

Commissioner's Report

Joint Drainage District No. 12-38

Reclassification

Webster and Calhoun County, Iowa
2026

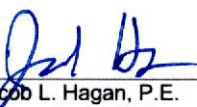
 A circular professional engineer seal for Jacob L. Hagan, License No. 25738, State of Iowa. The seal features the text "PROFESSIONAL ENGINEER" around the top and "IOWA" at the bottom, with a star on each side.	I hereby certify that this engineering document was prepared by me or under my direct personal supervision and that I am a duly licensed Professional Engineer under the laws of the State of Iowa.  9/18/26 (date) Jacob L. Hagan, P.E. License No. 25738 My license renewal date is December 31, 2026. Pages or sheets covered by this seal: All
 A circular professional engineer seal for Tyler J. Buman, License No. 30759, State of Iowa. The seal features the text "PROFESSIONAL ENGINEER" around the top and "IOWA" at the bottom, with a star on each side.	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.  9-18-26 (date) Tyler J. Buman, P.E. License No. 30759 My license renewal date is December 31, 2027. Pages or sheets covered by this seal: All

Table of Contents

Introduction.....	2
Overview	2
Location.....	2
Benefits of Drainage.....	2
Crop Yield Response	2
Non-Crop Benefits.....	3
Landscape Considerations	3
District Landscape	3
Soils	3
Private Drainage	4
Water Flow Behavior.....	4
Existing Infrastructure.....	4
Main Tile System.....	4
Classification Method	5
Rules of Classification.....	5
Land Use.....	5
Procedure.....	5
Data Collection and Preparation	5
Normalization of Inputs.....	6
Component Benefit Scoring	6
Aggregation into Final Benefit Score	6
Additional Considerations	7
Landowner Considerations	7
Public Hearing on Report	7
Objections.....	7
Recommendations.....	8
Classification Schedule.....	8
Recommendations	8
Appendices.....	9
Appendix A – Benefited Area	9
Appendix B – “Twenty Benefits of Drainage” – Ohio State Extension	10
Appendix C – 1930s Aerial Photo	12
Appendix D – Elevation Map	13
Appendix E – Water Flow Paths Map	14
Appendix F – Affording an Outlet Score.....	15
Appendix G – Relieving the Lands of Overflow Score	16
Appendix H – Bringing the Outlet Nearer Score	17
Assessment Schedule	

Introduction

Overview

When drainage infrastructure needs to be 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 the Main Tile did not have a unique schedule different from the open ditch, the Joint Webster and Calhoun 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 and Tyler Buman of AgriVia as qualified engineers, along with Webster County resident freeholder Keith Dencklau and Calhoun County resident freeholder Scott Becker to form a Reclassification Commission. This report presents the findings and recommendations of that commission.

This report is limited to reclassifying the Main Tile and branch tiles that drain to the Main Tile; the existing schedule will continue to be used for the Drainage District Open Ditch.

Location

The Joint Drainage District No. 12-38 Main Tile and Branch Tiles (JDD 12-38) serves approximately 1,246 acres. The Joint Drainage District No. 12-38 tile drainage area is located in Sections 9, 10, 15, 16, 21, and 22 of Roland Township in Webster County. A map of the JDD 12-38 Main Tile 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 (½" 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 tilled 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 up to \$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 12-38 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	117	9.5%
Poorly Drained	958	77%
Somewhat Poorly Drained	164	13%
Moderately Well Drained	6	0.5%
Well Drained	0	0%
Somewhat Excessively Drained	0	0%
Excessively 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 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

Main Tile System

The Main Tile consists of two parallel tiles that outlet into the JDD 12-38 Open Ditch in the NW¼ NW¼ of Section 21. From the outlet, the tiles initially run east before turning north and crossing 310th Street. They continue north to the NW¼ NE¼ of Section 16, where the system divides. One branch turns northeast and crosses 300th Street before ending, while the Main Tile continues northwest, also crossing 300th Street before ending. A second branch connects to the Main Tile in the SW¼ NE¼ of Section 16 and runs northeast, ending at the north quarter line of the NE¼ NE¼. Overall, the district tile system has a forked configuration, with the Main Tile and its branches extending in several directions from the central main.

A petition for improvement of the Main Tile was filed in January of 2026.

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 promote 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.

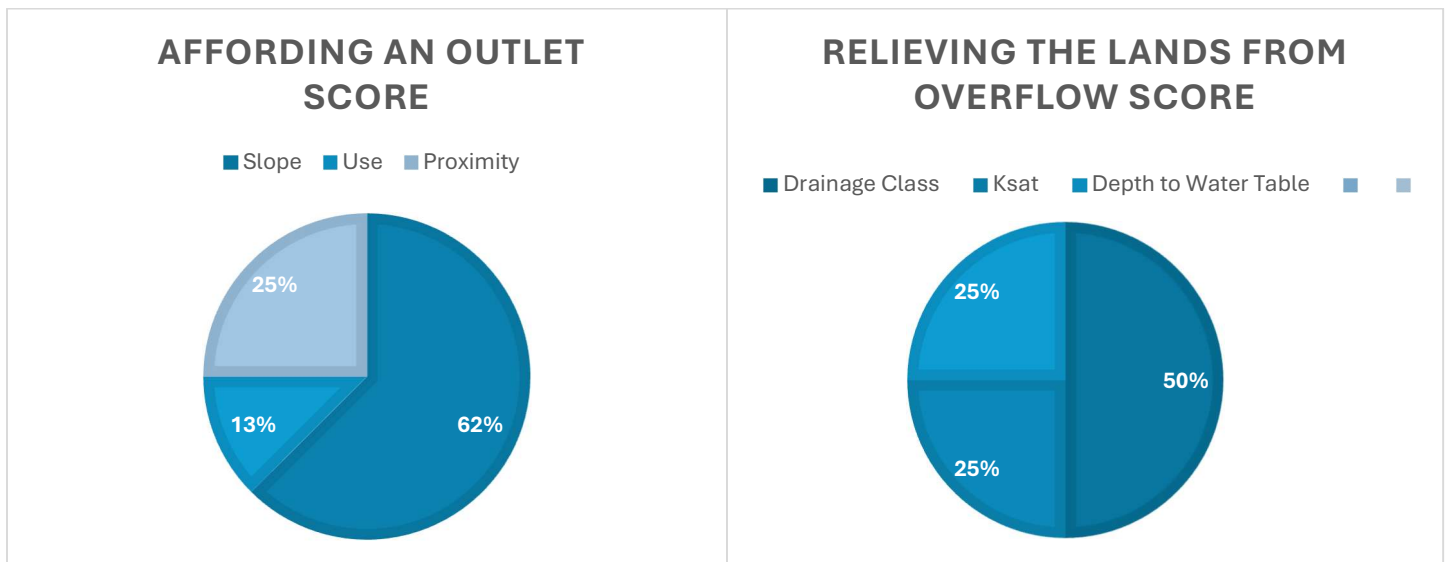
Bringing the outlet nearer is based on one score as described above.

