



PO Box 44
1124 Willis Ave
Perry, IA 50220

Commissioner's Report

Drainage District No. 41

Reclassification

Dallas County, Iowa
2025

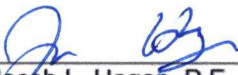
	I hereby certify that this engineering document was prepared by me or under my direct personal supervision and that I am a duly licensed Professional Engineer under the laws of the State of Iowa.  <u>11/24/25</u> Jacob L. Hagan, P.E. (date) License No. 25738 My license renewal date is December 31, 2026. Pages or sheets covered by this seal: <u>All</u>
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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 has not been updated since its original adoption in 1919 and does not include separate schedules for separate facilities, the Dallas 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 of AgriVia as a qualified engineer, along with Dallas County resident freeholders Al Lorenzen and Chuck Bishop, to form a Reclassification Commission. This report presents the findings and recommendations of that commission.

Location

Drainage District No. 41 (DD 41) serves approximately 4,666 acres including the right-of-way of the open ditch. These lands are located in Sections 11, 12, 13, 14, 23, 24, 25 of Lincoln Township, Sections 7, 17, 18, 19, 20, 29, 30, 31, 32 of Washington Township in Dallas County, Iowa. A Map of the DD 41 benefitted 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:

Soil Drainage Class	Poor Drainage (Less than ¼” Drainage Coefficient)		High Drainage (1/2” Drainage Coefficient)		Percent Increase	
	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 \$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, 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

Drainage District No. 41 serves an irregular watershed defined by lowlands to the southeast, where the main open ditch was constructed. It is characterized by several long valleys with poorly defined drainage patterns and many potholes. The current landscape includes some acres not used for row crop cultivation, such as pasture, woodland, grassland, and wetland 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. Based on this analysis, we determined that 4,666 acres drain to the district's facilities. 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 silts and clays. Common soil types include Angus, Webster, and Le Sueur, with slopes ranging from flat to moderately steep. Drainage classes vary across the district as shown below:

Soil Drainage Class		
Drain Class	Acres	Percentage of Watershed
Very Poorly Drained	98	2.1%
Poorly Drained	2209	47.3%
Somewhat Poorly Drained	861	18.4%
Moderately Well Drained	0	0%
Well Drained	1483	31.8%
Somewhat Excessively Drained	15	0.3%
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 Open Ditch

The district's open ditch begins in Section 19 of Washington Township, just south of County Road F31. From there, it flows generally southeast through Section 19, crossing 220th Street, then southwest through Section 30, crossing 230th St, and finally south and west before its junction with the West Branch of Panther Creek.

The entire ditch was cleaned out in 2024. The plans are on file at the Auditor's office.

Tile System

The existing tile system was installed in 1919, and the original plans and profiles, and historical records are on file at the Dallas County Courthouse. As part of the reclassification process, we did not investigate the current condition of the tile. A summary of the drainage district main and major branch drainage areas, tile sizes, and grades is provided in the table below:

Drainage District No. 41 Existing Tile				
Section Name	Acres	Diameter (in.)	Grade (%)	Percentage of Modern Standard (%)
DD No. 41 Main Tile	1,641	28	.40	62
Branch No. 1 Tile	453	453	0.10	60
Branch No. 4 Tile	567	18	0.10	60
Branch No. 13 Tile	495	26	0.15	44
Branch No. 17 Tile	484	18	0.15	43

There are additional branches that serve much smaller areas of farmland. These are Branches 2, 3, 5, 6, 7, 9, 10, 11, 12, 14, and 15 tiles.

Drainage District No. 22 & 36 Existing Main Tiles				
Section Name	Acres	Diameter (in.)	Grade (%)	Percentage of Modern Standard (%)
DD No. 22 Main Tile	800	26	.366	100
DD No. 36 Main Tile	763	26	.18	75

There are additional branches that serve much smaller areas of farmland.

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 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 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 over one hundred years, 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, Ksat, CSR2, and K-factor 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 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 five thousand 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, 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 is included as Appendices F, G, and H.

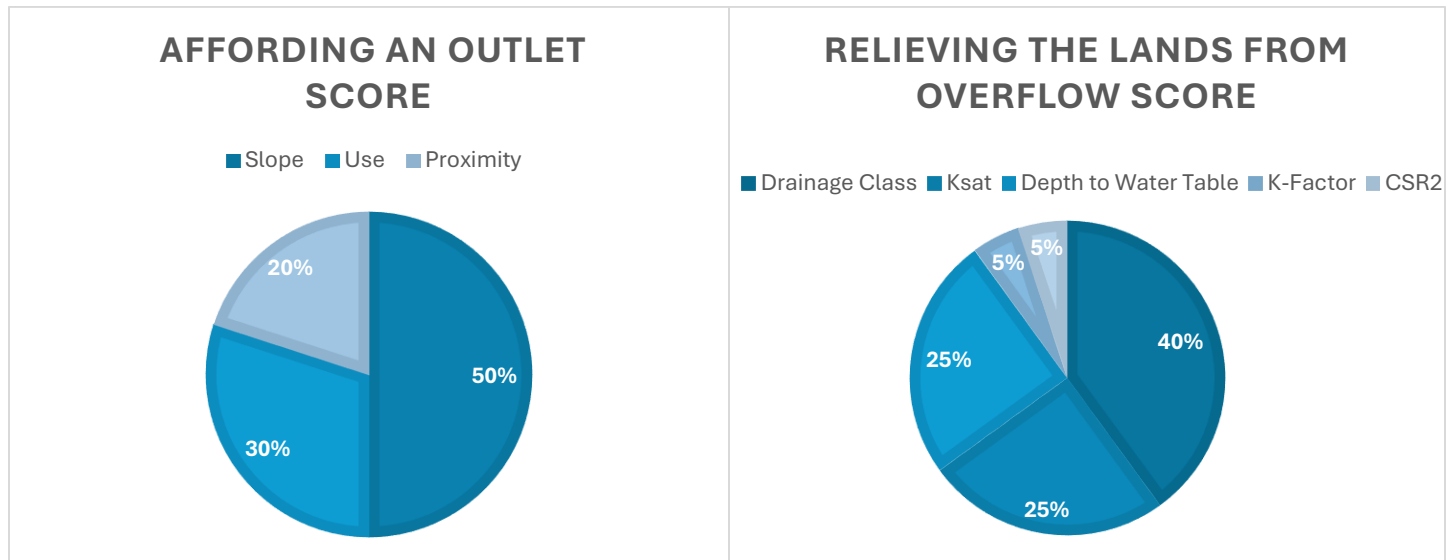
Bringing the outlet nearer is based on one score as described above.

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

- Drainage Class (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:

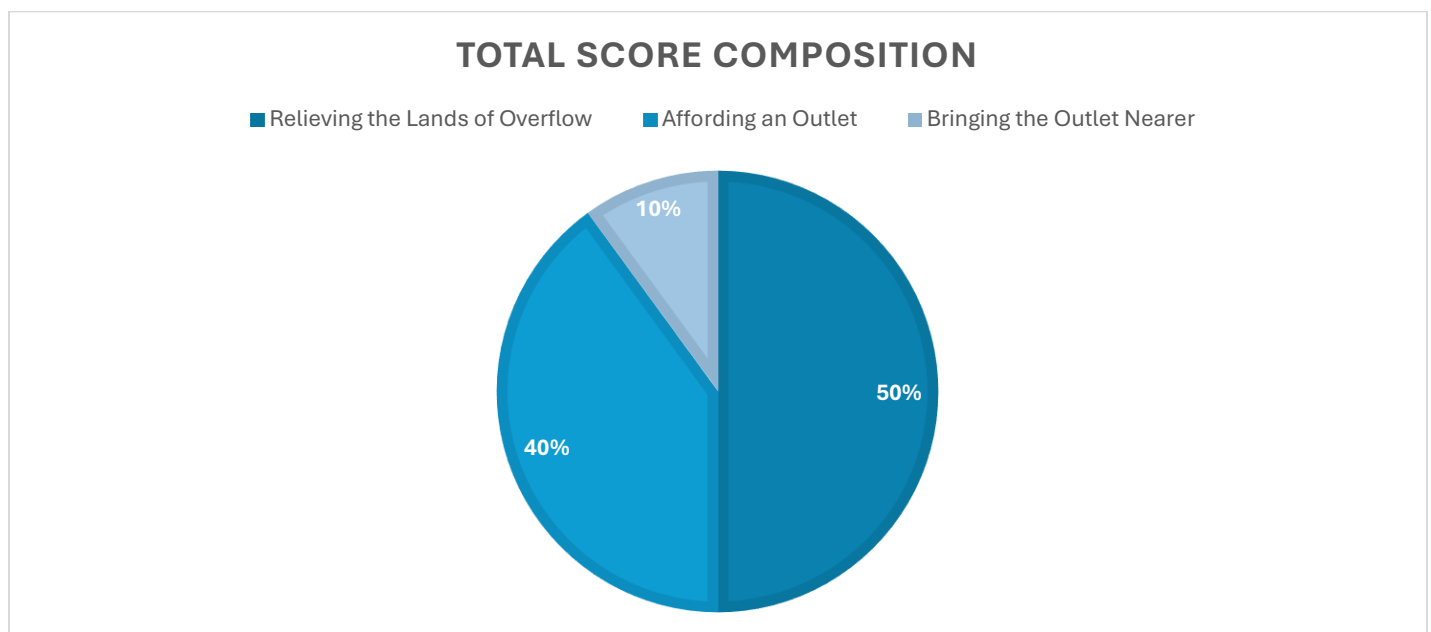
- Slope (50%)
- Infrastructure Use (30%)
- Proximity to the district system (20%)



Aggregation into Final Benefit Score

We calculated each parcel's final benefit score 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**.



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. In Dallas County, this results in a 20% increase in the benefit score applied to Secondary Roads within the drainage district.

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 show net acres of less than a full 40, even though the parcel itself appears to be a full 40 acres. This occurs because a portion of the parcel is listed as exempt. As a result, the assessment schedule reflects a smaller number of assessable acres including in some cases, even zero. 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. DD 41 serves as the outlet for two upstream districts, DD 22 and DD 36, which are tile districts of roughly 800 acres each. Neither could function as they do without the DD 41 open ditch.

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. This process has been used historically to charge DD 22 and DD 36 for work on DD 41 without formally annexing their lands. The Board has again appointed Commissioners to determine a common outlet fee for these districts.

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 Drainage District No. 41 to be used for future maintenance and all costs to the district.

Classification Schedule	Basis Cost
Drainage District No. 41 – Main Open Ditch	\$100,000.00
Drainage District No. 41 – Main Tile	\$100,000.00
Drainage District No. 41 – Branch Nos. 1, 2 Tile	\$10,000.00
Drainage District No. 41 – Branch Nos. 4, 5, 6, 7, 9, 15 Tile	\$10,000.00
Drainage District No. 41 – Branch Nos. 10, 12, 14 Tile	\$10,000.00
Drainage District No. 41 – Branch No. 11 Tile	\$10,000.00
Drainage District No. 41 – Branch No. 13 Tile	\$10,000.00
Drainage District No. 41 – Branch No. 17 Tile	\$10,000.00

The Basis Cost shown is for illustrative purposes only and does not reflect any actual project costs. A round number of \$100,000 or \$10,000 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.

In addition, we have included a schedule of estimated actual assessments for landowners based on a \$450,000 total project cost. These are not final assessment numbers, but a close approximation for financial planning purposes.

