AgriVia

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Perry, IA 50220

Commissioner's Report

Joint Drainage District No. 4-263 Reclassification

Webster and Hamilton County, Iowa
2026

PROFESSIONAL ENGINEER JACOB L. HAGAN 25738 IOWA	I hereby certify that this engineering document was prepared by me or under my direct personal supervision and that I am a duly licensed Professional Engineer under the laws of the State of Iowa. Jacob L. Hagan 7/28/26 Jacob L. Hagan, P.E. (date) License No. 25738 My license renewal date is December 31, 2026. Pages or sheets covered by this seal: All
PROFESSIONAL ENGINEER TYLER J. BUMAN 30759 IOWA	I hereby certify that this engineering document was prepared by me or under my direct personal supervision and that I am a duly licensed Professional Engineer under the laws of the State of Iowa. Tyler Buman 7-28-26 Tyler J. Buman, P.E. (date) License No. 30759 My license renewal date is December 31, 2027. Pages or sheets covered by this seal: All

Project No. 2628-94

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Introduction

Overview

When drainage infrastructure needs repaired or improved, landowners have the legal right to request work order repairs or to petition for major repairs or improvements. The costs of these repairs or improvements require an assessment schedule to allocate expenses fairly. Because each parcel of land may receive a different level of benefit from the district facilities, each parcel's share of the cost may vary accordingly.

Recognizing that the current assessment schedule is inequitable and includes many lands not benefiting from the Lateral No. 7 Open Ditch, the Joint Webster and Hamilton County Board of Supervisors serving as the Trustees of the district determined that the existing schedule needed to be updated to properly assess future maintenance. As authorized under Iowa Code §468.65, the Board appointed Jacob Hagan of AgriVia as a qualified engineer, along with Webster County resident freeholder Perry Black and Hamilton County resident freeholder Keith Gelder to form a Reclassification Commission. This report presents the findings and recommendations of that commission.

Location

Joint Drainage District No. 4-263 Lateral No. 7 (JDD 4-263) serves approximately 4,606 acres including the right-of-way of the open ditch. These lands are in Section 4 of Washington Township, Sections 13, 24, 25, 26, 34, 35, and 36 of Colfax Township in Webster County. Additional lands are in Sections 7, 8, 17, 18, 19, 20, 29, 30, and 31 of Fremont Township in Hamilton County, Iowa. A Map of the JDD 4-263 benefited area is included in Appendix A.

Benefits of Drainage

Crop Yield Response

A 1983 ISU study found that poor drainage can reduce yields by up to 32%, but installing tile in these areas often provides strong economic returns. A table showing yield increases from that study is provided below:

	Poor Drainage (Less than ¼" Drainage Coefficient)		High Drainage (1/2" Drainage Coefficient)		Percent Increase	
Soil Drainage Class	**Corn Yield (bu/acre)**	**Soybeans Yield (bu/acre)**	**Corn Yield (bu/acre)**	**Soybeans Yield (bu/acre)**	**Corn Yield**	**Soybeans Yield**
Very Poorly Drained	28	12	123	48	339%	300%
Poorly Drained	80	31	121	47	51%	52%
Somewhat Poorly Drained	90	34	124	48	38%	41%

Long-term research from Ohio State University found similar benefits. Their data showed that tiled fields produced 24–39% more corn and 12–45% more soybeans compared to untiled ground. Benefit-cost ratios ranged from 1.7:1 up to 4:1, meaning a return of $3–$4 for every $1 invested in tile.

Additionally, the soil ratings (CSR2) used in this report assume proper drainage is in place. This means poorly drained soils are rated based on their potential with tile, not their current condition. As a result, soils with high potential held back by poor drainage may offer some of the best economic returns when drainage is improved.

For more detail, we have included a summary of drainage benefits from Ohio State in Appendix B.

Non-Crop Benefits
Drainage districts do not just serve farmland. Acreages, conservation areas, small towns, and other rural homes depend on district infrastructure to lower the water table, keep basements dry, and manage stormwater that would otherwise pool in yards and create muddy driveways for example. These properties benefit from better growing conditions for trees, lawns, wildlife habitat, and gardens, similar to how urban properties benefit from storm sewer systems.

Public roads are another example. Modern roadways and, especially paved ones, shed water quickly. That runoff often enters the drainage system through roadside intakes. Drier roads and driveways are more durable, easier to maintain, and less prone to erosion or frost damage. Iowa Code 468.43 allows for assessing roads because they directly benefit from district facilities.

Many game animals, particularly those favored by hunters, prefer drier upland habitats over persistently wet swamp conditions. Uplands offer better cover, forage, and nesting opportunities without the risks associated with flooding or poor drainage. Likewise, many of Iowa's native upland plants and trees cannot tolerate extended flooding, as prolonged saturation leads to root rot, oxygen deprivation, and eventual death, often within 7 to 14 days of submersion. These species thrive on well-drained uplands but quickly "drown out" in swampy areas, resulting in reduced forage and cover for upland wildlife.

There are also public health benefits. In the early days, before drainage districts existed, wetlands across Iowa were breeding grounds for mosquitoes and disease. The law (Iowa Code 468.2) recognizes drainage as a tool to improve public health, safety, and overall welfare.

Landscape Considerations

District Landscape
JDD 4-263 serves a typical Des Moines Lobe watershed defined by numerous depressional areas, and undeveloped natural drainage pathways. It is characterized by mostly low-relief ground, with a few small hills and ridges interspersed throughout. The land slopes gently from the low area in the southwest where the ditch is, to higher elevations in the northeast, all very heavily tile drained. The current landscape includes some acres not used for row crop cultivation, such as pasture, woodland, grassland, residential, industrial, commercial, and transportation areas. Historical aerial imagery, including a photo from the 1930s provided in Appendix C, suggests that the district has not changed much since its establishment.

To better understand the watershed, we used publicly available LiDAR (Light Detection and Ranging) technology to map the district's surface topography. LiDAR uses laser pulses from aircraft to produce highly accurate elevation data, allowing us to identify natural drainage patterns and areas of water accumulation. An elevation map is included in Appendix D, and a water flow paths map is included in Appendix E.

Soils
The soils in this drainage district are primarily clay loams and silty clay loams. Common soil types include Canisteo, Clarion, Harps, Nicollet, Okoboji, and Webster, with most slopes in the 0% → 3% range. Drainage classes vary across the district as shown below:

Soil Drainage Class		
Drain Class	**Acres**	**Percentage of Watershed**
Very Poorly Drained	377	8%
Poorly Drained	2727	59%
Somewhat Poorly Drained	1008	22%
Moderately Well Drained	432	9%
Well Drained	24	1%
Somewhat Excessively Drained	0	0%
Excessively Drained	0	0%
Disturbed	38	1%

Private Drainage
The primary purpose of a drainage district is to provide a legal and reliable outlet for surface and subsurface drainage, allowing coordinated water management across multiple properties. While the district maintains shared infrastructure, such as main tile lines and open ditches, individual landowners are responsible for installing and maintaining private tile systems on their land to connect to and benefit from the district system.

Water Flow Behavior
Subsurface drainage systems collect excess water using perforated pipes or clay tiles installed below ground. As the soil becomes saturated, water moves through the soil's pores and enters the tile system through small openings. The water is then carried away to the district main. This process lowers the water table, improves soil aeration, and reduces surface runoff.

A key soil property in drainage design is saturated hydraulic conductivity (Ksat), which measures how quickly water moves through saturated soil. Sandy soils have high Ksat values and drain quickly, while clay soils, such as those common in the district, have lower Ksat values and drain more slowly. Most soils in the district are classified as loams and clay loams, with moderate to low Ksat values. These values are used to determine appropriate drainage coefficients and to guide decisions on tile spacing and depth for an effective and efficient drainage system.

In addition to managing subsurface water, it is important to consider the risk of surface erosion. This is measured by the K factor, which indicates how easily soil particles can be detached and transported by water. Soils with high K values are more prone to erosion, particularly on sloped ground or where vegetation is sparse.

Existing Infrastructure

Lateral No. 7 Open Ditch
The district's open ditch begins just south of the Quarter-section corner between Sections 24 and 25 of Colfax Township, south of 200th St, two miles northeast of Duncombe. From there, it flows south through Sections 25 and 36, crossing 210th Street, then west through Section 35, crossing Xavier Avenue, before flowing into Lateral No. 1 of JDD 4-272.

For additional information on this drainage district, an Engineer's Report for open ditch repairs was filed in 2026 and can found at the County Auditor's Office. The Engineer's Report shall be considered an appendix of this report.

Classification Method

Rules of Classification
The classification method used in this reclassification was selected to align with the requirements of Iowa Code §468.40, incorporate accurate and publicly available data, and ensure a fair and transparent approach to assigning benefits across all parcels in the district. The methodology combines legal compliance with technical precision and is designed to produce equitable assessments for landowners.

Under Iowa law, drainage district assessments must be based on the benefits land receives from the original construction of the district's drainage infrastructure. Section 468.40 outlines three specific types of benefit that must be considered:

- Bringing the outlet nearer to the land
- Relieving the land from overflow and protecting it from erosion
- Affording the land an outlet for drainage

To determine how much a parcel benefits from the **outlet being brought nearer**, we compared the pre-district drainage outlet distance to the now shorter distance made possible by the constructed facility. Measurements were calculated using spatial data for each one-acre square within the district.

Relieving the lands from overflow and erosion protection was assessed using three soil-based indicators: drainage class, depth to the water table, and saturated hydraulic conductivity (Ksat).These values were extracted from USDA-NRCS soil surveys, allowing us to evaluate how effectively drainage can improve crop productivity, field trafficability, and soil health. They help identify where drainage will provide the most economic benefit.

Affording an outlet was addressed through a composite analysis involving average slope from each one-acre square to the district facility, the parcel's position along the system (i.e., its share of infrastructure), and its proximity to the facility. This allowed for a comprehensive assessment of both physical drainage need and relative use of the system.

Land Use
It is important to understand that the classification method does not take current land use into account, except in the case of state-owned lakes. Landowners are free to manage their land as they choose, regardless of how much benefit they receive from the drainage system.

The current classification schedule has been in place for several decades, and in that time, land use on some parcels may have changed. However, the drainage district classification process is focused on providing a drainage outlet, not on how or whether each parcel is actually drained. That decision rests entirely with the landowner.

In some cases, the classification commission may recommend adjustments based on land use, but these are typically limited to permanent land retirement or large-scale industrial developments.

Procedure

Data Collection and Preparation
For each one-acre square, key physical and soil characteristics were compiled. Elevation and slope data were derived from public LiDAR datasets. Soil attributes including drainage class, depth to water table, and Ksat, were obtained from public USDA-NRCS soil surveys. In addition, spatial measurements were made to determine each one-acre square's distance to the drainage district facility, its location along the district system, and the total distance to the ultimate outlet.

Normalization of Inputs
To evaluate different variables on the same scale, each factor was normalized to a 0–100 range. This standardization allows for weighted averaging. For example, a square where the district facility is located would

receive a proximity score of one hundred, while a square more than 5,000 feet from the facility would score zero. Very poorly drained soils, which benefit most from artificial drainage, scored one hundred, while excessively well drained soils scored zero in the drainage class factor.

Similarly, shallow water tables, and low Ksat values received higher benefit scores. Proximity to the district facility, upstream position, and greater reduction in outlet distance also promotes high values.

Component Benefit Scoring
Once normalized, the inputs were used to compute scores for the three benefit categories as defined by Iowa Code. A map of each of the three component scores is included as Appendices F, G, and H.

