

Commissioner's Report

Drainage District No. 20

Reclassification

Greene County, Iowa
2026

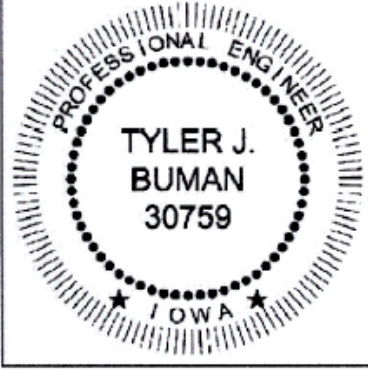
 A circular seal for a Professional Engineer in Iowa. The outer ring contains the text "PROFESSIONAL ENGINEER" at the top and "IOWA" at the bottom, separated by two stars. The inner circle contains the name "JACOB L. HAGAN" and the license number "25738".	I hereby certify that this engineering document 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. <u>Jacob L. Hagan</u> <u>7/30/26</u> Jacob L. Hagan, P.E. (date) License No. 25738 My license renewal date is December 31, 2026. Pages or sheets covered by this seal: <u>All</u>
 A circular seal for a Professional Engineer in Iowa. The outer ring contains the text "PROFESSIONAL ENGINEER" at the top and "IOWA" at the bottom, separated by two stars. The inner circle contains the name "TYLER J. BUMAN" and the license number "30759".	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. <u>Tyler Buman</u> <u>7-30-26</u> Tyler J. Buman, P.E. (date) License No. 30759 My license renewal date is December 31, 2027. Pages or sheets covered by this seal: <u>All</u>

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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 had not been updated since its original adoption, the Greene County Board of Supervisors serving as the trustees of the district determined that the existing schedule was not equitable. As authorized under Iowa Code §468.65, the Board appointed Jacob Hagan and Tyler Buman of AgriVia as qualified engineers, along with Greene County resident freeholders Mike Holden and Wade Sohm, to form a Reclassification Commission. This report presents the findings and recommendations of that commission.

For additional information on this drainage district, an Engineer’s Report for tile improvements was filed in September of 2025. This reclassification report is a direct result of the code requirement that any time a drainage district improves its facilities a reclassification is required. The Engineer’s Report shall be considered by the Board and can be found online at the Greene County Drainage website and the County Auditor’s website.

Location

Drainage District No. 20 spans lands in Sections 5, 8, 9, 16, 17, 21, and 22 of Highland Township. The district lies north and east of Churdan and east of Adaza. A map of the area of study 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 untilled 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, 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 and gardens, similar to how urban properties benefit from storm sewer systems.

Public roads are another example. Modern roadways, 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

Drainage District No. 20 serves a watershed defined by a central valley, where the main tile line is installed. The lower third of the district has greater slope, producing more defined surface flow and direct drainage. In contrast, the flatter upper two-thirds contain numerous depressions, leading to poorly defined drainage patterns and localized ponding. Prior to the district's formation, the original engineer estimated that over 20% of the land was untillable wet grassland or swamp. Today, nearly all land within the district is considered tillable due to the effectiveness of drainage improvements.

We used LiDAR (Light Detection and Ranging) to map the surface topography of the district. This technology uses laser pulses from aircraft to create highly accurate elevation maps of the ground surface. These maps help us identify where water naturally collects and how it moves across the land. An elevation map is included in Appendix E.

Soils

Most of the soils in Drainage District No. 20 are classified as clay loam, which tend to retain water and pose natural drainage challenges. The three dominant soil types, Webster clay loam, Canisteo clay loam, and Nicollet clay loam, cover about two-thirds of the district. While highly fertile, these soils often lack natural drainage due to their fine texture and landscape position.

The USDA classifies Webster and Canisteo soils as poorly to very poorly drained, typically found in flat or depressional areas where water accumulates and moves slowly through the soil. Without artificial drainage, these areas are especially prone to saturation and waterlogging. Nicollet clay loam is somewhat poorly drained and occurs on slightly higher or gently sloping ground. Although it has better internal drainage than Webster or Canisteo, it still benefits significantly from subsurface tile systems.

A detailed soil drainage class table is included below, and supporting soil type and soil drainage class maps are provided in Appendices G, and H. Overall, over 80% of the soils in the watershed fall into the very poorly drained, poorly drained, or somewhat poorly drained categories. This highlights the critical need for artificial drainage to maintain productivity.

Soil Drainage Class		
Drain Class	Acres	Percentage of Watershed
Very Poorly Drained	160	10.5%
Poorly Drained	774	51.1%
Somewhat Poorly Drained	300	19.9%
Moderately Well Drained	209	13.8%
Well Drained	72	4.7%
Excessively Well Drained	0	0%

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 factor in drainage design is saturated hydraulic conductivity (Ksat)—a measure of how quickly water moves through saturated soil. Sandy soils have high Ksat values and drain quickly; clay soils, like those in District No. 20, have lower Ksat values and drain more slowly. Most soils in the district are clay loams with moderate to low Ksat values (Appendix I). These values are used to determine necessary drainage coefficients and guide tile spacing and depth for effective system design.

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.

District Infrastructure

Facilities Review

The original plans and profiles, and historical records are on file at the Greene County Courthouse. A list of the drainage district facilities is provided in the table on the next page:

Drainage District No. 20 Facilities
Main Open Ditch
Lower Main Tile
Main Tile
1 st Road Branch Tile
F.A. Moran Branch Tile
J.H. Schroeder Branch Tile
2 nd Road Branch Tile
Connor Branch Tile
1 st Timmons Branch Tile
2 nd Timmons Branch Tile

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 facilities. 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 five soil-based indicators: drainage class, depth to the water table, saturated hydraulic conductivity (Ksat), Corn Suitability Rating (CSR2), and soil erodibility (K-factor). 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 facility, the parcel's position along the drainage 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 over one hundred years, and in that time, land use on many parcels has likely 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 LiDAR datasets. Soil attributes including drainage class, depth to water table, Ksat, CSR2, and K-factor were obtained from 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 drainage system, and the total distance to the ultimate natural 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 a mile from the facility would score zero. Very poorly drained soils, which benefit most from artificial drainage, scored one hundred, while excessively well drained soils score zero in the drainage class factor.

Similarly, shallow water tables, low Ksat values, high CSR2 values, and high erodibility (K-factor) all 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 for the Main Open Ditch is included in Appendices F, G, and H as an example.

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:

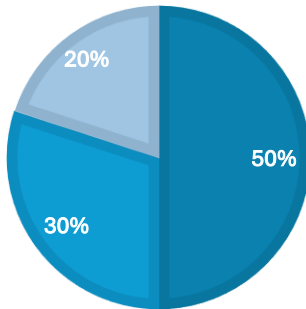
- Drainage Class (40%)
- Ksat (25%)
- Depth to Water Table (25%)
- K-factor (5%)
- CSR2 (5%)

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

- Slope (50%)
- Infrastructure Use (30%)
- Proximity to the district system (20%)

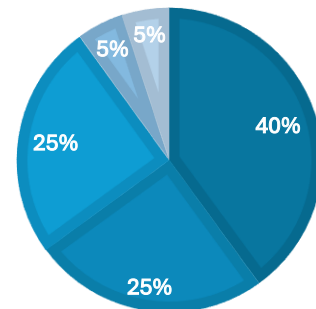
AFFORDING AN OUTLET SCORE

■ Slope ■ Use ■ Proximity



RELIEVING THE LANDS FROM OVERFLOW SCORE

■ Drainage Class ■ Ksat ■ Depth to Water Table ■ K-Factor ■ CSR2



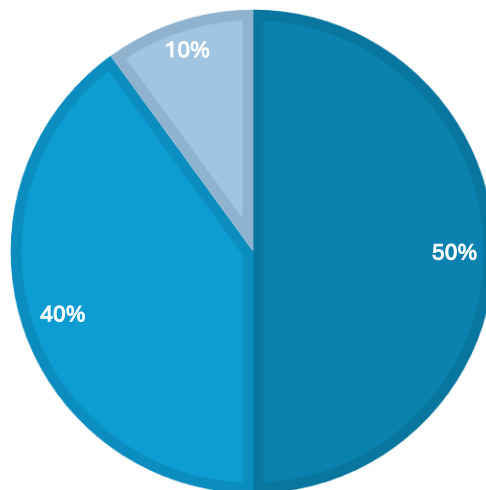
Aggregation into Final Benefit Score

Each parcel's final benefit score was calculated using a weighted average of the three components:

- Fifty percent weight was given to **overflow and erosion relief**.
- Forty percent to **affording an outlet**.
- Ten percent to **bringing the outlet nearer**.

TOTAL SCORE COMPOSITION

■ Relieving the Lands of Overflow ■ Affording an Outlet ■ 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 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. This results in a 20% increase in the benefit score applied to Secondary Roads within the drainage district.

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 schedules 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 five classification schedules for Drainage District No. 20 to be used for future maintenance and all costs to the district. We also recommend one schedule for the 2026 construction project. This schedule will be discarded after this one-time use.

Classification Schedule	Basis Cost
2026 Construction Schedule	\$1,730,000
Main Open Ditch and Lower Main and 2 nd Timmons Branch Tile	\$100,000
Main, 1 st Road, and Connor Branch Tile	\$100,000
1 st Timmons Branch Tile	\$100,000
F.A. Moran Branch Tile	\$100,000
J.H. Schroeder and 2 nd Road Branch Tile	\$100,000

The Basis Cost shown is for illustrative purposes only and does not reflect any actual project costs. A round number of \$100,000 was selected to provide an easy reference for calculating each parcel's proportional share. This example allows landowners to see how assessments would be allocated based on percentages without implying a final or actual cost.

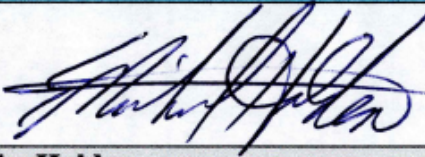
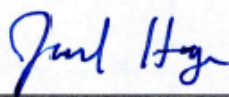
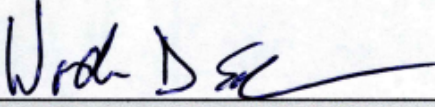
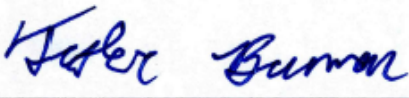
For each parcel listed in the assessment schedule, both the units assessed (\$) and the relative benefit percentage are shown. As required by Iowa Code, one parcel within the district is designated as the "100% benefit" parcel meaning that parcel receives the greatest benefit from the drainage district 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 schedules 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,

