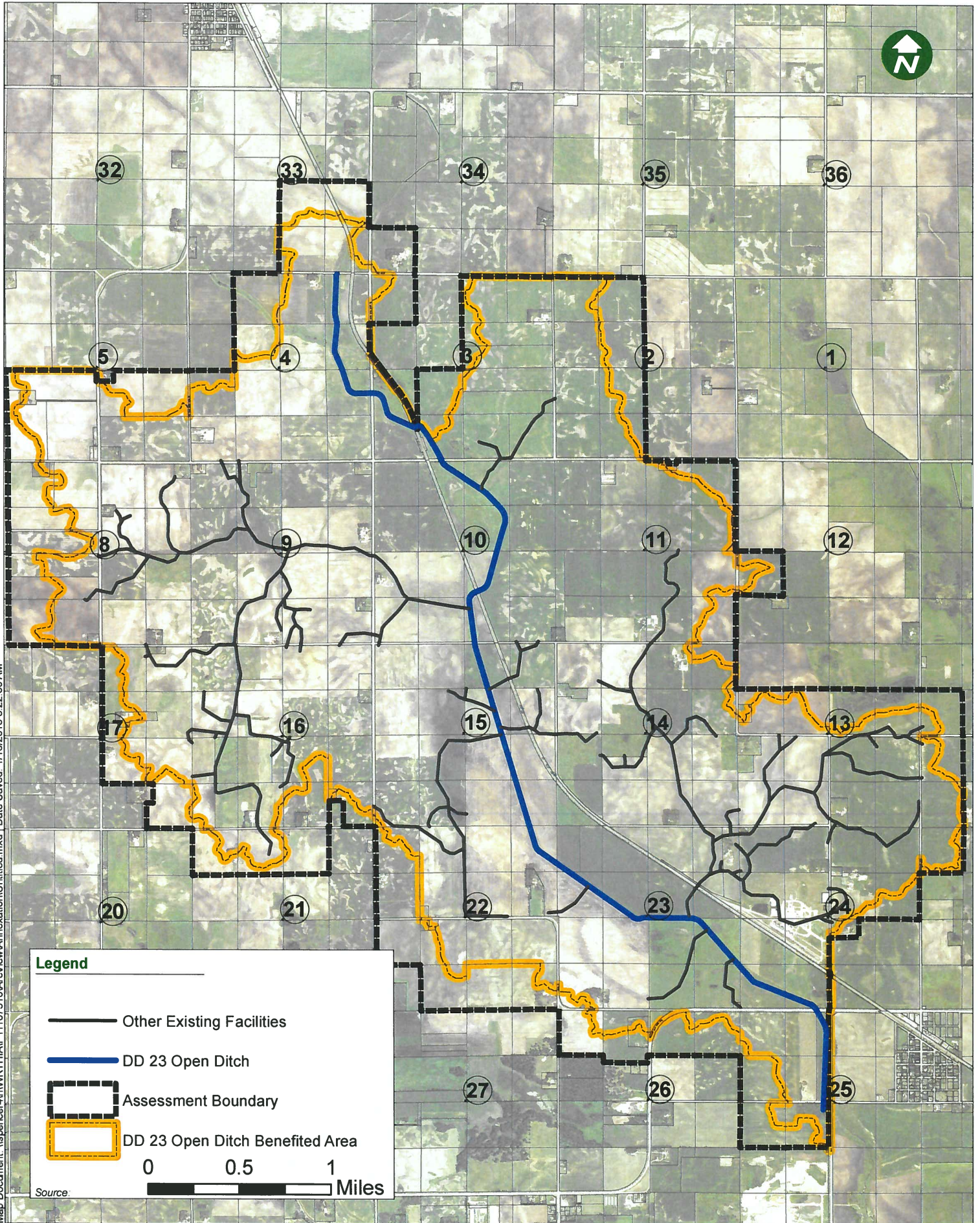
Date

Report of Classification Commission

Appendix





Appendix A: Main Open Ditch

Appendix B: Unique Special Benefit Schedule



Map Document: \\spencer4\h\WRT\H\IP\1107510\ArcView\Annexation\Untitled.mxd | Date Saved: 1/16/2018 8:22:50 AM

Legend

-  Other Existing Facilities
-  DD 23 Open Ditch
-  Assessment Boundary
-  DD 23 Open Ditch Benefited Area

0 0.5 1 Miles

Source

Appendix A: Main Open Ditch

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
ANDEREGG, SCOTT A. & MONICA G. & BOGART, MATTHEW R. & STACY L.	0913200003	13-98-22	SW NE(ALL IN WETLAND EASEMENT)	7.8	2.97%	382.34	11.00	12.00	359.34
ANDEREGG, SCOTT A. & MONICA G. & BOGART, MATTHEW R. & STACY L.	0913200004	13-98-22	SE NE(ALL IN WETLAND EASEMENT)	19.9	6.06%	780.12	38.00	43.00	699.12
ANDEREGG, SCOTT A. & MONICA G. & BOGART, MATTHEW R. & STACY L.	1018100003	18-98-21	FRL. SW NW(ALL IN WETLAND EASEMENT)	7.6	2.18%	280.64	7.00	7.00	266.64
ANDERSON, QUENTIN TRUST UND	0908200004	08-98-22	SE NE	40.0	17.43%	2,243.81	279.00	320.00	1,644.81
1/2 ANDERSON, QUENTIN TRUST UND	0908200005	08-98-22	NE NE EXC PAR	34.3	13.90%	1,789.38	218.00	250.00	1,321.38
1/2 BAKKE, JUDITH E. & WOOD, ELISE C.	0911400002	11-98-22	NE SE	35.3	5.22%	671.98	176.00	202.00	293.98
BAKKE, JUDITH E. & WOOD, ELISE C.	0911400004	11-98-22	SE SE	11.0	1.44%	185.37	14.00	15.00	156.37
BETHEL LUTHERAN CHURCH	0905300007	5-98-22	PARCEL IN SE SW	1.1	0.53%	68.23	21.00	24.00	23.23
BRUE, GARY D & LAURIE JEAN	0909100006	9-98-22	PARS IN NE NW	6.2	1.38%	177.65	21.00	24.00	132.65
BRUE, GARY D & LAURIE JEAN	0915100002	15-98-22	NE NW	39.0	44.22%	5,692.56	426.00	489.00	4,777.56
BRUE, GARY D.	0909200004	9-98-22	SW NE	40.0	14.46%	1,861.47	158.00	181.00	1,522.47
BRUE, GARY D.	0909200005	9-98-22	SE NE	38.5	15.02%	1,933.56	189.00	217.00	1,527.56
BRUE, GARY D.	0909400001	9-98-22	NW SE	40.0	14.73%	1,896.23	100.00	114.00	1,682.23
BRUE, GARY D.	0909400003	9-98-22	NE SE	38.5	14.21%	1,829.29	182.00	209.00	1,438.29
BRUE, GARY D.	0915100001	15-98-22	NW NW	37.5	13.71%	1,764.92	171.00	196.00	1,397.92
BRUE, GARY D.	0916400002	16-98-22	NE SE	38.5	14.35%	1,847.31	124.00	142.00	1,581.31
BRUE, GARY D.	0916400006	16-98-22	SE SE EX. PAR.	14.7	3.91%	503.34	105.00	120.00	278.34
CASTELLETTI, CYNTHIA HANNA	0915200001	15-98-22	NW NE EXC RR	36.4	41.86%	5,388.75	531.00	610.00	4,247.75
CASTELLETTI, CYNTHIA HANNA	0915200002	15-98-22	NE NE EXC RR	37.3	13.31%	1,713.43	213.00	244.00	1,256.43