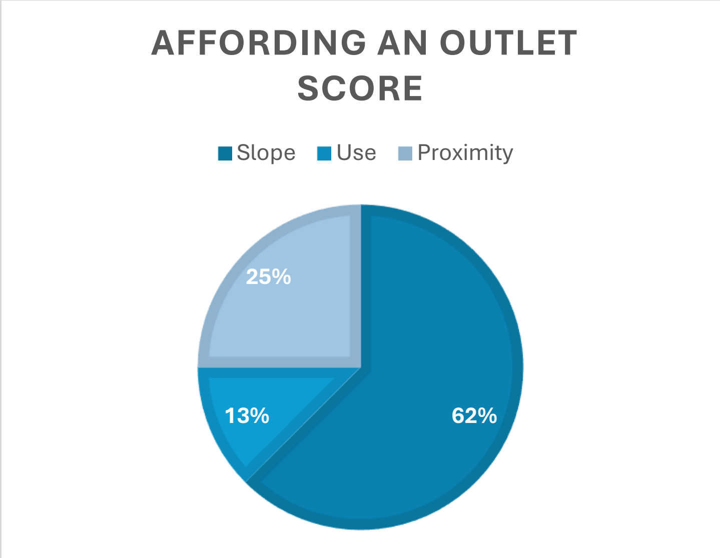
Bringing the outlet nearer is based on one score as described above.

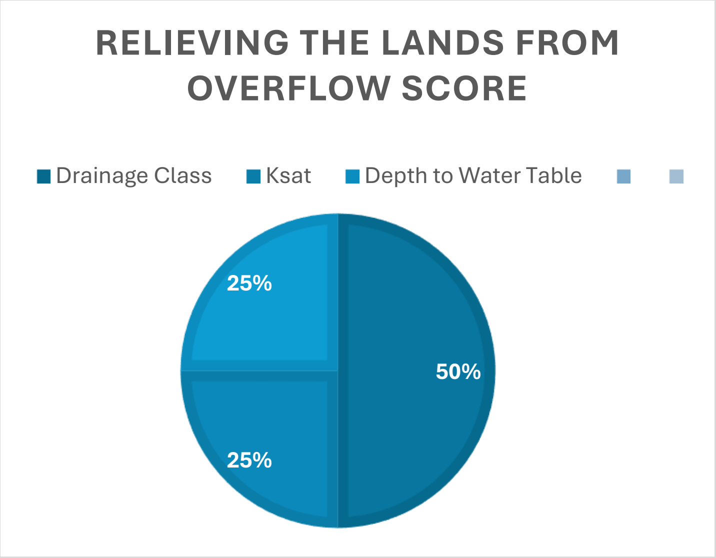
Relieving Overflow and Erosion was based on a weighted average of the five soil characteristics:

- Drainage Class (50%)
- Ksat (25%)
- Depth to Water Table (25%)

Affording an Outlet was calculated using a weighted average of the following factors:

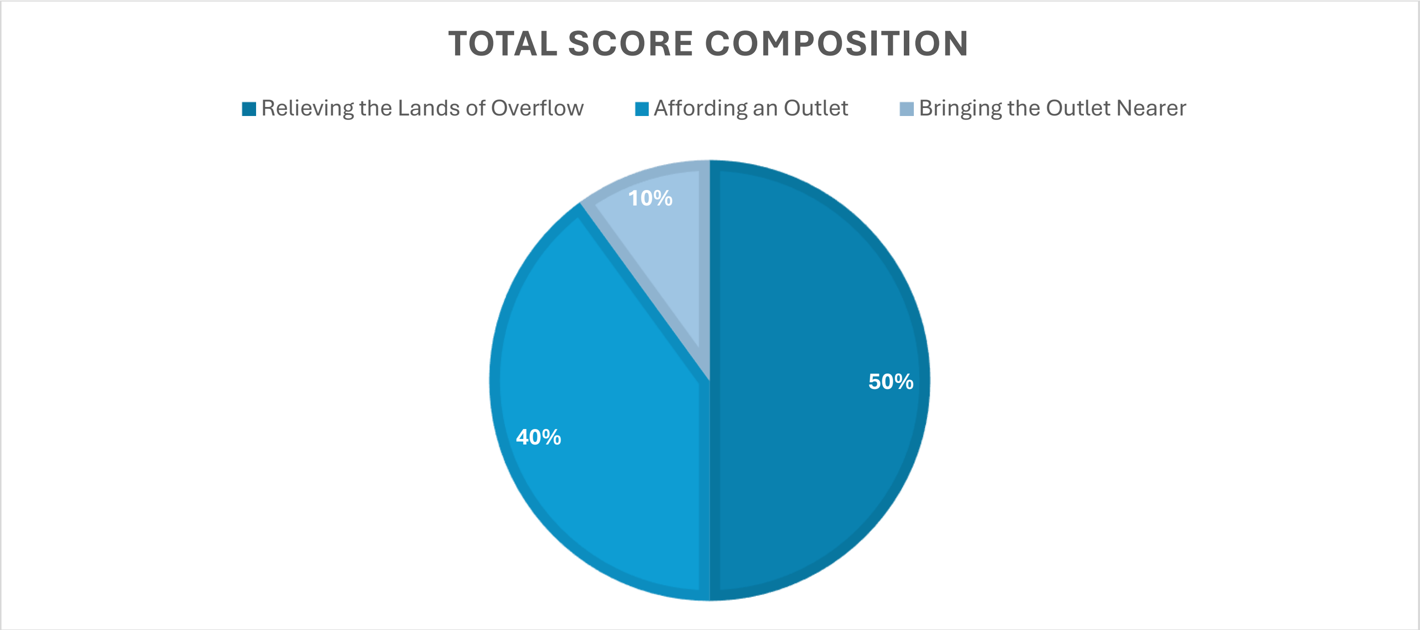
- Slope (62.5%)
- Infrastructure Use (12.5%)
- Proximity to the district system (25%)





Aggregation into Final Benefit Score
We calculated each parcel's final benefit score using a weighted average of the three components:

- 50 percent weight was given to **overflow and erosion relief**.
- 40 percent to **affording an outlet**.
- 10 percent to **bringing the outlet nearer**.



These weights were chosen to emphasize the core purpose of the drainage system, removing excess water from poorly drained soils, while also acknowledging infrastructure use and proximity benefits.

Additional Considerations

Because county and city road rights-of-way are constructed to shed water more quickly than typical land uses, an additional benefit factor is applied to account for the increased reliance on the drainage system. In Webster County and Hamilton County, this results in a 20% increase in the benefit score applied to Secondary Roads within the drainage district. The same factor applies to the city streets of Duncombe and railroad land.

An additional factor of 20% is applied to residential areas, and an additional factor of 50% is applied to industrial and commercial areas due to their higher impervious area and runoff factors.

It is important to note that the open ditch itself is not assessed for benefit. This is because the drainage district holds right-of-way, and as such, the facility is maintained as part of the district's infrastructure rather than assessed as a benefited parcel.

Several parcels may show fewer assessable acres than their total parcel size due to exempt acreage. As a result, the assessment schedule reflects only the acres subject to assessment, which may be significantly less than the total parcel acreage. However, these parcels are still assessed as though the parcel lies within the drainage district. Unlike property taxes, drainage district assessments are based on benefit, meaning land may be exempt from property taxes but still subject to drainage district assessments.

Common Outlet

Separate drainage districts commonly share a common outlet. This may involve an upstream district's open ditch flowing into a downstream district, or a district tile discharging into another district's ditch or tile. Under Iowa Code §§ 468.38, 468.65, and 468.132, a downstream district whose facilities carry upstream waters has the authority to assess those upstream districts for their share of maintenance and repair costs. In this case, the common outlet charge is not necessary as the lands of the tile drainage districts are included in the JDD 4-263 schedule.

Landowner Considerations

Public Hearing on Report

A public hearing will be scheduled to review this reclassification report. Per Iowa Code § 468.14, all landowners in the district will be notified by mail, and notice will also be published in a local newspaper. At the hearing, we will present our findings, proposed classification schedule, and will be available to answer questions and address concerns.

The Board of Trustees will conduct the hearing and may continue it to a later date if more discussion or information is needed. No decision can be made until the hearing is held and all landowner input is considered. This report may be amended as needed in response to feedback received during the hearing.

Objections

Landowners who have concerns about the proposed classification schedule are encouraged to submit written objections either before or during the public hearing. These written objections will be included in the official record and are necessary to preserve the right to appeal the Board's final decision.

Landowners who wish to object to their assessment are strongly encouraged to provide any relevant information, such as tile maps, permanent wetland easements, or other documentation not available to us, that could assist in refining the schedule if necessary.

Recommendations

Classification Schedule

We recommend the following classification schedule for Joint Drainage District No. 4-263 to be used for future maintenance and all costs to the district.

Classification Schedule	Basis Cost
Joint Drainage District No. 4-263 – Lateral No. 7 Open Ditch	$622,000.00

The Basis Cost shown is for illustrative purposes only and likely will not match final project costs.

For each parcel listed in the assessment schedule, both the units assessed ($) and the relative benefit percentage are shown. As required by Iowa Code, one parcel within the district is designated as the "100% benefit" parcel, meaning that parcel receives the greatest benefit from the drainage district system. All other parcels are assigned a relative percentage based on how their benefit compares to that parcel. For example, a parcel listed at 60% receives 60% of the benefit compared to the most benefited parcel.

Recommendations

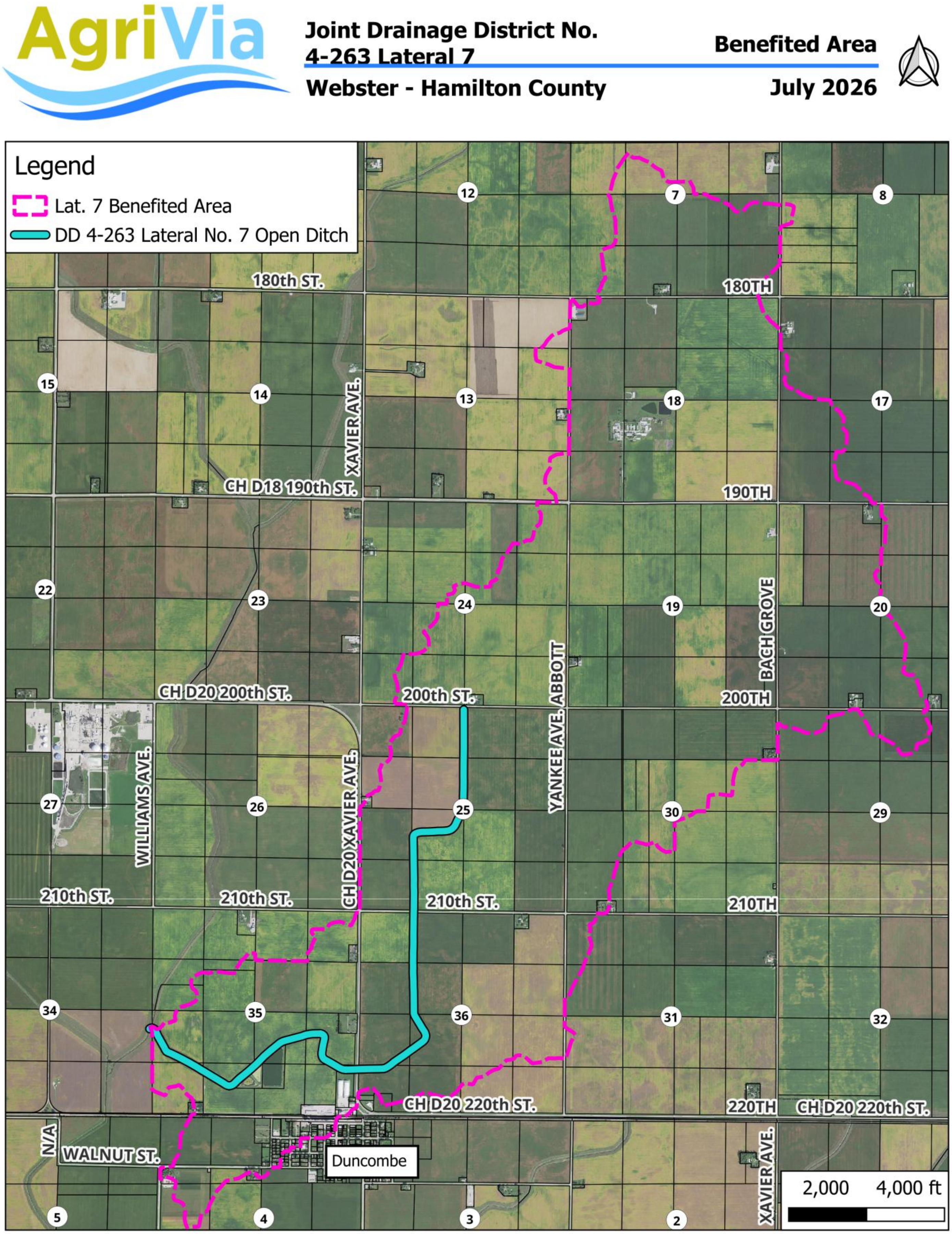
We recommend that the Board accept the filing of this report and schedule a public hearing to formally present the findings and proposed schedule to all affected landowners. At the closing of the hearing, we further recommend that the Board proceed with adopting the schedule as presented.