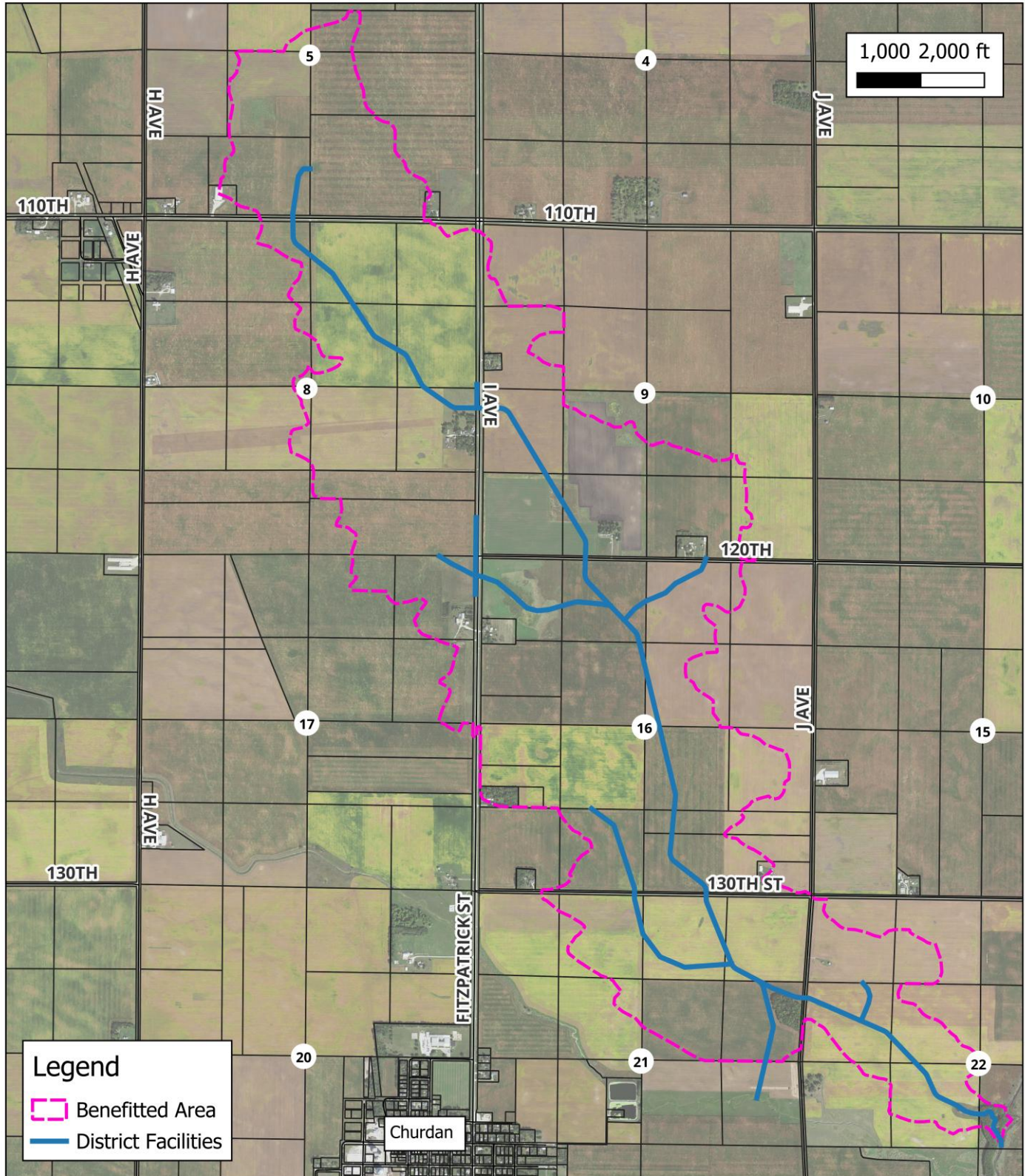
Classification Commissioners			
	7/30/26		7/30/26
Mike Holden	Date	Jacob Hagan	Date
Greene County Resident Freeholder		Professional Licensed Engineer	
	7/30/26		7/30/26
Wade Sohm	Date	Tyler Buman	Date
Greene County Resident Freeholder		Professional Licensed Engineer	

Appendix A – Drainage District No. 20 Benefitted Area



Drainage District No. 20
Greene County, IA

Benefitted Area
July 2026



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

AGRICULTURAL
ENGINEERING

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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 varieties 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 to produce our needed food supplies.

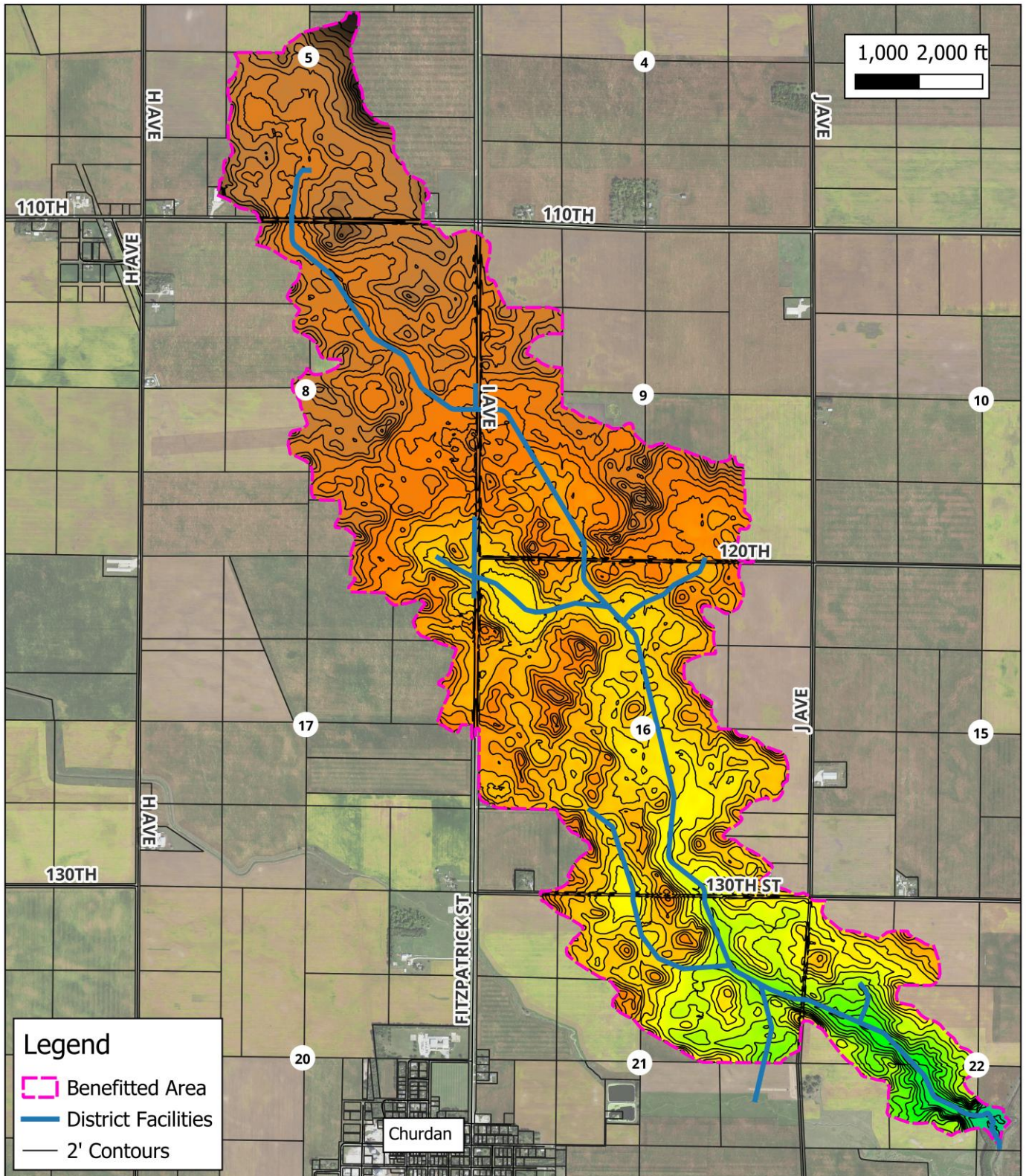
Several years of drainage research in Ohio has compared corn and soybean yields from undrained, surface drained only, tile drained only, and combined tile plus surface drained plots. Annual benefit/cost ratios were also calculated for these alternative drainage systems. It was shown that the average 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.

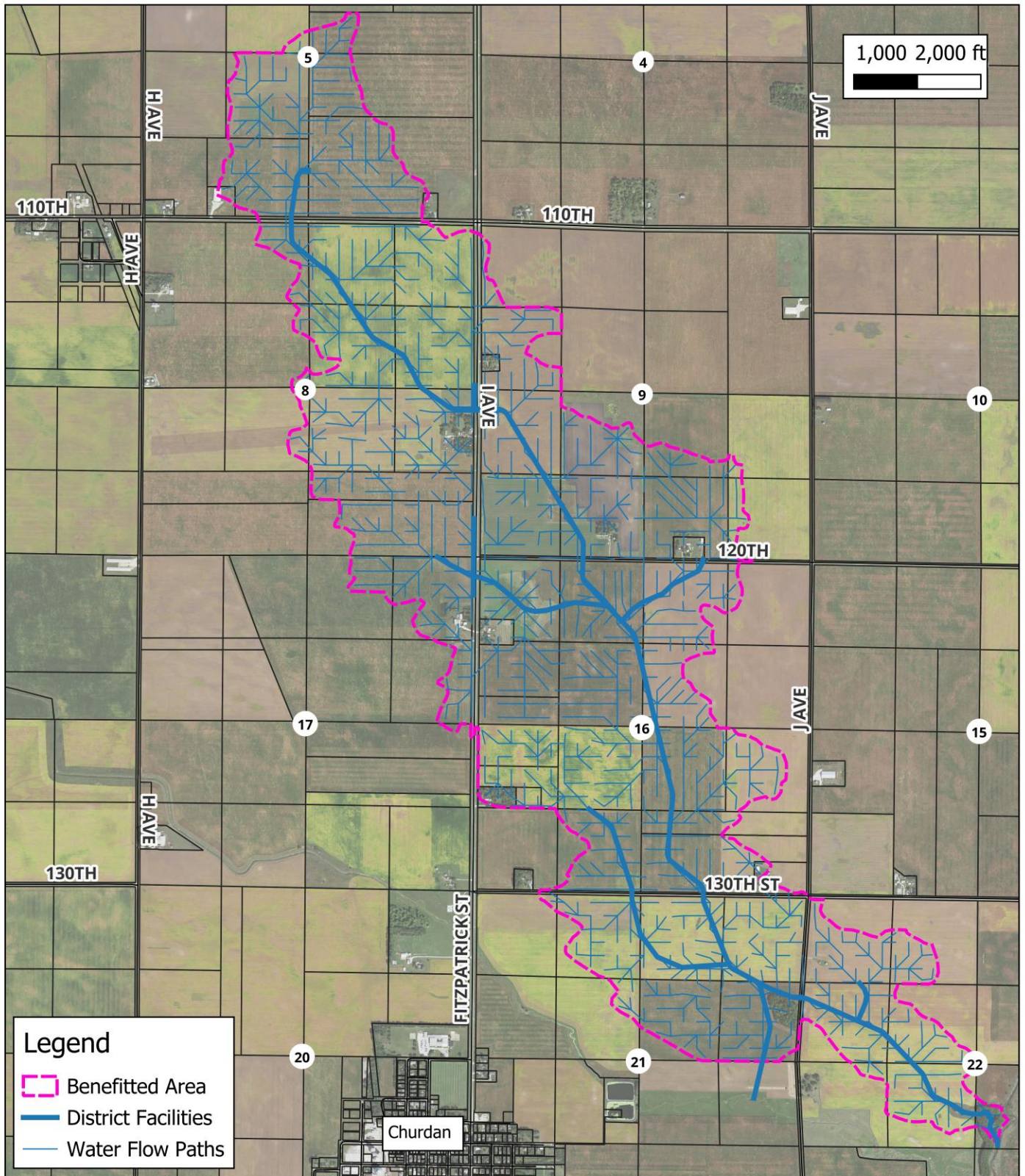
Actual returns on a drainage investment for a particular farm will vary with factors such as soil type, weather conditions, cost of the drainage system, crops grown, and management. Drainage improvements may involve surface drainage, subsurface drainage, outlet ditches, or a combination of practices. 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