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
CHRISTIANSON, ROYDEN M RESIDUARY TRUST	0916200001	16-98-22	NW NE	39.0	10.65%	1,371.00	200.00	230.00	941.00
CHRISTIANSON, ROYDEN M RESIDUARY TRUST	0916200002	16-98-22	SW NE	40.0	12.36%	1,591.14	74.00	85.00	1,432.14
CHRISTIANSON, ROYDEN M RESIDUARY TRUST	0916200003	16-98-22	NE NE EXC PAR	33.6	10.82%	1,392.89	130.00	149.00	1,113.89
CHRISTIANSON, ROYDEN M RESIDUARY TRUST	0916200006	16-98-22	SE NE EXC PAR	35.2	14.62%	1,882.07	66.00	75.00	1,741.07
COOK, LODEAN D REVOCABLE TRUST	0913100004	13-98-22	SE NW	21.9	5.01%	644.95	34.00	39.00	571.95
COOK, LODEAN D REVOCABLE TRUST	0913100006	13-98-22	SW NW EXC PAR	25.0	3.99%	513.64	43.00	49.00	421.64
DAHLBY, STEPHEN H & ROSALIE A UND 1/2	0902300001	02-98-22	NW SW	39.0	16.36%	2,106.07	125.00	143.00	1,838.07
DAHLBY, STEPHEN H & ROSALIE A UND 1/2	0902300003	02-98-22	SW SW	37.6	11.46%	1,475.28	117.00	134.00	1,224.28
DEBOER, MERLYN D & CONNIE J LIVING TRUST	0905300018	05-98-22	REVISED NEW PAR "B" IN PART OF SW	20.5	5.76%	741.50	24.00	27.00	690.50
DOEBEL, DAVID H.	0925300001	25-98-22	NW SW	6.1	0.35%	45.06			45.06
DOEBEL, DAVID H.	0925300003	25-98-22	NE SW	20.9	2.54%	326.98	55.00	63.00	208.98
DOKKEN, JONATHAN R. & SARAH M. BROWN	0909400004	9-98-22	PAR. IN SE SE388'X497'	4.1	1.68%	216.27	23.00	26.00	167.27
DOYLE, DORIS 4/12 INT & MARY 7/12 INT	0909300001	9-98-22	NW SW	40.0	12.84%	1,652.93	72.00	82.00	1,498.93

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
DOYLE, DORIS 4/12 INT & MARY 7/12 INT	0909300003	9-98-22	SW SW	39.0	20.98%	2,700.81	77.00	88.00	2,535.81
DOYLE, DORIS 4/12 INT & MARY 7/12 INT	0916100001	16-98-22	NW NW	39.0	24.20%	3,115.33	63.00	72.00	2,980.33
EVANS, CURTIS L RV TST UN 1/2 & SUZANNE E RV TST UN 1/2	0902100001	2-98-22	FRL. NW NW	36.5	7.91%	1,018.28	42.00	48.00	928.28
EVANS, CURTIS L RV TST UN 1/2 & SUZANNE E RV TST UN 1/2	0902100002	2-98-22	FRL. NE NW	2.0	0.34%	43.77			43.77
EVANS, CURTIS L RV TST UN 1/2 & SUZANNE E RV TST UN 1/2	0910300001	10-98-22	NW SW	38.5	22.67%	2,918.37	182.00	209.00	2,527.37
EVANS, CURTIS L RV TST UN 1/2 & SUZANNE E RV TST UN 1/2	0910300002	10-98-22	NE SW EX. RR.	39.6	39.26%	5,054.04	258.00	296.00	4,500.04
EVANS, CURTIS L RV TST UN 1/2 & SUZANNE E RV TST UN 1/2	0910300003	10-98-22	SW SW	37.5	18.76%	2,415.02	148.00	170.00	2,097.02
EVANS, CURTIS L RV TST UN 1/2 & SUZANNE E RV TST UN 1/2	0910300004	10-98-22	SE SW	39.0	53.35%	6,867.89	357.00	410.00	6,100.89
EVANS, CURTIS L RV TST UN 1/2 & SUZANNE E RV TST UN 1/2	0910400002	10-98-22	W 1/2 SE E. RR.	50.7	67.57%	8,698.46	579.00	666.00	7,453.46
EVANS, CURTIS L RV TST UN 1/2 & SUZANNE E RV TST UN 1/2	0910400003	10-98-22	NE SE	40.0	31.59%	4,066.66	293.00	336.00	3,437.66
EVANS, CURTIS L RV TST UN 1/2 & SUZANNE E RV TST UN 1/2	0910400004	10-98-22	SE SE EX. PAR.	37.8	16.66%	2,144.69	219.00	251.00	1,674.69
EVANS, CURTIS L RV TST UN 1/2 & SUZANNE E RV TST UN 1/2	0911300001	11-98-22	PAR. IN W 16 A. W 1/2SW	13.3	4.65%	598.61	36.00	41.00	521.61

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
EVANS, CURTIS L RV TST UN 1/2 & SUZANNE E RV TST UN 1/2	0915200003	15-98-22	SW NE	40.0	66.04%	8,501.50	711.00	817.00	6,973.50
EVANS, CURTIS L RV TST UN 1/2 & SUZANNE E RV TST UN 1/2	0915200004	15-98-22	SE NE EX. RR.	35.8	25.20%	3,244.06	236.00	271.00	2,737.06
EVANS, ELIOT N & BARBARA J	0914200004	14-98-22	SE NE	35.7	8.00%	1,029.86	181.00	208.00	640.86
FERN, JULIE T	0904300004	4-98-22	SE SW	38.6	10.75%	1,383.88	117.00	134.00	1,132.88
FERN, JULIE T	0904300008	04-98-22	SW SW EXC PAR "B"	31.1	9.34%	1,202.36	64.00	73.00	1,065.36
FJELD, JERRY L. & REBECCA A.	0916100002	16-98-22	SW NW	40.0	33.77%	4,347.30	87.00	99.00	4,161.30
FJELD, JERRY L. & REBECCA A.	0916100004	16-98-22	S. 10 A. NE NW	10.0	6.32%	813.59	19.00	21.00	773.59
FJELD, JERRY L. & REBECCA A.	0916100005	16-98-22	SE NW	40.0	14.09%	1,813.84	54.00	61.00	1,698.84
FJELD, JERRY L. & REBECCA A.	0916300004	16-98-22	E. 10 A. NE SW	10.0	3.11%	400.36	19.00	21.00	360.36
FJELD, JERRY L. & REBECCA A.	0916400001	16-98-22	NW SE	29.1	7.78%	1,001.54	67.00	77.00	857.54
FJELD, JERRY L. & REBECCA A.	0916400007	16-98-22	SW SE EX. PAR.	4.6	1.27%	163.49	48.00	55.00	60.49
GIBSON, LINDA J	0908200008	08-98-22	PAR "A" IN W 1/2 NE 1/4	2.8	0.61%	78.53	17.00	19.00	42.53
GIBSON, LINDA J 1/2 INT	0908200007	08-98-22	NW NE EXC PAR "A"	36.5	11.38%	1,464.98	211.00	242.00	1,011.98
GIBSON, LINDA J 1/2 INT	0908200009	08-98-22	SW NE EXC PAR "A"	36.6	15.41%	1,983.77	213.00	244.00	1,526.77
GOODALE, DENNIS D. & MARCIA G.	0908200006	8-98-22	PAR. IN NE NE	4.4	1.10%	141.61			141.61
HAGEN, CHRISTOPHER L & BETH M	0926100010	26-98-22	N 6 AC IN SE NW & NE NW EXC PART PAR "A"	13.1	2.15%	276.78	26.00	29.00	221.78
HAGEN, CHRISTOPHER L & BETH M	0926200006	26-98-22	NW NE EXC PART PAR "A"	2.4	0.16%	20.60			20.60