If the Board of Trustees or landowners have any questions or concerns, please feel free to contact AgriVia at the phone number or email listed.

Sincerely,

Classification Commissioners			
Perry Black	7/28/26	Jacob Hagan	7/28/26
Perry Black	**Date**	**Jacob Hagan**	**Date**
Webster County Resident Freeholder		Professional Licensed Engineer	
Keith Gelder	7-28-26	Tyler Buman	7-28-26
Keith Gelder	**Date**	**Tyler Buman**	**Date**
Hamilton County Resident Freeholder		Professional Licensed Engineer	

Appendix A – Benefited Area



Appendix B - "Twenty Benefits of Drainage"- Ohio State Extension

AGRICULTURAL ENGINEERING Serves Ohio

Cooperative Extension Service
The Ohio State University

Agricultural Engineering
2073 Neil Avenue
Columbus, Ohio 43210

SOIL AND WATER NO. 31 JULY 1982

TWENTY BENEFITS OF DRAINAGE

Many of the best soils in the United States and throughout the world have drainage problems that need to be solved before efficient agricultural production can be achieved. This discussion of drainage benefits is based on an earlier paper by the author entitled "Ten Benefits of Drainage" and several reports from other agricultural engineers in the United States, Canada, and England. Some of these drainage benefits are difficult to measure precisely, and many are interrelated, but their combined effect has been observed in numerous drainage studies.

1. 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 more extensive root development and a more favorable environment for beneficial soil microorganisms and earthworms. When soil aeration is reduced, the severity of soil-borne root diseases is increased.

2. Better soil moisture conditions with good drainage permit more efficient operation of tillage, planting, and harvesting equipment.

3. Better soil structure can be developed and maintained with good drainage, since there is less chance of destroying soil tilth due to compaction when working soil that is too wet.

4. Soils warm up more 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.

5. 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.

6. Longer growing seasons can be achieved with good drainage due to earlier possible planting dates. This also permits the use of higher-yielding crop varities or extended grazing periods for livestock.

7. 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.

8. Winds are less liable to uproot plants growing in soils that have been properly drained, since root systems are deeper.

9. 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.

10. Good drainage saves fuel that would be used in working around wet areas in fields

(over)

College of Agriculture and Home Economics of The Ohio State University and The United States Department of Agriculture Cooperating

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.

11. Good drainage reduces winter crop damage such as frost heaving of alfalfa and smothering of wheat under patches of ice.

12. 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.

13. 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.

14. Weed control is easier with good drainage since shallow-rooted weeds and undesirable grasses often thrive in wet soil, crowding out the planted crop.

15. Well-drained grazing land supports more livestock, with less compaction damage to vegetation and soil from animal traffic.

16. 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.

17. Valuable livestock water supplies can be obtained by draining hillside seeps and piping the water to stock water tanks.

18. 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.

19. Drainage is essential for salinity control in drier regions where irrigation is needed for permanent agricultural production.

20. Overall, good drainage results in higher crop yields, improved crop quality, and reduced risk of crop loss due to waterlogged soil. Also, fewer acres are required ro produce our needed food supplies.

Several years of drainage research in Ohio has compared corn and soybean yields from undrained, surface drained only, tile drained only, and combined tile plus surface drained plots. Annual benefit/cost ratios were also calculated for these alternative drainage systems. It was shown that the average annual return per $100 invested in drainage ranged from $120 to $210 for soybeans, and from $170 to $220 for corn. Further details on this research are reported in Soil and Water No. 23 (DRAINAGE--What is it Worth on CORN Land?" and Soil and Water No. 24 (DRAINAGE--What is it Worth for SOYBEAN Land?"). These leaflets are available from Extension Agricultural Engineers, 2073 Neil Avenue, Columbus, OH 43210.

Actual returns on a drainage investment for a particular farm will vary with factors such as soil type, weather conditions, cost of the drainage system, crops grown, and management. Drainage improvements may involve surface drainage, subsurface drainage, outlet ditches, or a combination of practices. Changes in soil and crop management techniques may also be desirable to improve soil structure and water movement in the soil. Almost 60 percent of Ohio's cropland and 25 percent of all U. S. cropland is in need of drainage.

Melville L. Palmer

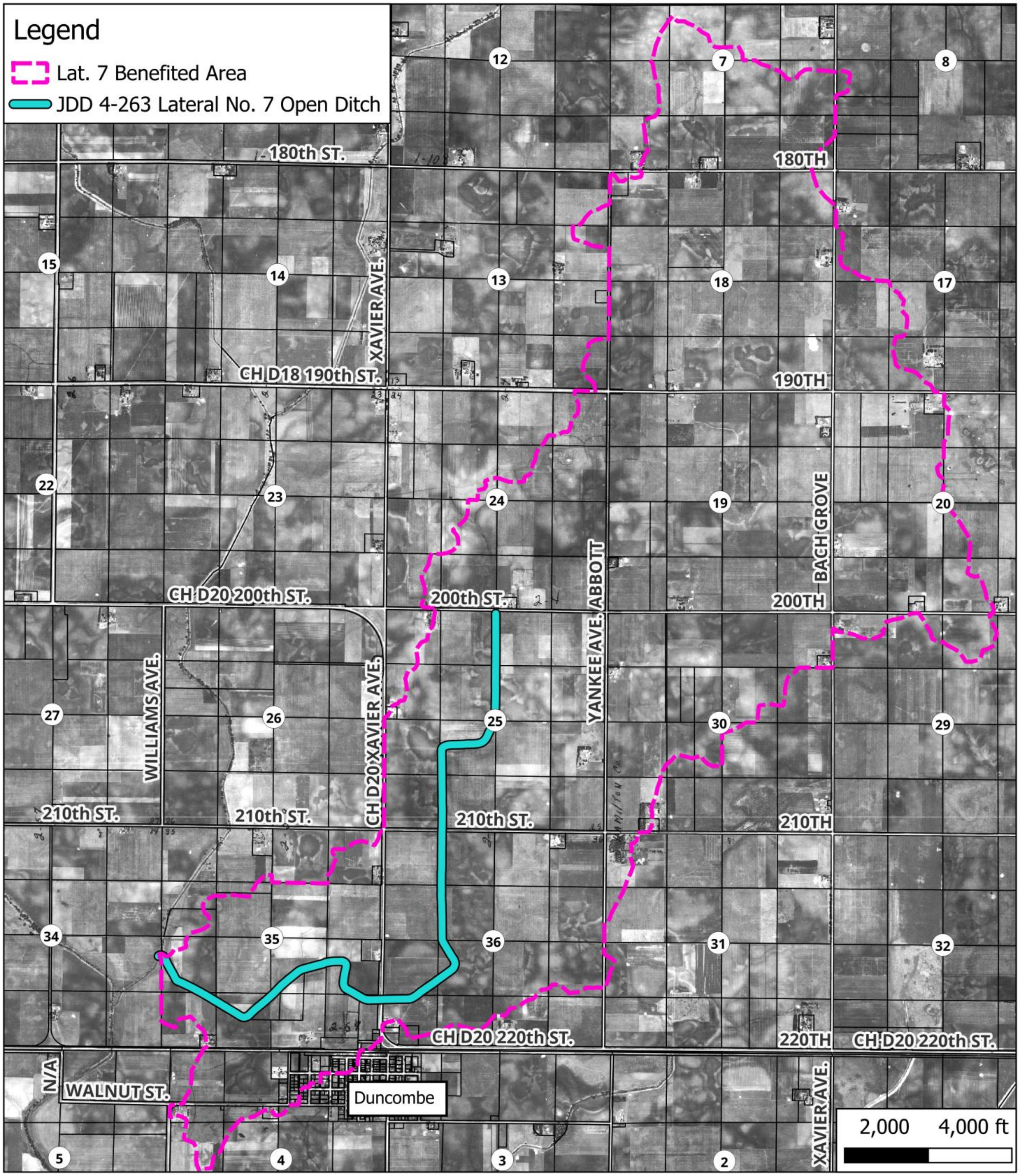
Melville L. Palmer
Extension Agricultural Engineer