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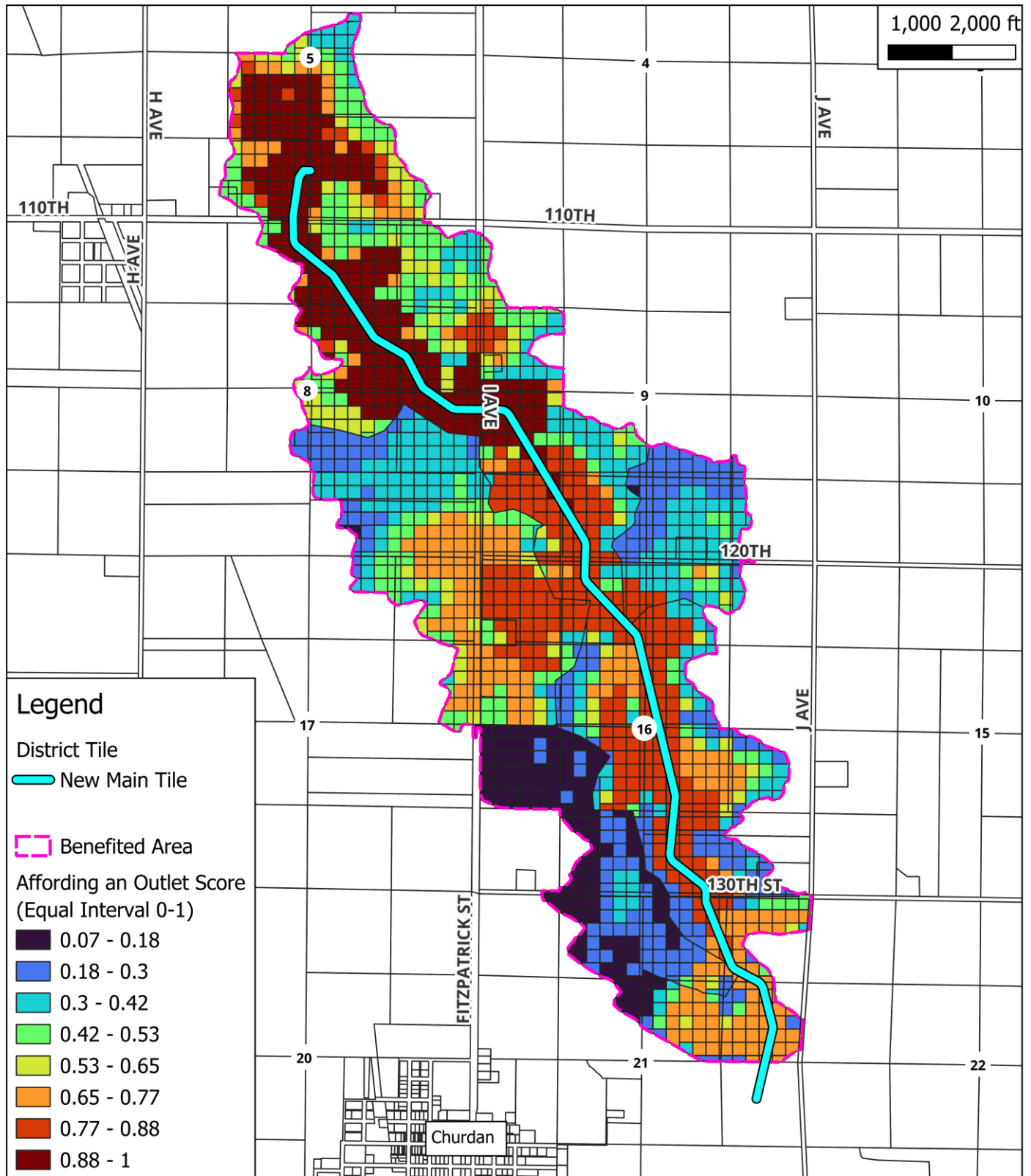