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,



Al Lorenzen
Dallas County Resident Freeholder

11-21-25
Date



Chuck Bishop
Dallas County Resident Freeholder

11-21-25
Date



Jacob Hagan, P.E.
Professional Licensed Engineer
712-250-4318
jacob.agrivia@gmail.com

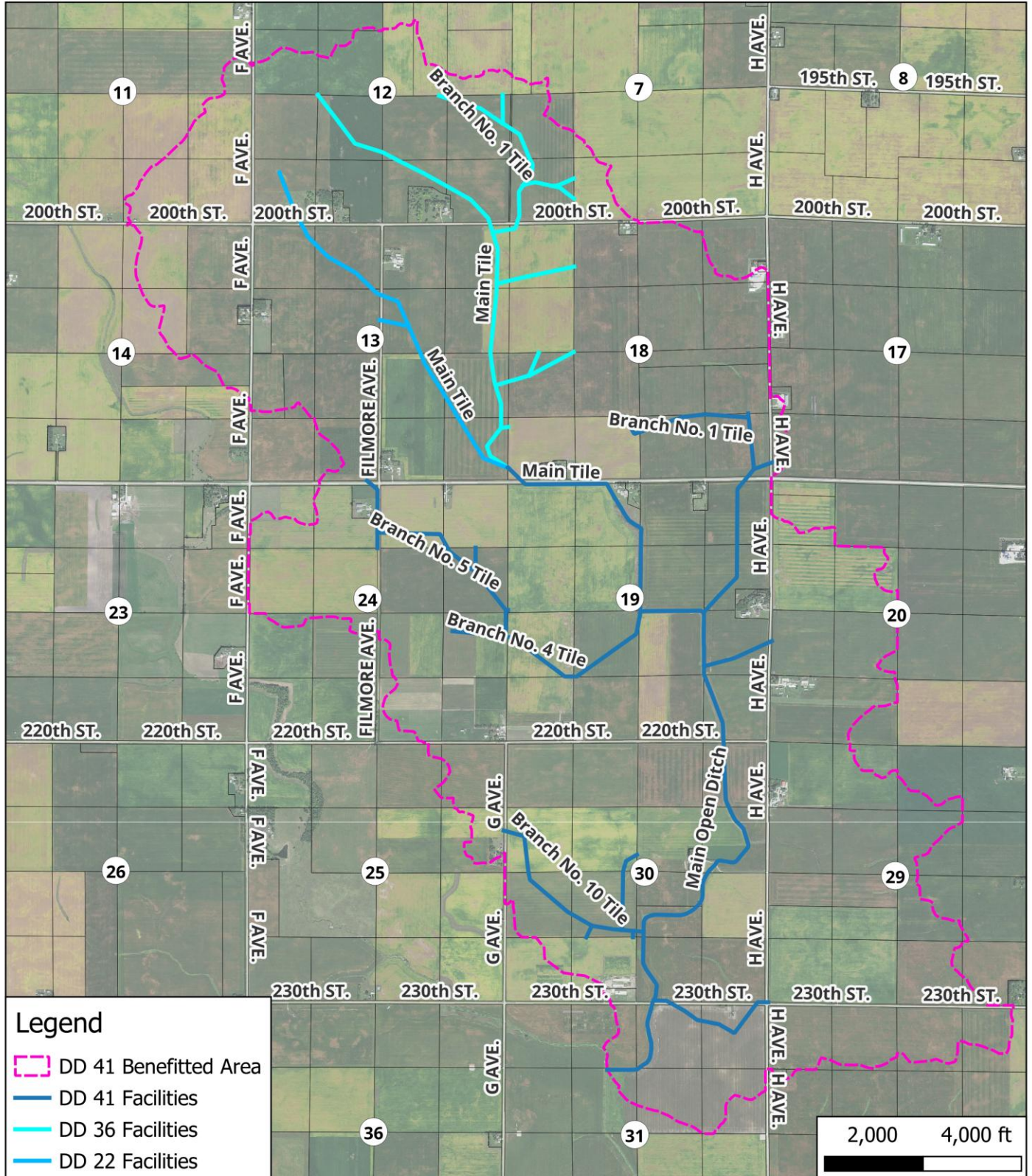
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Appendix A – Benefitted Area



Drainage District No. 41
Dallas County, IA

Benefitted Area
November 2025



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.

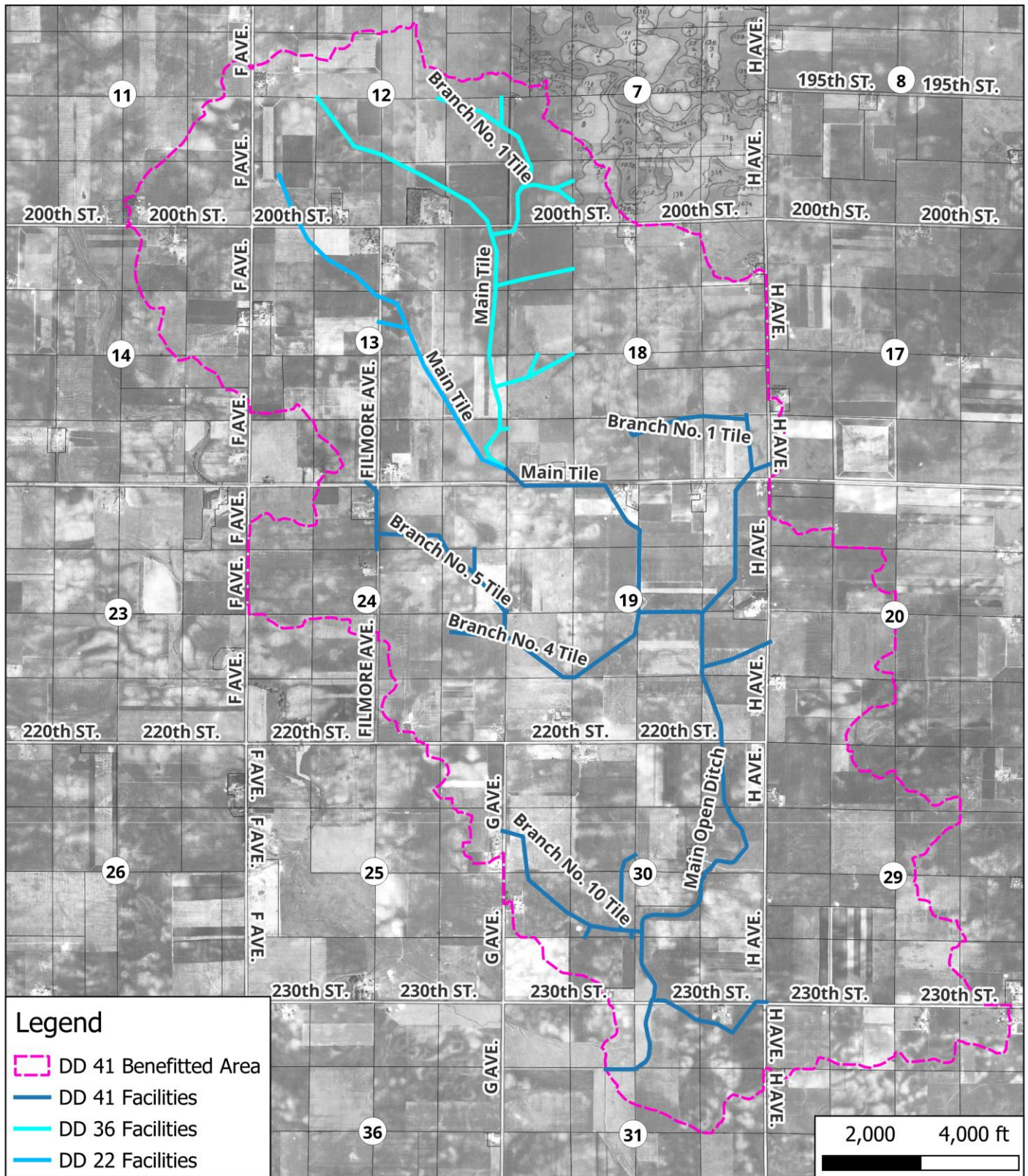
Several years of drainage research in Ohio has compared corn and soybean yields from undrained, surface drained only, tile drained only, and combined tile plus surface drained plots. Annual benefit/cost ratios were also calculated for these alternative drainage systems. It was shown that the average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

Melville L. Palmer
Extension Agricultural Engineer

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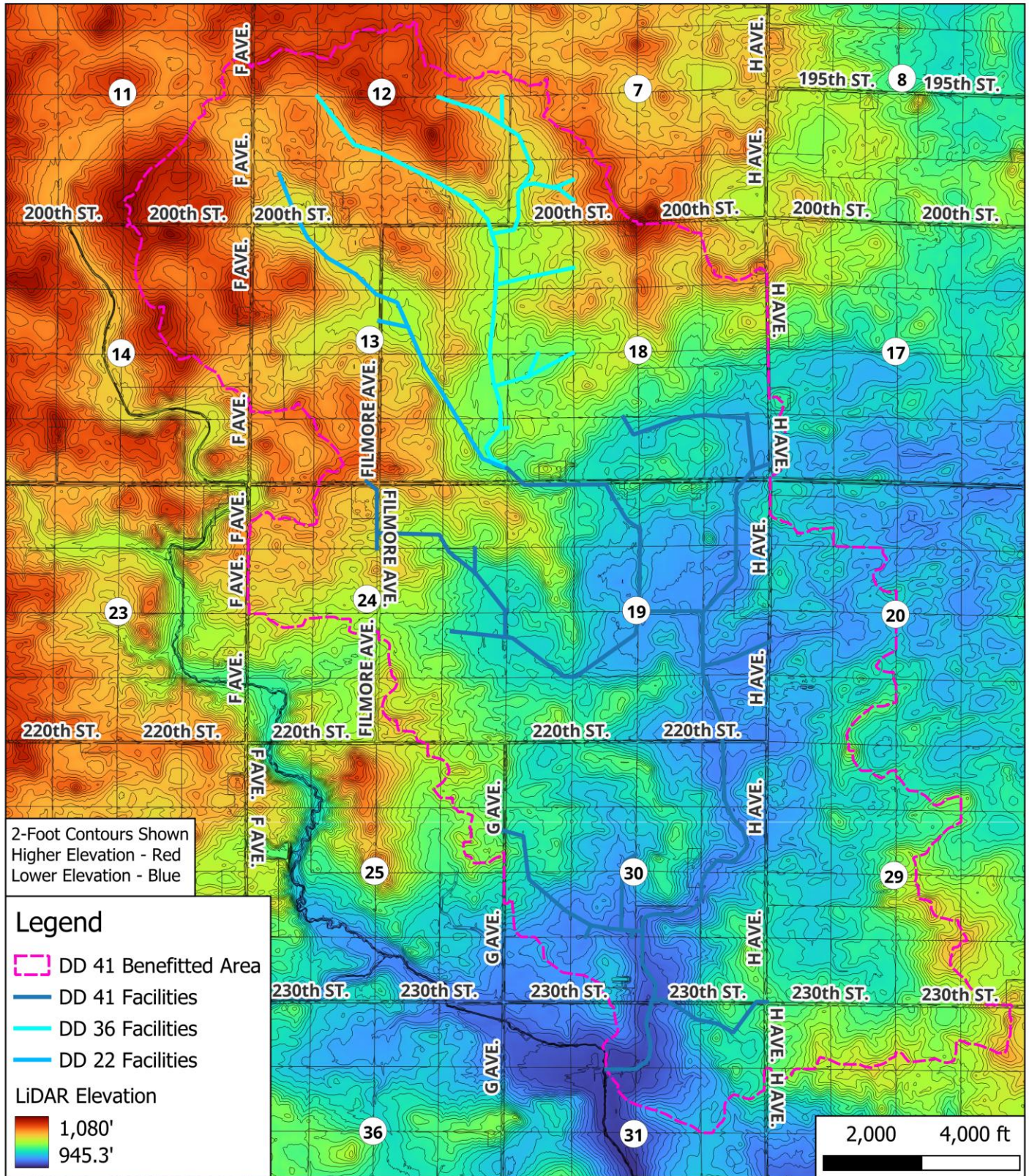