Joint Drainage District No. 4-263 Lateral No. 7

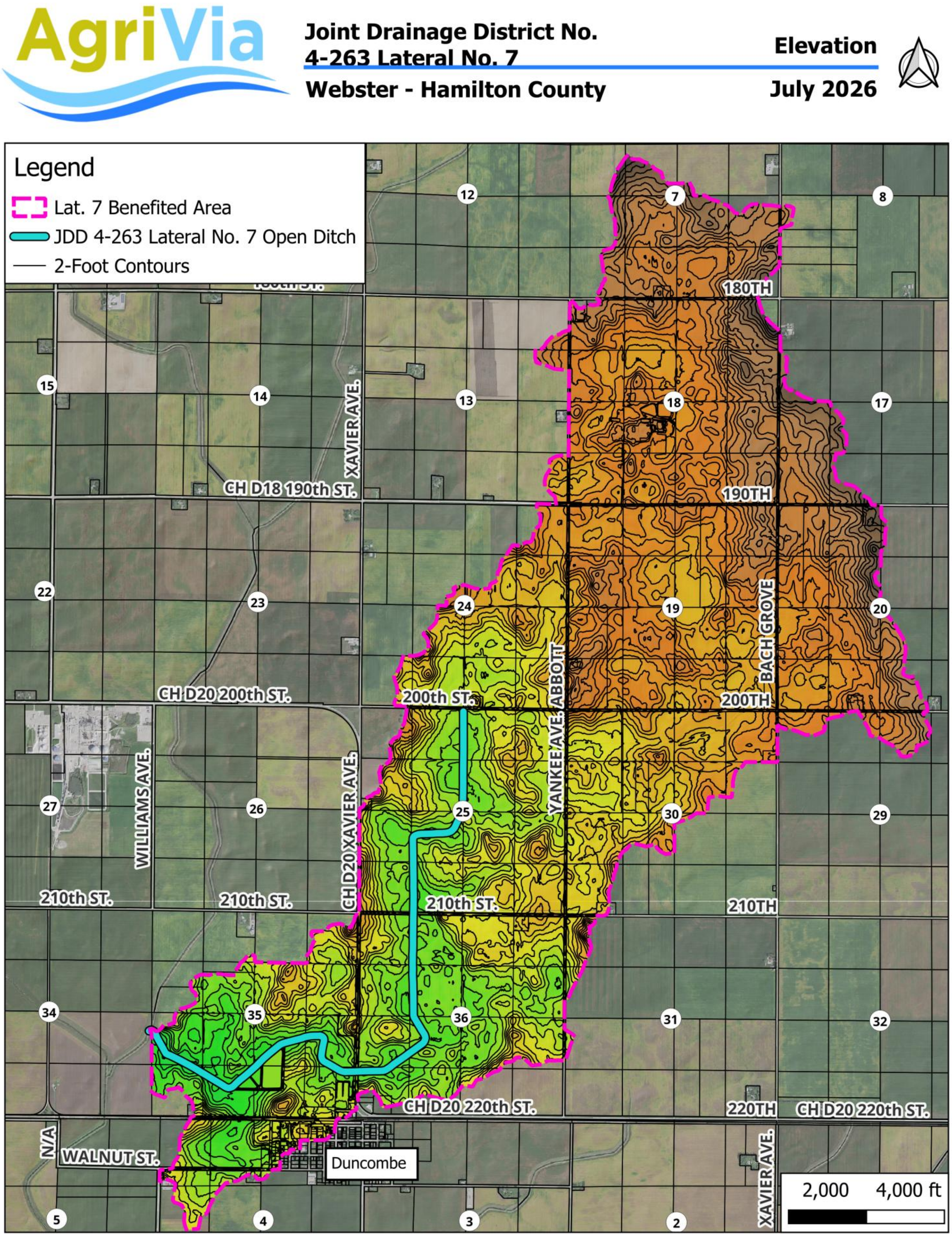
Webster - Hamilton County

1930s Aerial

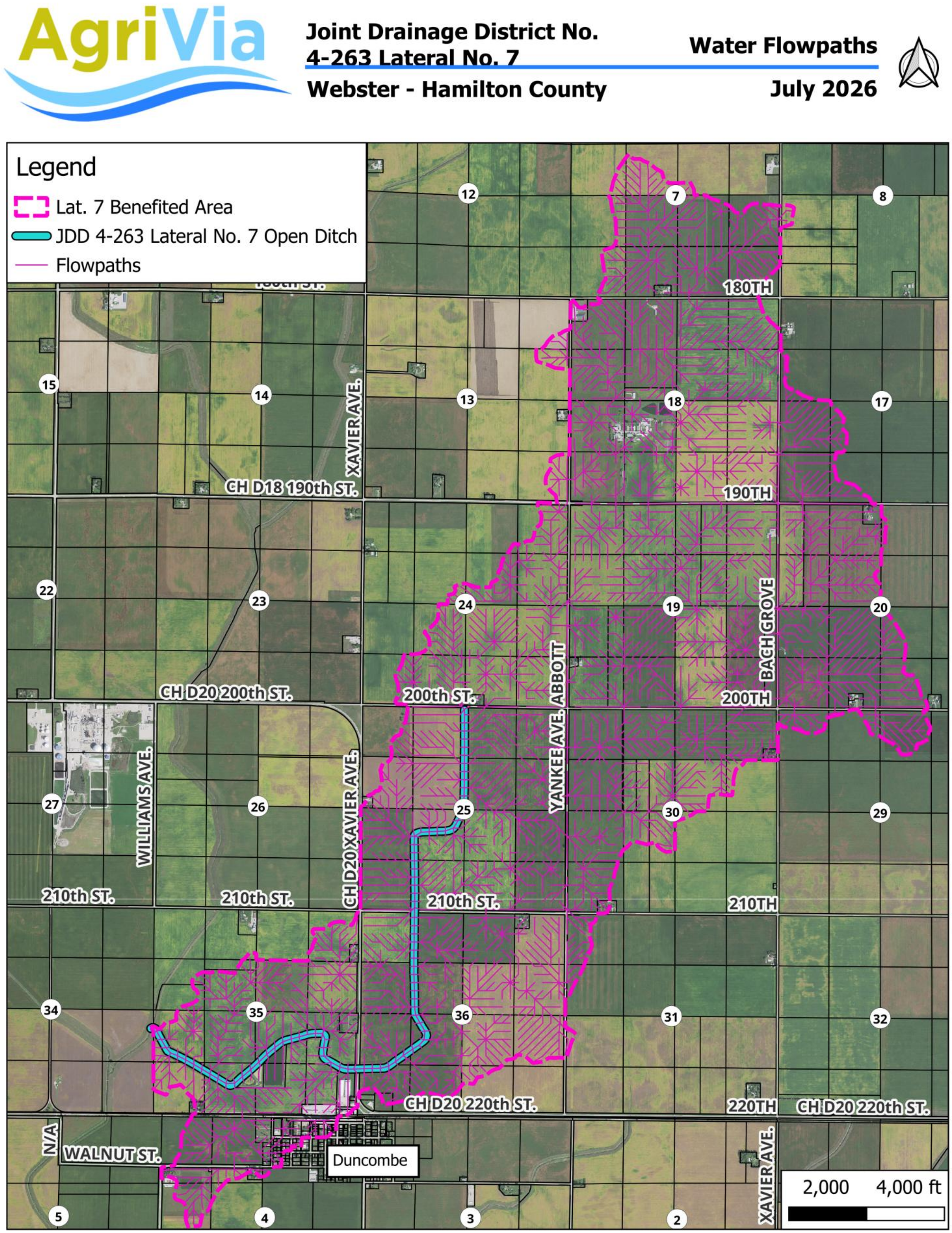
July 2026



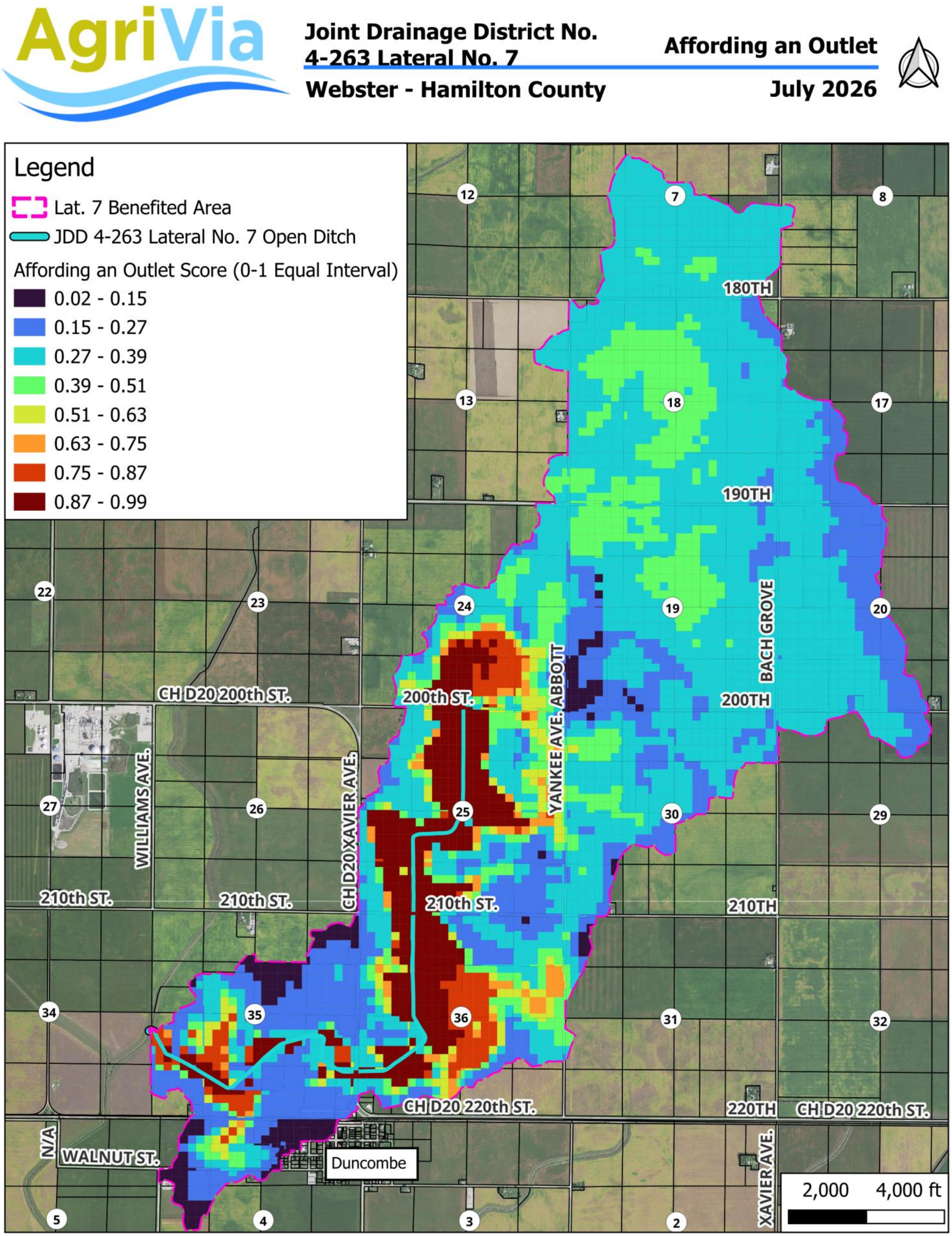
Appendix D – Elevation Map

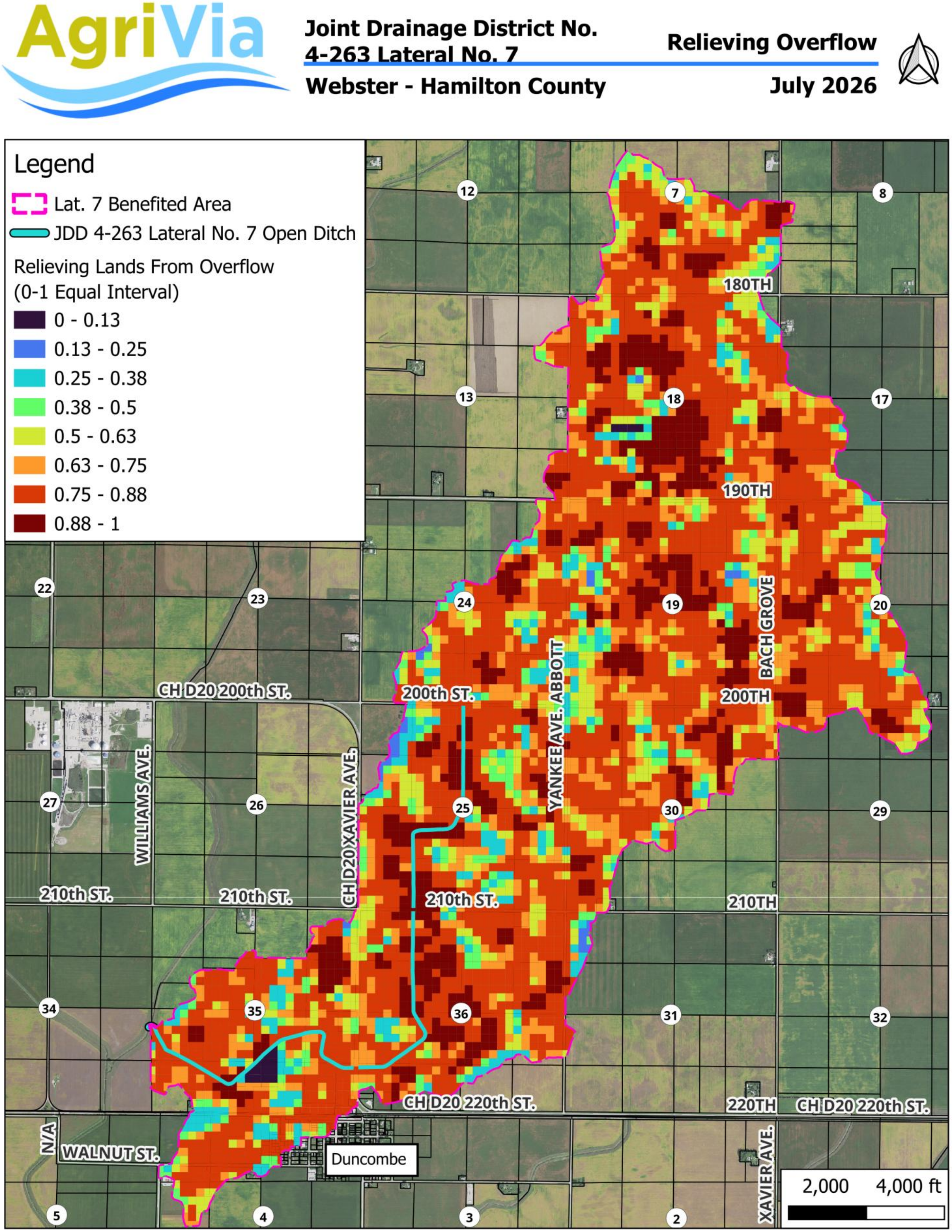


Appendix E - Water Flow Paths Map

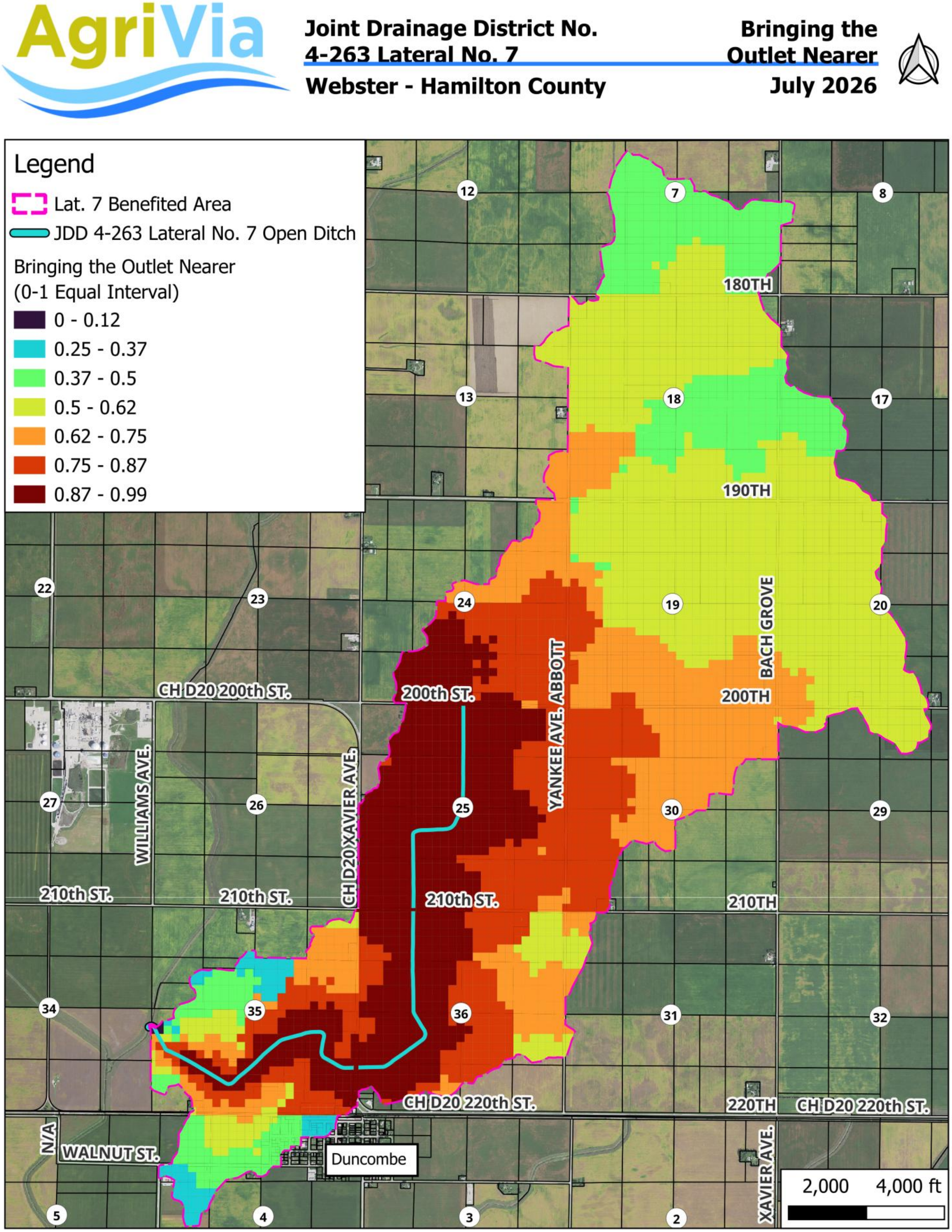


Appendix F – Affording an Outlet Score




AgriVia
Joint Drainage District No. 4-263 Lateral No. 7
Webster - Hamilton County
Relieving Overflow
July 2026
Legend
Lat. 7 Benefited Area
JDD 4-263 Lateral No. 7 Open Ditch
Relieving Lands From Overflow
(0-1 Equal Interval)
0 - 0.13
0.13 - 0.25
0.25 - 0.38
0.38 - 0.5
0.5 - 0.63
0.63 - 0.75
0.75 - 0.88
0.88 - 1
12
7
8
180TH
13
18
17
190TH
22
23
24
19
BACH GROVE
20
CH D20 200th ST.
200th ST.
YANKEE AVE. ABBOTT
200TH
WILLIAMS AVE.
CH D20 XAVIER AVE.
27
26
25
30
29
210th ST.
210th ST.
210th ST.
210TH
34
35
36
31
32
CH D20 220th ST.
220TH
CH D20 220th ST.
N/A
WALNUT ST.
Duncombe
XAVIER AVE.
2,000
4,000 ft
5
4
3
2

Appendix H – Bringing the Outlet Nearer Score



Joint Drainage District No. 4-263 **Classification Schedule**

Lateral No. 7 Open Ditch

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed ($)
WEBSTER COUNTY						
1204205001	ANDERSEN HARALD M	04-88-27	WC DUNCOMBE INC 1ST ADD BLK 17 LOT 6 W 90'	0.21	0.28%	$ 20.78
0836200006	BEAULIEU AMANDA	36-89-27	36-89-27 FD COLFAX TWP NW COR NE NE W 374' N 408+-'	3.14	4.96%	$ 372.45
1204228008	BLEEKER TIFFANY CHERI	04-88-27	WC DUNCOMBE INC O T BLK 3 LOT 5	0.10	0.10%	$ 7.37
1204228009	BLEEKER TIFFANY CHERI	04-88-27	WC DUNCOMBE INC O T BLK 3 LOT 6	0.10	0.10%	$ 7.37
1204204014	BORANIAN MICHAEL & KELLY	04-88-27	01-19 WC DUNCOMBE INC 2ND ADD BLK 19 LOT 1	0.46	0.85%	$ 63.58
1204228010	BRADSHAW TR	04-88-27	WC DUNCOMBE INC ORIGINAL TOWN BLOCK 3 LOT 7	0.01	0.06%	$ 4.16
0835501001	CANADIAN NATIONAL RAILWAY COMPANY			1.10	1.77%	$ 132.93
0835501002	CANADIAN NATIONAL RAILWAY COMPANY			1.40	2.83%	$ 212.17
1204501001	CANADIAN NATIONAL RAILWAY COMPANY			2.80	4.23%	$ 317.48
1204501002	CANADIAN NATIONAL RAILWAY COMPANY			2.80	5.20%	$ 390.12
1204100001	CARDEN DEAN W TR	04-88-27	04-88-27 WC DUNCOMBE INC AG LANDS INSIDE NW FR NW FR N OF RD EX RR	21.50	29.34%	$ 2,203.15
1204100003	CARDEN DEAN W TR	04-88-27	04-88-27 WC DUNCOMBE AG LANDS NW FR NW FR S OF RD EX E 75' N 100'	10.10	13.93%	$ 1,046.19
1204100004	CARDEN DEAN W TR	04-88-27	04-88-27 WC DUNCOMBE INC AG LANDS INSIDE SW NW FR	17.00	21.83%	$ 1,639.24