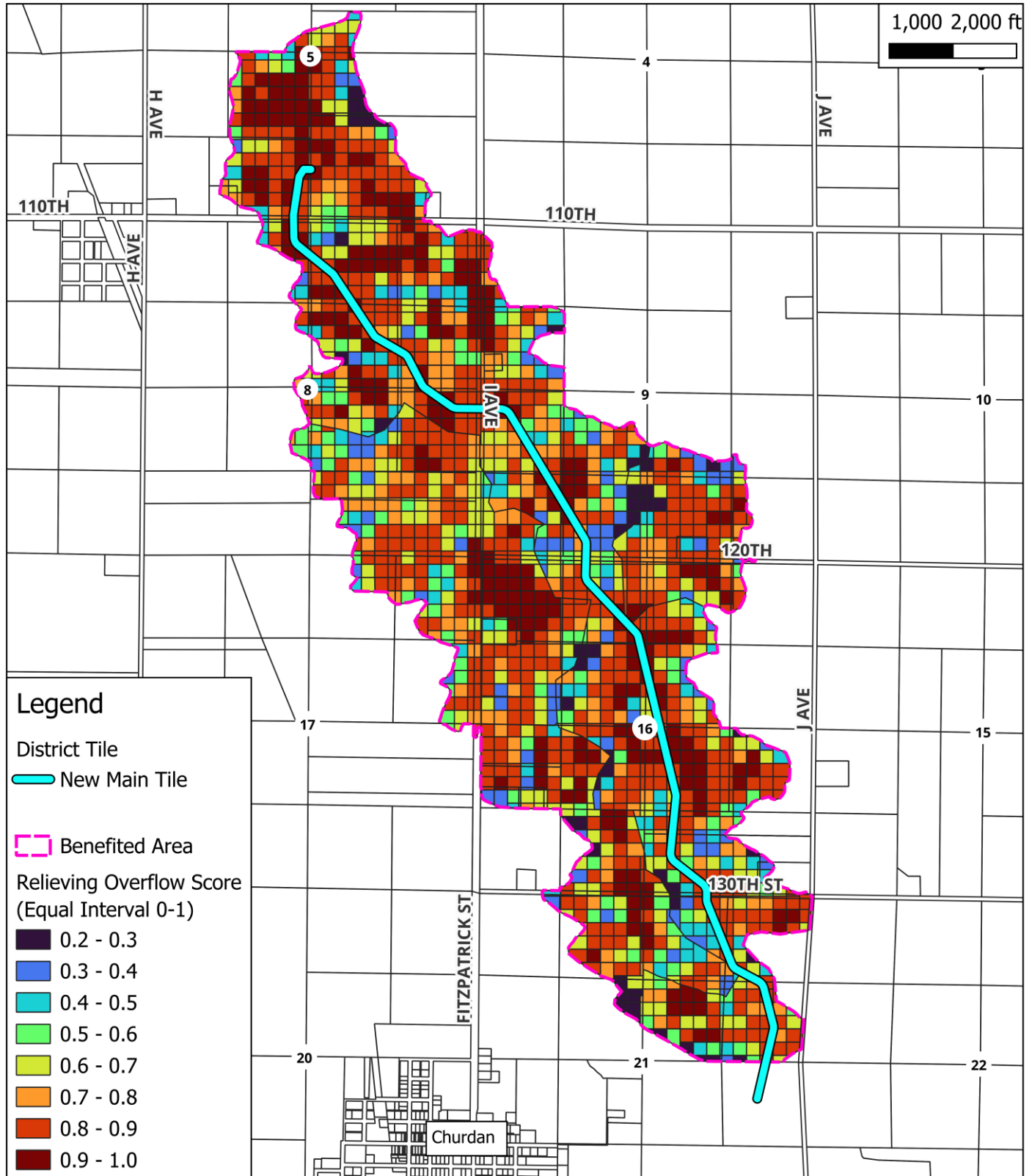


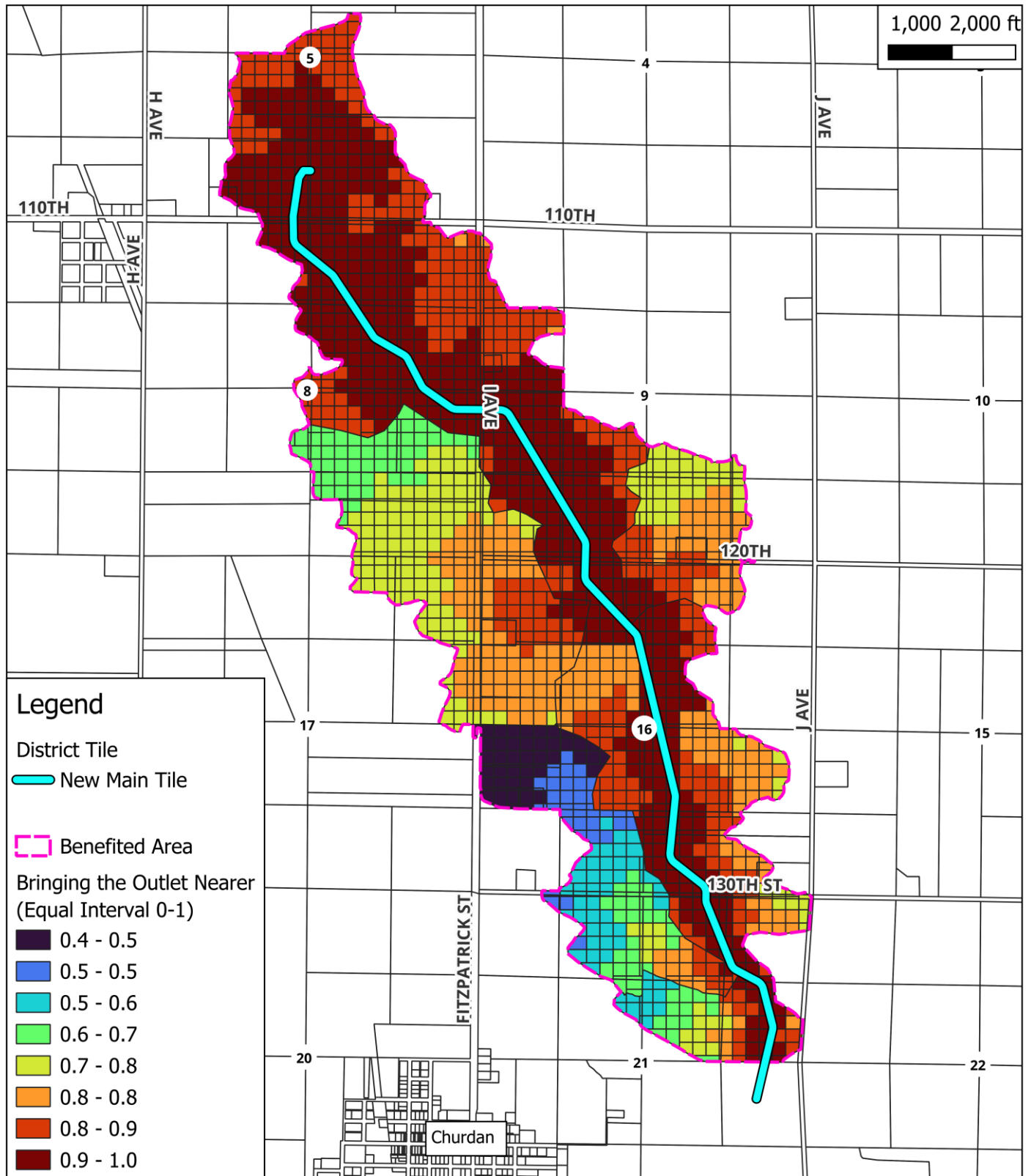


Drainage District No. 20
Greene County, IA

Main Tile
Affording an Outlet
July 2026



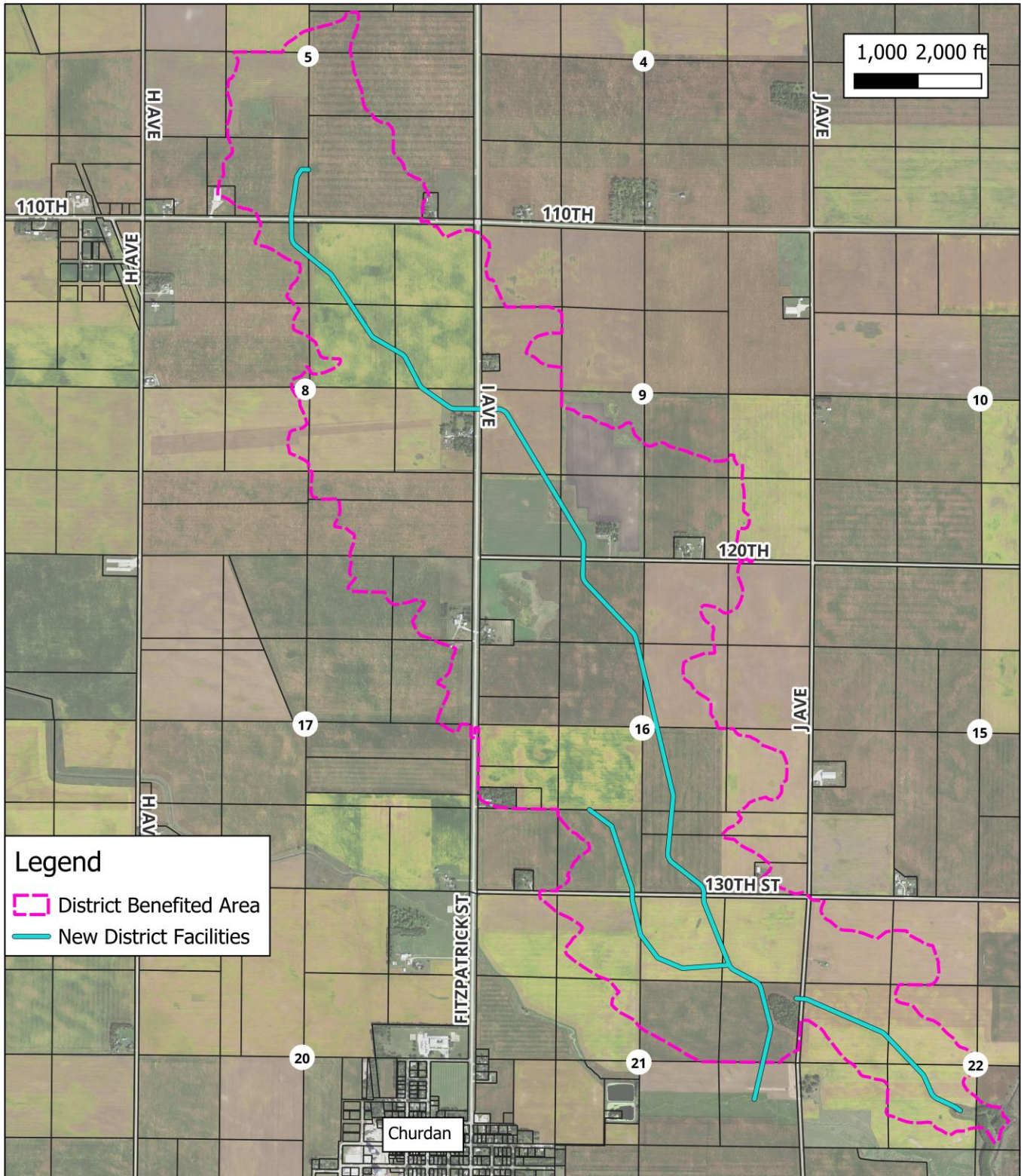






Drainage District No. 20
Greene County, IA

2026 Construction
Benefit Schedule
July 2026



PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Main Tile (\$)	Lower Main Tile (\$)	Timmons Branch (\$)	Total Units Assessed (\$)
0209400001	ADAMS REAL ESTATE, LLC	09-85-31	09/85/31 NW1/4 SE1/4	11.9	12.56%	\$ 8,350.90	\$ -	\$ -	\$ 8,350.90
0209400003	ADAMS REAL ESTATE, LLC	09-85-31	09/85/31 SW1/4 SE1/4 (EX LOT 1)	35.35	47.31%	\$ 31,458.35	\$ -	\$ -	\$ 31,458.35
0209400004	ADAMS REAL ESTATE, LLC	09-85-31	09/85/31 LOT 1 SW1/4 SE1/4	3.64	4.64%	\$ 3,083.99	\$ -	\$ -	\$ 3,083.99
0205200005	ALLIGER,	05-85-31	05/85/31 S1/4 NE1/4	7.9	10.74%	\$ 7,144.48	\$ -	\$ -	\$ 7,144.48
0205400007	ALLIGER,	05-85-31	05/85/31 N 60 AC SE1/4	17.9	26.34%	\$ 17,516.03	\$ -	\$ -	\$ 17,516.03
0205400008	ALLIGER, MARJORIE L	05-85-31	05/85/31 S 100 AC (EX LOT 1) SE1/4	56.1	100.00%	\$ 66,494.51	\$ -	\$ -	\$ 66,494.51
0208100002	BLANCHFIELD, ROGER L	08-85-31	08/85/31 NE1/4 NW1/4	12.8	23.82%	\$ 15,840.40	\$ -	\$ -	\$ 15,840.40
0208100004	BLANCHFIELD, ROGER L	08-85-31	08/85/31 SE1/4 NW1/4	3.7	6.18%	\$ 4,109.99	\$ -	\$ -	\$ 4,109.99
0208200001	BLANCHFIELD, ROGER L	08-85-31	08/85/31 NW1/4 NE1/4	38.49	71.16%	\$ 47,315.30	\$ -	\$ -	\$ 47,315.30
0208200002	BLANCHFIELD, ROGER L	08-85-31	08/85/31 NE1/4 NE1/4	35.1	52.80%	\$ 35,109.53	\$ -	\$ -	\$ 35,109.53
0208200003	BLANCHFIELD, ROGER L	08-85-31	08/85/31 SW1/4 NE1/4	37.6	70.66%	\$ 46,982.73	\$ -	\$ -	\$ 46,982.73
0208200004	BLANCHFIELD, ROGER L	08-85-31	08/85/31 SE1/4 NE1/4	38.33	64.84%	\$ 43,114.52	\$ -	\$ -	\$ 43,114.52
0209100006	CONSIER, GARION ROBERT & MORGAN RACHEL	09-85-31	09/85/31 LOT 1 SW1/4 NW1/4	1.68	2.68%	\$ 1,779.16	\$ -	\$ -	\$ 1,779.16
0208400001	CONSIER, RUTH	08-85-31	08/85/31 NW1/4 SE1/4	40.2	55.20%	\$ 36,706.51	\$ -	\$ -	\$ 36,706.51
0208400002	CONSIER, RUTH	08-85-31	08/85/31 NE1/4 SE1/4	38.3	62.83%	\$ 41,775.28	\$ -	\$ -	\$ 41,775.28
0208400006	CONSIER, RUTH A	08-85-31	08/85/31 LOT 1 S1/2	26	34.19%	\$ 22,733.87	\$ -	\$ -	\$ 22,733.87
0209100005	CONSIER, RUTH A	09-85-31	09/85/31 SW1/4 NW1/4 (EX LOT 1)	30.4	45.22%	\$ 30,071.81	\$ -	\$ -	\$ 30,071.81
0216200001	D & M TASLER CO	16-85-31	16/85/31 NW1/4 NE1/4	35	55.03%	\$ 36,591.11	\$ -	\$ -	\$ 36,591.11
0216200002	D & M TASLER CO	16-85-31	16/85/31 NE1/4 NE1/4	3.1	4.18%	\$ 2,779.09	\$ -	\$ -	\$ 2,779.09

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Main Tile (\$)	Lower Main Tile (\$)	Timmons Branch (\$)	Total Units Assessed (\$)
0216200003	D & M TASLER CO	16-85-31	16/85/31 SW1/4 NE1/4	27.3	43.52%	\$ 28,937.00	\$ -	\$ -	\$ 28,937.00
0222100001	DUNNE, DAVID & RENEE	22-85-31	22/85/31 NW1/4 NW1/4	27.7	29.51%	\$ -	\$ 19,620.53	\$ -	\$ 19,620.53
0222100002	DUNNE, DAVID & RENEE	22-85-31	22/85/31 NE1/4 NW1/4	12.1	10.57%	\$ -	\$ 7,026.94	\$ -	\$ 7,026.94
0205100005	FERGUSON, DONALD & CHERYL L	05-85-31	05/85/31 SE1/4 NW1/4	2.2	3.41%	\$ 2,270.78	\$ -	\$ -	\$ 2,270.78
0216400006	FERGUSON, DONALD C & CHERYL L	16-85-31	16/85/31 LOT 1 SE1/4 SE1/4	3.4	3.47%	\$ 2,309.30	\$ -	\$ -	\$ 2,309.30
0216400008	FERGUSON, DONALD CHARLES & CHERYL LEE	16-85-31	16/85/31 S1/2 SE1/4 (EX LOTS 1 & 2)	36.4	55.58%	\$ 34,771.82	\$ -	\$ 2,185.58	\$ 36,957.41
0205300006	GEMBERLING TRUST, LEROY WADE & ANN E	05-85-31	05/85/31 LOT 1 S1/2 SW1/4	1.3	1.82%	\$ 1,207.15	\$ -	\$ -	\$ 1,207.15
0205300002	GUESS FAMILY TRUST	05-85-31	05/85/31 NE1/4 SW1/4	37.8	73.60%	\$ 48,941.43	\$ -	\$ -	\$ 48,941.43
0205300010	GUESS FAMILY TRUST	05-85-31	05/85/31 SE1/4 SW1/4 (EX LOT 1) BUT INCL THAT PART SW1/4 SW1/4 LYING E OF LINE EXTENDING N FROM NW COR LOT 1	34.3	65.35%	\$ 43,454.27	\$ -	\$ -	\$ 43,454.27
0217200001	HOYLE REV LIVING TRUST, DEBRA L	17-85-31	17/85/31 NW1/4 NE1/4	9	12.15%	\$ 8,079.39	\$ -	\$ -	\$ 8,079.39

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Main Tile (\$)	Lower Main Tile (\$)	Timmons Branch (\$)	Total Units Assessed (\$)
0217200002	HOYLE REV LIVING TRUST, DEBRA L	17-85-31	17/85/31 NE1/4 NE1/4	32.2	50.55%	\$ 33,611.39	\$ -	\$ -	\$ 33,611.39
0217200004	HOYLE REV LIVING TRUST, DEBRA L	17-85-31	17/85/31 SE1/4 NE1/4	12.3	18.45%	\$ 12,267.14	\$ -	\$ -	\$ 12,267.14
0216100001	HOYLE, MARC P	16-85-31	16/85/31 NW1/4 NW1/4 (EXC LOT 1)	33.53	62.86%	\$ 41,797.98	\$ -	\$ -	\$ 41,797.98
0216100003	HOYLE, MARC P	16-85-31	16/85/31 SW1/4 NW1/4 (EXC LOT 1 & EX S1/3 SW NW)	24.95	40.85%	\$ 27,164.28	\$ -	\$ -	\$ 27,164.28
0216100004	HOYLE, MARC P	16-85-31	16/85/31 S1/3 SW1/4 NW1/4	12.84	18.39%	\$ 12,230.09	\$ -	\$ -	\$ 12,230.09
0216100006	HOYLE, MARC P	16-85-31	16/85/31 SE1/4 NW1/4	39.6	60.00%	\$ 39,898.14	\$ -	\$ -	\$ 39,898.14
0209300002	HUNTER, JOANNA E	09-85-31	09/85/31 NE1/4 SW1/4	25.4	34.70%	\$ 23,070.99	\$ -	\$ -	\$ 23,070.99
0209300003	HUNTER, JOANNA E	09-85-31	09/85/31 SW1/4 SW1/4	37.26	62.77%	\$ 41,736.18	\$ -	\$ -	\$ 41,736.18
0209300004	HUNTER, JOANNA E	09-85-31	09/85/31 SE1/4 SW1/4	39	56.75%	\$ 37,738.51	\$ -	\$ -	\$ 37,738.51
0209100001	JUERGENSEN LAND & LIVESTOCK, INC	09-85-31	09/85/31 NW1/4 NW1/4	4.2	6.75%	\$ 4,487.82	\$ -	\$ -	\$ 4,487.82
0209400002	JUERGENSEN LAND & LIVESTOCK, INC	09-85-31	09/85/31 NE1/4 SE1/4	1.4	1.18%	\$ 784.80	\$ -	\$ -	\$ 784.80
0209400005	JUERGENSEN LAND & LIVESTOCK, INC	09-85-31	09/85/31 SE1/4 SE1/4	6.1	8.38%	\$ 5,574.88	\$ -	\$ -	\$ 5,574.88
0221200001	JUERGENSEN LAND & LIVESTOCK, INC	21-85-31	21/85/31 NW1/4 NE1/4	39	82.96%	\$ 33,021.07	\$ -	\$ 22,142.18	\$ 55,163.25