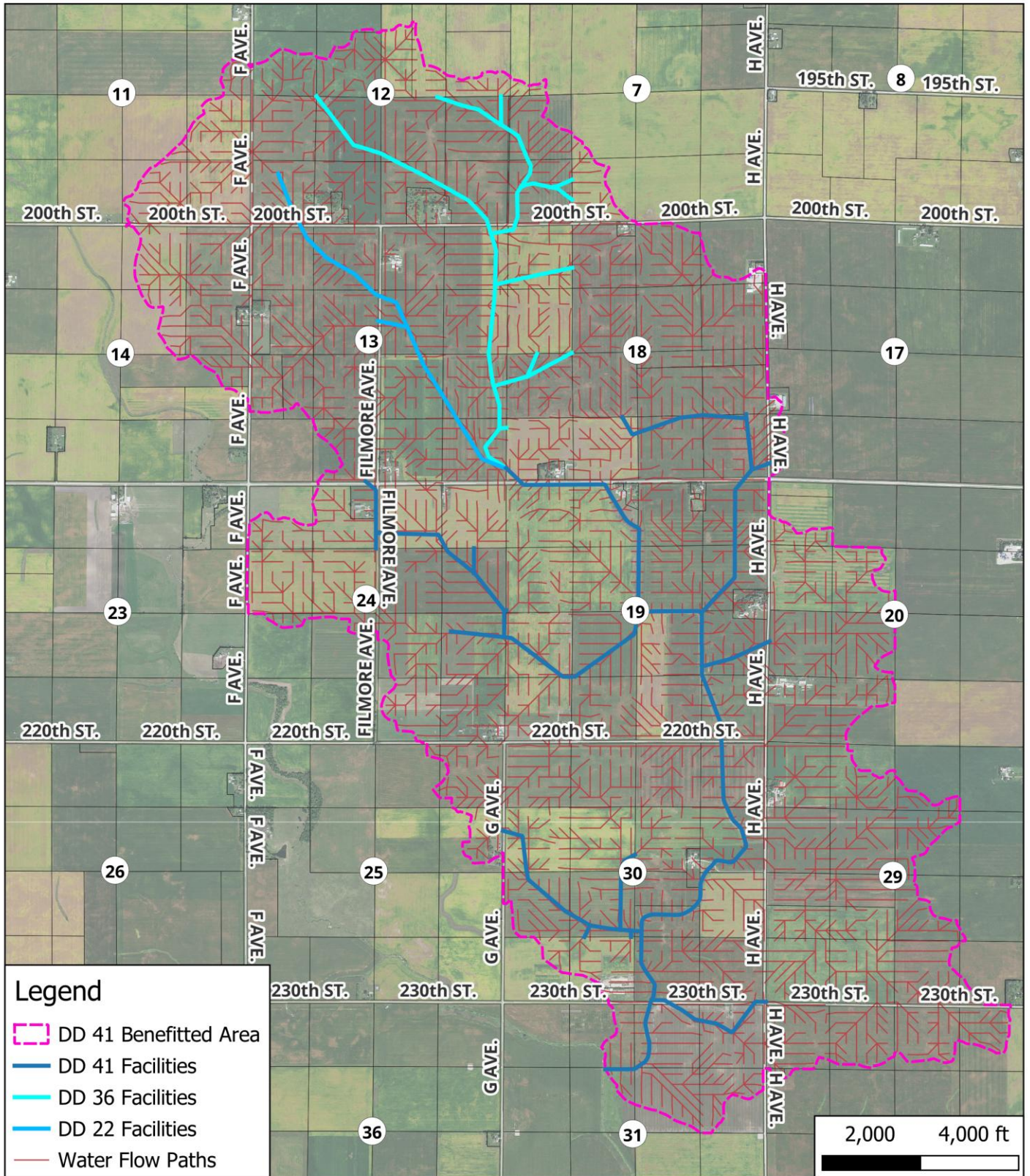
Appendix D – Elevation Map

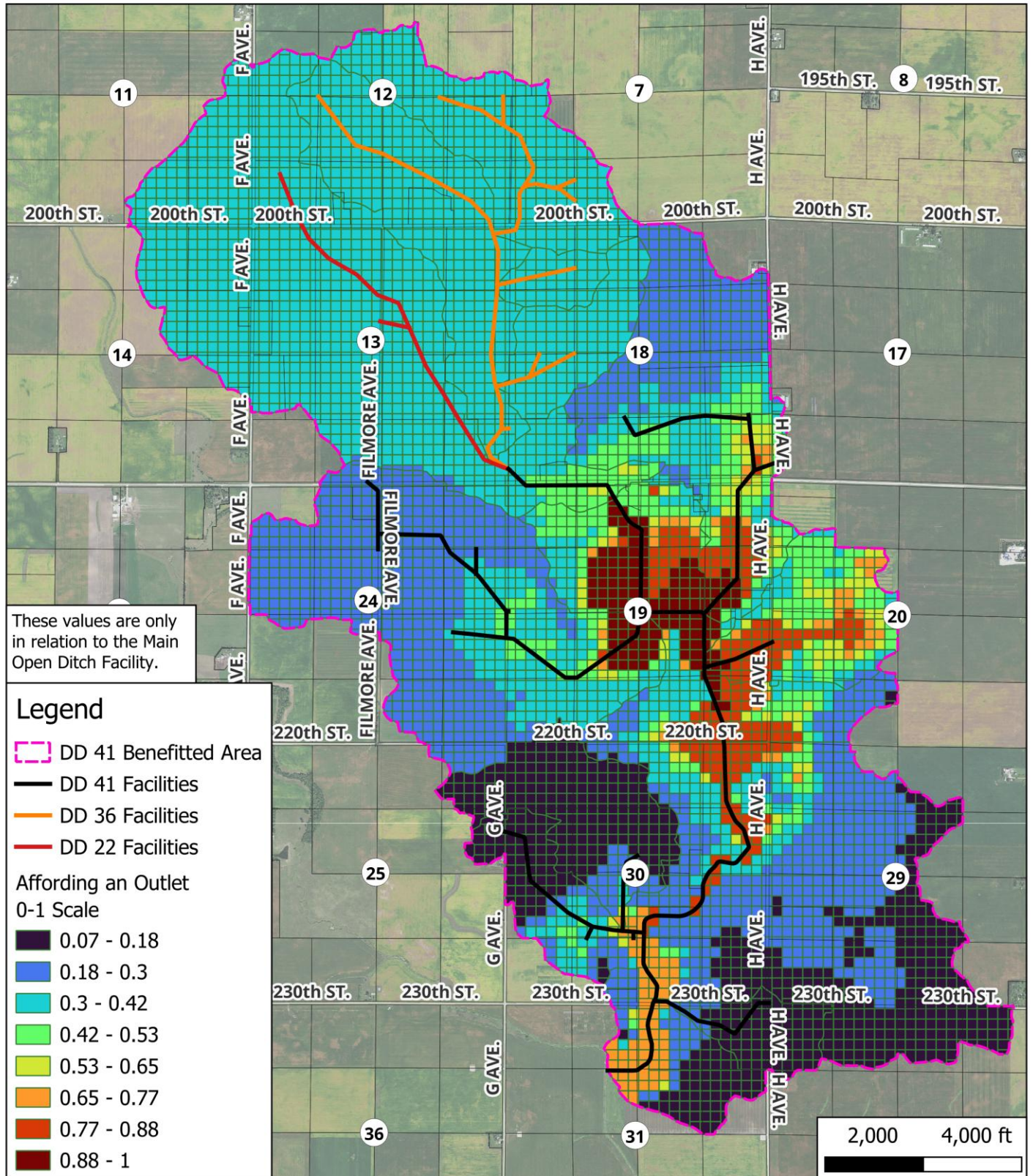


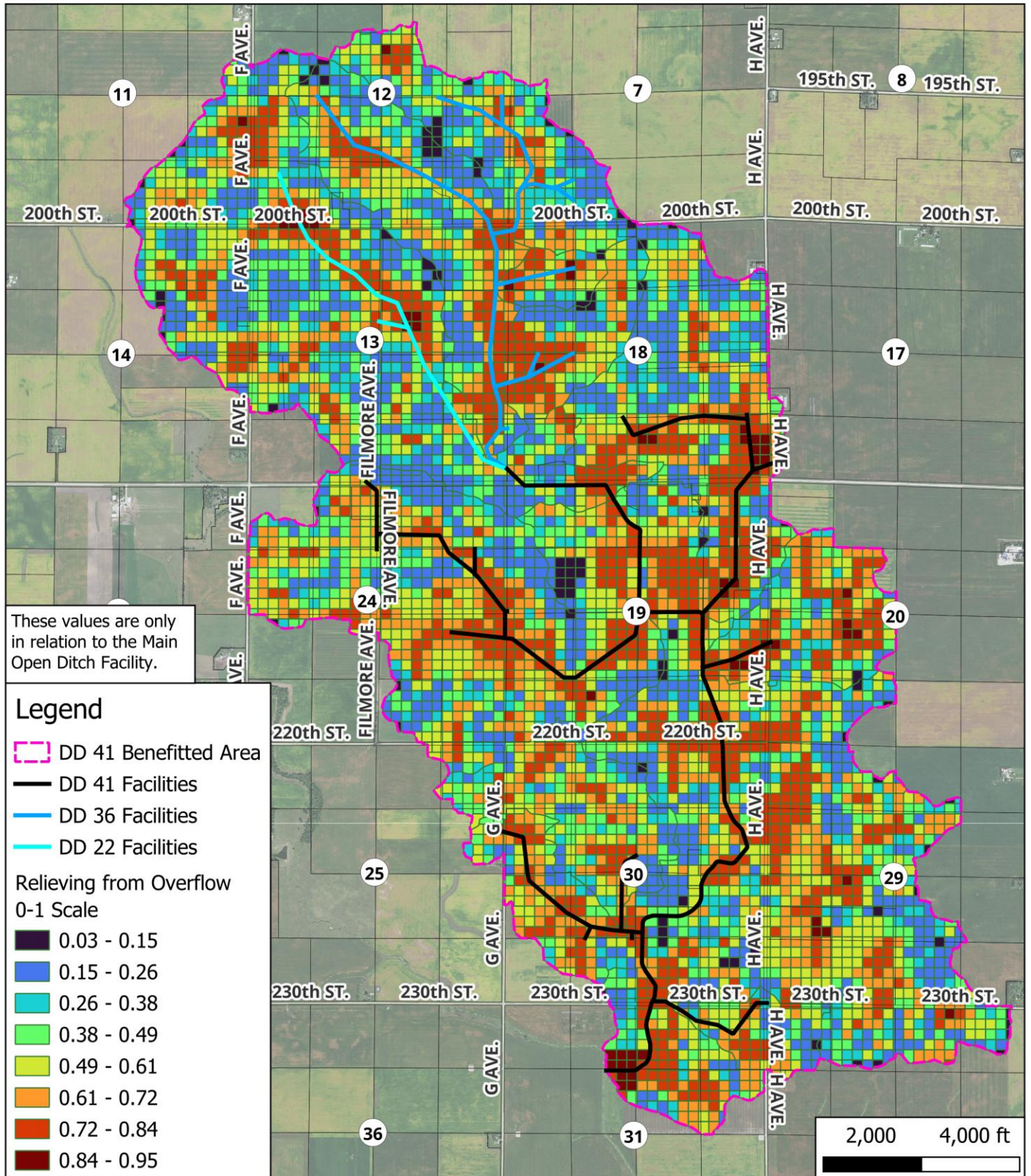
Drainage District No. 41
Dallas County, IA