1204100005	CARDEN DEAN W TR	04-88-27	04-88-27 WC DUNCOMBE INC AG LANDS INSIDE NE FR NW FR N OF RD (EX TRS)	35.26	63.33%	$ 4,755.21
0835300007	CLABAUGH JERRY G & BARBARA J	35-89-27	35-89-27 WC DUNCOMBE INC AG LANDS INSIDE E 387' S 320' SW SW	1.60	1.68%	$ 126.13
0824400003	CLAMAN DOUGLAS C	24-89-27	24-89-27 FD COLFAX TWP SW SE E 438' W 488' S308	2.77	4.01%	$ 301.23

Joint Drainage District No. 4-263 **Classification Schedule**

Lateral No. 7 Open Ditch

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed ($)
1204204001	DILLINGHAM ROGER D	04-88-27	08 WC DUNCOMBE INC 2ND ADD HANSCH'S REPLAT BLK19 LOT 8	0.16	0.20%	$ 15.22
1204203003	DUNCOMBE APTS INC	04-88-27	04-88-27 WC DUNCOMBE INC SECOND ADD EXT LOT 3	0.60	0.55%	$ 41.03
0835300005	DUNCOMBE CITY OF	35-89-27	35-89-27 WC DUNCOMBE INC SE/SW & SW/SE IRR TR S OF DD	6.30	6.68%	$ 501.44
0835401002	DUNCOMBE CITY OF		WC DUNCOMBE INC AG LANDS INSIDE NW SE TR SW PT	4.50	4.08%	$ 306.17
0835451001	DUNCOMBE CITY OF	35-89-27	35-89-27 WC DUNCOMBE INC SW SE TR NW COR	8.20	6.82%	$ 511.73
1204202001	DUNCOMBE CITY OF CITY HALL	04-88-27	05-18 WC DUNCOMBE 2ND ADD & LOTS 6 7 & 8	2.00	3.01%	$ 226.22
0824400001	EAKS KYLE LLC	24-89-27	24-89-27 FD COLFAX TWP NW SE	40.00	86.28%	$ 6,478.81
0824400002	EAKS KYLE LLC	24-89-27	24-89-27 FD COLFAX TWP NE SE	39.00	66.25%	$ 4,974.87
0824400004	EAKS KYLE LLC	24-89-27	24-89-27 FD COLFAX TWP SW SE EX E 438' W 488' S 308'	36.23	89.09%	$ 6,689.47
0824400005	EAKS KYLE LLC	24-89-27	24-89-27 FD COLFAX TWP SE SE	38.00	62.40%	$ 4,685.24
0813200004	EICH CAROL A TR	13-89-27	13-89-27 FD COLFAX TWP SE NE	8.40	13.89%	$ 1,043.23
1204205003	EWING DUSTIN ALLEN	04-88-27	WC DUNCOMBE INC 1ST ADD BLK 17 LOT 5 W 75'	0.20	0.30%	$ 22.43
1204205004	EWING ROBIN E	04-88-27	WC DUNCOMBE INC 1ST ADD BLK 17 LOT 5 (EX 75' X 100')	0.30	0.28%	$ 21.02
0825100006	FORTUNE DONALD B & LINDA L	25-89-27	25-89-27 FD COLFAX TWP SW NW S 293' W 298'	1.40	1.59%	$ 119.76
1204204010	FRIESTH SHAWN A	04-88-27	WC DUNCOMBE INC 2ND ADD HANSCH'S REPLAT BLK 19 LOTS 1-2	0.33	0.57%	$ 42.98
1204227006	GANNON STACY J & ROBERT J	04-88-27	WC DUNCOMBE INC O T BLK 4 LOTS 3-4-5	0.58	0.56%	$ 41.71
0835200003	GOTTSCHALK JONATHON A & JENNIFER A	35-89-27	35-89-27 FD COLFAX TWP NE NE S 452.8' N 1331.30' E 270/274'	2.31	3.14%	$ 235.48
0825100001	HANSON MARILYN K 5/8 LF EST 3/8	25-89-27	25-89-27 FD COLFAX TWP NW NW	10.70	11.73%	$ 880.42