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Main Tile (\$)	Lower Main Tile (\$)	Timmons Branch (\$)	Total Units Assessed (\$)
0221200002	JUERGENSEN LAND & LIVESTOCK, INC	21-85-31	21/85/31 NE1/4 NE1/4	24.8	61.23%	\$ 27,472.26	\$ 12,292.48	\$ 947.51	\$ 40,712.25
0221200003	JUERGENSEN LAND & LIVESTOCK, INC	21-85-31	21/85/31 SW1/4 NE1/4	31	48.70%	\$ 29,764.86	\$ -	\$ 2,619.44	\$ 32,384.30
0221200004	JUERGENSEN LAND & LIVESTOCK, INC	21-85-31	21/85/31 SE1/4 NE1/4	30.7	57.13%	\$ 33,435.80	\$ 4,227.10	\$ 324.00	\$ 37,986.91
0205400004	KOCH, RYAN L & MARY JO	05-85-31	05/85/31 LOT 1 SE1/4 SE1/4	0.3	0.33%	\$ 218.50	\$ -	\$ -	\$ 218.50
0208300002	KUCK REVOC TRUST, DOROTHY M	08-85-31	08/85/31 NE1/4 SW1/4	5.3	6.61%	\$ 4,397.46	\$ -	\$ -	\$ 4,397.46
0209300001	KUCK REVOC TRUST, DOROTHY M	09-85-31	09/85/31 NW1/4 SW1/4	38.35	68.40%	\$ 45,480.20	\$ -	\$ -	\$ 45,480.20
0216400001	MACKE FARMS, INC	16-85-31	16/85/31 NW1/4 SE1/4	40	72.74%	\$ 48,371.32	\$ -	\$ -	\$ 48,371.32
0216400002	MACKE FARMS, INC	16-85-31	16/85/31 NE1/4 SE1/4	20.7	30.05%	\$ 19,978.65	\$ -	\$ -	\$ 19,978.65
0216400007	MACKE FARMS, INC	16-85-31	16/85/31 LOT 2 S1/2 SE1/4	12.2	19.19%	\$ 12,761.68	\$ -	\$ -	\$ 12,761.68
0222300001	MCLELLAN, MARCELLA A	22-85-31	22/85/31 NW1/4 SW1/4	2.6	2.34%	\$ -	\$ 1,556.27	\$ -	\$ 1,556.27
0222300002	MCLELLAN, MARCELLA A	22-85-31	22/85/31 NE1/4 SW1/4	29.3	31.16%	\$ -	\$ 20,719.79	\$ -	\$ 20,719.79
0216300001	MINNEHAN, JASON	16-85-31	16/85/31 N1/2 NW1/4 SW1/4	19.26	50.44%	\$ 14,047.18	\$ -	\$ 19,490.85	\$ 33,538.03
0216300002	MINNEHAN, JASON	16-85-31	16/85/31 S1/2 NW1/4 SW1/4 EX LOT 1)	11.66	31.89%	\$ 8,686.70	\$ -	\$ 12,519.76	\$ 21,206.45

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Main Tile (\$)	Lower Main Tile (\$)	Timmons Branch (\$)	Total Units Assessed (\$)
0216300004	MINNEHAN, JASON	16-85-31	16/85/31 LOT 1 (EXC W5 AC) SW1/4	3	7.44%	\$ 1,918.73	\$ -	\$ 3,030.48	\$ 4,949.21
0216300007	MINNEHAN, JASON	16-85-31	16/85/31 NE1/4 SW1/4	40	85.33%	\$ 38,794.09	\$ -	\$ 17,948.36	\$ 56,742.45
0216300008	SEIL, DAVID & BARBARA	16-85-31	16/85/31 SE1/4 SW1/4	32.3	83.15%	\$ 24,144.29	\$ -	\$ 31,145.87	\$ 55,290.16
0216100005	SEIL, DAVID D & BARBARA A	16-85-31	16/85/31 NE1/4 NW1/4	38.73	68.00%	\$ 45,216.74	\$ -	\$ -	\$ 45,216.74
0217400005	SEIL, DAVID D & BARBARA A	17-85-31	17/85/31 PCL A LOT 1 N1/2 SE1/4	0.5	0.70%	\$ 464.23	\$ -	\$ -	\$ 464.23
0208400007	SHADY LAWN RDK, LLC	08-85-31	08/85/31 LOT 2 S1/2 SE1/4	40.4	58.14%	\$ 38,658.77	\$ -	\$ -	\$ 38,658.77
0216300003	TASLER, TERRY N & NEIL L	16-85-31	16/85/31 W5AC OF LOT 1 SW1/4	3.9	8.50%	\$ 2,106.32	\$ -	\$ 3,547.23	\$ 5,653.55
0222400001	THORNTON, THOMAS L & JANE A	22-85-31	22/85/31 NW1/4 SE1/4	4.5	6.56%	\$ -	\$ 4,360.48	\$ -	\$ 4,360.48
0222100004	TILLEY, DENNIS R & MARILYN	22-85-31	22/85/31 SE1/4 NW1/4	21.1	19.06%	\$ -	\$ 12,671.09	\$ -	\$ 12,671.09
0222100003	TILLEY, DENNIS R & MARILYN K	22-85-31	22/85/31 SW1/4 NW1/4	31.9	41.50%	\$ -	\$ 27,595.77	\$ -	\$ 27,595.77
0216100002	TOLIVER, TEENA J	16-85-31	16/85/31 LOT 1 NW1/4 NW1/4 & LOT 1 SW1/4 NW1/4	4.5	7.62%	\$ 5,068.33	\$ -	\$ -	\$ 5,068.33
0221100001	VOGEL, LOUISE D	21-85-31	21/85/31 NW1/4 NW1/4	1	1.44%	\$ 423.37	\$ -	\$ 533.52	\$ 956.90
0221100002	VOGEL, LOUISE D	21-85-31	21/85/31 NE1/4 NW1/4	32.3	84.67%	\$ 25,254.49	\$ -	\$ 31,045.36	\$ 56,299.86
0221100005	VOGEL, LOUISE D	21-85-31	21/85/31 SE1/4 NW1/4	5.5	6.21%	\$ 2,583.15	\$ -	\$ 1,547.81	\$ 4,130.96

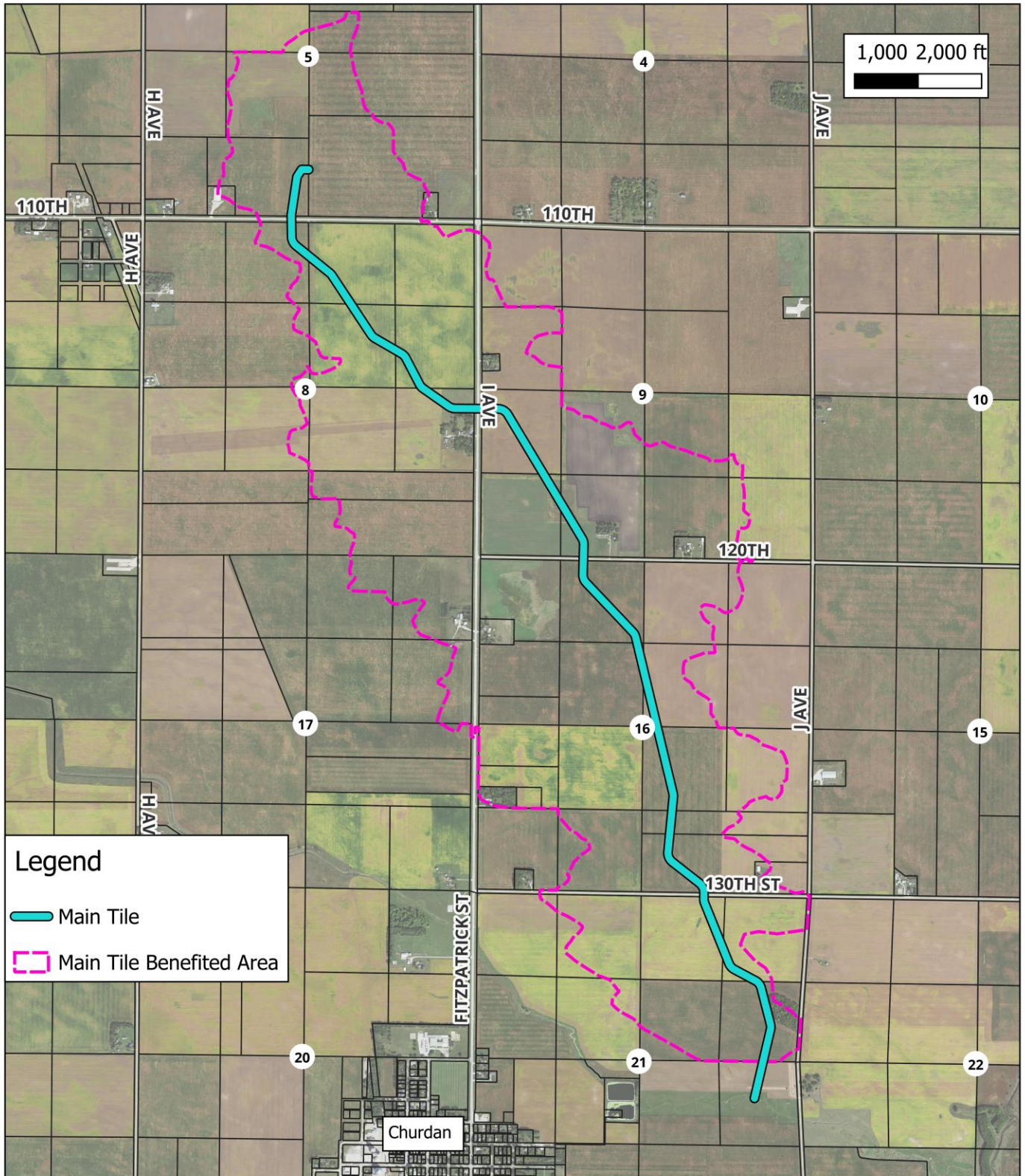
PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Main Tile (\$)	Lower Main Tile (\$)	Timmons Branch (\$)	Total Units Assessed (\$)
	GREENE COUNTY SECONDARY ROADS			22		\$ 23,246.43	\$ 2,595.83	\$ 3,359.46	\$ 29,201.73
	IOWA DOT			21.6		\$ 29,647.41	\$ -	\$ 493.36	\$ 30,140.77
Total Acres				1542.17	Total Units Assessed	\$ 1,464,452.92	\$ 112,666.29	\$ 152,880.79	\$ 1,730,000.00