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
HAGEN, MICHAEL & BONNIE	0913100005	13-98-22	PAR. IN SW NW	1.0	0.07%	9.01			9.01
HANNA, LUCINDA J & DARYL M	0905300019	05-98-22	PAR "C" & "E" IN SW	53.1	20.55%	2,645.46	179.00	205.00	2,261.46
HANNA, MARK & BELINDA	0902300002	2-98-22	NE SW	13.1	2.54%	326.98	25.00	28.00	273.98
HANNA, MARK & BELINDA	0902300004	2-98-22	SE SW	26.2	1.75%	225.28	69.00	79.00	77.28
HANNA, MARK D	0902100003	02-98-22	SW NW	39.0	15.71%	2,022.39	120.00	138.00	1,764.39
HANNA, MARK D	0902100004	02-98-22	SE NW	3.8	0.74%	95.26	21.00	24.00	50.26
HANNA, MARK D	0903200001	03-98-22	NW NE	31.2	19.04%	2,451.07	200.00	230.00	2,021.07
HANNA, MARK D	0903200002	03-98-22	NE NE	39.0	14.62%	1,882.07	137.00	157.00	1,588.07
HANNA, MARK D	0903200003	03-98-22	N 1/2 S 1/2 NE	32.2	18.32%	2,358.38	236.00	271.00	1,851.38
HANNA, RANDALL D	0903200004	03-98-22	S 1/2 S 1/2 NE	32.1	18.21%	2,344.22	236.00	271.00	1,837.22
HANNA, RANDALL D	0903400001	03-98-22	N 1/2 N 1/2 SE	39.0	18.69%	2,406.01	261.00	300.00	1,845.01
HANSEN, ANDREW J. & MEGAN A.	0916300009	16-98-22	PAR. IN SE SW	4.3	1.47%	189.24	7.00	7.00	175.24
HANSEN, MARIA E.	0916200004	16-98-22	PAR. IN NE NE	3.9	0.88%	113.28	17.00	19.00	77.28
HANSEN, MARIA E.	0916200005	16-98-22	PAR. IN SE NE	3.3	0.79%	101.70	7.00	8.00	86.70
HARRINGA, ROBERT & VICKI	0913300008	13-98-22	PAR. NW SW	5.3	0.44%	56.64	20.00	23.00	13.64
HARRINGA, ROBERT ALLEN & VICKI LYNN	0913300006	13-98-22	PAR. IN N 1/2 NW SW	8.8	0.72%	92.69	15.00	17.00	60.69
HAUGEN FARMS, LLC	0915400001	15-98-22	NW SE	40.0	64.63%	8,319.99	663.00	762.00	6,894.99
HAUGEN FARMS, LLC	0915400002	15-98-22	NE SE EXC RR	36.6	31.55%	4,061.51	459.00	528.00	3,074.51
HAUGEN FARMS, LLC	0915400003	15-98-22	SW SE	40.0	30.72%	3,954.67	345.00	396.00	3,213.67
HAUGEN FARMS, LLC	0915400004	15-98-22	SE SE EXC RR	39.9	59.30%	7,633.85	759.00	873.00	6,001.85
HAUGEN FARMS, LLC	0922200001	22-98-22	NW NE	40.0	20.08%	2,584.95	170.00	195.00	2,219.95

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
HAUGEN FARMS, LLC	0922200003	22-98-22	SW NE	38.7	39.97%	5,145.44	342.00	393.00	4,410.44
HAUGEN FARMS, LLC	0922200005	22-98-22	NE NE EXC PAR	39.5	32.69%	4,208.27	532.00	611.00	3,065.27
HAUGEN FARMS, LLC	0922200007	22-98-22	SE NE EXC PAR	26.7	14.28%	1,838.30	189.00	217.00	1,432.30
HAUGEN FARMS, LLC	0923100004	23-98-22	PAR IN NW NW	1.0	0.54%	69.52	8.00	9.00	52.52
HAUGEN FARMS, LLC	0923100006	23-98-22	SW NW EXC PAR	31.8	40.13%	5,166.04	561.00	645.00	3,960.04
HAUGEN FARMS, LLC	0923100007	23-98-22	PAR IN SE NW	5.7	7.04%	906.28	82.00	94.00	730.28
HAUGEN FARMS, LLC	0923300001	23-98-22	NW SW	39.0	7.57%	974.51	92.00	105.00	777.51
HAUGEN FARMS, LLC	0923300002	23-98-22	NE SW	40.0	26.93%	3,466.77	373.00	428.00	2,665.77
HAUGEN, DAVID R. & MARILYN K.	0923300003	23-98-22	SW SW	31.0	4.30%	553.55	145.00	166.00	242.55
HAUGEN, DAVID R. & MARILYN K.	0923300004	23-98-22	SE SW	39.0	8.71%	1,121.26	200.00	229.00	692.26
HEESCH, CODI & CLINT	0921200001	21-98-22	NW NE	0.5	0.07%	9.01			9.01
HEIMDAL, PAUL - TRUST 1/2 & SYLVIA	0905400005	5-98-22	SW SE EX. PAR.	31.1	15.33%	1,973.47	72.00	82.00	1,819.47
- TRUST 1/2									
HEIMDAL, PAUL - TRUST 1/2 & SYLVIA	0905400006	5-98-22	SE SE	37.7	15.59%	2,006.94	134.00	154.00	1,718.94
- TRUST 1/2									
HERMAN, MICHAEL A.	0913400003	13-98-22	PAR. IN SW SE(S 830' OF W 525' OF SE)	9.4	2.05%	263.90	11.00	12.00	240.90
HOFFMAN, MARILYN	0905300015	05-98-22	PAR 'A' IN N 1/2 OF SW	41.5	15.42%	1,985.06	13.00	14.00	1,958.06
HOLTAN, BRUCE L. & EVELYN A.	0908300006	8-98-22	PAR. IN SE SW	2.7	0.83%	106.85			106.85
HOLTAN, MARYON E 1/2 INT	0908300002	08-98-22	S1/2 N1/2 SW	17.8	5.72%	736.35	56.00	64.00	616.35
HOLTAN, MARYON E 1/2 INT	0908300003	08-98-22	SW SW	5.5	2.00%	257.47	20.00	22.00	215.47
HOLTAN, MARYON E 1/2 INT	0908300005	08-98-22	SE SW EXC PAR	36.0	16.05%	2,066.16	217.00	249.00	1,600.16
HOLTAN, MARYON E 1/2 INT	0921100001	21-98-22	NW NW	10.2	3.40%	437.69	11.00	12.00	414.69

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
HOLTAN, MARYON E 1/2 INT	0921100002	21-98-22	NE NW	26.4	7.41%	953.91	37.00	42.00	874.91
INDIGO FAMILY FARMS, INC.	0911100005	11-98-22	PAR NE NW	3.9	1.38%	177.65	18.00	20.00	139.65
IOWA ETHANOL, LLC	0923200007	23-98-22	PAR NW NE (0.70 A) PAR SW NE (0.42 A) & PAR SE NE (4.23 A) PARCEL A	5.4	2.32%	298.66	31.00	35.00	232.66
IOWA ETHANOL, LLC	0924100004	24-98-22	SW NW EX. RR.	39.7	9.60%	1,235.83	142.00	163.00	930.83
IOWA ETHANOL, LLC	0924100006	24-98-22	SE NW EX PAR	37.5	6.20%	798.14	154.00	177.00	467.14
IOWA ETHANOL, LLC	0924300001	24-98-22	NW SW EX. RR.	36.8	5.57%	717.04	248.00	285.00	184.04
IOWA ETHANOL, LLC	0924300002	24-98-22	NE SW EX. RR.	36.6	6.37%	820.03	211.00	242.00	367.03
IOWA ETHANOL, LLC	0924300003	24-98-22	SW SW	38.1	6.26%	805.87	136.00	156.00	513.87
IOWA ETHANOL, LLC	0924300004	24-98-22	SE SW EX. RR.	35.9	6.36%	818.74	225.00	258.00	335.74
JOHNSON, AMIL A.	0926200002	26-98-22	NE NE	10.4	0.76%	97.84	27.00	30.00	40.84
JOHNSON, BEVERLY & HABERMAN, BARBARA	0903300004	3-98-22	PT. NW SW & PT. S 1/2SW LYING W OF RR & S OF DD	39.0	25.80%	3,321.30	176.00	202.00	2,943.30
JOHNSON, BEVERLY & HABERMAN, BARBARA	0904400002	4-98-22	NE SE	38.5	43.94%	5,656.51	361.00	415.00	4,880.51
JOHNSON, BEVERLY & HABERMAN, BARBARA	0904400003	4-98-22	SW SE	38.6	16.73%	2,153.70	165.00	189.00	1,799.70
JOHNSON, BEVERLY & HABERMAN, BARBARA	0904400004	4-98-22	SE SE	37.2	14.49%	1,865.34	132.00	151.00	1,582.34
JOHNSON, LARRY A. & JEAN M.	0914200001	14-98-22	NW NE	38.3	4.76%	612.77	128.00	147.00	337.77
JOHNSON, LARRY A. & JEAN M.	0914200002	14-98-22	NE NE	22.8	4.07%	523.94	19.00	21.00	483.94
JOHNSON, LARRY A. & JEAN M.	0914200003	14-98-22	SW NE	40.0	7.23%	930.74	182.00	209.00	539.74