Relieving Overflow and Erosion was based on a weighted average of the three 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%)



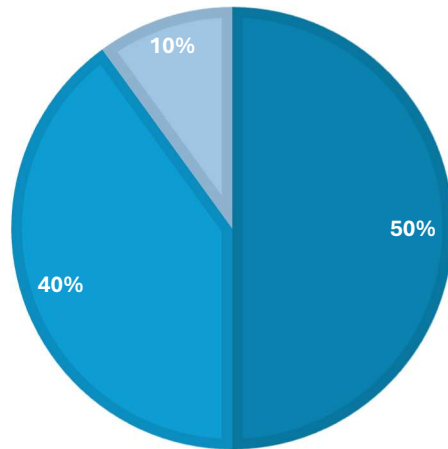
Aggregation into Final Benefit Score

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**.

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 permanent 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. This results in a 20% increase in the benefit score applied to Secondary Roads within the drainage district.

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.

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 and 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. 12-38 Main and Branch Tile to be used for future maintenance and all costs to the Main Tile.

Classification Schedule	Basis Cost
Joint Drainage District No. 12-38 Main and Branch Tile	\$1,000,000.00

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

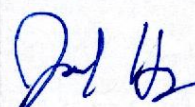
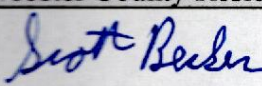
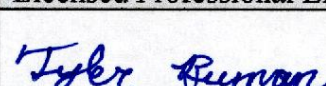
For each parcel listed in the assessment schedule, both the units assessed (\$) and the relative benefit percentage are shown. As required by Iowa Code, one parcel within the district is designated as the “100% benefit” parcel, meaning that parcel receives the greatest benefit from the drainage district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

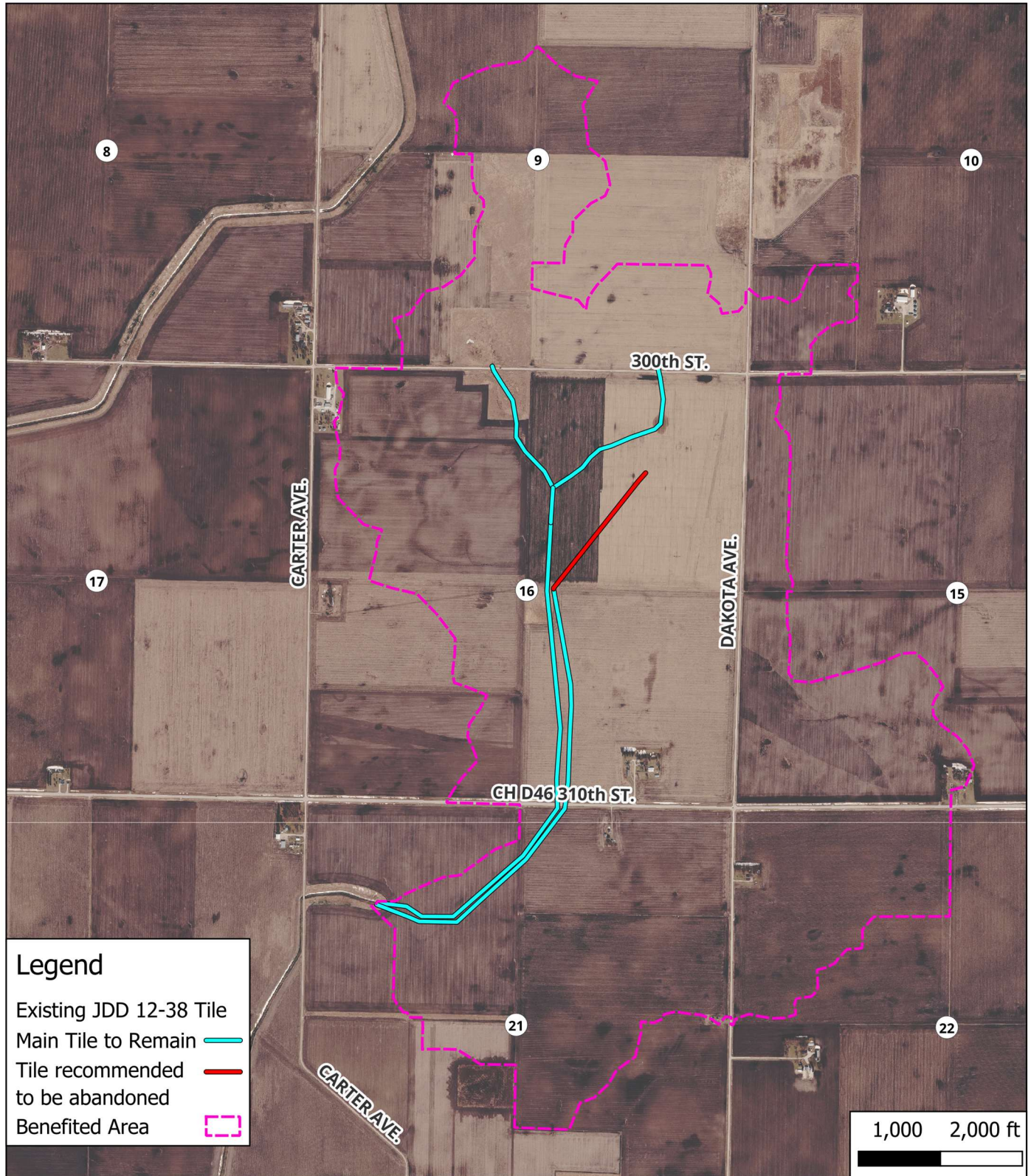
Classification Commissioners			
	9-18-26		9/18/26
Keith Dencklau	Date	Jacob Hagan	Date
Webster County Resident Freeholder		Licensed Professional Engineer	
	9/19/26		9-18-26
Scott Becker	Date	Tyler Buman	Date
Calhoun County Resident Freeholder		Licensed Professional Engineer	