Appendix J – Main Tile – Benefit Schedule



Drainage District No. 20
Greene County, IA

Main Tile
Benefit Schedule
July 2026



Drainage District No. 20
Main Tile

Classification Schedule

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed (\$)
0209400001	ADAMS REAL ESTATE, LLC	09-HIGHLAND-31	09/85/31 NW1/4 SE1/4	11.90	12.56%	\$ 570.24
0209400003	ADAMS REAL ESTATE, LLC	09-HIGHLAND-31	09/85/31 SW1/4 SE1/4 (EX LOT 1)	35.35	47.31%	\$ 2,148.13
0209400004	ADAMS REAL ESTATE, LLC	09-HIGHLAND-31	09/85/31 LOT 1 SW1/4 SE1/4	3.64	4.64%	\$ 210.59
0205200005	ALLIGER, MARJORIE L	05-HIGHLAND-31	05/85/31 S1/4 NE1/4	7.90	10.74%	\$ 487.86
0205400007	ALLIGER, MARJORIE L	05-HIGHLAND-31	05/85/31 N 60 AC SE1/4	17.90	26.34%	\$ 1,196.08
0205400008	ALLIGER, MARJORIE L	05-HIGHLAND-31	05/85/31 S 100 AC (EX LOT 1) SE1/4	56.10	100.00%	\$ 4,540.57
0208100002	BLANCHFIELD, ROGER L	08-HIGHLAND-31	08/85/31 NE1/4 NW1/4	12.80	23.82%	\$ 1,081.66
0208100004	BLANCHFIELD, ROGER L	08-HIGHLAND-31	08/85/31 SE1/4 NW1/4	3.70	6.18%	\$ 280.65
0208200001	BLANCHFIELD, ROGER L	08-HIGHLAND-31	08/85/31 NW1/4 NE1/4	38.49	71.16%	\$ 3,230.92
0208200002	BLANCHFIELD, ROGER L	08-HIGHLAND-31	08/85/31 NE1/4 NE1/4	35.10	52.80%	\$ 2,397.45
0208200003	BLANCHFIELD, ROGER L	08-HIGHLAND-31	08/85/31 SW1/4 NE1/4	37.60	70.66%	\$ 3,208.21
0208200004	BLANCHFIELD, ROGER L	08-HIGHLAND-31	08/85/31 SE1/4 NE1/4	38.33	64.84%	\$ 2,944.07
0209100006	CONSIER, GARION ROBERT & MORGAN RACHEL	09-HIGHLAND-31	09/85/31 LOT 1 SW1/4 NW1/4	1.68	2.68%	\$ 121.49
0208400001	CONSIER, RUTH	08-HIGHLAND-31	08/85/31 NW1/4 SE1/4	40.20	55.20%	\$ 2,506.50
0208400002	CONSIER, RUTH	08-HIGHLAND-31	08/85/31 NE1/4 SE1/4	38.30	62.83%	\$ 2,852.62
0208400006	CONSIER, RUTH A	08-HIGHLAND-31	08/85/31 LOT 1 S1/2 SE1/4	26.00	34.19%	\$ 1,552.38
0209100005	CONSIER, RUTH A	09-HIGHLAND-31	09/85/31 SW1/4 NW1/4 (EX LOT 1)	30.40	45.22%	\$ 2,053.45
0216200001	D & M TASLER CO	16-HIGHLAND-31	16/85/31 NW1/4 NE1/4	35.00	55.03%	\$ 2,498.62
0216200002	D & M TASLER CO	16-HIGHLAND-31	16/85/31 NE1/4 NE1/4	3.10	4.18%	\$ 189.77
0216200003	D & M TASLER CO	16-HIGHLAND-31	16/85/31 SW1/4 NE1/4	27.30	43.52%	\$ 1,975.96
0205100005	FERGUSON, DONALD & CHERYL L	05-HIGHLAND-31	05/85/31 SE1/4 NW1/4	2.20	3.41%	\$ 155.06
0216400006	FERGUSON, DONALD C & CHERYL L	16-HIGHLAND-31	16/85/31 LOT 1 SE1/4 SE1/4	3.40	3.47%	\$ 157.69
0216400008	FERGUSON, DONALD CHARLES & CHERYL LEE	16-HIGHLAND-31	16/85/31 S1/2 SE1/4 (EX LOTS 1 & 2)	36.40	52.29%	\$ 2,374.39
0205300006	GEMBERLING TRUST, LEROY WADE & ANN E	05-HIGHLAND-31	05/85/31 LOT 1 S1/2 SW1/4	1.30	1.82%	\$ 82.43
0205300002	GUESS FAMILY TRUST	05-HIGHLAND-31	05/85/31 NE1/4 SW1/4	37.80	73.60%	\$ 3,341.96

Drainage District No. 20
Main Tile

Classification Schedule

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed (\$)
0205300010	GUESS FAMILY TRUST	05-HIGHLAND-31	05/85/31 SE1/4 SW1/4 (EX LOT 1) BUT INCL THAT PART SW1/4 SW1/4 LYING E OF LINE EXTENDING N FROM NW COR LOT 1	34.30	65.35%	\$ 2,967.27
0217200001	HOYLE REV LIVING TRUST, DEBRA L	17-HIGHLAND-31	17/85/31 NW1/4 NE1/4	9.00	12.15%	\$ 551.70
0217200002	HOYLE REV LIVING TRUST, DEBRA L	17-HIGHLAND-31	17/85/31 NE1/4 NE1/4	32.20	50.55%	\$ 2,295.15
0217200004	HOYLE REV LIVING TRUST, DEBRA L	17-HIGHLAND-31	17/85/31 SE1/4 NE1/4	12.30	18.45%	\$ 837.66
0216100001	HOYLE, MARC P	16-HIGHLAND-31	16/85/31 NW1/4 NW1/4 (EXC LOT 1)	33.53	62.86%	\$ 2,854.17
0216100003	HOYLE, MARC P	16-HIGHLAND-31	16/85/31 SW1/4 NW1/4 (EXC LOT 1 & EX S1/3 SW NW)	24.95	40.85%	\$ 1,854.91
0216100004	HOYLE, MARC P	16-HIGHLAND-31	16/85/31 S1/3 SW1/4 NW1/4	12.84	18.39%	\$ 835.13
0216100006	HOYLE, MARC P	16-HIGHLAND-31	16/85/31 SE1/4 NW1/4	39.60	60.00%	\$ 2,724.44
0209300002	HUNTER, JOANNA E	09-HIGHLAND-31	09/85/31 NE1/4 SW1/4	25.40	34.70%	\$ 1,575.40
0209300003	HUNTER, JOANNA E	09-HIGHLAND-31	09/85/31 SW1/4 SW1/4	37.26	62.77%	\$ 2,849.95
0209300004	HUNTER, JOANNA E	09-HIGHLAND-31	09/85/31 SE1/4 SW1/4	39.00	56.75%	\$ 2,576.97
0209100001	JUERGENSEN LAND & LIVESTOCK, INC	09-HIGHLAND-31	09/85/31 NW1/4 NW1/4	4.20	6.75%	\$ 306.45
0209400002	JUERGENSEN LAND & LIVESTOCK, INC	09-HIGHLAND-31	09/85/31 NE1/4 SE1/4	1.40	1.18%	\$ 53.59
0209400005	JUERGENSEN LAND & LIVESTOCK, INC	09-HIGHLAND-31	09/85/31 SE1/4 SE1/4	6.10	8.38%	\$ 380.68
0221200001	JUERGENSEN LAND & LIVESTOCK, INC	21-HIGHLAND-31	21/85/31 NW1/4 NE1/4	39.00	49.66%	\$ 2,254.84
0221200002	JUERGENSEN LAND & LIVESTOCK, INC	21-HIGHLAND-31	21/85/31 NE1/4 NE1/4	24.80	41.31%	\$ 1,875.94
0221200003	JUERGENSEN LAND & LIVESTOCK, INC	21-HIGHLAND-31	21/85/31 SW1/4 NE1/4	31.00	44.76%	\$ 2,032.49
0221200004	JUERGENSEN LAND & LIVESTOCK, INC	21-HIGHLAND-31	21/85/31 SE1/4 NE1/4	30.70	50.28%	\$ 2,283.16