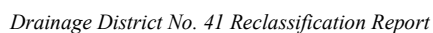
Elevation
November 2025

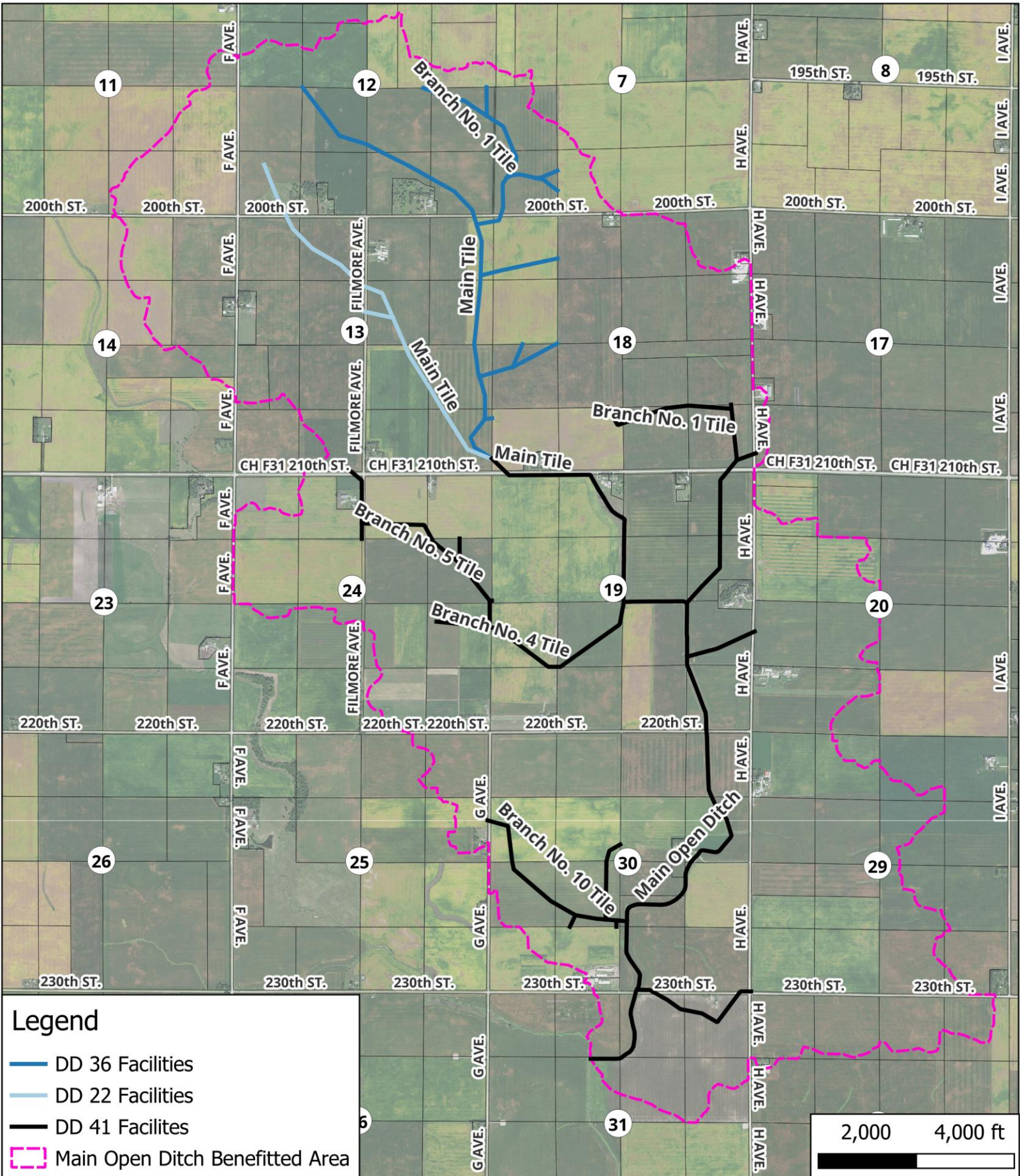












Drainage District No. 41
Main Open Ditch

Classification Schedule

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0630200001	ANDREWS, DAVID H	30 80 28	NW NE	39	60.39%	\$ 871.01
0630200002	ANDREWS, DAVID H	30 80 28	NE NE	38	75.43%	\$ 1,087.93
0630400004	ANDREWS, SUSAN K	30 80 28	NE SE	39	53.98%	\$ 778.55
0619100006	BAUMAN, BRADLEE P & SHANA JTRS	19 80 28	LOT A NE NW	2.94	3.98%	\$ 57.40
0617300003	BOCK FAMILY FOUNDATION, INC	17 80 28	SW SW	6.5	12.43%	\$ 179.28
0617300005	BOCK FAMILY FOUNDATION, INC	17 80 28	NW SW /EX LOT A/	0.3	0.47%	\$ 6.78
0630100001	BONNIE B COMPEAU TRUST DATED 2/17/15 COMPEAU, BONNIE B AS TRUSTEE	30 80 28	NW NW	38.75	46.53%	\$ 671.10
0630100002	BONNIE B COMPEAU TRUST DATED 2/17/15 COMPEAU, BONNIE B AS TRUSTEE	30 80 28	NE NW	39	44.45%	\$ 641.10
0630200003	BOOK, DAVID	30 80 28	SW NE /EX E268.9' S488.6'/	37	40.32%	\$ 581.54
0630200005	BOOK, DAVID	30 80 28	SE NE	39	73.50%	\$ 1,060.09
0630400001	BOOK, DAVID	30 80 28	N1/2 NW SE /EX E268.9' N321.36/	18	19.90%	\$ 287.02
0630200004	BOOK, DAVID & KATHERINE C JTRS	30 80 28	E268.9' S488.6' SW NE & E268.6' SW NE & E268.9'	5	6.65%	\$ 95.91
0629100001	BOOK, DAVID R	29 80 28	NW NW	39	70.16%	\$ 1,011.92
0629100002	BOOK, DAVID R	29 80 28	NE NW	28.7	35.91%	\$ 517.93
0629100003	BOOK, DAVID R	29 80 28	SW NW	39	70.55%	\$ 1,017.54
0629100004	BOOK, DAVID R	29 80 28	SE NW	40	55.36%	\$ 798.46
0619400001	BOOK, DAVID R & KATHERINE JTRS	19 80 28	NW SE	40	82.49%	\$ 1,189.76
0619400003	BOOK, DAVID R & KATHERINE JTRS	19 80 28	SW SE	39	70.25%	\$ 1,013.22
0619400004	BOOK, THOMAS W & JENNIFER A	19 80 28	SE SE	39	89.76%	\$ 1,294.61
0618100004	COWLES, LUCILE MAY LE	18 80 28	SE NW	2.2	1.83%	\$ 26.39
0618300001	COWLES, LUCILE MAY LE	18 80 28	NW SW	3.5	5.58%	\$ 80.48
0618300002	COWLES, LUCILE MAY LE	18 80 28	NE SW	28.1	31.42%	\$ 453.17
0618300004	DEARDORFF, CATHY	18 80 28	SE SW	38.5	69.52%	\$ 1,002.69
0618300005	DEARDORFF, CATHY	18 80 28	SW SW FRL /EX PARCEL 24-67/	29.1	43.03%	\$ 620.62
0619300004	DEARDORFF, CATHY	19 80 28	SE SW	39	58.84%	\$ 848.65
0524200001	EIDE, LINDA	24 80 29	NW NE	37.5	53.27%	\$ 768.31
0524200002	EIDE, LINDA	24 80 29	NE NE	29.7	35.88%	\$ 517.50

Drainage District No. 41
Main Open Ditch

Classification Schedule

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0619300001	HARRISON, GLENDA L	19 80 28	NW SW FRL	41.05	71.03%	\$ 1,024.47
0619300002	HARRISON, GLENDA L	19 80 28	NE SW	39.83	85.99%	\$ 1,240.24
0619300003	HARRISON, GLENDA L	19 80 28	SW SW FRL	38.75	58.38%	\$ 842.02
0631100002	HATHAWAY, CHERYL JEAN LE	31 80 28	NE NW	14.9	25.31%	\$ 365.05
0630100003	KLOCKENTAGER, ROSLIN	30 80 28	SW NW	39.75	48.10%	\$ 693.75
0630100004	KLOCKENTAGER, ROSLIN	30 80 28	SE NW	40	54.92%	\$ 792.11
0630300001	KLOCKENTAGER, ROSLIN	30 80 28	NW SW	37.5	56.87%	\$ 820.24
0630300002	KLOCKENTAGER, ROSLIN	30 80 28	NE SW	40	69.41%	\$ 1,001.10
0632100005	KOONS, JOE & WENDY JTRS	32 80 28	PARCEL A SW NW	0.9	1.21%	\$ 17.45
0523200007	LEMASTER, LINDA K & VERNON,	23 80 29	NE NE /EX PARCELS A & B/	0	0.00%	\$ -
0523200008	LEMASTER, LINDA K & VERNON,	23 80 29	SE NE /EX PART OF PARCEL A/	0	0.00%	\$ -
0631100004	MIDWEST OILSEEDS INC	31 80 28	SE NW	5.6	13.14%	\$ 189.52
0631200001	MIDWEST OILSEEDS INC	31 80 28	NW NE	39	67.75%	\$ 977.16
0631200002	MIDWEST OILSEEDS INC	31 80 28	NE NE	38	49.47%	\$ 713.51
0631200003	MIDWEST OILSEEDS INC	31 80 28	SW NE	30.2	45.28%	\$ 653.07
0631200004	MIDWEST OILSEEDS INC	31 80 28	SE NE	24.5	29.61%	\$ 427.07
0524300001	MORRISON, ORVAL R TRUST ETAL	24 80 29	NW SW	4.5	5.98%	\$ 86.25
0524100002	MULLEN FARMS, LP	24 80 29	SW NW	39	55.67%	\$ 802.93
0524100005	MULLEN FARMS, LP	24 80 29	SE NW	39	51.52%	\$ 743.07
0524200003	MULLEN FARMS, LP	24 80 29	SW NE	39	48.67%	\$ 701.97
0524200004	MULLEN FARMS, LP	24 80 29	SE NE	39	64.02%	\$ 923.36
0524100003	ORMAN, MANDI J	24 80 29	N713.7' E548' NE NW	8.75	12.27%	\$ 176.97
0619200004	PURVIANCE FARMS LLC	19 80 28	SW NE	40	100.00%	\$ 1,442.30
0619200006	PURVIANCE FARMS LLC	19 80 28	SE NE /EX PARCEL A/	32.35	85.22%	\$ 1,229.13
0619200008	PURVIANCE FARMS LLC	19 80 28	NW NE /EX PARCEL 24-77/	35.38	66.86%	\$ 964.32
0619200009	PURVIANCE FARMS LLC	19 80 28	PARCEL 24-77 N1/2 NE	3.71	4.91%	\$ 70.82
0619200010	PURVIANCE FARMS LLC	19 80 28	NE NE /EX PARCEL 24-77/	36.91	75.31%	\$ 1,086.20
0619400005	PURVIANCE FARMS LLC	19 80 28	NE SE /EX PARCEL A/	36.08	87.51%	\$ 1,262.16
0620100003	PURVIANCE FARMS LLC	20 80 28	SW NW	39	67.56%	\$ 974.42
0620100004	PURVIANCE FARMS LLC	20 80 28	SE NW	32.4	66.37%	\$ 957.26
0620100006	PURVIANCE FARMS LLC	20 80 28	NW NW /EX PARCEL 24-69/	11	19.03%	\$ 274.47