Appendix A – Benefited Area



Joint Drainage District 12-38 Tile
Webster-Calhoun County, IA

Benefited Area
September 2026



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 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.

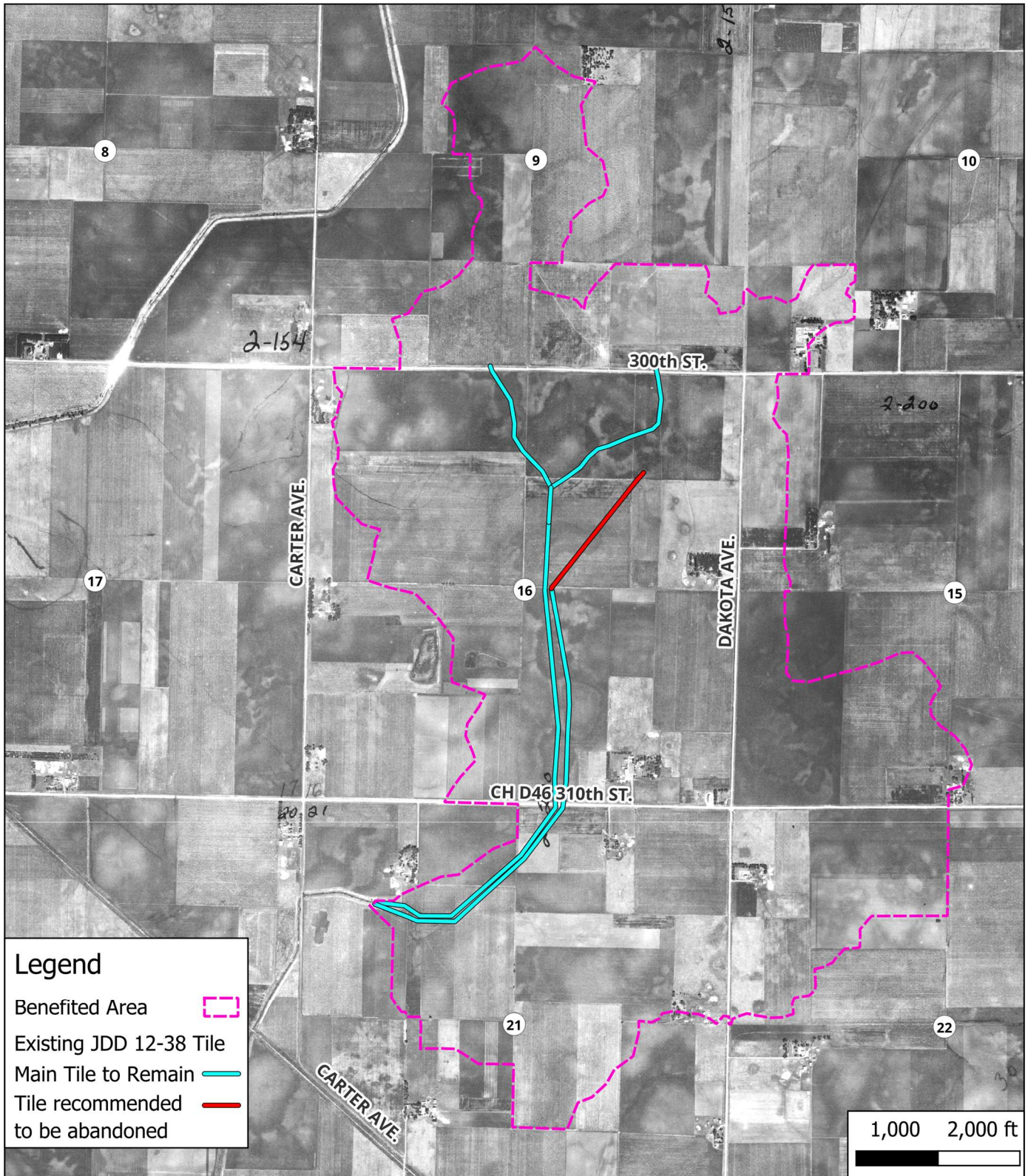
Several years of drainage research in Ohio has compared corn and soybean yields from undrained, surface drained only, tile drained only, and combined tile plus surface drained plots. Annual benefit/cost ratios were also calculated for these alternative drainage systems. It was shown that the average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