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
JOHNSON, MARLIN S 1/2 INT	1018300001	18-98-21	NW SW	15.2	1.59%	204.68	27.00	30.00	147.68
JOHNSON, MARLIN S 1/2 INT	1018300003	18-98-21	SW SW	34.9	4.98%	641.09	52.00	59.00	530.09
JOHNSON, MARLIN S 1/2 INT	1019100001	19-98-21	NW NW	28.0	2.38%	306.38	24.00	27.00	255.38
JOHNSON, THE WALTER J TRUST	0908100001	8-98-22	NW NW EXC PAR	3.4	0.92%	118.43	24.00	27.00	67.43
JOHNSON, THE WALTER J TRUST	0908100003	8-98-22	NE NW	35.9	12.86%	1,655.50	181.00	208.00	1,266.50
JOHNSON, THE WALTER J TRUST	0908100004	8-98-22	N 1/2 S 1/2 NW	11.3	3.22%	414.52	26.00	29.00	359.52
KINGLAND FAMILY FARM, LLC	0925100003	25-98-22	EAST 12.50 A. NE NW	10.0	1.75%	225.28	36.00	41.00	148.28
KINGLAND FAMILY FARM, LLC	0925100006	25-98-22	EAST 12.50 A. SE NW	10.4	2.74%	352.73	71.00	81.00	200.73
KINGLAND, JEFF L & TARA R	0917200011	17-98-22	PAR "B" IN SW NE & SE NE	3.1	0.57%	73.38	11.00	12.00	50.38
KNUDTSON, CHARLES B. 1/2 INT & IRENE- TRUST 1/2 INT	0908400002	8-98-22	NE SE	40.0	21.27%	2,738.14	346.00	397.00	1,995.14
KNUDTSON, CHARLES B. 1/2 INT & IRENE- TRUST 1/2 INT	0908400003	8-98-22	SW SE	37.6	10.17%	1,309.21	80.00	91.00	1,138.21
KNUDTSON, CHARLES B. 1/2 INT & IRENE- TRUST 1/2 INT	0908400005	8-98-22	SE SE EXC. PAR.	34.3	11.63%	1,497.16	91.00	104.00	1,302.16
KSP, LLC	0904100004	4-98-22	SE NW	16.2	3.95%	508.49	28.00	32.00	448.49
KSP, LLC	0904200003	4-98-22	SW NE	40.0	20.32%	2,615.85	16.00	18.00	2,581.85
KSP, LLC	0904200004	4-98-22	SE NE EX. RR.	35.9	39.39%	5,070.78	165.00	189.00	5,070.78
KSP, LLC	0904300002	4-98-22	NE SW	40.0	12.52%	1,611.73	295.00	339.00	1,257.73
KSP, LLC	0904400001	4-98-22	NW SE	40.0	24.37%	3,137.21	343.00	394.00	2,503.21
KUHLEMEIER, RONALD E.	0923100001	23-98-22	W 1/2 NW NW EX.	19.1	23.02%	2,963.43	414.00	476.00	2,226.43
KUHLEMEIER, RONALD E.	0923100002	23-98-22	E 1/2 NW NW EX. PAR.	20.0	22.85%	2,941.54	414.00	476.00	2,051.54

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
KUHLEMEIER, RONALD E.	0923100003	23-98-22	NE NW EX. RR.	35.5	23.40%	3,012.34	413.00	475.00	2,124.34
KUHLEMEIER, RONALD E.	0923100005	23-98-22	PAR. IN SW NW LYINGN. & E. OF CENTER OF OPEN DITCH	8.3	8.31%	1,069.77	156.00	179.00	734.77
KUHLEMEIER, RONALD E.	0923100008	23-98-22	SE NW EXC. PAR.	34.3	34.15%	4,396.22	558.00	641.00	3,197.22
KUHLEMEIER, RONALD E.	0923200005	23-98-22	NW NE EX. RR. & PAR	36.2	12.87%	1,656.79	235.00	270.00	1,151.79
KUHLEMEIER, RONALD E.	0923200006	23-98-22	SW NE EX RR. & PAR	38.0	18.30%	2,355.81	212.00	243.00	1,900.81
KUHLEMEIER, RONALD E.	0923200008	23-98-22	SE NE EX RR & PAR A	32.1	10.01%	1,288.61	113.00	130.00	1,288.61
KUHLEMEIER, RONALD E.	0923200009	23-98-22	NE NE EX. PAR "A"	24.6	14.71%	1,893.66	127.00	146.00	1,650.66
KUHLEMEIER, RONALD E.	0923200011	23-98-22	SE NE EX. RR. & PAR & PAR "A"	23.6	4.86%	625.64	16.00	18.00	352.64
LEONARD, JULIE ANN & ANDERSON, JAMES ALLEN	0908100005	8-98-22	S 1/2 S 1/2 NW	4.4	0.94%	121.01	72.00	82.00	87.01
LEONARD, JULIE ANN & ANDERSON, JAMES ALLEN	0908300001	8-98-22	N 1/2 N 1/2 SW	23.7	5.41%	696.44	16.74		542.44
LINDFLOTT, DEAN R 1/2 & SHIRLEY M. 1/2	0534300003	34-99-22	SW SW	0.4	0.13%	16.74			16.74
LINDFLOTT, DEAN R. & SHIRLEY M.	0903100001	3-98-22	FRL. NW NW	7.1	1.84%	236.87			236.87
LINDFLOTT, DEAN R. & SHIRLEY M.	0904100002	4-98-22	FRL. NE NW	0.7	0.39%	50.21			50.21
LINDFLOTT, DEAN R. & SHIRLEY M.	0904200001	4-98-22	FRL. NW NE	39.7	19.20%	2,471.67			2,471.67
LINDFLOTT, DEAN R. & SHIRLEY M.	0904200002	4-98-22	FRL. NE NE EX. RR.	38.5	44.35%	5,709.29			5,709.29
LINDFLOTT, DEAN R. & SHIRLEY M.	0904300001	4-98-22	NW SW	25.4	6.09%	783.98	45.00	51.00	687.98
LINDFLOTT, RICHARD A. & ROBERT D.	0533400001	33-99-22	NW SE EX. RR.	7.3	1.94%	249.74			249.74

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
LINDFLOTT, RICHARD A. & ROBERT D.	0533400002	33-99-22	NE SE EX. RR.	5.7	2.34%	301.23			301.23
LINDFLOTT, RICHARD A. & ROBERT D.	0533400003	33-99-22	SW SE	34.7	14.52%	1,869.20			1,869.20
LINDFLOTT, RICHARD A. & ROBERT D.	0533400004	33-99-22	SE SE EX. RR.	25.8	20.48%	2,636.44			2,636.44
LOVIK, ROMANE 1/2 INT	0917400001	17-98-22	NW SE	9.4	4.17%	536.82	22.00	25.00	489.82
LOVIK, ROMANE 1/2 INT	0917400002	17-98-22	NE SE	34.1	18.92%	2,435.62	47.00	53.00	2,335.62
LYNCH, JUSTIN J	0924400005	24-98-22	PAR NW SE	2.4	0.60%	77.24	17.00	19.00	41.24
MC GRATH, GENE L & KAREN K.	0917400007	17-98-22	SE SE EXC PARCEL	0.6	0.19%	24.46			24.46
MC GRATH, GENE L. & KAREN K.	0916300005	16-98-22	W 1/2 SW SW	16.2	19.33%	2,488.40	36.00	41.00	2,411.40
MEFFERD, MICHAEL J. & JURGEMEYER, KIMBERLY D.	0922200008	22-98-22	PAR. IN SE NE& PAR. IN NE NE	12.8	3.70%	476.31	96.00	110.00	270.31
NELSON, JAMES D REV TST UN 1/2 & DEBRA D REV TST UN 1/2	0913400001	13-98-22	NW SE	38.0	19.52%	2,512.86	76.00	87.00	2,349.86
NELSON, JAMES D REV TST UN 1/2 & DEBRA D REV TST UN 1/2	0913400002	13-98-22	NE SE	38.0	12.30%	1,583.41	75.00	86.00	1,422.41
NELSON, JAMES D REV TST UN 1/2 & DEBRA D REV TST UN 1/2	0913400004	13-98-22	SW SE EX. PAR.	29.6	8.06%	1,037.59	43.00	49.00	945.59
NELSON, JAMES D REV TST UN 1/2 & DEBRA D REV TST UN 1/2	0913400005	13-98-22	SE SE	39.0	9.59%	1,234.55	54.00	61.00	1,119.55
NELSON, PERRY F. & VANNA A.	0924100001	24-98-22	1 A. IN NW COR	1.0	0.55%	70.80	18.00	20.00	32.80
OSWALD, ANDREW M & PATRICIA A	0922400004	22-98-22	SE SE	8.7	1.52%	195.67	41.00	47.00	107.67
OSWALD, ANDREW M & PATRICIA A	0926100001	26-98-22	NW NW	5.0	0.60%	77.24	20.00	23.00	34.24
OSWALD, RANDALL & PATRICIA	0916300002	16-98-22	E 1/2 NW SW	20.0	30.15%	3,881.29	58.00	66.00	3,757.29
OSWALD, RANDALL & PATRICIA	0916300003	16-98-22	W 3/4 NE SW	30.0	13.58%	1,748.19	45.00	51.00	1,652.19