Drainage District No. 41
Main Open Ditch

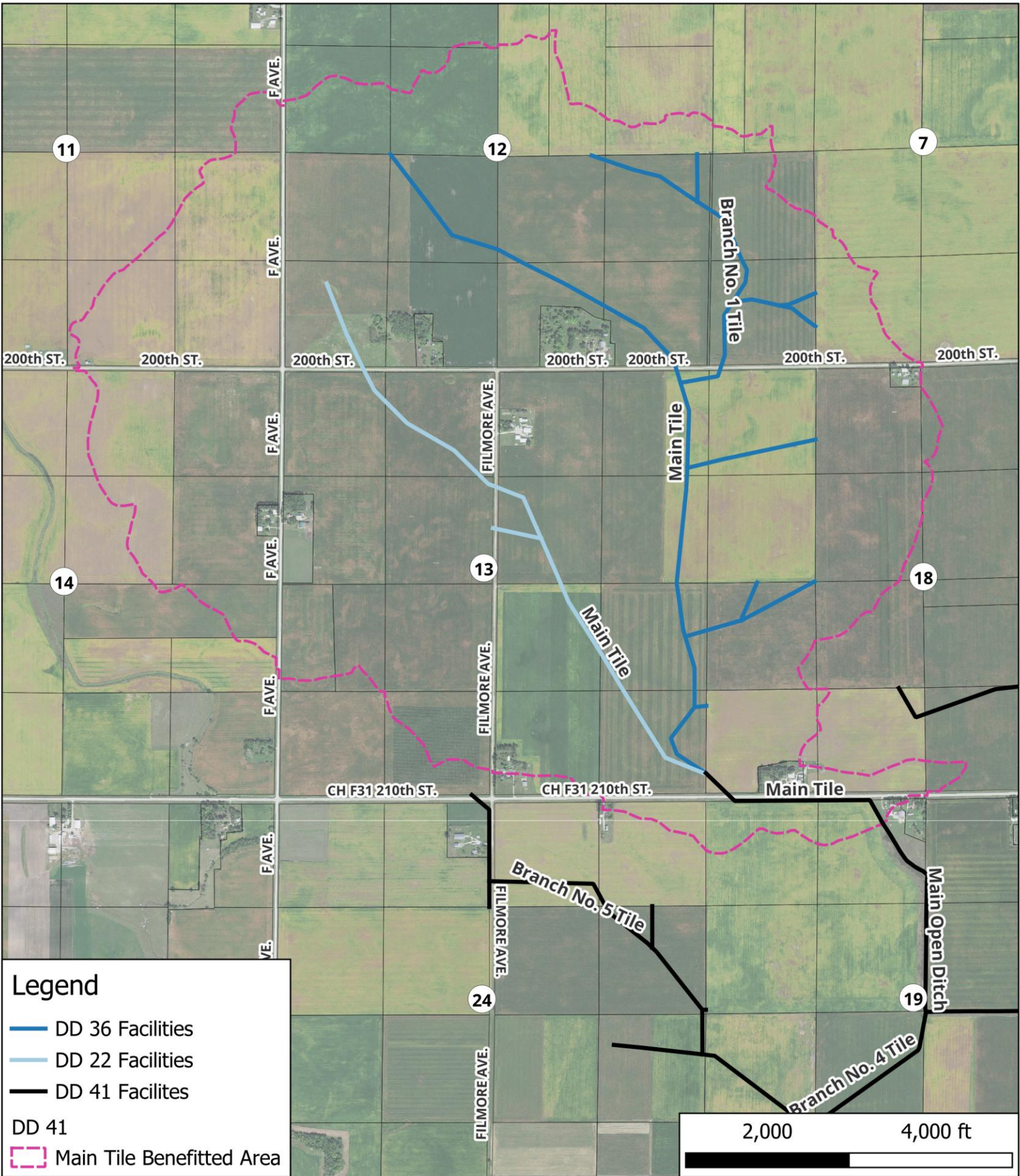
Classification Schedule

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0620300001	PURVIANCE, ROBERT P	20 80 28	NW SW	39	75.56%	\$ 1,089.80
0620300002	PURVIANCE, ROBERT P	20 80 28	NE SW	36.8	71.90%	\$ 1,037.02
0618200001	REPP FARMS INC	18 80 28	NW NE	32.5	38.45%	\$ 554.57
0618200002	REPP FARMS INC	18 80 28	NE NE /EX E200' S218' N1128'/	6.9	6.68%	\$ 96.35
0618200003	REPP FARMS INC	18 80 28	E200' S218' N1128' NE NE	0.3	0.23%	\$ 3.32
0618200004	REPP FARMS INC	18 80 28	SW NE	38.8	44.68%	\$ 644.42
0618200005	REPP FARMS INC	18 80 28	SE NE	39	43.07%	\$ 621.20
0618400001	REPP FARMS INC	18 80 28	N20AC SE	19.75	25.36%	\$ 365.77
0618400002	REPP FARMS INCORPORATED	18 80 28	S30AC NW SE	30	35.76%	\$ 515.77
0618400003	REPP FARMS INCORPORATED	18 80 28	NE SE /EX N10AC/	29.25	48.77%	\$ 703.41
0618400004	REPP FARMS INCORPORATED	18 80 28	SW SE	38.5	66.83%	\$ 963.89
0618400005	REPP FARMS INCORPORATED	18 80 28	SE SE	37.5	80.63%	\$ 1,162.93
0619100001	REPP, RAYMOND L FAMILY TRUST	19 80 28	NW NW	38	53.90%	\$ 777.40
0619100003	REPP, RAYMOND L FAMILY TRUST	19 80 28	SW NW	39.5	50.39%	\$ 726.78
0619100004	REPP, RAYMOND L FAMILY TRUST	19 80 28	SE NW	40	94.85%	\$ 1,368.02
0619100005	REPP, RAYMOND L FAMILY TRUST	19 80 28	NE NW /EX LOT A/	35.56	72.55%	\$ 1,046.39
0629400003	REPP, RAYMOND L FAMILY TRUST	29 80 28	SW SE	37.3	36.45%	\$ 525.72
0629400004	REPP, RAYMOND L FAMILY TRUST	29 80 28	SE SE /EX S544.5' E400'/	3.4	3.68%	\$ 53.08
0632100001	REPWAY FARMS INC	32 80 28	NW NW	36.8	33.96%	\$ 489.81
0632100002	REPWAY FARMS INC	32 80 28	NE NW	35.5	36.00%	\$ 519.23
0632100006	REPWAY FARMS INC	32 80 28	SW NW /EX PARCEL A/	0.9	1.09%	\$ 15.72
0632200001	REPWAY FARMS INC	32 80 28	NW NE	31.6	34.89%	\$ 503.22
0629300001	REVES, JANIS M	29 80 28	N1/2 NW SW	19.5	31.09%	\$ 448.41
0629300004	REVES, JANIS M	29 80 28	N1/2 NE SW	20	28.16%	\$ 406.15
0632200002	REVES, ROGER G & JUDY A JTRS	32 80 28	NE NE	18.4	18.22%	\$ 262.79
0617300006	SCHRECK, DANIEL & KARA JTRS	17 80 28	LOT A NW SW	1.4	1.76%	\$ 25.38
0618300006	SLAUGHTER, GREGORY & HANNAH	18 80 28	PARCEL 24-67 SW SW	4.56	5.24%	\$ 75.58
0525200004	SMITH, DENNIS L & CARLA J JTRS	25 80 29	SE NE	17.8	18.52%	\$ 267.11
0525200001	SMITH, JANELL F	25 80 29	NW NE	2.1	2.88%	\$ 41.54
0525200002	SMITH, JANELL F	25 80 29	NE NE	35.4	40.56%	\$ 585.00
0513400003	SNYDER, CAROLYN GLYDE & PAUL	13 80 29	SW SE	3.3	3.02%	\$ 43.56

Drainage District No. 41
Main Open Ditch

Classification Schedule

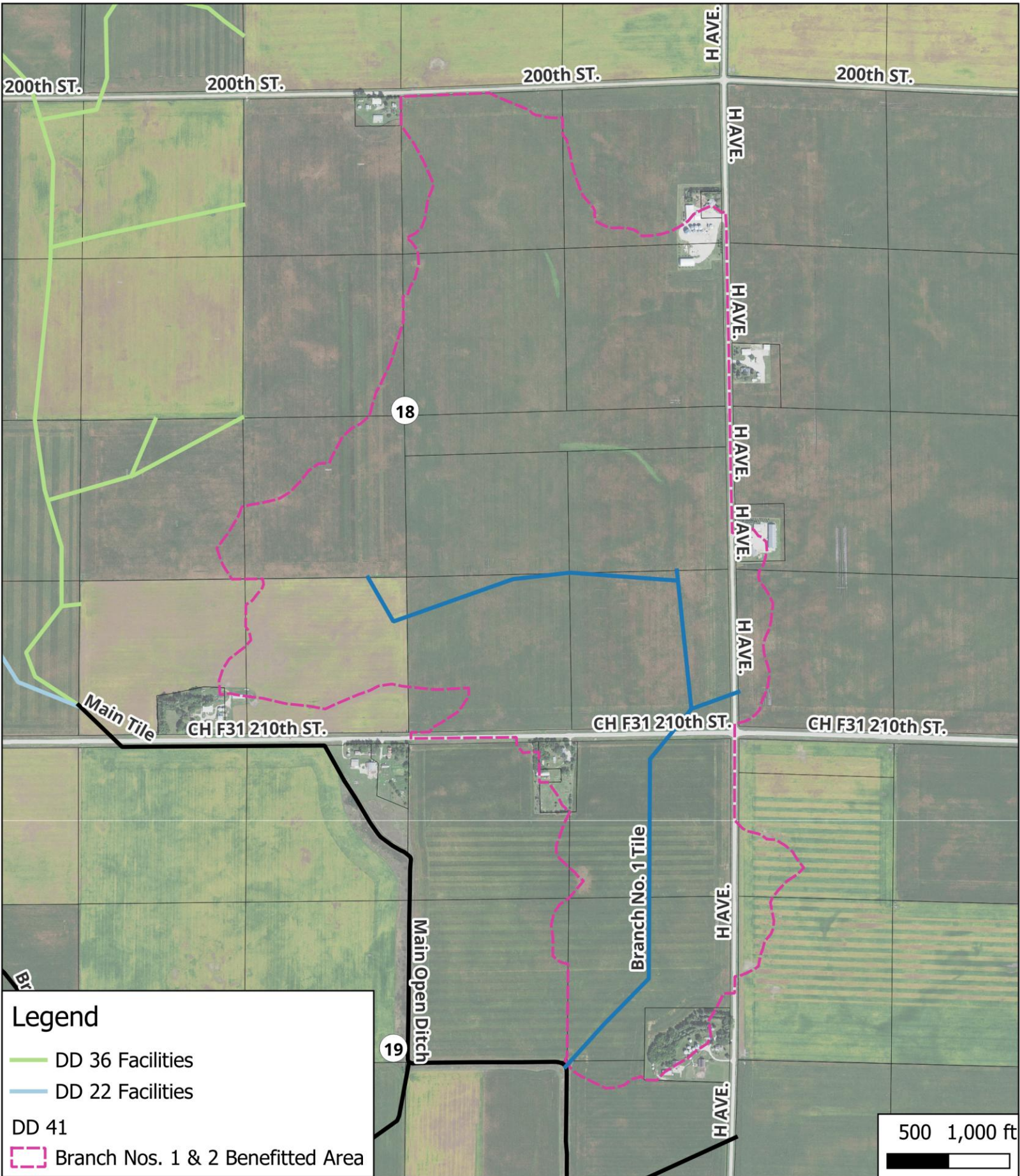
PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0630300003	SNYDER, DORIS DEANETTE &	30 80 28	SW SW FRL	8.3	12.32%	\$ 177.69
0630300004	SNYDER, DORIS DEANETTE &	30 80 28	SE SW /EX S300' E908.1'/	28.4	39.91%	\$ 575.62
0513300005	SNYDER, DORIS DEANETTE LE	13 80 29	SE SW	7.8	8.73%	\$ 125.91
0630300005	SNYDER, HAROLD L II & DORIS	30 80 28	S300' E908.1' SE SW	3.8	3.48%	\$ 50.19
0629200001	TAYLOR, KAREN P TRUST	29 80 28	NW NE	9.8	11.65%	\$ 168.03
0629200003	TAYLOR, KAREN P TRUST	29 80 28	SW NE	24.3	30.42%	\$ 438.75
0629400001	TAYLOR, KAREN P TRUST	29 80 28	NW SE	24.8	20.91%	\$ 301.59
0629400002	TAYLOR, KAREN P TRUST	29 80 28	NE SE	0.4	0.27%	\$ 3.89
0524300002	TAYLOR, NANCY ELIZABETH 50%	24 80 29	NE SW	6.3	10.69%	\$ 154.18
0524400001	TAYLOR, NANCY ELIZABETH 50%	24 80 29	NW SE	34.9	55.63%	\$ 802.35
0524400002	TAYLOR, NANCY ELIZABETH 50%	24 80 29	NE SE	39	70.46%	\$ 1,016.25
0524400003	TAYLOR, NANCY ELIZABETH 50%	24 80 29	SW SE	28.3	30.13%	\$ 434.57
0524400004	TAYLOR, NANCY ELIZABETH 50%	24 80 29	SE SE	38	50.98%	\$ 735.29
0524100001	TAYLOR, ROBERT E	24 80 29	NW NW	17.8	22.74%	\$ 327.98
0524100004	TAYLOR, ROBERT E	24 80 29	NE NW /EX N713.7' E548'/	28.9	39.19%	\$ 565.24
0629300002	TAYLOR, ROBERT E	29 80 28	S1/2 NW SW	19.5	32.30%	\$ 465.86
0629300003	TAYLOR, ROBERT E	29 80 28	SW SW	38	52.01%	\$ 750.14
0629300005	TAYLOR, ROBERT E	29 80 28	S1/2 NE SW	20	22.91%	\$ 330.43
0629300006	TAYLOR, ROBERT E	29 80 28	SE SW	39	55.07%	\$ 794.28
0619200007	WEISER, DAVID & SHERYL LYNN	19 80 28	PARCEL A SE NE	9.57	15.20%	\$ 219.23
0620300003	WEISER, DAVID & SHERYL LYNN	20 80 28	SW SW	39	72.27%	\$ 1,042.35
0620300004	WEISER, DAVID & SHERYL LYNN	20 80 28	SE SW	25	27.07%	\$ 390.43
0630400002	WICKS, ALAN J & ROXANNE K JTRS	30 80 28	S1/2 NW SE	20	26.37%	\$ 380.34
0630400003	WICKS, ALAN J & ROXANNE K JTRS	30 80 28	SW SE	39	73.85%	\$ 1,065.14
0630400005	WICKS, ALAN J & ROXANNE K JTRS	30 80 28	SE SE	38	42.13%	\$ 607.64
	DRAINAGE DISTRICT NO. 22					\$ 15,930.80
	DRAINAGE DISTRICT NO. 36					\$ 15,355.04
	DALLAS COUNTY SECONDARY ROADS		ROAD RIGHT-OF-WAY	72.1		\$ 1,920.10
Total Acres				3070.14	Total Units Assessed	\$ 100,000.00