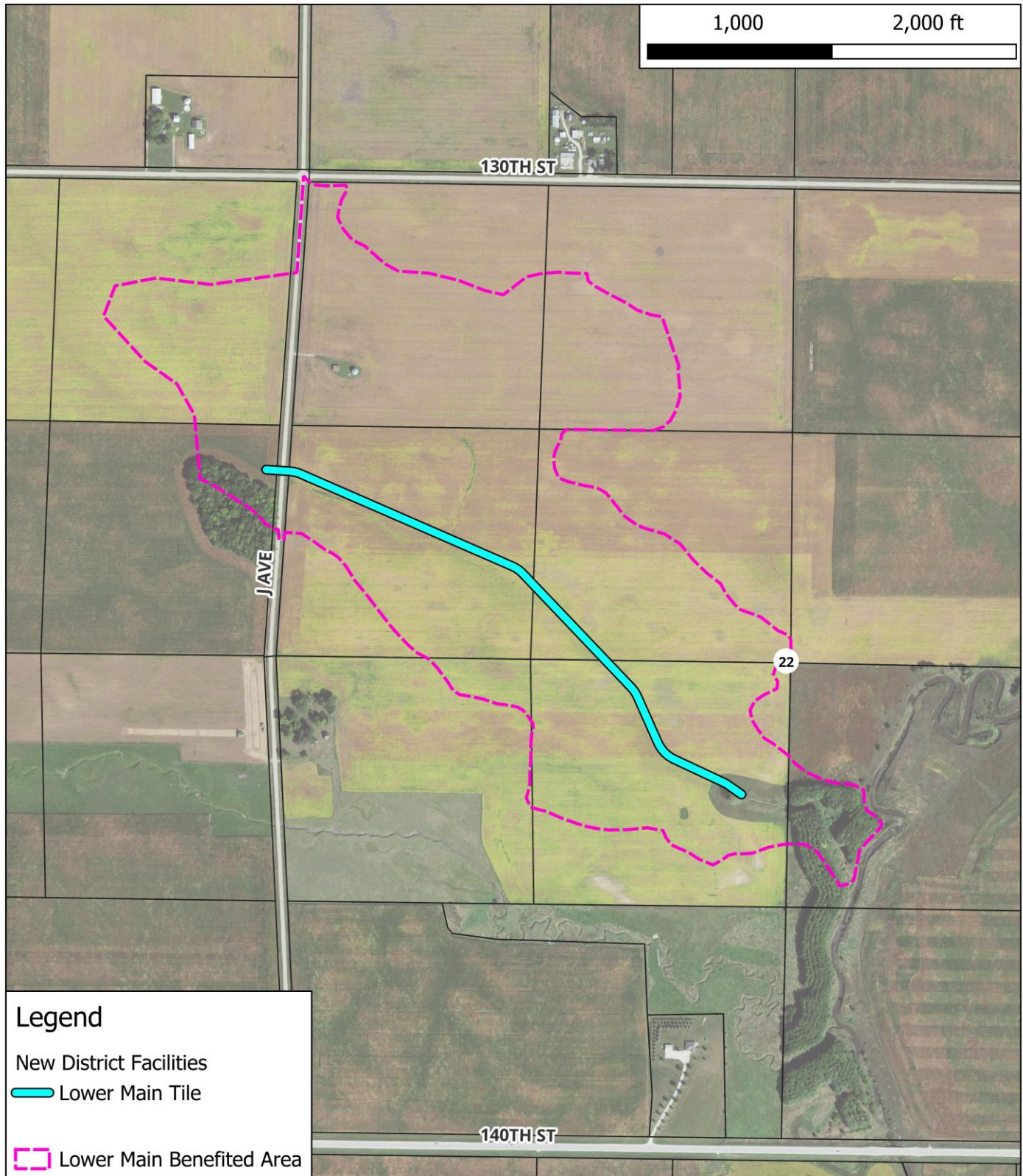
Main Tile

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed (\$)
0205400004	KOCH, RYAN L & MARY JO	05-HIGHLAND-31	05/85/31 LOT 1 SE1/4 SE1/4	0.30	0.33%	\$ 14.92
0208300002	KUCK REVOC TRUST, DOROTHY M	08-HIGHLAND-31	08/85/31 NE1/4 SW1/4	5.30	6.61%	\$ 300.28
0209300001	KUCK REVOC TRUST, DOROTHY M	09-HIGHLAND-31	09/85/31 NW1/4 SW1/4	38.35	68.40%	\$ 3,105.61
0216400001	MACKE FARMS, INC	16-HIGHLAND-31	16/85/31 NW1/4 SE1/4	40.00	72.74%	\$ 3,303.03
0216400002	MACKE FARMS, INC	16-HIGHLAND-31	16/85/31 NE1/4 SE1/4	20.70	30.05%	\$ 1,364.24
0216400007	MACKE FARMS, INC	16-HIGHLAND-31	16/85/31 LOT 2 S1/2 SE1/4	12.20	19.19%	\$ 871.43
0216300001	MINNEHAN, JASON	16-HIGHLAND-31	16/85/31 N1/2 NW1/4 SW1/4	19.26	21.13%	\$ 959.21
0216300002	MINNEHAN, JASON	16-HIGHLAND-31	16/85/31 S1/2 NW1/4 SW1/4 EX LOT 1)	11.66	13.06%	\$ 593.17
0216300004	MINNEHAN, JASON	16-HIGHLAND-31	16/85/31 LOT 1 (EXC W5 AC) SW1/4	3.00	2.89%	\$ 131.02
0216300007	MINNEHAN, JASON	16-HIGHLAND-31	16/85/31 NE1/4 SW1/4	40.00	58.34%	\$ 2,649.05
0216300008	SEIL, DAVID & BARBARA	16-HIGHLAND-31	16/85/31 SE1/4 SW1/4	32.30	36.31%	\$ 1,648.69
0216100005	SEIL, DAVID D & BARBARA A	16-HIGHLAND-31	16/85/31 NE1/4 NW1/4	38.73	68.00%	\$ 3,087.62
0217400005	SEIL, DAVID D & BARBARA A	17-HIGHLAND-31	17/85/31 PCL A LOT 1 N1/2 SE1/4	0.50	0.70%	\$ 31.70
0208400007	SHADY LAWN RDK, LLC	08-HIGHLAND-31	08/85/31 LOT 2 S1/2 SE1/4	40.40	58.14%	\$ 2,639.81
0216300003	TASLER, TERRY N & NEIL L	16-HIGHLAND-31	16/85/31 W5AC OF LOT 1 SW1/4	3.90	3.17%	\$ 143.83
0216100002	TOLIVER, TEENA J	16-HIGHLAND-31	16/85/31 LOT 1 NW1/4 NW1/4 & LOT 1 SW1/4 NW1/4	4.50	7.62%	\$ 346.09
0221100001	VOGEL, LOUISE D	21-HIGHLAND-31	21/85/31 NW1/4 NW1/4	1.00	0.64%	\$ 28.91
0221100002	VOGEL, LOUISE D	21-HIGHLAND-31	21/85/31 NE1/4 NW1/4	32.30	37.98%	\$ 1,724.50
0221100005	VOGEL, LOUISE D	21-HIGHLAND-31	21/85/31 SE1/4 NW1/4	5.50	3.88%	\$ 176.39
	GREENE COUNTY SECONDARY ROADS			19.50		\$ 1,587.38
	IOWA DOT			21.60		\$ 2,024.47
Total Acres				1410.47	Total Units Assessed	\$ 100,000.00



Drainage District No. 20
Greene County, IA

Lower Main Tile
Benefited Area
July 2026



Legend

New District Facilities

 Lower Main Tile

 Lower Main Benefited Area

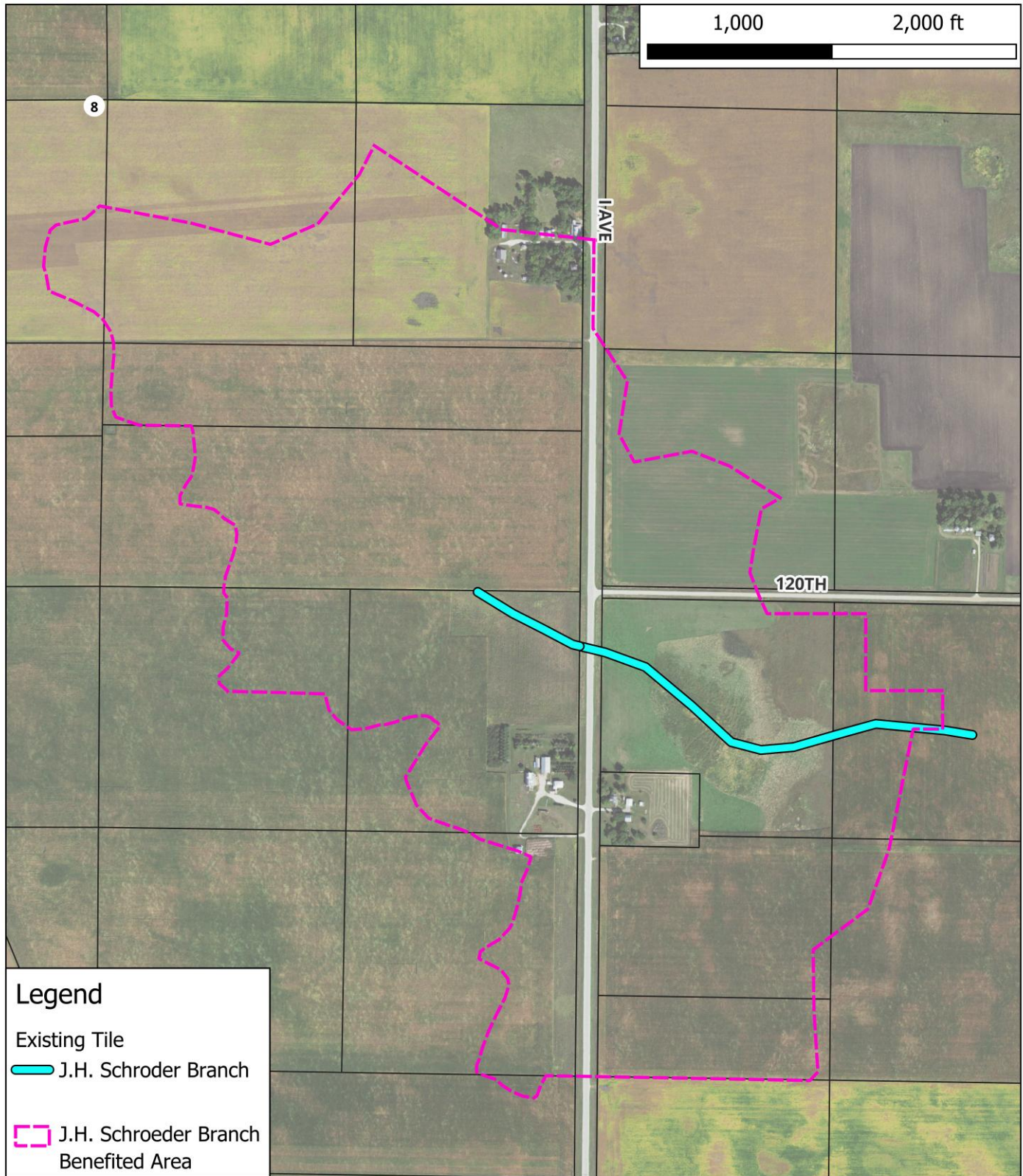
Drainage District No. 20
Classification Schedule
Lower Main Tile

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed (\$)
0222100001	DUNNE, DAVID & RENEE	22-HIGHLAND-31	22/85/31 NW1/4 NW1/4	27.70	71.10%	\$ 17,414.73
0222100002	DUNNE, DAVID & RENEE	22-HIGHLAND-31	22/85/31 NE1/4 NW1/4	12.10	25.46%	\$ 6,236.95
0221200002	JUERGENSEN LAND & LIVESTOCK, INC	21-HIGHLAND-31	21/85/31 NE1/4 NE1/4	13.70	44.54%	\$ 10,910.52
0221200004	JUERGENSEN LAND & LIVESTOCK, INC	21-HIGHLAND-31	21/85/31 SE1/4 NE1/4	4.10	15.32%	\$ 3,751.88
0222300001	MCLELLAN, MARCELLA A	22-HIGHLAND-31	22/85/31 NW1/4 SW1/4	2.60	5.64%	\$ 1,381.31
0222300002	MCLELLAN, MARCELLA A	22-HIGHLAND-31	22/85/31 NE1/4 SW1/4	29.30	75.08%	\$ 18,390.41
0222400001	THORNTON, THOMAS L & JANE A	22-HIGHLAND-31	22/85/31 NW1/4 SE1/4	4.50	15.80%	\$ 3,870.26
0222100004	TILLEY, DENNIS R & MARILYN	22-HIGHLAND-31	22/85/31 SE1/4 NW1/4	21.10	45.92%	\$ 11,246.57
0222100003	TILLEY, DENNIS R & MARILYN K	22-HIGHLAND-31	22/85/31 SW1/4 NW1/4	31.90	100.00%	\$ 24,493.37
	GREENE COUNTY SECONDARY ROADS			2.50		\$ 2,304.00
Total Acres				149.50	Total Units Assessed	\$ 100,000.00