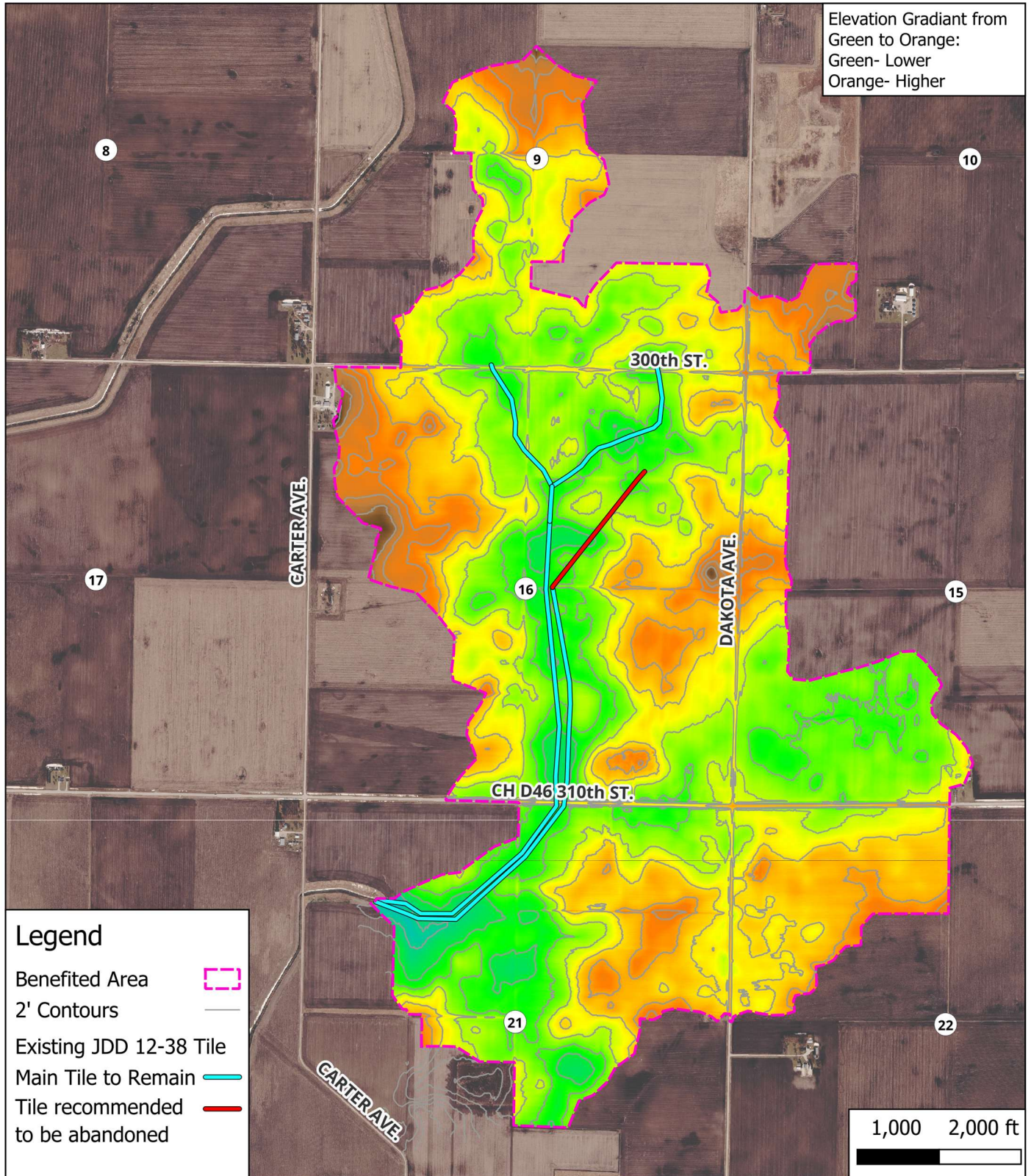
Actual returns on a drainage investment for a particular farm will vary with factors such as soil type, weather conditions, cost of the drainage system, crops grown, and management. Drainage improvements may involve surface drainage, subsurface drainage, outlet ditches, or a combination of practices.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