Drainage District No. 41
Main Tile

Classification Schedule

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0619100006	BAUMAN, BRADLEE P & SHANA JTRS	19 80 28	LOT A NE NW	0.1	0.31%	\$ 7.38
0618300001	COWLES, LUCILE MAY LE	18 80 28	NW SW	1.7	6.86%	\$ 163.26
0618300004	DEARDORFF, CATHY	18 80 28	SE SW	9.3	40.27%	\$ 958.40
0618300005	DEARDORFF, CATHY	18 80 28	SW SW FRL /EX PARCEL 24-67/	27.6	100.00%	\$ 2,379.93
0618400004	REPP FARMS INCORPORATED	18 80 28	SW SE	3.1	8.65%	\$ 205.86
0619100001	REPP, RAYMOND L FAMILY TRUST	19 80 28	NW NW	13.6	38.09%	\$ 906.51
0619100005	REPP, RAYMOND L FAMILY TRUST	19 80 28	NE NW /EX LOT A/	8.8	36.24%	\$ 862.49
0618300006	SLAUGHTER, GREGORY & HANNAH JTRS	18 80 28	PARCEL 24-67 SW SW	4.5	12.15%	\$ 289.16
	DRAINAGE DISTRICT NO. 22					\$ 46,543.28
	DRAINAGE DISTRICT NO. 36					\$ 47,004.98
	DALLAS COUNTY SECONDARY ROADS		ROAD RIGHT-OF-WAY	5.6		\$ 678.75
Total Acres				74.3	Total Units Assessed	\$ 100,000.00

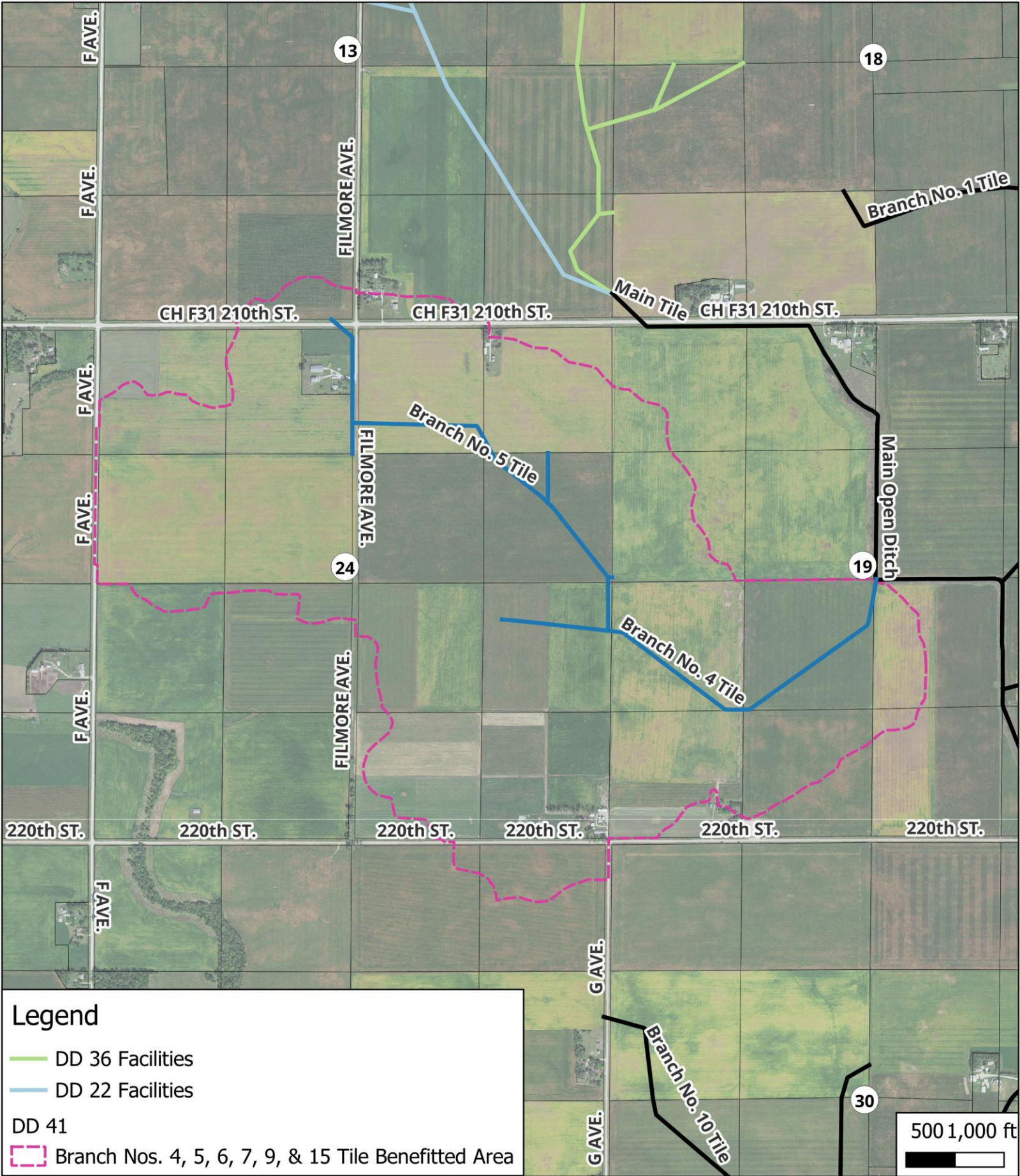


Drainage District No. 41
Branch Nos. 1, 2 Tile

Classification Schedule

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0617300003	BOCK FAMILY FOUNDATION, INC	17 80 28	SW SW	6.5	15.88%	\$ 189.27
0617300005	BOCK FAMILY FOUNDATION, INC	17 80 28	NW SW /EX LOT A/	0.3	0.52%	\$ 6.20
0618100004	COWLES, LUCILE MAY LE	18 80 28	SE NW	2.5	2.90%	\$ 34.56
0618300001	COWLES, LUCILE MAY LE	18 80 28	NW SW	1.9	3.12%	\$ 37.19
0618300002	COWLES, LUCILE MAY LE	18 80 28	NE SW	29.5	47.42%	\$ 565.19
0618300004	DEARDORFF, CATHY	18 80 28	SE SW	29	70.44%	\$ 839.56
0618300005	DEARDORFF, CATHY	18 80 28	SW SW FRL /EX PARCEL 24-67/	1.5	1.72%	\$ 20.50
0619200004	PURVIANCE FARMS LLC	19 80 28	SW NE	1.4	3.18%	\$ 37.90
0619200006	PURVIANCE FARMS LLC	19 80 28	SE NE /EX PARCEL A/	33.4	81.07%	\$ 966.26
0619200008	PURVIANCE FARMS LLC	19 80 28	NW NE /EX PARCEL 24-77/	1.4	1.97%	\$ 23.48
0619200009	PURVIANCE FARMS LLC	19 80 28	PARCEL 24-77 N1/2 NE	2.8	4.12%	\$ 49.11
0619200010	PURVIANCE FARMS LLC	19 80 28	NE NE /EX PARCEL 24-77/	37.6	83.15%	\$ 991.05
0619400005	PURVIANCE FARMS LLC	19 80 28	NE SE /EX PARCEL A/	2.3	4.14%	\$ 49.34
0620100003	PURVIANCE FARMS LLC	20 80 28	SW NW	3.3	4.74%	\$ 56.50
0620100006	PURVIANCE FARMS LLC	20 80 28	NW NW /EX PARCEL 24-69/	4.8	6.60%	\$ 78.66
0618200001	REPP FARMS INC	18 80 28	NW NE	33.4	39.76%	\$ 473.89
0618200002	REPP FARMS INC	18 80 28	NE NE /EX E200' S218' N1128'/	6.9	6.82%	\$ 81.29
0618200003	REPP FARMS INC	18 80 28	E200' S218' N1128' NE NE	0.3	0.22%	\$ 2.62
0618200004	REPP FARMS INC	18 80 28	SW NE	39.4	50.77%	\$ 605.12
0618200005	REPP FARMS INC	18 80 28	SE NE	39	47.28%	\$ 563.52
0618400001	REPP FARMS INC	18 80 28	N20AC SE	19.75	29.84%	\$ 355.66
0618400002	REPP FARMS INCORPORATED	18 80 28	S30AC NW SE	30	49.38%	\$ 588.55
0618400003	REPP FARMS INCORPORATED	18 80 28	NE SE /EX N10AC/	29.25	61.44%	\$ 732.29
0618400004	REPP FARMS INCORPORATED	18 80 28	SW SE	35.7	83.68%	\$ 997.37
0618400005	REPP FARMS INCORPORATED	18 80 28	SE SE	37.5	100.00%	\$ 1,191.88
0617300006	SCHRECK, DANIEL & KARA JTRS	17 80 28	LOT A NW SW	1.4	2.01%	\$ 23.96
0618300006	SLAUGHTER, GREGORY & HANNAH JTRS	18 80 28	PARCEL 24-67 SW SW	0.1	0.06%	\$ 0.72
0619200007	WEISER, DAVID & SHERYL LYNN JTRS	19 80 28	PARCEL A SE NE	5.6	8.40%	\$ 100.12

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
	DALLAS COUNTY SECONDARY ROADS		ROAD RIGHT-OF-WAY	12.2		\$ 338.24
Total Acres				448.7	Total Units Assessed	\$ 10,000.00