Joint Drainage District No. 4-263 **Classification Schedule**

Lateral No. 7 Open Ditch

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed ($)
0825100002	HANSON MARILYN K 5/8 LF EST 3/8	25-89-27	25-89-27 FD COLFAX TWP NE NW	37.80	86.38%	$ 6,486.37
1204227003	HEDEEN LAURA K	04-88-27	08-04 WC DUNCOMBE INC O T BLK 4 LOT 8	0.19	0.27%	$ 20.26
0835426002	HOLY TRINITY PARISH CEMETERY IMPROVEMENT SOCIETY	35-89-27	35-89-27 WC DUNCOMBE AG LANDS NE SE E 511.5' N 511.5'	5.60	8.37%	$ 628.84
1204204020	HUFFMAN DYLAN G & CLAIRE V	04-88-27	WC DUNCOMBE INC 2ND ADD BLK 19 LOT 2 E1/2	0.23	0.44%	$ 33.32
1204204021	HUFFMAN DYLAN G & CLAIRE V	04-88-27	WC DUNCOMBE INC 2ND ADD BLK 19 LOT 3 E 1/2	0.23	0.44%	$ 32.97
1204227004	KLEIN KRISTI S	04-88-27	WC DUNCOMBE INC O T BLK 4 LOTS 6-7	0.39	0.51%	$ 38.23
1204100009	LASOURD PATRICK M	04-88-27	04-88-27 WC DUNCOMBE INC LANDS NE NW TR 380' X 335' NE COR	1.20	1.24%	$ 92.78
1204100007	MCANALLY DONNA M ETAL	04-88-27	04-88-27 WC DUNCOMBE INC AG LANDS INSIDE SE NW FR	1.80	2.55%	$ 191.27
1204100008	MCANALLY DONNA M ETAL	04-88-27	04-88-27 WC DUNCOMBE INC AG LANDS INSIDE NEFR NWFR S OF RD EX TR 380X335 NE COR	6.50	10.41%	$ 781.96
1204204009	MESSERLY ROSEANN M	04-88-27	08-19 WC DUNCOMBE INC 2ND ADD BLK 19 LOT 8 E 75'	0.17	0.27%	$ 20.01
0835100005	MICKELSON MARY LOU 1/2	35-89-27	35-89-27 FD COLFAX TWP SE NW N 8A	2.60	3.85%	$ 288.96
0835100009	MICKELSON MARY LOU 1/2	35-89-27	35-89-27 FD COLFAX TWP NE NW EX N 675.08' E 478.15'	1.00	1.44%	$ 107.83
0836100004	MOELLER GARY M	36-89-27	36-89-27 WC COLFAX TWP SW NW	39.00	88.70%	$ 6,660.38
0836100005	MOELLER GARY M	36-89-27	36-89-27 WC COLFAX TWP SE NW	37.00	100.00%	$ 7,508.71
0835300001	MOENCK FARMS LLC	35-89-27	35-89-27 WC DUNCOMBE INC AG LANDS INSIDE NW SW	32.00	64.31%	$ 4,829.17
0835300006	MOENCK FARMS LLC	35-89-27	35-89-27 WC DUNCOMBE AG LANDS LANDS INSIDE SW SW (EX E 387' S 320')	22.80	40.81%	$ 3,064.12
1204201004	MOORE CATHY J	04-88-27	WC DUNCOMBE INC 2ND ADDITION BLOCK 20 LOTS 8 THRU 11	1.80	3.45%	$ 259.36

Joint Drainage District No. 4-263

Classification Schedule

Lateral No. 7 Open Ditch

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed ($)
1204205002	MURPHY MARY ELLEN	04-88-27	WC DUNCOMBE INC BLK 17 LOT 6 E 110'	0.25	0.22%	$ 16.39
0835476003	NEW COOPERATIVE INC	35-89-27	35-89-27 WC DUNCOMBE INC LANDS NORTHEAST DUNCOMBE LOT 2	0.36	0.96%	$ 72.12
0835476004	NEW COOPERATIVE INC	35-89-27	35-89-27 WC DUNCOMBE INC LANDS NORTHEAST DUNCOMBE LOT 3	0.64	1.82%	$ 136.34
0835476006	NEW COOPERATIVE INC	35-89-27	WC DUNCOMBE INC NORTHEAST DUNCOMBE LOTS 7-8 STREET	0.25	0.74%	$ 55.65
0835476008	NEW COOPERATIVE INC	35-89-27	35-89-27 WC DUNCOMBE INC AG LANDS INSIDE NORTHEAST DUNCOMBE E 450' S 1016' LOT 1	8.91	27.75%	$ 2,083.88
0835477003	NEW COOPERATIVE INC	35-89-27	35-89-27 WC DUNCOMBE INC LANDS NORTHEAST DUNCOMBE LOT 4 EX E 100' X 136.7' & ALL LOT 6 & COMM POLLUTION CONTROL (70)	1.60	4.40%	$ 330.25
1204203001	NEW COOPERATIVE INC	04-88-27	04-88-27 WC DUNCOMBE INC SECOND ADD EXT LOT 1	1.83	2.60%	$ 195.51
1204203002	NEW COOPERATIVE INC	04-88-27	04-88-27 WC DUNCOMBE INC SECOND ADD EXT LOT 2	1.25	2.57%	$ 193.23
1204226001	NEW COOPERATIVE INC	04-88-27	04-88-27 WC DUNCOMBE INC NW1/4 N1/2 RR ROW E 1999.4' S 76.1/75' EX MAIN ST EXT N	4.39	4.96%	$ 372.09
1204227001	NEW COOPERATIVE INC	04-88-27	10-04 WC DUNCOMBE INC ORIGINAL TOWN	0.19	0.36%	$ 26.74
1204227002	NEW COOPERATIVE INC	04-88-27	WC DUNCOMBE INC ORIGINAL TOWN BLK 4 LOT 9	0.19	0.34%	$ 25.31
1204227005	NEW COOPERATIVE INC	04-88-27	WC DUNCOMBE INC O T BLK 4 LOTS 1-2	0.39	0.51%	$ 38.33
1204228001	NEW COOPERATIVE INC	04-88-27	WC DUNCOMBE INC O T BLK 3 LOT 18	0.12	0.24%	$ 18.32
1204228002	NEW COOPERATIVE INC	04-88-27	WC DUNCOMBE INC O T BLK 3 LOT 17	0.12	0.24%	$ 18.10
1204228005	NEW COOPERATIVE INC	04-88-27	01-03 WC DUNCOMBE INC O T BLK 3 LOT 1	0.06	0.12%	$ 9.21
1204228006	NEW COOPERATIVE INC	04-88-27	WC DUNCOMBE INC O T BLK 3 LOTS 2-3	0.12	0.25%	$ 18.51

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed ($)
1204228007	NEW COOPERATIVE INC	04-88-27	WC DUNCOMBE INC ORIGINAL TOWN BLOCK 3 LOT 4	0.10	0.12%	$ 9.26
1204201005	NIEMAND JOSHUA A & SARAH A	04-88-27	WC DUNCOMBE INC 2ND ADD BLK 20 LOT 12	0.49	0.57%	$ 42.53
1204100002	NORTHERN NATURAL GAS COMPANY	04-88-27	04-88-27 WC DUNCOMBE INC NW NW S OF RD E 75' N 100'	0.20	0.29%	$ 21.91
1204201002	POWERS THOMAS W	04-88-27	WC DUNCOMBE INC 2ND ADD BLK 20 LOT 7	0.49	0.94%	$ 70.63
0825200001	RADAR ENTERPRISES LLC	25-89-27	25-89-27 FD COLFAX TWP NW NE	37.90	87.17%	$ 6,545.71
0825200002	RADAR ENTERPRISES LLC	25-89-27	25-89-27 FD COLFAX TWP NE NE	38.00	72.72%	$ 5,460.61
0825200003	RADAR ENTERPRISES LLC	25-89-27	25-89-27 FD COLFAX TWP SW NE	39.00	90.37%	$ 6,785.46
0825200004	RADAR ENTERPRISES LLC	25-89-27	25-89-27 FD COLFAX TWP SE NE	39.00	77.24%	$ 5,799.41
0825300001	RADAR ENTERPRISES LLC	25-89-27	25-89-27 FD COLFAX TWP NW SW	39.00	98.24%	$ 7,376.78
0825300004	RADAR ENTERPRISES LLC	25-89-27	25-89-27 FD COLFAX TWP SW SW	37.79	86.88%	$ 6,523.88
1204207001	RADAR ENTERPRISES LLC	04-88-27	04-88-27 WC DUNCOMBE INC SECOND ADD EXT LOT 4 (710-150040)	0.80	0.60%	$ 45.27
0825400002	RAHBAIN ROSE M EST	25-89-27	25-89-27 FD COLFAX TWP NE SE	39.00	71.00%	$ 5,331.26
0825400004	RAHBAIN ROSE M EST	25-89-27	25-89-27 FD COLFAX TWP SE SE	37.79	64.69%	$ 4,857.27
1204204008	RIOPEDRE GERSON YAMIL RONDA	04-88-27	08-19 WC DUNCOMBE 2ND ADD BLK 19 LOT 8 EX E 75'	0.29	0.30%	$ 22.68
0813200002	ROYSTER CAROL	13-89-27	13-89-27 FD COLFAX TWP NE NE	5.10	8.43%	$ 633.27
1204204005	ROYSTER CRAIG C & MARGARET M	04-88-27	WC DUNCOMBE INC 2ND ADD BLOCK 19 W1/2 LOT 11	0.18	0.35%	$ 26.32
1204204007	SHARP KEVIN & ABBY STURTEVANT	04-88-27	WC DUNCOMBE 2ND ADDN LOT 9 BLK 19	0.46	0.59%	$ 44.30
0836400002	SNELL ARLINE L REV TR	36-89-27	36-89-27 WC COLFAX TWP NE SE	33.10	53.22%	$ 3,995.92
0824100004	SNELL HIRAM J & ALICE A FAM TR	24-89-27	24-89-27 FD COLFAX TWP SE NW	4.40	4.20%	$ 315.22
0824200007	SNELL ROGER D TRUST NO 1	24-89-27	24-89-27 WC COLFAX TWP NW NE	1.00	0.98%	$ 73.47
0824200008	SNELL ROGER D TRUST NO 1	24-89-27	24-89-27 WC COLFAX TWP SW NE	23.50	45.08%	$ 3,384.69
0824200003	STARK AGRICULTURE INC	24-89-27	24-89-27 WC COLFAX TWP NE NE	25.90	43.40%	$ 3,258.69
0824200006	STARK AGRICULTURE INC	24-89-27	24-89-27 WC COLFAX TWP SE NE	39.00	69.90%	$ 5,248.25