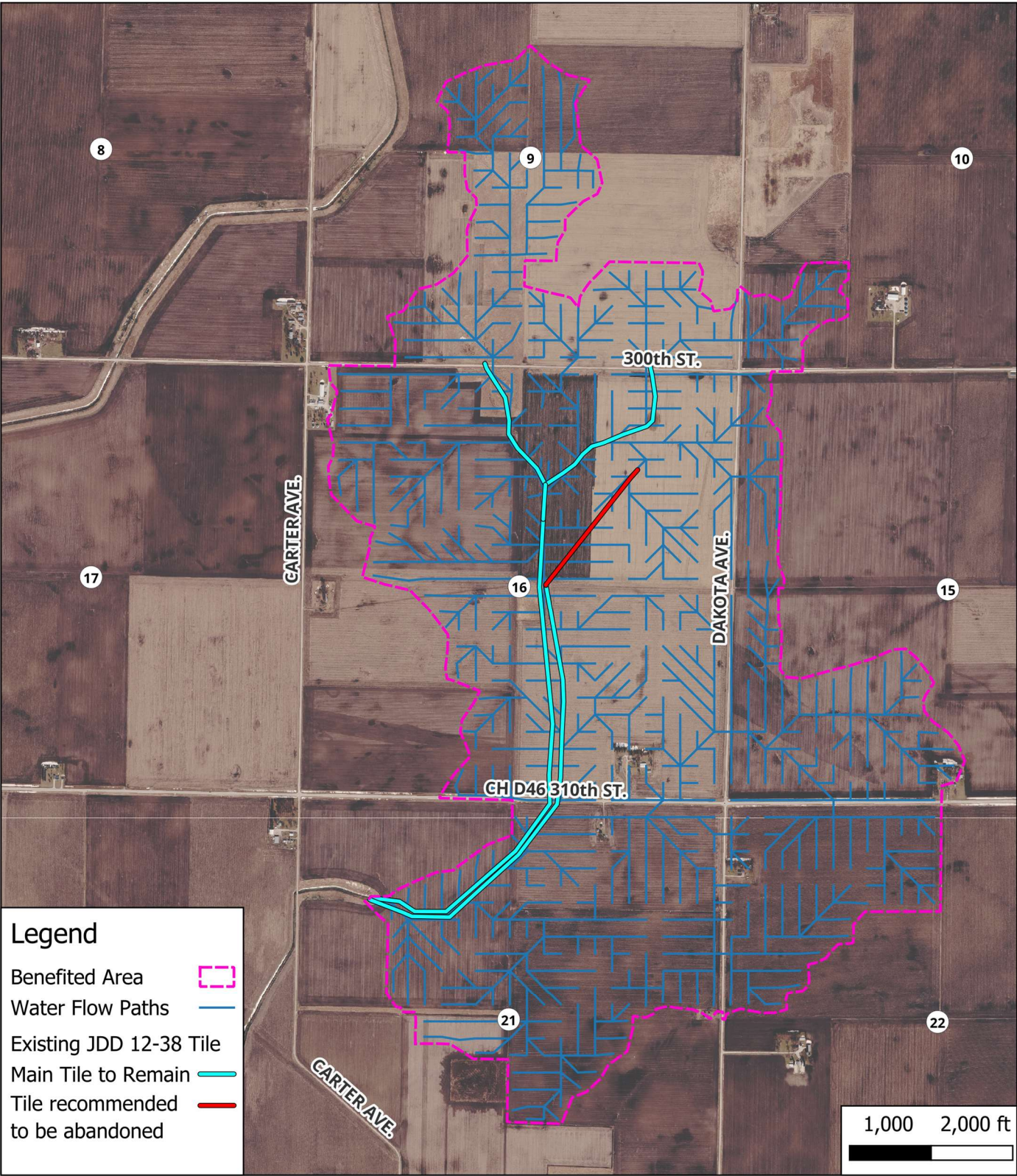
Melville L. Palmer

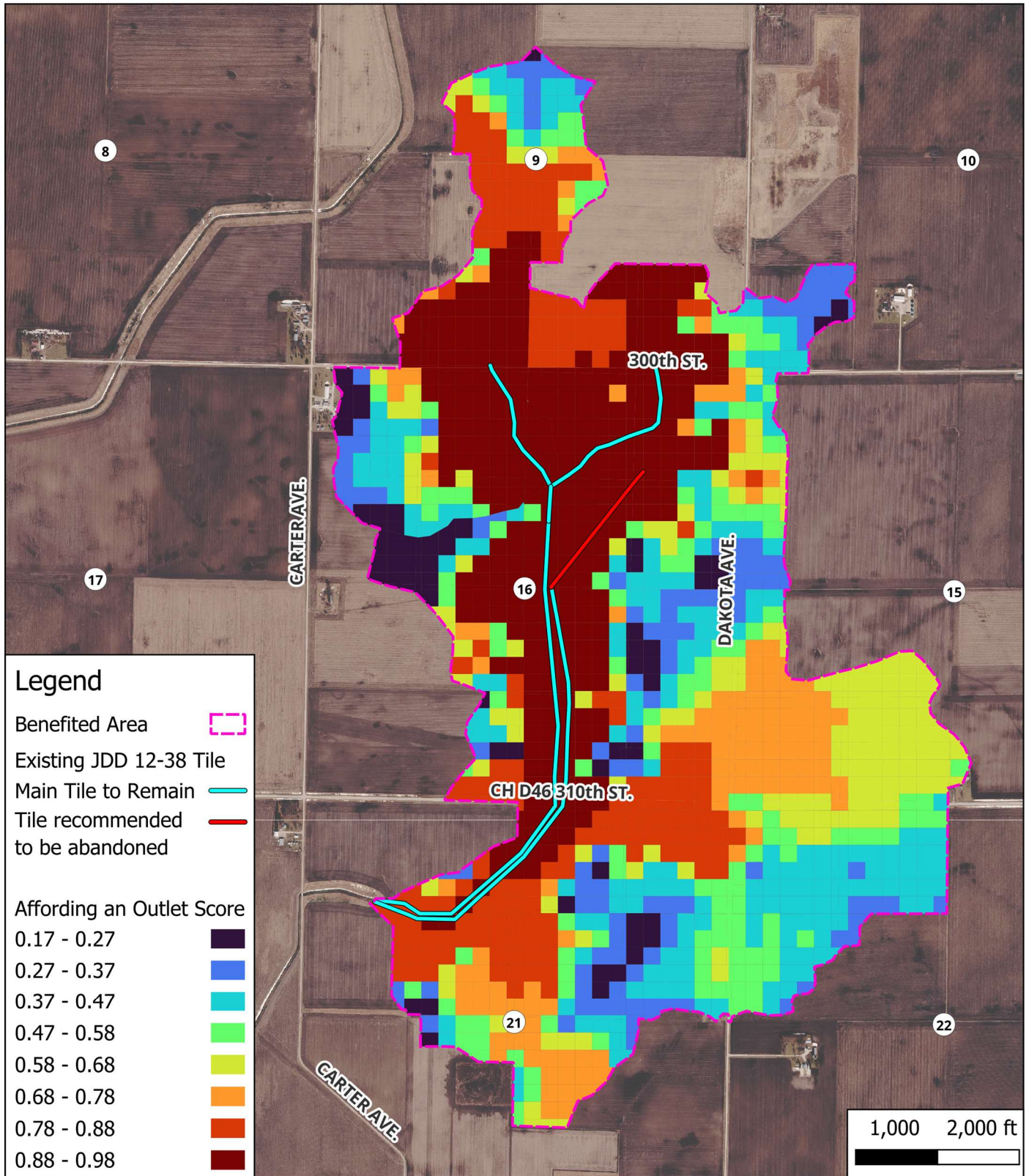
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Extension Agricultural Engineer