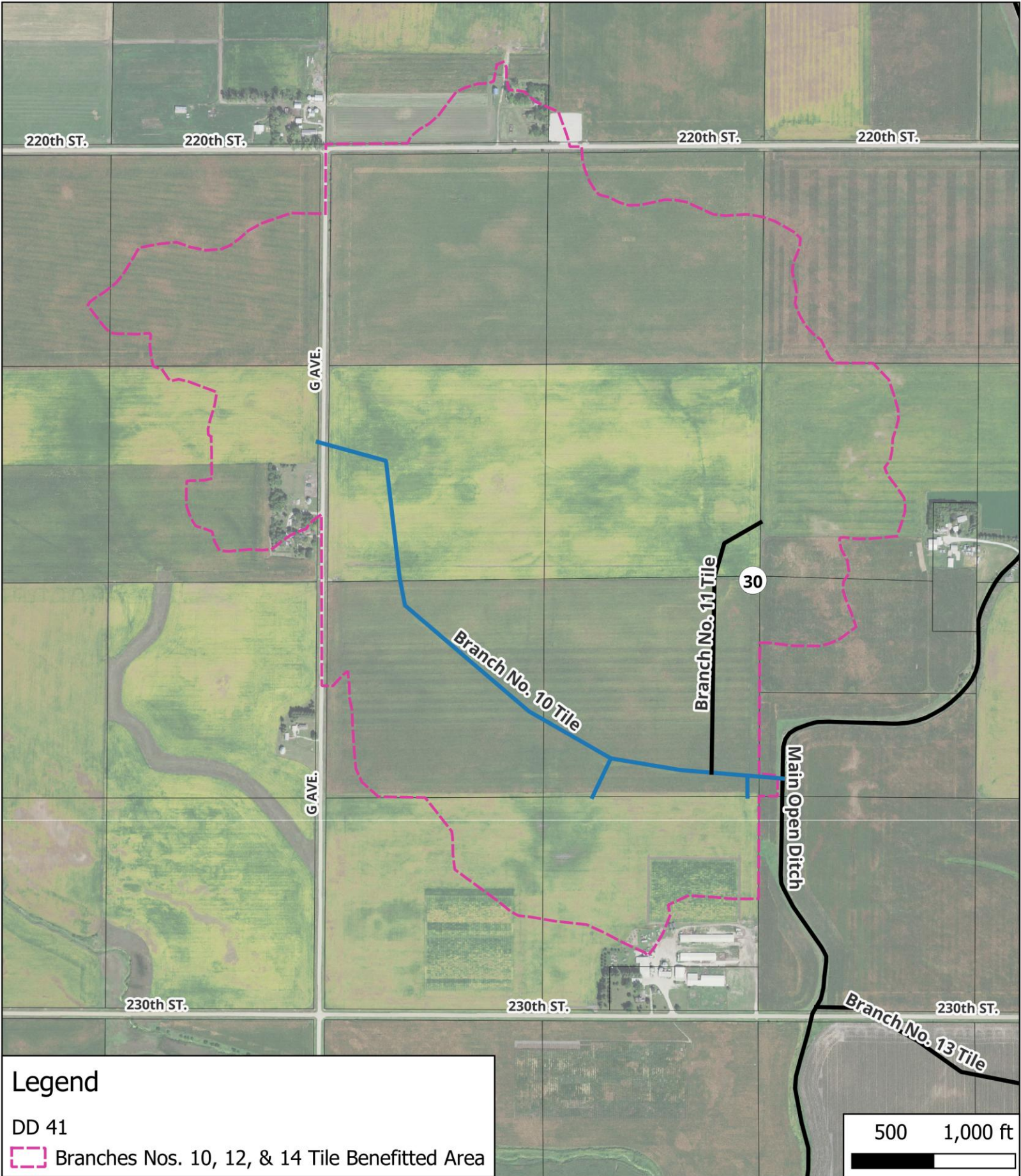


Drainage District No. 41
Branch Nos. 4, 5, 6, 7, 9, 15 Tile

Classification Schedule

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0619400001	BOOK, DAVID R & KATHERINE JTRS	19 80 28	NW SE	13.4	25.49%	\$ 204.76
0619400003	BOOK, DAVID R & KATHERINE JTRS	19 80 28	SW SE	2.3	1.48%	\$ 11.89
0619300004	DEARDORFF, CATHY	19 80 28	SE SW	23.1	34.76%	\$ 279.22
0524200001	EIDE, LINDA	24 80 29	NW NE	37.5	84.73%	\$ 680.62
0524200002	EIDE, LINDA	24 80 29	NE NE	30.6	52.96%	\$ 425.42
0619300001	HARRISON, GLENDA L	19 80 28	NW SW FRL	41.05	100.00%	\$ 803.28
0619300002	HARRISON, GLENDA L	19 80 28	NE SW	39.83	87.08%	\$ 699.50
0619300003	HARRISON, GLENDA L	19 80 28	SW SW FRL	34.9	61.38%	\$ 493.06
0524300001	MORRISON, ORVAL R TRUST ETAL 1/2 MARJORIE TRUST ETAL 1/2	24 80 29	NW SW	4.5	6.44%	\$ 51.73
0524100002	MULLEN FARMS, LP	24 80 29	SW NW	39	58.40%	\$ 469.12
0524100005	MULLEN FARMS, LP	24 80 29	SE NW	39	61.84%	\$ 496.75
0524200003	MULLEN FARMS, LP	24 80 29	SW NE	39	64.27%	\$ 516.27
0524200004	MULLEN FARMS, LP	24 80 29	SE NE	39	93.76%	\$ 753.16
0524100003	ORMAN, MANDI J	24 80 29	N713.7' E548' NE NW	8.75	22.43%	\$ 180.18
0619100001	REPP, RAYMOND L FAMILY TRUST	19 80 28	NW NW	7.2	10.04%	\$ 80.65
0619100003	REPP, RAYMOND L FAMILY TRUST	19 80 28	SW NW	27.4	49.71%	\$ 399.31
0525200001	SMITH, JANELL F	25 80 29	NW NE	1.6	2.23%	\$ 17.91
0525200002	SMITH, JANELL F	25 80 29	NE NE	13.8	17.24%	\$ 138.49
0513400003	SNYDER, CAROLYN GLYDE & PAUL C JTRS	13 80 29	SW SE	5.5	6.66%	\$ 53.50
0513300005	SNYDER, DORIS DEANETTE LE	13 80 29	SE SW	8.2	14.96%	\$ 120.17
0524300002	TAYLOR, NANCY ELIZABETH 50%	24 80 29	NE SW	6.3	12.34%	\$ 99.13
0524400001	TAYLOR, NANCY ELIZABETH 50%	24 80 29	NW SE	34.9	70.71%	\$ 568.00
0524400002	TAYLOR, NANCY ELIZABETH 50%	24 80 29	NE SE	39	99.41%	\$ 798.54
0524400003	TAYLOR, NANCY ELIZABETH 50%	24 80 29	SW SE	28.3	33.69%	\$ 270.63
0524400004	TAYLOR, NANCY ELIZABETH 50%	24 80 29	SE SE	38	54.51%	\$ 437.87
0524100001	TAYLOR, ROBERT E	24 80 29	NW NW	17.8	24.20%	\$ 194.39
0524100004	TAYLOR, ROBERT E	24 80 29	NE NW /EX N713.7' E548'/	28.9	63.17%	\$ 507.43

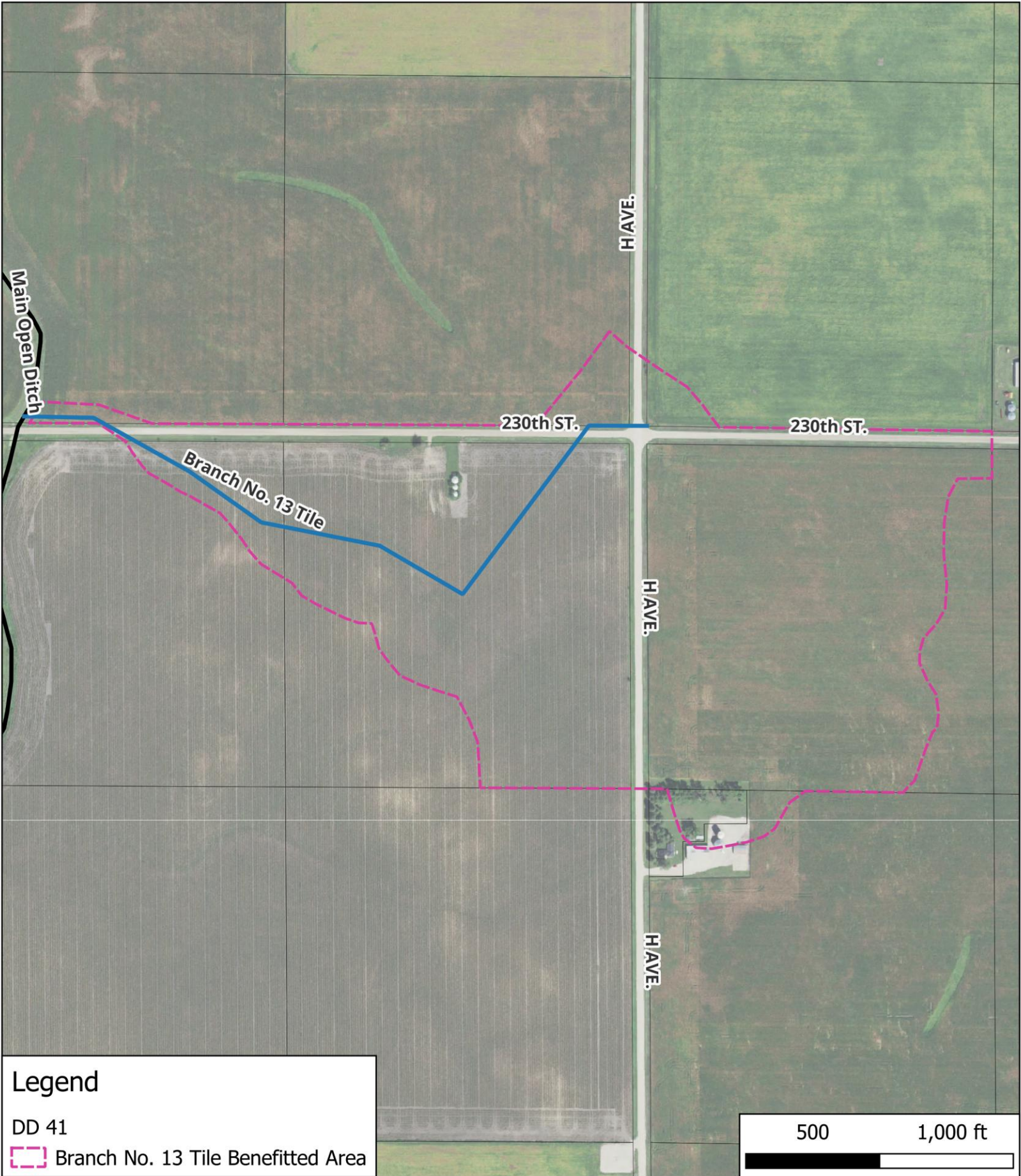
PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
	DALLAS COUNTY SECONDARY ROADS		ROAD RIGHT-OF-WAY	14.6		\$ 249.02
Total Acres				663.43	Total Units Assessed	\$ 10,000.00



Drainage District No. 41
Branch Nos. 10, 12, 14 Tile

Classification Schedule

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0630200001	ANDREWS, DAVID H	30 80 28	NW NE	4.8	4.44%	\$ 70.91
0630100001	BONNIE B COMPEAU TRUST DATED 2/17/15 COMPEAU, BONNIE B AS TRUSTEE	30 80 28	NW NW	38.75	50.99%	\$ 814.34
0630100002	BONNIE B COMPEAU TRUST DATED 2/17/15 COMPEAU, BONNIE B AS TRUSTEE	30 80 28	NE NW	31	38.35%	\$ 612.47
0630200003	BOOK, DAVID	30 80 28	SW NE /EX E268.9' S488.6'/	22.9	23.74%	\$ 379.14
0630400001	BOOK, DAVID	30 80 28	N1/2 NW SE /EX E268.9' N321.36/	5	4.10%	\$ 65.48
0619300004	DEARDORFF, CATHY	19 80 28	SE SW	0.4	0.26%	\$ 4.15
0619300003	HARRISON, GLENDA L	19 80 28	SW SW FRL	5.4	4.31%	\$ 68.83
0630100003	KLOCKENTAGER, ROSLIN	30 80 28	SW NW	40.1	95.01%	\$ 1,517.36
0630100004	KLOCKENTAGER, ROSLIN	30 80 28	SE NW	40	62.64%	\$ 1,000.39
0630300001	KLOCKENTAGER, ROSLIN	30 80 28	NW SW	37.5	100.00%	\$ 1,597.05
0630300002	KLOCKENTAGER, ROSLIN	30 80 28	NE SW	40.6	99.17%	\$ 1,583.80
0525200004	SMITH, DENNIS L & CARLA J JTRS	25 80 29	SE NE	17.8	37.95%	\$ 606.08
0525200001	SMITH, JANELL F	25 80 29	NW NE	0.5	0.53%	\$ 8.46
0525200002	SMITH, JANELL F	25 80 29	NE NE	21.6	23.33%	\$ 372.59
0630300003	SNYDER, DORIS DEANETTE & HAROLD L II JTRS	30 80 28	SW SW FRL	8.3	20.73%	\$ 331.07
0630300004	SNYDER, DORIS DEANETTE & HAROLD L II JTRS	30 80 28	SE SW /EX S300' E908.1'/	22.6	46.77%	\$ 746.94
0630400002	WICKS, ALAN J & ROXANNE K JTRS	30 80 28	S1/2 NW SE	0.3	1.08%	\$ 17.25
	DALLAS COUNTY SECONDARY ROADS		ROAD RIGHT-OF-WAY	6.2		\$ 203.69
Total Acres				343.75	Total Units Assessed	\$ 10,000.00



Legend

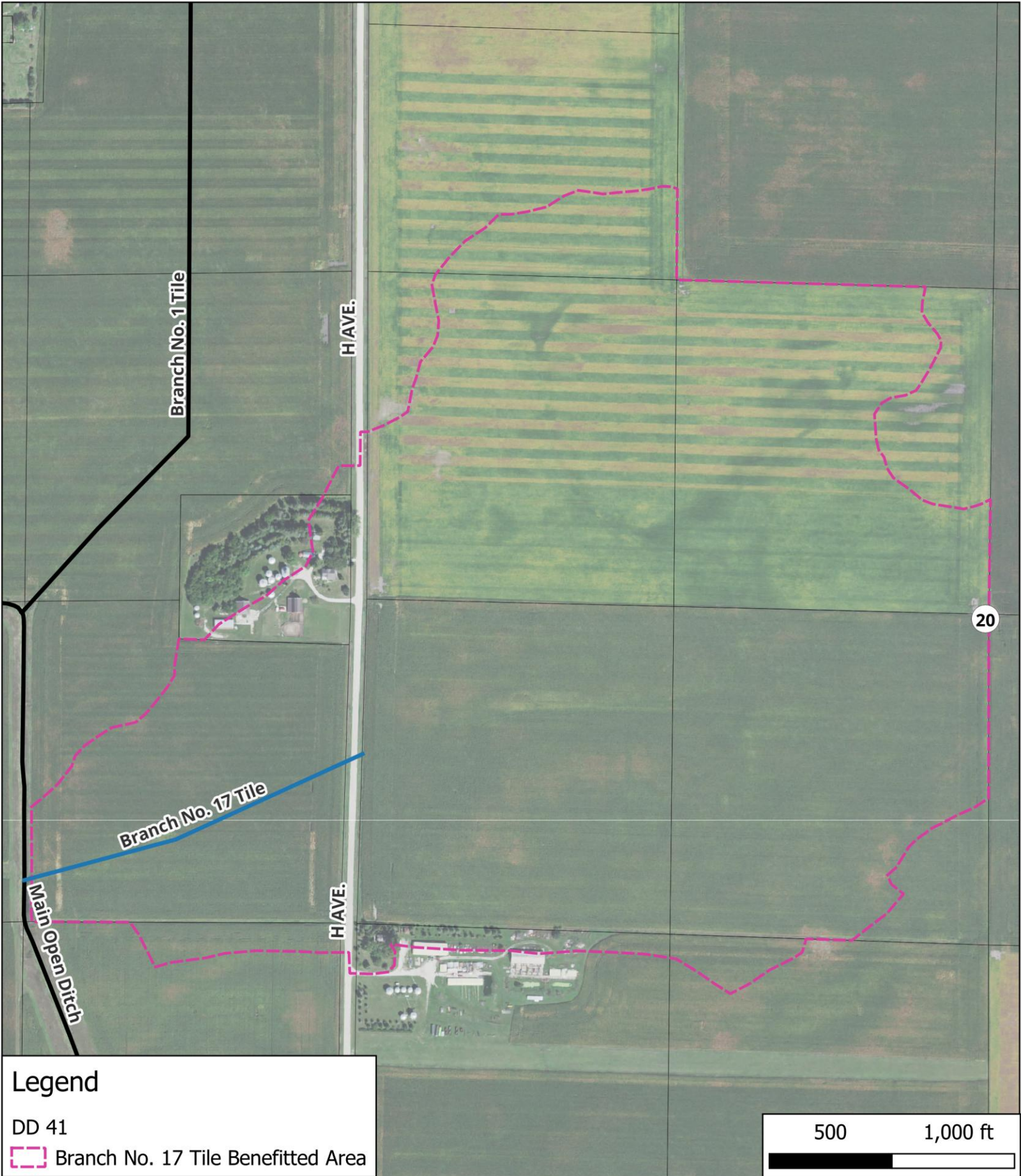
- DD 41
- Branch No. 13 Tile Benefitted Area