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed ($)
1204204004	STOCKDALE ROBERT T & MARY ANN	04-88-27	05 WC DUNCOMBE 2ND ADD HANSCH REPLAT-BLK 19	0.16	0.33%	$ 24.73
1204204012	STOCKDALE ROBERT T & MARY ANN	04-88-27	04 WC DUNCOMBE 2ND ADD HANSCH'S REPLAT BLK 19 LOT 4	0.16	0.32%	$ 24.07
1204204013	STRUECKER DALE A & SANDRA K	04-88-27	WC DUNCOMBE INC 2ND ADD BLK 19 LOT 11 E1/2	0.18	0.35%	$ 26.25
1204204016	STUHR CORY & OLSON TATUM R	04-88-27	03-19 WC DUNCOMBE 2ND ADD W1/2 OF	0.23	0.44%	$ 33.25
1204228011	SYMENS MICHAEL J	04-88-27	WC DUNCOMBE INC O T BLK 3 LOT 8 & LOT 9 N 16'	0.00	0.02%	$ 1.32
1204204006	TAXTED ROGER LEE	04-88-27	WC DUNCOMBE INC 2ND ADDITION BLOCK 19 LOT 10	0.46	0.84%	$ 63.24
1204228003	TDC LLC	04-88-27	WC DUNCOMBE INC O T BLK 3 LOT 16	0.12	0.19%	$ 14.41
1204228004	TDC LLC	04-88-27	WC DUNCOMBE INC ORIGINAL TOWN BLOCK 3 LOTS 13-14-15	0.30	0.48%	$ 35.93
1204204015	THOMPSON JOHN P	04-88-27	WC DUNCOMBE INC 2ND ADD BLK 19 LOT 2 W1/2	0.23	0.44%	$ 33.13
0824300002	VAN DIEST FAMILY LLC	24-89-27	24-89-27 FD COLFAX TWP NE SW	26.20	49.25%	$ 3,698.29
0824300003	VAN DIEST FAMILY LLC	24-89-27	24-89-27 FD COLFAX TWP SW SW	11.20	19.56%	$ 1,469.03
0824300004	VAN DIEST FAMILY LLC	24-89-27	24-89-27 FD COLFAX TWP SE SW	39.00	89.19%	$ 6,697.20
0825100004	VAN DIEST FAMILY LLC	25-89-27	25-89-27 FD COLFAX TWP SE NW	38.60	94.14%	$ 7,068.45
0825100005	VAN DIEST FAMILY LLC	25-89-27	25-89-27 FD COLFAX TWP SW NW (EX S 293' W 298')	26.30	39.03%	$ 2,930.75
0825300002	VAN DIEST FAMILY LLC	25-89-27	25-89-27 FD COLFAX TWP NE SW NORTH OF DD	13.70	33.85%	$ 2,541.85
0825300003	VAN DIEST FAMILY LLC	25-89-27	25-89-27 FD COLFAX TWP NE SW SOUTH OF DD	21.40	50.18%	$ 3,768.07
0825300005	VAN DIEST FAMILY LLC	25-89-27	25-89-27 FD COLFAX TWP SE SW	36.00	85.66%	$ 6,431.83
0825400001	VAN DIEST FAMILY LLC	25-89-27	25-89-27 FD COLFAX TWP NW SE	40.00	77.32%	$ 5,805.71
0825400003	VAN DIEST FAMILY LLC	25-89-27	25-89-27 FD COLFAX TWP SW SE	38.79	62.27%	$ 4,676.02
0835100002	VAN DIEST FAMILY LLC	35-89-27	35-89-27 FD COLFAX TWP SW NW NORTH 1/2 & WEST OF DD SOUTH 1/2	1.90	2.54%	$ 190.80

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed ($)
0835100003	VAN DIEST FAMILY LLC	35-89-27	35-89-27 FD COLFAX TWP PARCEL B SW NW S1/2 E & S OF DD	4.60	5.83%	$ 438.06
0835100006	VAN DIEST FAMILY LLC	35-89-27	35-89-27 FD COLFAX TWP PARCEL B SE NW EX N 8A	30.70	52.07%	$ 3,909.58
0835200002	VAN DIEST FAMILY LLC	35-89-27	35-89-27 FD COLFAX TWP NE NE EX S452.8' N1331.30' E 270/274'	23.90	37.09%	$ 2,784.74
0835200004	VAN DIEST FAMILY LLC	35-89-27	35-89-27 WC COLFAX TWP SW NE	40.00	54.92%	$ 4,123.72
0835200005	VAN DIEST FAMILY LLC	35-89-27	35-89-27 WC COLFAX TWP SE NE	37.74	63.80%	$ 4,790.93
0835300002	VAN DIEST FAMILY LLC	35-89-27	35-89-27 WC DUNCOMBE INC AG LANDS INSIDE NE SW	40.00	82.15%	$ 6,168.35
0835300004	VAN DIEST FAMILY LLC	35-89-27	35-89-27 WC DUNCOMBE INC AG LANDS INSIDE SE SW EX TR	32.20	70.97%	$ 5,328.88
0835401001	VAN DIEST FAMILY LLC	35-89-27	35-89-27 WC DUNCOMBE AG LANDS LANDS INSIDE NW SE	32.50	60.66%	$ 4,554.49
0835426001	VAN DIEST FAMILY LLC	35-89-27	35-89-27 WC DUNCOMBE INC AG LANDS INSIDE NE SE EX E 511.5' N 511.5'	30.10	61.52%	$ 4,619.71
0835451005	VAN DIEST FAMILY LLC	35-89-27	35-89-27 WC DUNCOMBE INC AG LANDS INSIDE SW SE EX TR NW COR & EX S 265.07' E 86'	28.42	37.59%	$ 2,822.80
0835476010	VAN DIEST FAMILY LLC	35-89-27	35-89-27 WC DUNCOMBE INC AG LANDS INSIDE NORTHEAST DUNCOMBE LOT 1 EX E 450' S 1016' & EX S 117.55'	19.50	37.51%	$ 2,816.19
0836100002	VAN DIEST FAMILY LLC	36-89-27	36-89-27 FD COLFAX TWP NE NW W OF DD	0.40	0.84%	$ 63.09
0836100003	VAN DIEST FAMILY LLC	36-89-27	36-89-27 FD COLFAX TWP NE NW EX 1 ACRE WEST OF DD	35.50	88.87%	$ 6,672.91
0836200001	VAN DIEST FAMILY LLC	36-89-27	36-89-27 FD COLFAX TWP NW NE	38.79	65.95%	$ 4,951.97
0836200004	VAN DIEST FAMILY LLC	36-89-27	36-89-27 FD COLFAX TWP SW NE	40.00	89.38%	$ 6,711.22
0836200005	VAN DIEST FAMILY LLC	36-89-27	36-89-27 FD COLFAX TWP SE NE	39.00	82.53%	$ 6,196.94
0836200007	VAN DIEST FAMILY LLC	36-89-27	36-89-27 FD COLFAX TWP NE NE EX W 374' N 408+-'	34.65	61.20%	$ 4,595.36
0836300001	VAN DIEST FAMILY LLC	36-89-27	36-89-27 WC COLFAX TWP NW SW	37.80	70.70%	$ 5,308.30

Lateral No. 7 Open Ditch

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed ($)
0836300002	VAN DIEST FAMILY LLC	36-89-27	36-89-27 WC COLFAX TWP NE SW	37.20	91.21%	$ 6,848.71
0836300005	VAN DIEST FAMILY LLC	36-89-27	36-89-27 WC COLFAX TWP SW SW IRR TR N OF HWY E 466.7' W 899.3' S 598.4'	1.90	3.42%	$ 257.13
0836300006	VAN DIEST FAMILY LLC	36-89-27	36-89-27 WC COLFAX TWP SW SW EX TRACTS	20.80	45.82%	$ 3,440.32
0836300008	VAN DIEST FAMILY LLC	36-89-27	36-89-27 WC COLFAX TWP SE SW (EX S 360' E 325' W839')	23.00	47.15%	$ 3,540.24
0836400001	VAN DIEST FAMILY LLC	36-89-27	36-89-27 WC COLFAX TWP NW SE	39.10	85.42%	$ 6,414.18
0836400003	VAN DIEST FAMILY LLC	36-89-27	36-89-27 WC COLFAX TWP SW SE	6.60	8.55%	$ 642.18
836100001	VAN DIEST FAMILY LLC		36-89-27 FD COLFAX TWP NW NWNW	37.90	77.85%	$ 5,845.87
0835476011	VAN DIEST SUPPLY CO	35-89-27	35-89-27 WC DUNCOMBE INC LANDS INSIDE NORTHEAST DUNCOMBE LOT 5 & S 117.55' LOT 1 & SW SE S 265.07' E 86'	5.26	15.52%	$ 1,165.10
1204204003	WAKEMAN AMANDA JEAN & SWEAZEY JOHN L	04-88-27	06-19 WC DUNCOMBE INC 2ND ADD HANSCH REPLAT BLK 19 LOT 6	0.16	0.32%	$ 24.34
1204201001	WASHINGTON TWP	04-88-27	01-20 WC DUNCOMBE 2ND ADD & LOTS 2 3 4 5 & 6 & TRACTS ADJ WEST	5.90	5.84%	$ 438.51
1204204011	WEBSTER CITY FEDERAL SAVINGS BANK	04-88-27	03 WC DUNCOMBE 2ND ADD HANSCH'S REPLAT BLK 19 LOT 3	0.16	0.32%	$ 24.32
1204204017	WESTENDORF KALEB	04-88-27	WC DUNCOMBE INC 2ND ADD BLK 19 W 1/2 LOT 4 & W 1/2 N 1/2 LOT 5	0.10	0.25%	$ 19.04
1204202004	WEVER DAVID W	04-88-27	WC DUNCOMBE INC SECOND ADD BLK 18 LOTS 1-2-3-4	1.94	3.43%	$ 257.43
0813400005	WILSON JOANNE M TR & ZEIHAN JOHN E JR TR	13-89-27	13-89-27 WC COLFAX TWP SE SE	12.50	24.68%	$ 1,852.97
1204204002	WOOD RANDY D & MICHELLE M	04-88-27	WC DUNCOMBE INC 2ND ADD HANSCH	0.16	0.31%	$ 23.64
	CITY OF DUNCOMBE STREETS			8.00		$ 864.15
	WEBSTER COUNTY SECONDARY ROADS			48.90		$ 7,548.37
			Webster County Subtotal	**2043.34**		**$ 300,562.17**

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed ($)
HAMILTON COUNTY						
40892607300001	BIRD, JOHN FAMILY LIMITED PARTNERSHIP	07-89-26	NW SW	9.10	13.39%	$ 1,005.39
40892607300003	BIRD, JOHN FAMILY LIMITED PARTNERSHIP	07-89-26	SW SW	17.10	28.12%	$ 2,111.72
40892607400006	BURNEY, JASON E & BURNEY, JENNIFER A	07-89-26	SE SE AUDITOR PARCEL B	1.30	1.72%	$ 128.84
40892619300001	CHRISTOPHERSON, DONALD P & CHERYL E	19-89-26	NW SW EXC E 12.25 A	29.95	39.42%	$ 2,959.87
40892619300005	CHRISTOPHERSON, DONALD P & CHERYL E	19-89-26	SW SW EXC LT & EXC E 12.25 A	28.22	37.62%	$ 2,824.89
40892619400002	CHRISTOPHERSON, DONALD P & CHERYL E	19-89-26	NE SE EXC E 10 AC	30.00	54.22%	$ 4,071.01
40892619400003	CHRISTOPHERSON, DONALD P & CHERYL E	19-89-26	NE SE E 10 AC	9.00	16.08%	$ 1,207.21
40892619400005	CHRISTOPHERSON, DONALD P & CHERYL E	19-89-26	SE SE EXC E 10 AC	29.25	55.10%	$ 4,137.47
40892619400006	CHRISTOPHERSON, DONALD P & CHERYL E	19-89-26	SE SE E 10 AC	8.78	15.25%	$ 1,145.23
40892630100002	CHRISTOPHERSON, DONALD P & CHERYL E	30-89-26	NW NW E 33'	0.98	1.83%	$ 137.38
40892630100005	CHRISTOPHERSON, DONALD P & CHERYL E	30-89-26	SW NW E 33'	1.00	1.83%	$ 137.24
40892630100006	CHRISTOPHERSON, DONALD P & CHERYL E	30-89-26	SE NW W 1/4	10.00	17.33%	$ 1,301.16
40892630100007	CHRISTOPHERSON, DONALD P & CHERYL E	30-89-26	SE NW E 1/2 OF W 1/2	10.00	15.86%	$ 1,190.79
40892630300001	CHRISTOPHERSON, DONALD P & CHERYL E	30-89-26	NW SW	42.60	71.93%	$ 5,400.74
40892630300002	CHRISTOPHERSON, DONALD P & CHERYL E	30-89-26	NE SW W 1/2	12.90	23.20%	$ 1,742.33