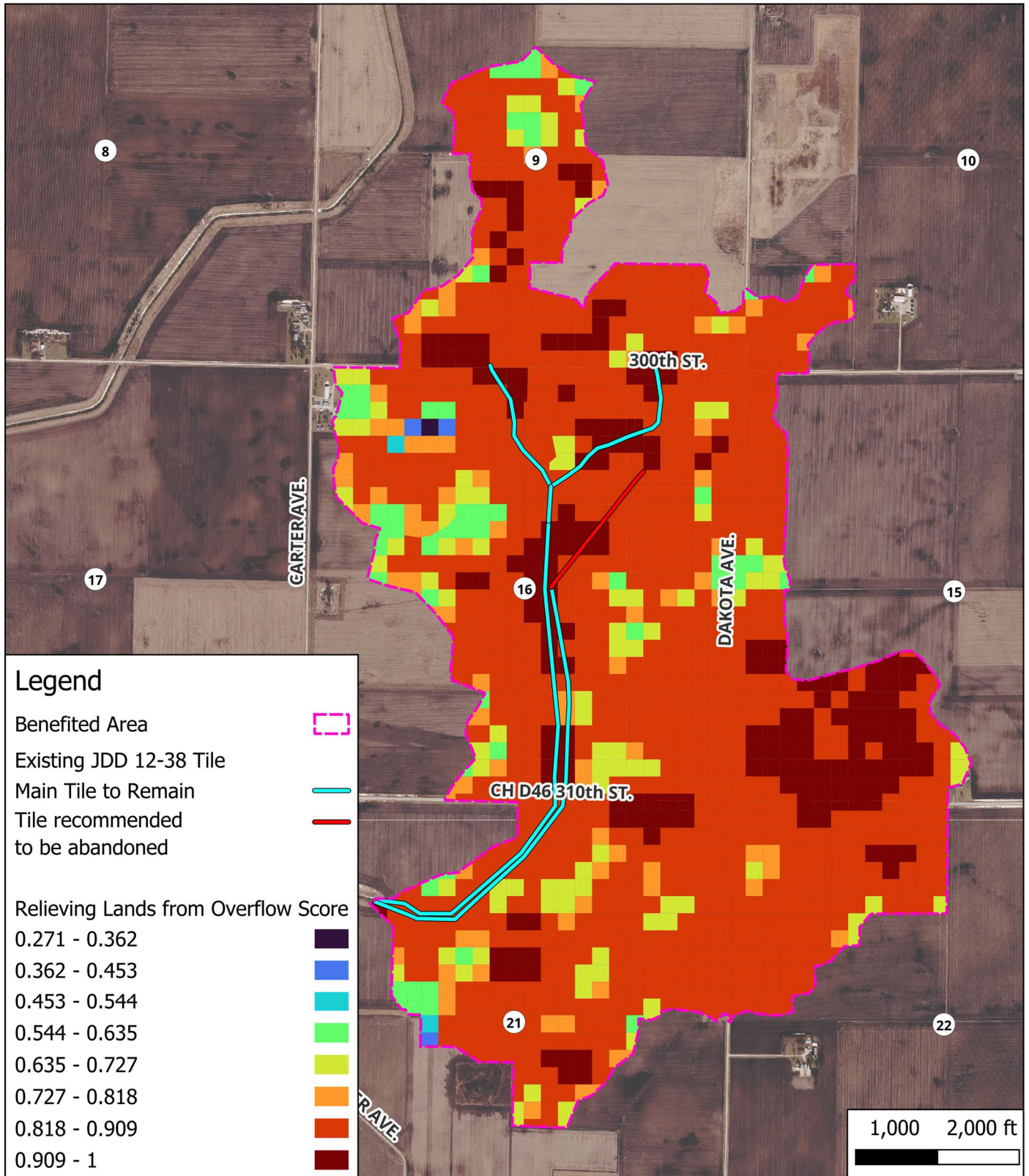
All educational programs and activities conducted by the Ohio Cooperative Extension Service are available to all potential clientele on a non-discriminatory basis without regard to race, color, national origin, sex, handicap or religious affiliation.