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
OSWALD, RANDALL & PATRICIA	0916300006	16-98-22	E 1/2 SW SW	19.5	20.54%	2,644.17	51.00	58.00	2,535.17
OSWALD, RANDALL & PATRICIA	0916300008	16-98-22	SE SW EX PAR	31.4	13.78%	1,773.94	48.00	55.00	1,670.94
OUIVERSON FAMILY FARMS	0923400001	23-98-22	NW SE	40.0	57.84%	7,445.90	765.00	880.00	5,800.90
OUIVERSON FAMILY FARMS	0923400002	23-98-22	NE SE	40.0	24.34%	3,133.35	222.00	255.00	2,656.35
OUIVERSON FAMILY FARMS	0923400003	23-98-22	SW SE	38.9	12.38%	1,593.71	167.00	192.00	1,234.71
OUIVERSON FAMILY FARMS	0923400004	23-98-22	SE SE EX. PAR.(E 12 RDS X S 13 RDS)	37.7	13.92%	1,791.96	176.00	202.00	1,413.96
OUIVERSON FAMILY FARMS	0926100011	26-98-22	PART OF PAR "A" IN NE NW	4.5	0.68%	87.54	50.00	57.00	-19.46
OUIVERSON FAMILY FARMS	0926200005	26-98-22	PART OF PAR "A" IN NW NE	3.7	0.37%	47.63			47.63
OUIVERSON, FRANCIS JOHN	0923400005	23-98-22	A PAR. IN CORNER OF SE SE(12RDS X 13RDS)	0.7	0.16%	20.60	5.00	5.00	10.60
PERALTA, BETTY J.	0923200010	23-98-22	PAR "A" IN NE NE	14.4	10.66%	1,372.29	67.00	76.00	1,229.29
PERALTA, BETTY J.	0923200012	23-98-22	PAR "A" IN SE NE EX.RR. & PAR	8.5	7.10%	914.00	47.00	53.00	814.00
PETERSBURG- VERSTEEG, MICHELLE & VERSTEEG, DANIEL MARK	0911200007	11-98-22	PAR. "A" IN NW NE EX PAR	1.0	0.06%	7.72			7.72
PETERSBURG, BRADLEY F & LAURIL	0903300003	03-98-22	NE SW	3.8	3.14%	404.22	23.00	26.00	355.22
PETERSBURG, BRADLEY F & LAURIL	0903300006	03-98-22	SE SW E RR	25.4	33.91%	4,365.32	270.00	310.00	3,785.32
PETERSBURG, BRADLEY F & LAURIL	0903400002	03-98-22	S 1/2 N 1/2 SE	39.5	23.83%	3,067.70	289.00	332.00	2,446.70
PETERSBURG, BRADLEY F & LAURIL	0903400003	03-98-22	SW SE	36.7	35.86%	4,616.35	277.00	318.00	4,021.35
PETERSBURG, BRADLEY F & LAURIL	0903400004	03-98-22	SE SE	37.6	27.30%	3,514.40	228.00	262.00	3,024.40

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
PETERSBURG, DOUGLAS & LORNA	0908400001	8-98-22	NW SE	38.6	17.31%	2,228.36	132.00	151.00	1,945.36
PETERSBURG, DOUGLAS & LORNA	0909100002	9-98-22	NW NW EX. PAR.	35.8	24.76%	3,187.42	178.00	204.00	2,805.42
PETERSBURG, DOUGLAS & LORNA	0909100004	9-98-22	SW NW	40.0	29.40%	3,784.74	230.00	264.00	3,290.74
PETERSBURG, DOUGLAS & LORNA	0909100005	9-98-22	SE NW	40.0	58.45%	7,524.42	378.00	434.00	6,712.42
PETERSBURG, DOUGLAS & LORNA	0909100007	9-98-22	NE NW EX PARS	32.5	20.00%	2,574.65	111.00	127.00	2,336.65
PETERSBURG, DOUGLAS & LORNA	0909300002	9-98-22	NE SW	40.0	40.42%	5,203.37	106.00	121.00	4,976.37
PETERSBURG, DOUGLAS & LORNA	0909300004	9-98-22	SE SW	39.0	34.96%	4,500.49	74.00	84.00	4,342.49
PETERSBURG, DOUGLAS & LORNA	0909400002	9-98-22	SW SE	39.0	24.68%	3,177.12	107.00	123.00	2,947.12
PETERSBURG, DOUGLAS & LORNA	0910400001	10-98-22	SE 1/4 W. RR.	22.2	40.15%	5,168.62	357.00	410.00	4,401.62
PETERSBURG, DOUGLAS & LORNA	0916100003	16-98-22	N. 30 A. NE NW	29.0	27.08%	3,486.08	62.00	71.00	3,353.08
PETERSBURG, DOUGLAS R. & LORNA	0909200001	09-98-22	NW NE	38.6	15.75%	2,027.54	109.00	125.00	1,793.54
G.									
PETERSBURG, DOUGLAS R. & LORNA	0909200002	09-98-22	NE NE EXC PAR	32.8	14.46%	1,861.47	109.00	125.00	1,627.47
G.									
PETERSBURG, DOUGLAS R. & LORNA	0909400005	9-98-22	SE SE EX. PAR.	33.9	19.10%	2,458.79	152.00	174.00	2,132.79
G.									
PETERSBURG, FLOYD A & MARIAN M	0910100001	10-98-22	NW NW	37.2	14.94%	1,923.27	112.00	128.00	1,683.27
PETERSBURG, FLOYD A & MARIAN M	0910100003	10-98-22	SW NW	38.5	12.59%	1,620.74	126.00	144.00	1,350.74
PETERSBURG, FLOYD A & MARIAN M	0910100005	10-98-22	NE NW EXC RR & EXC PAR	12.7	4.96%	638.51	71.00	81.00	486.51
PETERSBURG, FLOYD A & MARIAN M	0910100007	10-98-22	SE NW EXC RR & EXC PAR	29.8	10.67%	1,373.58	115.00	132.00	1,126.58
PETERSBURG, FLOYD A & MARIAN M	0911100004	11-98-22	SE NW	40.0	27.07%	3,484.79	254.00	292.00	2,938.79