Lateral No. 7 Open Ditch

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed ($)
40892630300004	CHRISTOPHERSON, DONALD P & CHERYL E	30-89-26	SW SW EXC LOT	31.50	56.13%	$ 4,214.72
40892619300002	CHRISTOPHERSON, MARVIN	19-89-26	NW SW E 12.25 A	12.25	20.57%	$ 1,544.69
40892619300006	CHRISTOPHERSON, MARVIN	19-89-26	SW SW E 12.25 A	11.91	20.73%	$ 1,556.26
40892620100001	CHRISTOPHERSON, MARVIN	20-89-26	NW NW W 1/2	18.53	31.44%	$ 2,361.02
40892620100005	CHRISTOPHERSON, MARVIN	20-89-26	SW NW W 1/2	19.00	33.32%	$ 2,501.77
40892620300001	CHRISTOPHERSON, MARVIN	20-89-26	NW SW	39.00	67.72%	$ 5,085.08
40892620300002	CHRISTOPHERSON, MARVIN	20-89-26	NE SW	40.00	61.77%	$ 4,637.88
40892620300003	CHRISTOPHERSON, MARVIN	20-89-26	SW SW	38.03	70.05%	$ 5,259.98
40892620300006	CHRISTOPHERSON, MARVIN	20-89-26	SE SW AUDITOR PARCEL B	1.32	1.83%	$ 137.51
40892620300007	CHRISTOPHERSON, MARVIN	20-89-26	SE SW EXC AUDITOR PARCELS A & B	35.78	64.08%	$ 4,811.40
40892619300004	CHRISTOPHERSON, MARVIN P & DEBRA J	19-89-26	SW SW LOT IN	1.20	1.04%	$ 78.34
40892618400005	GRUNWALD, DAVID E	18-89-26	SE SE AUDITOR PARCEL A	2.71	4.33%	$ 325.07
40892630300005	JANVRIN, CHRISTINA L & WEST, GARY L	30-89-26	SW SW PARCEL A IN	2.10	3.12%	$ 234.01
40892607400002	KENDALL YOUNG LIBRARY	07-89-26	NE SE	30.00	50.96%	$ 3,826.49
40892607400005	KENDALL YOUNG LIBRARY	07-89-26	SE SE EXC LT	30.80	44.07%	$ 3,309.28
40892617100003	KOESTNER INC	17-89-26	SW NW	7.70	12.27%	$ 921.31
40892618400001	KOESTNER, DONALD D & CHRISTINE	18-89-26	NW SE	40.00	77.76%	$ 5,839.00
40892618400002	KOESTNER, DONALD D & CHRISTINE	18-89-26	NE SE	39.00	63.50%	$ 4,768.21
40892618400003	KOESTNER, JOHN WILLIAM & KATHLEEN A	18-89-26	SW SE	39.00	72.75%	$ 5,462.66
40892618400004	KOESTNER, JOHN WILLIAM & KATHLEEN A	18-89-26	SE SE EXC LOT	35.32	57.47%	$ 4,315.63
40892617300001	KOESTNER, LILA	17-89-26	NW SW	39.00	65.62%	$ 4,926.85
40892617300003	KOESTNER, LILA	17-89-26	SW SW	38.03	65.97%	$ 4,953.50
40892618200001	MCDONALD, KATHERINE C LE ETAL O'CONNOR FARM CO	18-89-26	NW NE	39.00	68.83%	$ 5,168.37

Lateral No. 7 Open Ditch

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed ($)
40892618200002	MCDONALD, KATHERINE C LE ETAL O'CONNOR FARM CO	18-89-26	NE NE	32.60	46.79%	$ 3,513.01
40892618200003	MCDONALD, KATHERINE C LE ETAL O'CONNOR FARM CO	18-89-26	SW NE	40.00	72.03%	$ 5,408.79
40892618200004	MCDONALD, KATHERINE C LE ETAL O'CONNOR FARM CO	18-89-26	SE NE	39.00	61.29%	$ 4,601.72
40892607100003	MOENCK FAMILY FARM 1884 LLC	07-89-26	SW NW	5.70	6.94%	$ 520.97
40892630200004	NEDVED, CATHERINE M	30-89-26	SW NE	35.60	57.27%	$ 4,300.11
40892630200005	NEDVED, CATHERINE M	30-89-26	SE NE	5.00	8.32%	$ 624.72
40892630400001	NEDVED, CATHERINE M	30-89-26	NW SE	2.00	2.68%	$ 201.28
40892631300001	O'FLAHERTY FARM, LLC	31-89-26	NW SW	2.00	3.83%	$ 287.42
40892618100007	PEREGRINE FARMS LLC	18-89-26	NW NW AUDITOR PARCEL C	3.80	6.37%	$ 478.49
40892607300005	PETERMAN, DANIEL J	07-89-26	SE SW LT IN	2.66	4.59%	$ 344.57
40892620300005	RIBBENS, JASON M & ERIN C	20-89-26	SE SW	1.90	2.60%	$ 195.15
40892630200003	SEVERSON, JAMES A & TERRI S	30-89-26	NE NE AUDITOR PARCEL B	2.20	3.40%	$ 254.99
40892607100004	SNELL, GARY & DRAPER, JANICE, SNELL, ARLINE L. REVOCABLE TRUST	07-89-26	SE NW	21.30	29.97%	$ 2,250.16
40892607200003	SNELL, GARY & DRAPER, JANICE, SNELL, ARLINE L. REVOCABLE TRUST	07-89-26	SW NE	2.90	4.14%	$ 311.09
40892607300002	STARK AGRICULTURE INC	07-89-26	NE SW	40.00	70.37%	$ 5,284.04
40892607300004	STARK AGRICULTURE INC	07-89-26	SE SW EXC LT	36.34	65.50%	$ 4,918.46
40892607400001	STARK AGRICULTURE INC	07-89-26	NW SE	38.10	59.32%	$ 4,454.18
40892607400003	STARK AGRICULTURE INC	07-89-26	SW SE	39.00	72.55%	$ 5,447.92
40892619200002	STARK AGRICULTURE INC	19-89-26	NW NE E 1/2	19.50	35.87%	$ 2,693.03
40892619200003	STARK AGRICULTURE INC	19-89-26	NE NE	38.03	58.77%	$ 4,412.81

Joint Drainage District No. 4-263 **Classification Schedule**

Lateral No. 7 Open Ditch

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed ($)
40892619200005	STARK AGRICULTURE INC	19-89-26	SW NE E 1/2	20.00	37.79%	$ 2,837.17
40892619200006	STARK AGRICULTURE INC	19-89-26	SE NE	39.00	58.48%	$ 4,391.18
40892620100002	STARK AGRICULTURE INC	20-89-26	NW NW E 1/2	19.50	33.18%	$ 2,491.55
40892620100003	STARK AGRICULTURE INC	20-89-26	NE NW EXC TR NE CNR	33.75	49.70%	$ 3,731.47
40892620100006	STARK AGRICULTURE INC	20-89-26	SW NW E 1/2	20.00	36.28%	$ 2,723.95
40892620100007	STARK AGRICULTURE INC	20-89-26	SE NW	38.70	58.03%	$ 4,357.24
40892620200001	STARK AGRICULTURE INC	20-89-26	NW NE	1.90	2.62%	$ 196.94
40892631100001	STARK AGRICULTURE INC	31-89-26	NW NW	17.70	20.57%	$ 1,544.46
40892631100003	STARK AGRICULTURE INC	31-89-26	SW NW	4.70	7.22%	$ 542.50
40892618100002	STARK LAND COMPANY	18-89-26	NE NW	39.00	72.16%	$ 5,418.56
40892618100003	STARK LAND COMPANY	18-89-26	SW NW	41.80	79.96%	$ 6,004.19
40892618100005	STARK LAND COMPANY	18-89-26	SE NW EXC LT	30.00	57.86%	$ 4,344.23
40892618100008	STARK LAND COMPANY	18-89-26	NW NW EXC AUDITOR PARCEL C	34.60	55.54%	$ 4,170.65
40892619100001	STARK LAND COMPANY	19-89-26	NW NW	40.78	73.96%	$ 5,553.73
40892619100002	STARK LAND COMPANY	19-89-26	NE NW	39.00	71.08%	$ 5,337.00
40892619100003	STARK LAND COMPANY	19-89-26	SW NW	42.01	60.62%	$ 4,552.02
40892619100004	STARK LAND COMPANY	19-89-26	SE NW	40.00	76.43%	$ 5,739.04
40892619200001	STARK LAND COMPANY	19-89-26	NW NE W 1/2	19.50	32.99%	$ 2,477.28
40892619200004	STARK LAND COMPANY	19-89-26	SW NE W 1/2	20.00	39.98%	$ 3,002.05
40892608300001	VANDIEST FAMILY LLC	08-89-26	NW SW N 880'	3.40	6.08%	$ 456.54
40892620400001	VANDIEST FAMILY LLC	20-89-26	NW SE	13.60	21.82%	$ 1,638.22
40892620400003	VANDIEST FAMILY LLC	20-89-26	SW SE EXC LOT	26.80	39.72%	$ 2,982.51
40892629100001	VANDIEST FAMILY LLC	29-89-26	NW NW	14.40	24.62%	$ 1,848.74
40892629100002	VANDIEST FAMILY LLC	29-89-26	NE NW	6.40	11.34%	$ 851.38
40892630100001	VANDIEST FAMILY LLC	30-89-26	NW NW EXC E 33'	40.47	73.05%	$ 5,484.92
40892630100003	VANDIEST FAMILY LLC	30-89-26	NE NW	39.00	59.56%	$ 4,472.34
40892630100004	VANDIEST FAMILY LLC	30-89-26	SW NW EXC E 33'	41.53	77.72%	$ 5,835.63
40892630200001	WAGNER, BRIAN J & PAMELA J	30-89-26	NW NE	39.00	68.94%	$ 5,176.35
40892630200002	WAGNER, BRIAN J & PAMELA J	30-89-26	NE NE EXC LOT	35.83	60.11%	$ 4,513.35

Joint Drainage District No. 4-263 **Classification Schedule**

Lateral No. 7 Open Ditch

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed ($)
40892617300002	WAGNER, BRIAN J & PAMELA J ETAL	17-89-26	NE SW	9.20	13.59%	$ 1,020.24
40892617300004	WAGNER, BRIAN J & PAMELA J ETAL	17-89-26	SE SW	12.40	17.74%	$ 1,332.19
40892619300003	WAGNER, BRIAN J & PAMELA J ETAL	19-89-26	NE SW	40.00	69.96%	$ 5,253.46
40892619300007	WAGNER, BRIAN J & PAMELA J ETAL	19-89-26	SE SW	39.00	66.44%	$ 4,989.14
40892629200001	WHISLER FAMILY LLP	29-89-26	NW NE	25.60	39.75%	$ 2,984.38
40892619400001	WHYCARY INC	19-89-26	NW SE	40.00	72.68%	$ 5,457.01
40892619400004	WHYCARY INC	19-89-26	SW SE	39.00	66.36%	$ 4,982.59
40892620100004	WILLWERTH, RONALD B	20-89-26	NE NW TR IN NE CNR	5.25	6.45%	$ 484.11
40892630100008	WILSON, ANN MARIE & RUNGE, JULIE KAY	30-89-26	SE NW E 1/2	20.00	33.51%	$ 2,516.15
40892630300003	WILSON, ANN MARIE & RUNGE, JULIE KAY	30-89-26	NE SW E 1/2	14.50	21.58%	$ 1,620.75
40892618100006	WW SWINE FARMS INC	18-89-26	SE NW AUDITOR PARCEL B	10.00	17.19%	$ 1,290.59
40892618300001	WW SWINE FARMS INC	18-89-26	NW SW	41.73	69.24%	$ 5,199.29
40892618300002	WW SWINE FARMS INC	18-89-26	NE SW	39.99	63.91%	$ 4,798.93
40892618300003	WW SWINE FARMS INC	18-89-26	SW SW	40.69	73.71%	$ 5,534.57
40892618300004	WW SWINE FARMS INC	18-89-26	SE SW	38.99	70.69%	$ 5,308.10
	HAMILTON COUNTY			65.00		$ 9,747.93
			Hamilton County Subtotal	**2522.71**		**$ 321,437.83**
			GRAND TOTAL (Webster + Hamilton)	**4566.05**		**$ 622,000.00**