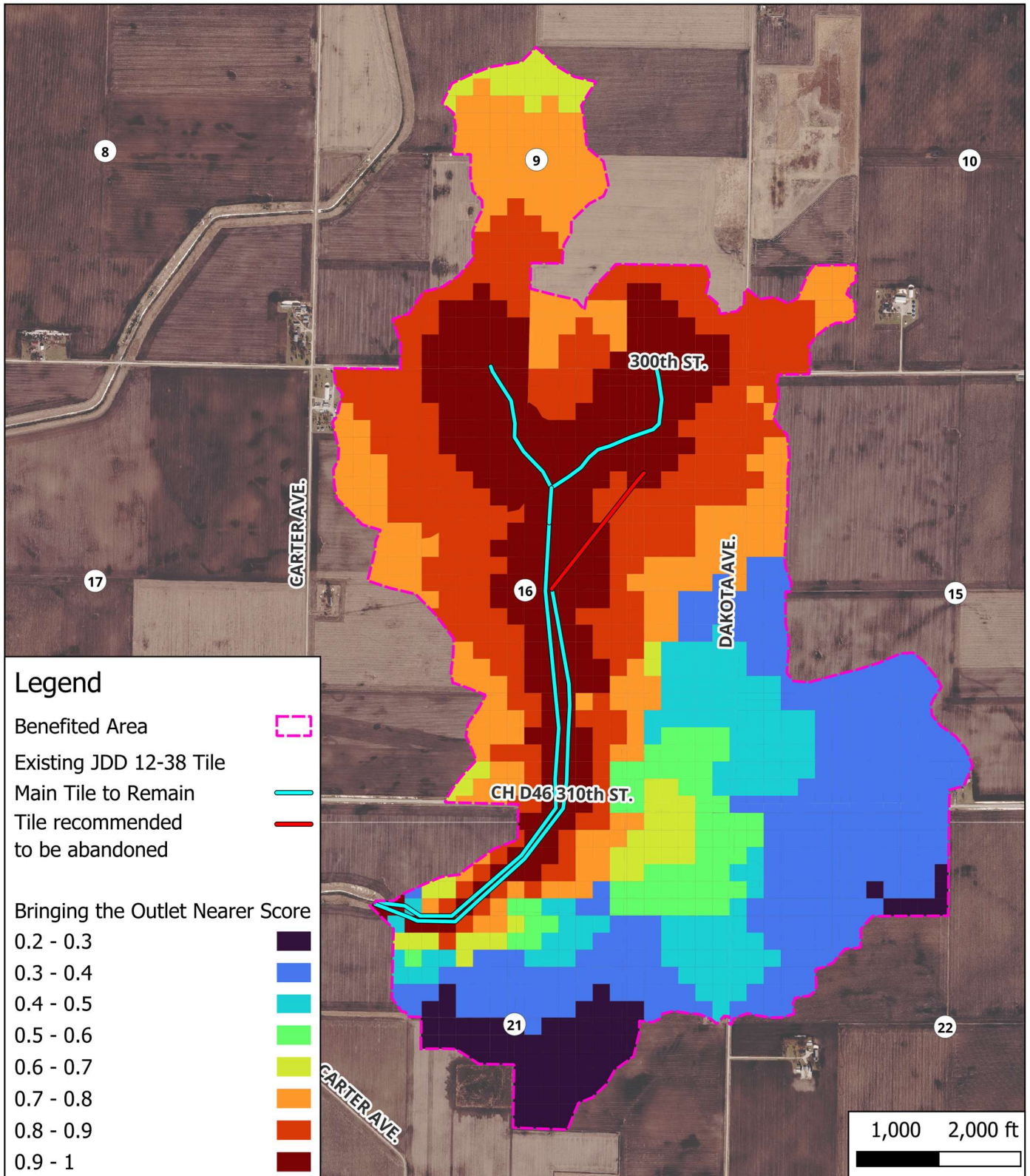












Joint Drainage District No. 12-38
Main and Branch Tile

Classification Schedule

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed (\$)
1309400001	33RD STREET INVESTMENTS LLC	09 87 30	09-87-30 PR ROLAND TWP NW SE	19.60	44.96%	\$ 16,828.19
1321200003	BASTIAN RALPH JR TR	21 87 30	21-87-30 PR ROLAND TWP SW NE	40.00	77.00%	\$ 28,821.89
1321200004	BASTIAN RALPH JR TR	21 87 30	21-87-30 PR ROLAND TWP SE NE	36.70	65.83%	\$ 24,641.28
1321400001	BASTIAN RALPH JR TR	21 87 30	21-87-30 PR ROLAND TWP NW SE	33.10	65.33%	\$ 24,453.75
1321400002	BASTIAN RALPH JR TR	21 87 30	21-87-30 PR ROLAND TWP NE SE	2.00	3.07%	\$ 1,150.75
1309300004	BAUER VERNON R & MARY B	09 87 30	09-87-30 PR ROLAND TWP SW SW	4.40	10.59%	\$ 3,964.29
1309300005	BAUER VERNON R & MARY B	09 87 30	09-87-30 PR ROLAND TWP SE SW WEST 3 ACRES	2.10	5.07%	\$ 1,897.12
1310300003	BAUER VERNON R & MARY B	10 87 30	10-87-30 PR ROLAND TWP SW SW	25.20	46.33%	\$ 17,342.35
1316300004	BOE ARDELL A TRUST AGREEMENT	16 87 30	16-87-30 PR ROLAND TWP SE SW	18.20	36.60%	\$ 13,697.66
1321100001	COPPOLA FARMS LLC	21 87 30	21-87-30 PR ROLAND TWP NW NW	1.30	3.36%	\$ 1,257.67
1321100002	COPPOLA FARMS LLC	21 87 30	21-87-30 PR ROLAND TWP NE NW	16.20	37.02%	\$ 13,854.58
1321100003	COPPOLA FARMS LLC	21 87 30	21-87-30 PR ROLAND TWP SW NW	6.00	12.54%	\$ 4,695.08
1321100004	COPPOLA FARMS LLC	21 87 30	21-87-30 PR ROLAND TWP SE NW	40.00	84.96%	\$ 31,800.82
1309200003	DAWGS LLC	09 87 30	09-87-30 PR ROLAND TWP SW NE	15.90	28.50%	\$ 10,666.57
1309100007	DUNCAN FAMILY PROPERTIES LLC	09 87 30	09-87-30 PR ROLAND TWP SE NW	24.70	48.62%	\$ 18,198.07
1309300003	FOGLEMEN BROTHERS LLC	09 87 30	09-87-30 PR ROLAND TWP NE SW EX W 3A	21.40	51.60%	\$ 19,311.69
1309300006	FOGLEMEN BROTHERS LLC	09 87 30	09-87-30 PR ROLAND TWP SE SW EX W 3A	33.40	83.01%	\$ 31,071.47
1316100003	GBJ LEGACY LLC	16 87 30	16-87-30 PR ROLAND TWP SW NW	21.10	34.11%	\$ 12,765.49
1316100004	GBJ LEGACY LLC	16 87 30	16-87-30 PR ROLAND TWP SE NW	40.00	81.37%	\$ 30,455.45
1315300001	HAGAN ENTERPRISES	15 87 30	15-87-30 PR ROLAND TWP NW SW	21.60	44.81%	\$ 16,770.57
1315300002	HAGAN ENTERPRISES	15 87 30	15-87-30 PR ROLAND TWP NE SW	11.60	24.92%	\$ 9,328.53
1315300003	HAGAN ENTERPRISES	15 87 30	15-87-30 PR ROLAND TWP SW SW	37.33	83.82%	\$ 31,374.36
1315300004	HAGAN ENTERPRISES	15 87 30	15-87-30 PR ROLAND TWP SE SW	36.70	78.26%	\$ 29,293.81
1315400003	HAGAN ENTERPRISES	15 87 30	15-87-30 PR ROLAND TWP SW SE	2.90	4.93%	\$ 1,847.02
1316100001	HANSON DANIEL J	16 87 30	16-87-30 PR ROLAND TWP NW NW	29.70	53.57%	\$ 20,049.79
1316100002	HANSON DANIEL J	16 87 30	16-87-30 PR ROLAND TWP NE NW	39.00	95.46%	\$ 35,728.95
1316300001	HANSON DAVID C	16 87 30	16-87-30 PR ROLAND TWP NW SW	0.50	0.77%	\$ 286.71
1316300002	HANSON DAVID C	16 87 30	16-87-30 PR ROLAND TWP NE SW	28.70	64.52%	\$ 24,147.81