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
PETERSBURG, FLOYD A & MARIAN M	0911100006	11-98-22	NE NW EXC PAR	34.7	9.23%	1,188.20	155.00	178.00	855.20
PETERSBURG, FLOYD A & MARIAN M	0911200002	11-98-22	NE NE	10.2	1.58%	203.40	5.00	5.00	193.40
PETERSBURG, FLOYD A & MARIAN M	0911200003	11-98-22	SW NE	40.0	8.84%	1,138.00	304.00	349.00	485.00
PETERSBURG, FLOYD A & MARIAN M	0911200004	11-98-22	SE NE	35.2	7.54%	970.64	102.00	117.00	751.64
PETERSBURG, FLOYD A & MARIAN M	0911200006	11-98-22	NW NE EXC PAR	30.6	5.22%	671.98	136.00	156.00	379.98
PETERSBURG, FLOYD A & MARIAN M	0912300005	12-98-22	NW SW EXC PAR	8.7	0.95%	122.30	7.00	7.00	108.30
PETERSBURG, JAMES H. TRUST & EVA LA VONE TRUST	0922100002	22-98-22	NE NW	40.0	46.46%	5,980.92	362.00	416.00	5,202.92
PETERSBURG, JAMES H. TRUST & EVA LA VONE TRUST	0922100004	22-98-22	SE NW	39.0	42.17%	5,428.66	326.00	375.00	4,727.66
PETERSBURG, JAMES H. TRUST & EVA LA VONE TRUST	0922300009	22-98-22	NE SW EX PAR "A" & "A-1"	24.6	21.03%	2,707.25	99.00	113.00	2,495.25
PETERSBURG, JAMES H. TRUST & EVA LA VONE TRUST	0922300005	22-98-22	SE SW	4.5	4.71%	606.33			606.33
PETERSBURG, JAMES H. TRUST & EVA LA VONE TRUST	0922400001	22-98-22	NW SE	39.0	20.94%	2,695.66	98.00	112.00	2,485.66
PETERSBURG, JAMES H. TRUST & EVA LA VONE TRUST	0922400002	22-98-22	NE SE	37.5	8.13%	1,046.60	56.00	64.00	926.60
PETERSBURG, MICHAEL R & SAMANTHA D	0904300007	04-98-22	PAR "B" IN SW SW	6.6	3.01%	387.49	14.00	15.00	358.49
RAMSEY FARMS LLC	0905400002	05-98-22	NW SE EX. PAR.	13.3	8.19%	1,054.32	24.00	27.00	1,003.32
RAMSEY FARMS LLC	0905400003	05-98-22	NE SE	2.7	1.18%	151.90	30.00	34.00	87.90
RAMSEY FARMS LLC	0910200002	10-98-22	NE NE	38.6	44.19%	5,688.70	286.00	329.00	5,073.70

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
RAMSEY FARMS LLC	0910200004	10-98-22	SW NE LYING EAST OF DRAINAGE DITCH #34	7.5	16.16%	2,080.32	104.00	119.00	1,857.32
RAMSEY FARMS LLC	0910200005	10-98-22	SE NE	40.0	36.89%	4,748.95	278.00	319.00	4,151.95
RAMSEY FARMS LLC	0911100001	11-98-22	NW NW	38.7	23.83%	3,067.70	193.00	222.00	2,652.70
RAMSEY FARMS LLC	0911100003	11-98-22	SW NW	40.0	26.10%	3,359.92	247.00	284.00	2,828.92
RASMUSSEN, JOHN ROBERT & JULIE KAY	0909200003	9-98-22	PAR. IN NE NE	4.3	1.26%	162.20	13.00	14.00	135.20
RODBERG, TERRY J. & KAREN K.	0905300021	05-98-98	PARS N 1/2 SW-PAR "D", NEW PAR "F" & PAR "G"	4.5	1.62%	208.55			208.55
ROVANG, RUTH F REVOCABLE TRUST	0915100003	15-98-22	SW NW	38.5	21.66%	2,788.35	120.00	138.00	2,530.35
ROVANG, RUTH F REVOCABLE TRUST	0915100004	15-98-22	SE NW	40.0	100.00%	12,873.26	573.00	659.00	11,641.26
ROVANG, RUTH F REVOCABLE TRUST	0915300001	15-98-22	NW SW	38.5	12.67%	1,631.04	106.00	121.00	1,404.04
ROVANG, RUTH F REVOCABLE TRUST	0915300002	15-98-22	NE SW	40.0	88.05%	11,334.91	491.00	564.00	10,279.91
ROVANG, RUTH F REVOCABLE TRUST	0915300003	15-98-22	SW SW	38.0	10.26%	1,320.80	99.00	113.00	1,108.80
ROVANG, RUTH F REVOCABLE TRUST	0915300004	15-98-22	SE SW	40.0	66.24%	8,527.25	399.00	459.00	7,669.25
RYE, CLAYTON TRUST 1/2 INT	0911300002	11-98-22	E 32 A IN NW SW	32.0	19.02%	2,448.49	139.00	159.00	2,150.49
RYE, CLAYTON TRUST 1/2 INT	0911300003	11-98-22	NE SW	40.0	17.63%	2,269.56	119.00	136.00	2,014.56
RYE, CLAYTON TRUST 1/2 INT	0911300005	11-98-22	E 32 A IN SW SW	31.2	15.54%	2,000.51	132.00	151.00	1,717.51

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
RYE, CLAYTON TRUST 1/2 INT	0911300006	11-98-22	SE SW	39.0	10.14%	1,305.35	160.00	183.00	962.35
RYE, CLAYTON TRUST 1/2 INT	0911400001	11-98-22	NW SE	40.0	8.57%	1,103.24	238.00	273.00	592.24
RYE, CLAYTON TRUST 1/2 INT	0911400003	11-98-22	SW SE	39.0	9.79%	1,260.29	228.00	262.00	770.29
RYE, CLAYTON TRUST 1/2 INT	0914100002	14-98-22	NE NW	39.0	7.67%	987.38	165.00	189.00	633.38
RYE, CLAYTON TRUST 1/2 INT	0914100008	14-98-22	PAR "B" IN SW NW & NW NW	6.4	2.12%	272.91	46.00	52.00	174.91
RYE, NORMAN H & ASSOCIATES INC	0914100004	14-98-22	SE NW	40.0	10.89%	1,401.90	146.00	167.00	1,088.90
RYE, NORMAN H & ASSOCIATES INC	0914100007	14-98-22	NW NW EXC PT PAR "B"	36.9	14.39%	1,852.46	146.00	167.00	1,539.46
RYE, NORMAN H & ASSOCIATES INC	0914100009	14-98-22	SW NW EXC PAR "B" & .09 AC (PT PAR "A") IN SW NW	32.7	14.98%	1,928.41	262.00	301.00	1,365.41
RYE, NORMAN H & ASSOCIATES INC	0914300001	14-98-22	NW SW EX. RR.	37.9	12.14%	1,562.81	126.00	144.00	1,292.81
RYE, NORMAN H & ASSOCIATES INC	0914300002	14-98-22	SW SW EX. RR.	34.8	25.74%	3,313.58	272.00	312.00	2,729.58
RYE, NORMAN H & ASSOCIATES INC	0914300003	14-98-22	N 1/2 NE SW	20.0	5.85%	753.09	78.00	89.00	586.09
RYE, NORMAN H & ASSOCIATES INC	0914300004	14-98-22	S 1/2 NE SW	19.5	8.61%	1,108.39	100.00	115.00	893.39
RYE, NORMAN H & ASSOCIATES INC	0914300005	14-98-22	SE SW EX. RR.	37.9	11.74%	1,511.32	159.00	182.00	1,170.32

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
RYE, NORMAN H & ASSOCIATES INC	09144400001	14-98-22	NW SE	40.0	17.50%	2,252.82	189.00	217.00	1,846.82
RYE, NORMAN H & ASSOCIATES INC	09144400002	14-98-22	NE SE	40.0	8.19%	1,054.32	107.00	123.00	824.32
RYE, NORMAN H & ASSOCIATES INC	09144400003	14-98-22	SW SE	39.0	15.88%	2,044.27	200.00	229.00	1,615.27
RYE, NORMAN H & ASSOCIATES INC	09144400004	14-98-22	SE SE	39.0	21.72%	2,796.07	127.00	146.00	2,523.07
RYE, NORMAN H & ASSOCIATES INC	0924200002	24-98-22	NE NE	39.0	9.11%	1,172.75	50.00	57.00	1,065.75
RYE, NORMAN H & ASSOCIATES INC	0924200004	24-98-22	SE NE	15.0	3.22%	414.52	14.00	16.00	384.52
RYE, NORMAN H & ASSOCIATES INC	0924200005	24-98-22	PAR NW NE (1.49 A) & PAR SW NE (.50 A)	2.0	0.17%	21.88	5.00	5.00	11.88
RYE, NORMAN H & ASSOCIATES INC	0924200006	24-98-22	NW NE EX PAR	37.5	7.77%	1,000.25	36.00	41.00	923.25
RYE, NORMAN H & ASSOCIATES INC	0924200007	24-98-22	SW NE EX PAR	34.0	9.29%	1,195.93	95.00	109.00	991.93
RYE, RICHARD	0924100002	24-98-22	NW NW EX. 1 A. IN NWCOR.	38.2	15.69%	2,019.82	114.00	131.00	1,774.82
RYE, RICHARD	0924100003	24-98-22	NE NW	38.0	6.75%	868.95	94.00	108.00	666.95
DAIRYLAND POWER COOPERATIVE	DD00980040	24-98-22	PAR NW NE & PAR SW NE	1.5	0.28%	36.05	7.00	7.00	22.05
SEVERSON, DONALD L & MARILYN L JT	0922100001	22-98-22	NW NW	12.5	3.33%	428.68	45.00	51.00	332.68
SIEHLMANN, JOHN W. & JAMIE S.	0903300001	3-98-22	PT. W 1/2 SW	19.0	16.05%	2,066.16	140.00	160.00	1,766.16