Drainage District No. 20
Greene County, IA

JH Schroeder Branch Tile
Benefited Area
July 2026



Drainage District No. 20
JH Schroeder Tile

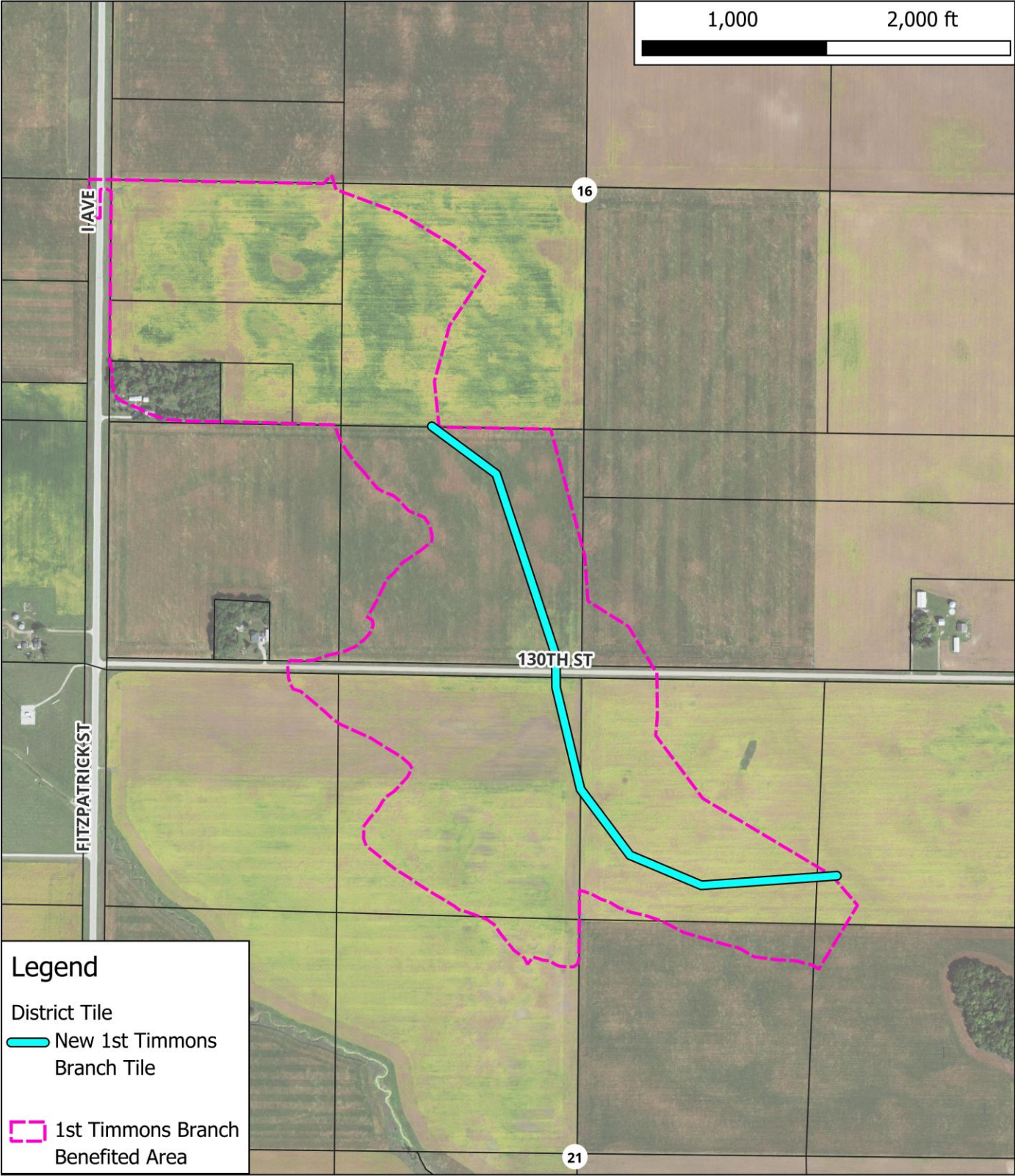
Classification Schedule

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed (\$)
0208400001	CONSIER, RUTH	08-HIGHLAND-31	08/85/31 NW1/4 SE1/4	20.50	37.53%	\$ 5,464.41
0208400002	CONSIER, RUTH	08-HIGHLAND-31	08/85/31 NE1/4 SE1/4	22.40	54.95%	\$ 8,001.87
0208400006	CONSIER, RUTH A	08-HIGHLAND-31	08/85/31 LOT 1 S1/2 SE1/4	26.00	56.80%	\$ 8,270.45
0217200001	HOYLE REV LIVING TRUST, DEBRA L	17-HIGHLAND-31	17/85/31 NW1/4 NE1/4	9.00	19.70%	\$ 2,868.11
0217200002	HOYLE REV LIVING TRUST, DEBRA L	17-HIGHLAND-31	17/85/31 NE1/4 NE1/4	32.20	81.36%	\$ 11,847.35
0217200004	HOYLE REV LIVING TRUST, DEBRA L	17-HIGHLAND-31	17/85/31 SE1/4 NE1/4	12.30	26.45%	\$ 3,851.89
0216100001	HOYLE, MARC P	16-HIGHLAND-31	16/85/31 NW1/4 NW1/4 (EXC LOT 1)	32.30	100.00%	\$ 14,561.02
0216100003	HOYLE, MARC P	16-HIGHLAND-31	16/85/31 SW1/4 NW1/4 (EXC LOT 1 & EX S1/3 SW NW)	23.90	57.70%	\$ 8,401.30
0216100004	HOYLE, MARC P	16-HIGHLAND-31	16/85/31 S1/3 SW1/4 NW1/4	11.90	25.30%	\$ 3,683.30
0216100006	HOYLE, MARC P	16-HIGHLAND-31	16/85/31 SE1/4 NW1/4	2.60	4.73%	\$ 688.91
0209300003	HUNTER, JOANNA E	09-HIGHLAND-31	09/85/31 SW1/4 SW1/4	14.60	35.08%	\$ 5,107.56
0208300002	KUCK REVOC TRUST, DOROTHY M	08-HIGHLAND-31	08/85/31 NE1/4 SW1/4	3.30	5.95%	\$ 866.38
0216100005	SEIL, DAVID D & BARBARA A	16-HIGHLAND-31	16/85/31 NE1/4 NW1/4	9.70	27.75%	\$ 4,040.06
0217400005	SEIL, DAVID D & BARBARA A	17-HIGHLAND-31	17/85/31 PCL A LOT 1 N1/2 SE1/4	0.50	1.03%	\$ 150.46
0208400007	SHADY LAWN RDK, LLC	08-HIGHLAND-31	08/85/31 LOT 2 S1/2 SE1/4	40.40	99.57%	\$ 14,498.28
0216100002	TOLIVER, TEENA J	16-HIGHLAND-31	16/85/31 LOT 1 NW1/4 NW1/4 & LOT 1 SW1/4 NW1//4	5.00	11.13%	\$ 1,620.58
	GREENE COUNTY SECONDARY ROADS			1.30		\$ 623.05
	IOWA DOT			11.70		\$ 5,455.02
Total Acres				279.60	Total Units Assessed	\$ 100,000.00



Drainage District No. 20
Greene County, IA

1st Timmons Branch Tile
Benefited Area
July 2026



Legend

District Tile

 New 1st Timmons Branch Tile

 1st Timmons Branch Benefited Area

Drainage District No. 20
Timmons Branch Tile

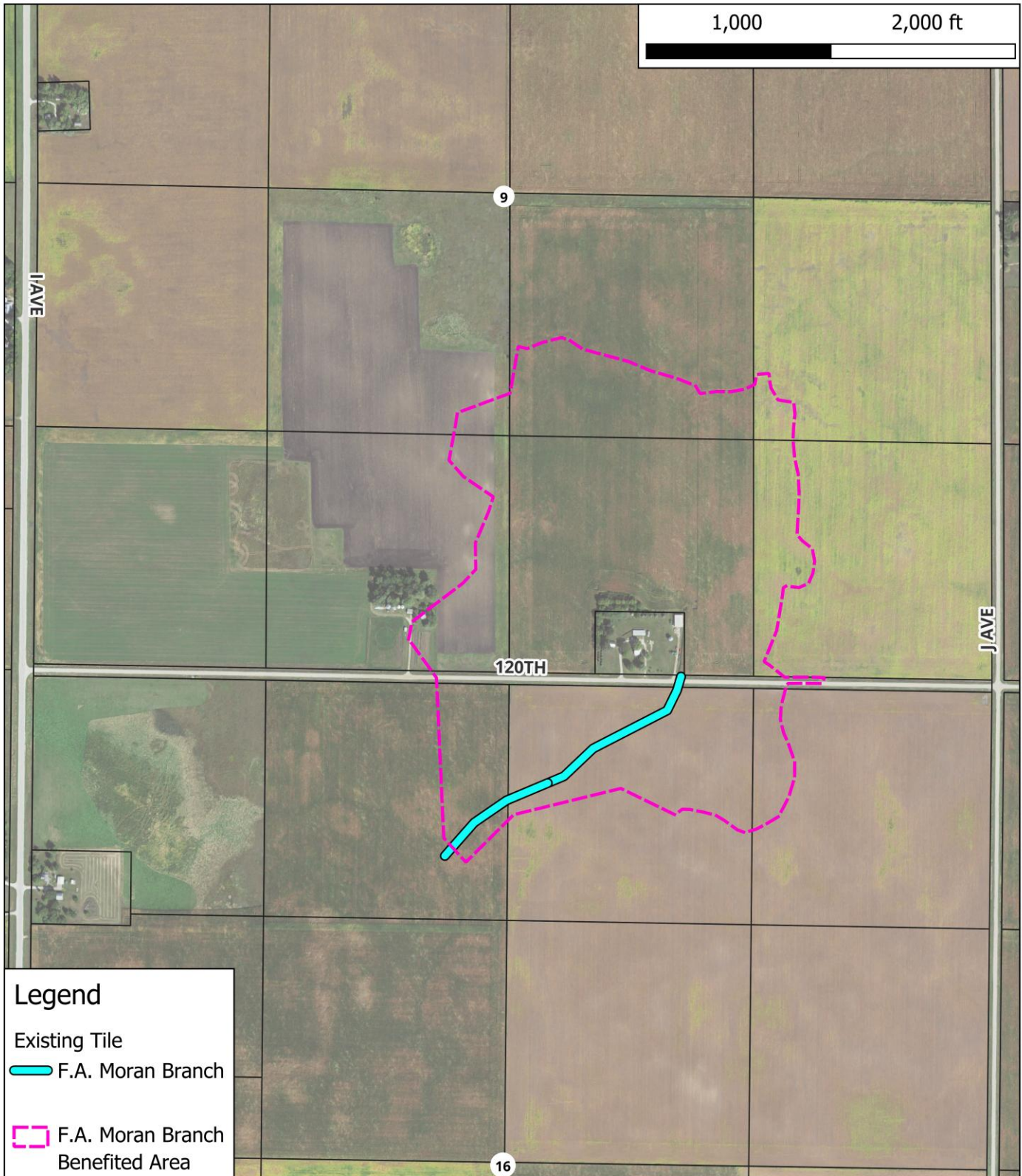
Classification Schedule

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed (\$)
0216400008	FERGUSON, DONALD CHARLES & CHERYL LEE	16-HIGHLAND-31	16/85/31 S1/2 SE1/4 (EX LOTS 1 & 2)	2.20	7.02%	\$ 1,429.60
0221200001	JUERGENSEN LAND & LIVESTOCK, INC	21-HIGHLAND-31	21/85/31 NW1/4 NE1/4	23.50	71.09%	\$ 14,483.30
0221200002	JUERGENSEN LAND & LIVESTOCK, INC	21-HIGHLAND-31	21/85/31 NE1/4 NE1/4	1.10	3.04%	\$ 619.77
0221200003	JUERGENSEN LAND & LIVESTOCK, INC	21-HIGHLAND-31	21/85/31 SW1/4 NE1/4	2.60	8.41%	\$ 1,713.39
0221200004	JUERGENSEN LAND & LIVESTOCK, INC	21-HIGHLAND-31	21/85/31 SE1/4 NE1/4	0.50	1.04%	\$ 211.93
0216300001	MINNEHAN, JASON	16-HIGHLAND-31	16/85/31 N1/2 NW1/4 SW1/4	18.90	62.58%	\$ 12,749.05
0216300002	MINNEHAN, JASON	16-HIGHLAND-31	16/85/31 S1/2 NW1/4 SW1/4 EX LOT 1)	11.50	40.20%	\$ 8,189.23
0216300004	MINNEHAN, JASON	16-HIGHLAND-31	16/85/31 LOT 1 (EXC W5 AC) SW1/4	3.00	9.73%	\$ 1,982.25
0216300007	MINNEHAN, JASON	16-HIGHLAND-31	16/85/31 NE1/4 SW1/4	15.80	57.63%	\$ 11,740.10
0216300008	SEIL, DAVID & BARBARA	16-HIGHLAND-31	16/85/31 SE1/4 SW1/4	31.00	100.00%	\$ 20,372.65
0216300003	TASLER, TERRY N & NEIL L	16-HIGHLAND-31	16/85/31 W5AC OF LOT 1 SW1/4	3.90	11.39%	\$ 2,320.26
0221100001	VOGEL, LOUISE D	21-HIGHLAND-31	21/85/31 NW1/4 NW1/4	1.00	1.71%	\$ 348.98
0221100002	VOGEL, LOUISE D	21-HIGHLAND-31	21/85/31 NE1/4 NW1/4	32.30	99.68%	\$ 20,306.91
0221100005	VOGEL, LOUISE D	21-HIGHLAND-31	21/85/31 SE1/4 NW1/4	2.20	4.97%	\$ 1,012.43
	GREENE COUNTY SECONDARY ROADS			3.00		\$ 2,197.44
	IOWA DOT			0.40		\$ 322.71
Total Acres				152.90	Total Units Assessed	\$ 100,000.00



Drainage District No. 20
Greene County, IA

FA Moran Branch Tile
Benefited Area
July 2026



Drainage District No. 20
FA Moran Branch Tile

Classification Schedule

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed (\$)
0209400001	ADAMS REAL ESTATE, LLC	09-HIGHLAND-31	09/85/31 NW1/4 SE1/4	11.80	25.11%	\$ 8,903.39
0209400003	ADAMS REAL ESTATE, LLC	09-HIGHLAND-31	09/85/31 SW1/4 SE1/4 (EX LOT 1)	35.35	100.00%	\$ 35,454.13
0209400004	ADAMS REAL ESTATE, LLC	09-HIGHLAND-31	09/85/31 LOT 1 SW1/4 SE1/4	3.64	10.71%	\$ 3,796.40
0216200001	D & M TASLER CO	16-HIGHLAND-31	16/85/31 NW1/4 NE1/4	19.90	63.86%	\$ 22,639.90
0216200002	D & M TASLER CO	16-HIGHLAND-31	16/85/31 NE1/4 NE1/4	3.10	8.97%	\$ 3,180.36
0209300002	HUNTER, JOANNA E	09-HIGHLAND-31	09/85/31 NE1/4 SW1/4	1.20	2.17%	\$ 768.28
0209300004	HUNTER, JOANNA E	09-HIGHLAND-31	09/85/31 SE1/4 SW1/4	8.70	17.86%	\$ 6,333.75
0209400002	JUERGENSEN LAND & LIVESTOCK, INC	09-HIGHLAND-31	09/85/31 NE1/4 SE1/4	1.40	2.47%	\$ 874.30
0209400005	JUERGENSEN LAND & LIVESTOCK, INC	09-HIGHLAND-31	09/85/31 SE1/4 SE1/4	6.10	17.44%	\$ 6,181.47
0216100005	SEIL, DAVID D & BARBARA A	16-HIGHLAND-31	16/85/31 NE1/4 NW1/4	7.40	22.88%	\$ 8,111.97
	GREENE COUNTY SECONDARY ROADS			3.00		\$ 3,756.05
Total Acres				101.59	Total Units Assessed	\$ 100,000.00