Joint Drainage District No. 12-38
Main and Branch Tile

Classification Schedule

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit	Units Assessed (\$)
1316400006	HANSON JONATHAN & CARLY R	16 87 30	16-87-30 PR ROLAND TWP PARCEL A SE	4.18	7.03%	\$ 2,631.18
1321300002	HANSON OLSON FARMS CO	21 87 30	21-87-30 PR ROLAND TWP NE SW	12.20	22.04%	\$ 8,251.14
1316400001	OLSON FARMS LLP	16 87 30	16-87-30 PR ROLAND TWP NW SE	40.00	97.11%	\$ 36,346.06
1316400002	OLSON FARMS LLP	16 87 30	16-87-30 PR ROLAND TWP NE SE	39.00	69.23%	\$ 25,913.98
1316400005	OLSON FARMS LLP	16 87 30	16-87-30 PR ROLAND TWP SW SE (EX IRR TR)	37.94	87.91%	\$ 32,903.75
1316400007	OLSON FARMS LLP	16 87 30	16-87-30 PR ROLAND TWP SE SE (EX IRR TR)	33.54	73.53%	\$ 27,523.47
1321200001	OLSON FARMS LLP	21 87 30	21-87-30 PR ROLAND TWP NW NE	38.33	81.93%	\$ 30,664.05
1321200002	OLSON FARMS LLP	21 87 30	21-87-30 PR ROLAND TWP NE NE	37.33	78.98%	\$ 29,561.16
1309400003	SDAUGHTER1 LLC	09 87 30	09-87-30 PR ROLAND TWP SW SE	30.90	75.78%	\$ 28,364.86
1309400004	SDAUGHTER1 LLC	09 87 30	09-87-30 PR ROLAND TWP SE SE	32.80	79.72%	\$ 29,838.86
1316200001	SDAUGHTER1 LLC	16 87 30	16-87-30 PR ROLAND TWP NW NE	39.00	99.92%	\$ 37,398.60
1316200002	SDAUGHTER1 LLC	16 87 30	16-87-30 PR ROLAND TWP NE NE	38.00	92.74%	\$ 34,711.26
1316200003	SDAUGHTER1 LLC	16 87 30	16-87-30 PR ROLAND TWP SW NE	40.00	100.00%	\$ 37,429.15
1316200004	SDAUGHTER1 LLC	16 87 30	16-87-30 PR ROLAND TWP SE NE	39.00	77.51%	\$ 29,013.02
1322100001	SHOWERS JIM L & HEATHER J	22 87 30	22-87-30 PR ROLAND TWP NW NW S 283' N 958' W 350'	2.06	3.55%	\$ 1,328.96
1315100001	TJEPKES DAVID A & JUDITH K	15 87 30	15-87-30 PR ROLAND TWP NW NW	13.20	27.83%	\$ 10,415.93
1315100003	TJEPKES DAVID A & JUDITH K	15 87 30	15-87-30 PR ROLAND TWP SW NW	16.40	29.40%	\$ 11,002.90
1322100002	VINCHATTLE LAVANNE E	22 87 30	22-87-30 PR ROLAND TWP NW NW EX 283' X 350'	35.27	68.47%	\$ 25,629.03
1322100003	VINCHATTLE LAVANNE E	22 87 30	22-87-30 PR ROLAND TWP NE NW	38.33	71.55%	\$ 26,781.20
1322100004	VINCHATTLE LAVANNE E	22 87 30	22-87-30 PR ROLAND TWP SW NW	30.80	58.34%	\$ 21,835.32
1322100005	VINCHATTLE LAVANNE E	22 87 30	22-87-30 PR ROLAND TWP SE NW	2.70	4.23%	\$ 1,582.89
	WEBSTER COUNTY SECONDARY ROADS			35.40		\$ 35,171.51
Total Acres				1245.71	Total Units Assessed	\$ 1,000,000.00