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
STATE OF IOWA ACTING THROUGH THE IOWA DEPT OF NATURAL RESOURCES	0910100006	10-98-22	PAR. IN NE NW EX. RR	22.7	27.60%	3,553.02	146.00	167.00	3,240.02
STATE OF IOWA ACTING THROUGH THE IOWA DEPT OF NATURAL RESOURCES	0910100008	10-98-22	PAR. IN SE NW EX. PAR	7.0	12.19%	1,569.25	27.00	31.00	1,511.25
STATE OF IOWA ACTING THROUGH THE IOWA DEPT OF NATURAL RESOURCES	0910200001	10-98-22	NW NE	38.6	61.82%	7,958.25	401.00	461.00	7,096.25
STATE OF IOWA ACTING THROUGH THE IOWA DEPT OF NATURAL RESOURCES	0910200003	10-98-22	THAT PART OF SW NELYING WEST OF DRAINAGE DITCH #23	32.5	45.94%	5,913.98	381.00	438.00	5,094.98
STENSRUDE, GENE M.	0916300001	16-98-22	W 1/2 NW SW	20.0	23.99%	3,088.30	51.00	58.00	2,979.30
STENSRUDE, GENE M.	0917200001	17-98-22	NW NE (PAR "A")	20.4	9.83%	1,265.44	66.00	75.00	1,124.44
STENSRUDE, GENE M.	0917200012	17-98-22	SW NE EXC PAR "B"	13.8	5.67%	729.91	37.00	42.00	650.91
STENSRUDE, GENE M.	0917200013	17-98-22	SE NE EXC PAR "B"	38.3	32.49%	4,182.52	61.00	70.00	4,051.52
STERRENBURG, BRIAN	0905400004	05-98-22	PAR IN SW COR SW SE	6.0	2.66%	342.43	25.00	28.00	289.43
TENOLD, ARLYN & JUDITH REVOCABLE TRUST	0913300003	13-98-22	SW SW	39.0	12.45%	1,602.72	47.00	54.00	1,501.72
TENOLD, ARLYN & JUDITH REVOCABLE TRUST	0913300004	13-98-22	NE SW	38.0	13.29%	1,710.86	60.00	68.00	1,582.86
TENOLD, ARLYN & JUDITH REVOCABLE TRUST	0913300005	13-98-22	SE SW	38.0	13.67%	1,759.78	64.00	73.00	1,622.78

**ASSESSMENT SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA**

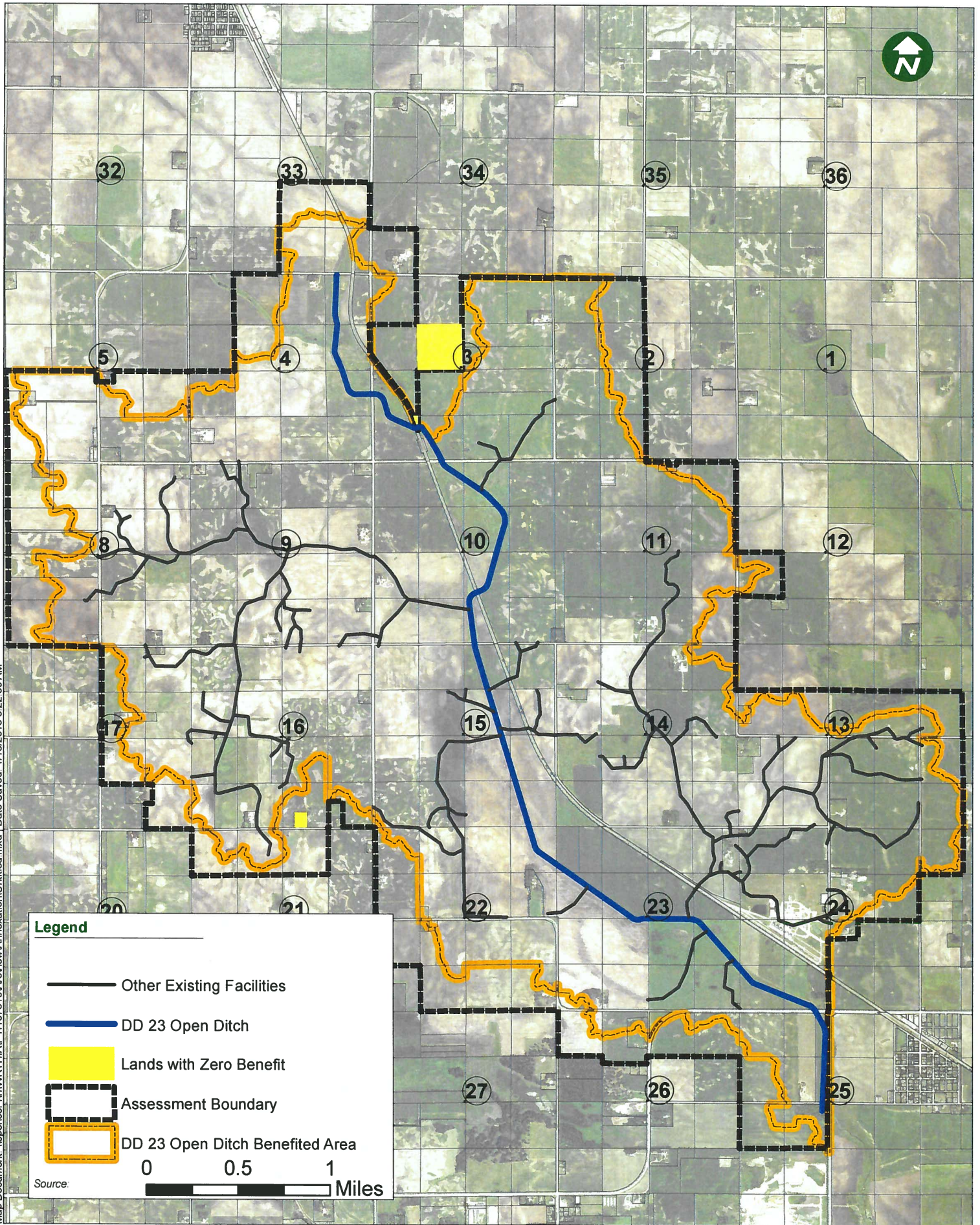
This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)
							2014 Assessment (\$)	2015 Assessment (\$)	
TENOLD, ARLYN & JUDITH REVOCABLE TRUST	0913300009	13-98-22	NW SW EXC PARS	24.9	13.54%	1,743.04	42.00	48.00	1,653.04
TENOLD, ARLYN & JUDITH REVOCABLE TRUST	0917200006	17-98-22	NE NE EXC PAR	36.4	26.96%	3,470.63	75.00	86.00	3,309.63
TORKELSON, MARCELLA K.	0917200005	17-98-22	PAR. IN NE NE	2.6	1.08%	139.03	6.00	6.00	127.03
TWITO, DEBORAH M 1/5 INT	0925100001	25-98-20	NW NW	35.8	3.74%	481.46	67.00	76.00	338.46
TWITO, DEBORAH M 1/5 INT	0925100002	25-98-22	NE NW EX. E 12.50 A.	26.4	2.56%	329.56	36.00	41.00	252.56
TWITO, DEBORAH M 1/5 INT	0925100004	25-98-22	SW NW	5.4	0.34%	43.77	0.00	0.00	43.77
TWITO, DEBORAH M 1/5 INT	0925100005	25-98-22	SE NW EX. E 12.50 A.	26.8	3.56%	458.29	50.00	57.00	351.29
VOLD, VERNON & BETTY LOU	0908100002	8-98-22	PAR. IN NW NW	1.8	0.70%	90.11			90.11
WHITE, MYLAN V.	0908400004	8-98-22	PAR. IN SE SE388'X497'	4.7	1.41%	181.51	26.00	29.00	126.51
WILHELM, THOMAS M.	0909100001	9-98-22	PAR. IN NW NW	2.8	1.29%	166.07	14.00	16.00	136.07
WILLIS, CRAIG A	0905300006	5-98-22	PAR. 161.5' X 539.45' IN SE SW	1.4	0.88%	113.28	22.00	25.00	66.28
WISHER, LYNN M. & CINDY	0910400005	10-98-22	PAR. 130' X 438' IN SE SE	1.2	0.31%	39.91	7.00	8.00	24.91
WISHER, LYNN M. & CINDY	0911300004	11-98-22	PAR. IN W 16 A. W 1/2SW	2.5	0.60%	77.24	6.00	6.00	65.24
UNION PACIFIC RAILROAD				63.1		12,929.91	285.00	327.00	12,317.91
STATE OF IOWA PRIMARY ROADS				14.4		495.62	83.00	95.00	317.62
WORTH COUNTY SECONDARY ROADS				199.7		17,250.19	962.00	1,106.00	15,182.19
UNKNOWN	0903100003	16-98-22	E 1/2 SE 1/4	0.4	0.21%	28.84			28.84
UNKNOWN	0916400004	3-98-22	SW NW S & W of RR	1.0	0.14%	19.28			19.28
HANNA, MARK D	0903100005	3-98-22	SE NW	0.0	0.00%	0.00	14.00	15.00	-29.00

**ASSESSMENT SCHEDULE
 MAIN OPEN DITCH
 DRAINAGE DISTRICT NO. 23
 WORTH COUNTY, IOWA**

This schedule is intended to be Assessed in 2018 and to be used for future maintenance.

Deedholder(s)	Parcel Number	Sec-Twtp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Base Assessment (\$)	Credits		Net Share of 2017 Assess. (\$)	
							2014 Assessment (\$)	2015 Assessment (\$)		
PETERSBURG, BRADLEY F & LAURI L.	0903300005	3-98-22	SW SW E RR	0.0	0.00%	0.00	6.00	6.00	-12.00	
FJELD, GLENN M. & MARILYN L.	0916400008	16-98-22	PAR. IN SW SE	0.0	0.00%	0.00	5.00	5.00	-10.00	
Totals							\$579,000.00	\$39,398.00*	\$45,164.00*	\$494,438.00



Map Document: I:\spencer\4\WRT\H\AP\1107510\ArcView\Annexation\Untitled.mxd | Date Saved: 1/16/2018 8:22:50 AM

Legend

— Other Existing Facilities

— DD 23 Open Ditch

■ Lands with Zero Benefit

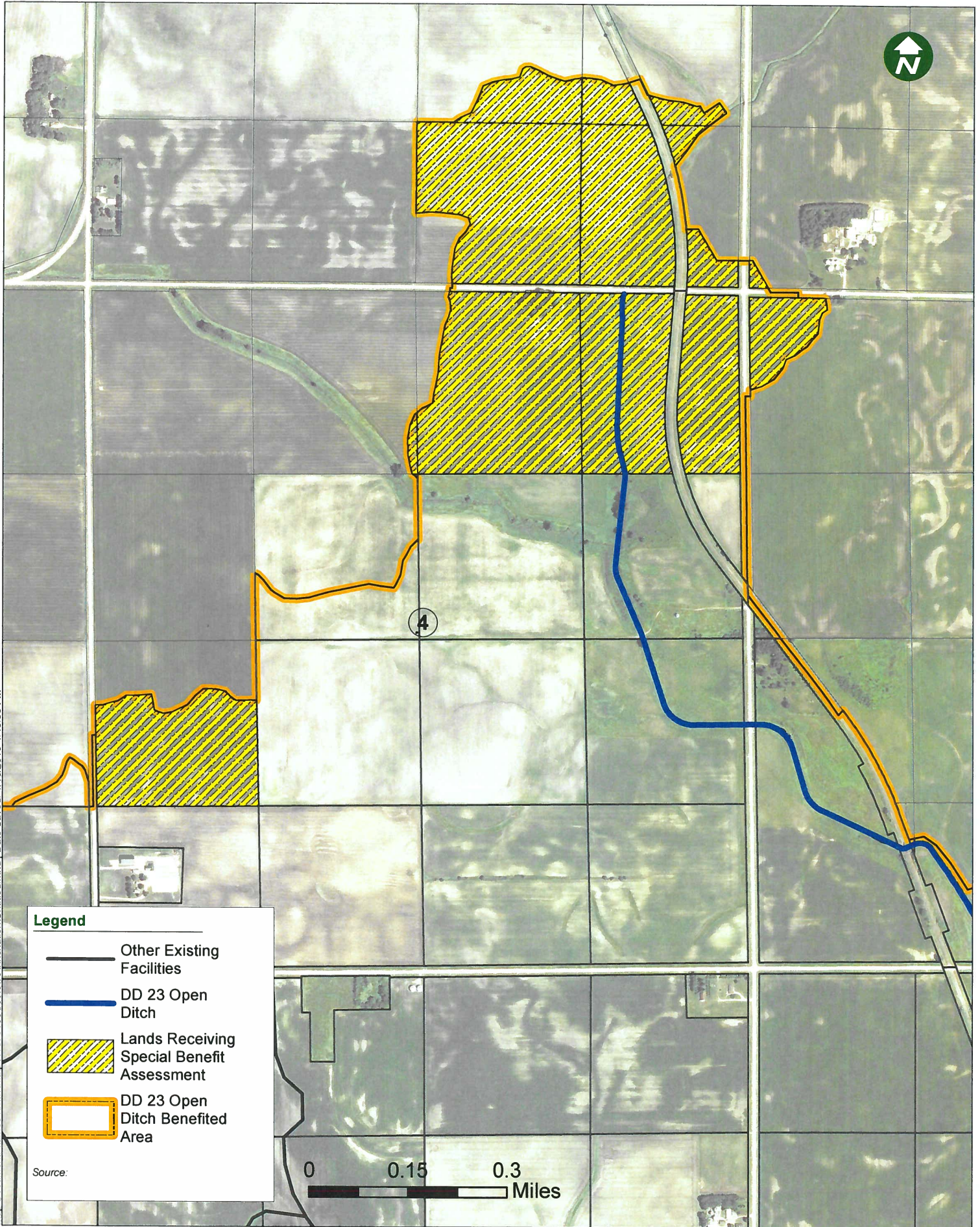
- - - Assessment Boundary

— DD 23 Open Ditch Benefited Area





0 0.5 1 Miles

Source:

Appendix B: Unique Special Benefit Schedule



Legend

-  Other Existing Facilities
-  DD 23 Open Ditch
-  Lands Receiving Special Benefit Assessment
-  DD 23 Open Ditch Benefited Area

Source:



**UNIQUE SPECIAL BENEFIT ASSESSMENT
DRAINAGE DISTRICT NO. 23
WORTH COUNTY, IOWA
To be Assessed in 2018**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Ben Acres	Ben. Class. (%)	Special Assessment (\$)
LINDFLOTT, DEAN R 1/2 & SHIRLEY M. 1/2	0534300003	34-99-22	SW SW	0.4	1.01%	130.81
LINDFLOTT, DEAN R. & SHIRLEY M.	0903100001	3-98-22	FRL. NW NW	7.1	17.88%	2,321.96
LINDFLOTT, DEAN R. & SHIRLEY M.	0904100002	4-98-22	FRL. NE NW	0.7	1.76%	228.93
LINDFLOTT, DEAN R. & SHIRLEY M.	0904200001	4-98-22	FRL. NW NE	39.7	100.00%	12,983.38
LINDFLOTT, DEAN R. & SHIRLEY M.	0904200002	4-98-22	FRL. NE NE EX. RR.	38.5	96.98%	12,590.93
LINDFLOTT, DEAN R. & SHIRLEY M.	0904300001	4-98-22	NW SW	25.4	63.98%	8,306.75
LINDFLOTT, RICHARD A. & ROBERT D.	0533400001	33-99-22	NW SE EX. RR.	7.3	18.39%	2,387.37
LINDFLOTT, RICHARD A. & ROBERT D.	0533400002	33-99-22	NE SE EX. RR.	5.7	14.36%	1,864.11
LINDFLOTT, RICHARD A. & ROBERT D.	0533400003	33-99-22	SW SE	34.7	87.41%	11,348.19
LINDFLOTT, RICHARD A. & ROBERT D.	0533400004	33-99-22	SE SE EX. RR.	25.8	64.99%	8,437.57
Totals				185.3		60,600.00