500 1,000 ft

Drainage District No. 41
Branch No. 13 Tile

Classification Schedule

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0632100005	KOONS, JOE & WENDY JTRS	32 80 28	PARCEL A SW NW	0.9	2.22%	\$ 98.77
0631200001	MIDWEST OILSEEDS INC	31 80 28	NW NE	3.5	9.08%	\$ 403.98
0631200002	MIDWEST OILSEEDS INC	31 80 28	NE NE	29.7	100.00%	\$ 4,449.10
0632100001	REPWAY FARMS INC	32 80 28	NW NW	32.3	75.62%	\$ 3,364.41
0632100006	REPWAY FARMS INC	32 80 28	SW NW /EX PARCEL A/	0.9	2.01%	\$ 89.43
0629300003	TAYLOR, ROBERT E	29 80 28	SW SW	0.9	3.00%	\$ 133.47
0630400003	WICKS, ALAN J & ROXANNE K JTRS	30 80 28	SW SE	0.6	1.99%	\$ 88.54
0630400005	WICKS, ALAN J & ROXANNE K JTRS	30 80 28	SE SE	1.6	5.49%	\$ 244.26
	DALLAS COUNTY SECONDARY ROADS		ROAD RIGHT-OF-WAY	7.3		\$ 1,128.04
Total Acres				77.7	Total Units Assessed	\$ 10,000.00



Drainage District No. 41**Classification Schedule****Branch No. 17 Tile**

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0619400004	BOOK, THOMAS W & JENNIFER A JTRS	19 80 28	SE SE	2.5	6.94%	\$ 140.79
0619200006	PURVIANCE FARMS LLC	19 80 28	SE NE /EX PARCEL A/	0.2	0.33%	\$ 6.69
0619400005	PURVIANCE FARMS LLC	19 80 28	NE SE /EX PARCEL A/	28.1	85.40%	\$ 1,732.48
0620100003	PURVIANCE FARMS LLC	20 80 28	SW NW	35.1	80.36%	\$ 1,630.24
0620100004	PURVIANCE FARMS LLC	20 80 28	SE NW	32.4	87.27%	\$ 1,770.42
0620100006	PURVIANCE FARMS LLC	20 80 28	NW NW /EX PARCEL 24-69/	6.2	14.10%	\$ 286.04
0620300001	PURVIANCE, ROBERT P TESTAMENTARY TRUST	20 80 28	NW SW	39	100.00%	\$ 2,028.67
0620300002	PURVIANCE, ROBERT P TESTAMENTARY TRUST	20 80 28	NE SW	35.3	92.14%	\$ 1,869.21
0619200007	WEISER, DAVID & SHERYL LYNN JTRS	19 80 28	PARCEL A SE NE	3.9	6.86%	\$ 139.17
0620300003	WEISER, DAVID & SHERYL LYNN JTRS	20 80 28	SW SW	3	5.48%	\$ 111.17
0620300004	WEISER, DAVID & SHERYL LYNN JTRS	20 80 28	SE SW	1.9	3.46%	\$ 70.19
	DALLAS COUNTY SECONDARY ROADS		ROAD RIGHT-OF-WAY	1.7		\$ 214.93
Total Acres				189.3	Total Units Assessed	\$ 10,000.00

Main Open Ditch - Estimated Assessments Based on 2024 Project

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0630200001	ANDREWS, DAVID H	30 80 28	NW NE	39	60.39%	\$ 3,919.55
0630200002	ANDREWS, DAVID H	30 80 28	NE NE	38	75.43%	\$ 4,895.69
0630400004	ANDREWS, SUSAN K	30 80 28	NE SE	39	53.98%	\$ 3,503.48
0619100006	BAUMAN, BRADLEE P & SHANA JTRS	19 80 28	LOT A NE NW	2.94	3.98%	\$ 258.30
0617300003	BOCK FAMILY FOUNDATION, INC	17 80 28	SW SW	6.5	12.43%	\$ 806.76
0617300005	BOCK FAMILY FOUNDATION, INC	17 80 28	NW SW /EX LOT A/	0.3	0.47%	\$ 30.51
0630100001	BONNIE B COMPEAU TRUST DATED 2/17/15 COMPEAU, BONNIE B AS TRUSTEE	30 80 28	NW NW	38.75	46.53%	\$ 3,019.95
0630100002	BONNIE B COMPEAU TRUST DATED 2/17/15 COMPEAU, BONNIE B AS TRUSTEE	30 80 28	NE NW	39	44.45%	\$ 2,884.95
0630200003	BOOK, DAVID	30 80 28	SW NE /EX E268.9' S488.6'/	37	40.32%	\$ 2,616.93
0630200005	BOOK, DAVID	30 80 28	SE NE	39	73.50%	\$ 4,770.41
0630400001	BOOK, DAVID	30 80 28	N1/2 NW SE /EX E268.9' N321.36/	18	19.90%	\$ 1,291.59
0630200004	BOOK, DAVID & KATHERINE C JTRS	30 80 28	E268.9' S488.6' SW NE & E268.6' SW NE & E268.9'	5	6.65%	\$ 431.60
0629100001	BOOK, DAVID R	29 80 28	NW NW	39	70.16%	\$ 4,553.64
0629100002	BOOK, DAVID R	29 80 28	NE NW	28.7	35.91%	\$ 2,330.69
0629100003	BOOK, DAVID R	29 80 28	SW NW	39	70.55%	\$ 4,578.93
0629100004	BOOK, DAVID R	29 80 28	SE NW	40	55.36%	\$ 3,593.07
0619400001	BOOK, DAVID R & KATHERINE JTRS	19 80 28	NW SE	40	82.49%	\$ 5,353.92
0619400003	BOOK, DAVID R & KATHERINE JTRS	19 80 28	SW SE	39	70.25%	\$ 4,559.49
0619400004	BOOK, THOMAS W & JENNIFER A	19 80 28	SE SE	39	89.76%	\$ 5,825.75
0618100004	COWLES, LUCILE MAY LE	18 80 28	SE NW	2.2	1.83%	\$ 118.76
0618300001	COWLES, LUCILE MAY LE	18 80 28	NW SW	3.5	5.58%	\$ 362.16
0618300002	COWLES, LUCILE MAY LE	18 80 28	NE SW	28.1	31.42%	\$ 2,039.27
0618300004	DEARDORFF, CATHY	18 80 28	SE SW	38.5	69.52%	\$ 4,512.11
0618300005	DEARDORFF, CATHY	18 80 28	SW SW FRL /EX PARCEL 24-67/	29.1	43.03%	\$ 2,792.79
0619300004	DEARDORFF, CATHY	19 80 28	SE SW	39	58.84%	\$ 3,818.93
0524200001	EIDE, LINDA	24 80 29	NW NE	37.5	53.27%	\$ 3,457.40
0524200002	EIDE, LINDA	24 80 29	NE NE	29.7	35.88%	\$ 2,328.75

Main Open Ditch - Estimated Assessments Based on 2024 Project

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0619300001	HARRISON, GLENDA L	19 80 28	NW SW FRL	41.05	71.03%	\$ 4,610.12
0619300002	HARRISON, GLENDA L	19 80 28	NE SW	39.83	85.99%	\$ 5,581.08
0619300003	HARRISON, GLENDA L	19 80 28	SW SW FRL	38.75	58.38%	\$ 3,789.09
0631100002	HATHAWAY, CHERYL JEAN LE	31 80 28	NE NW	14.9	25.31%	\$ 1,642.73
0630100003	KLOCKENTAGER, ROSLIN	30 80 28	SW NW	39.75	48.10%	\$ 3,121.88
0630100004	KLOCKENTAGER, ROSLIN	30 80 28	SE NW	40	54.92%	\$ 3,564.50
0630300001	KLOCKENTAGER, ROSLIN	30 80 28	NW SW	37.5	56.87%	\$ 3,691.08
0630300002	KLOCKENTAGER, ROSLIN	30 80 28	NE SW	40	69.41%	\$ 4,504.95
0632100005	KOONS, JOE & WENDY JTRS	32 80 28	PARCEL A SW NW	0.9	1.21%	\$ 78.53
0523200007	LEMASTER, LINDA K & VERNON,	23 80 29	NE NE /EX PARCELS A & B/	0	0.00%	\$ 5.00
0523200008	LEMASTER, LINDA K & VERNON,	23 80 29	SE NE /EX PART OF PARCEL A/	0	0.00%	\$ 5.00
0631100004	MIDWEST OILSEEDS INC	31 80 28	SE NW	5.6	13.14%	\$ 852.84
0631200001	MIDWEST OILSEEDS INC	31 80 28	NW NE	39	67.75%	\$ 4,397.22
0631200002	MIDWEST OILSEEDS INC	31 80 28	NE NE	38	49.47%	\$ 3,210.80
0631200003	MIDWEST OILSEEDS INC	31 80 28	SW NE	30.2	45.28%	\$ 2,938.82
0631200004	MIDWEST OILSEEDS INC	31 80 28	SE NE	24.5	29.61%	\$ 1,921.82
0524300001	MORRISON, ORVAL R TRUST ETAL	24 80 29	NW SW	4.5	5.98%	\$ 388.13
0524100002	MULLEN FARMS, LP	24 80 29	SW NW	39	55.67%	\$ 3,613.19
0524100005	MULLEN FARMS, LP	24 80 29	SE NW	39	51.52%	\$ 3,343.82
0524200003	MULLEN FARMS, LP	24 80 29	SW NE	39	48.67%	\$ 3,158.87
0524200004	MULLEN FARMS, LP	24 80 29	SE NE	39	64.02%	\$ 4,155.12
0524100003	ORMAN, MANDI J	24 80 29	N713.7' E548' NE NW	8.75	12.27%	\$ 796.37
0619200004	PURVIANCE FARMS LLC	19 80 28	SW NE	40	100.00%	\$ 6,490.35
0619200006	PURVIANCE FARMS LLC	19 80 28	SE NE /EX PARCEL A/	32.35	85.22%	\$ 5,531.09
0619200008	PURVIANCE FARMS LLC	19 80 28	NW NE /EX PARCEL 24-77/	35.38	66.86%	\$ 4,339.44
0619200009	PURVIANCE FARMS LLC	19 80 28	PARCEL 24-77 N1/2 NE	3.71	4.91%	\$ 318.69
0619200010	PURVIANCE FARMS LLC	19 80 28	NE NE /EX PARCEL 24-77/	36.91	75.31%	\$ 4,887.90
0619400005	PURVIANCE FARMS LLC	19 80 28	NE SE /EX PARCEL A/	36.08	87.51%	\$ 5,679.72
0620100003	PURVIANCE FARMS LLC	20 80 28	SW NW	39	67.56%	\$ 4,384.89
0620100004	PURVIANCE FARMS LLC	20 80 28	SE NW	32.4	66.37%	\$ 4,307.67
0620100006	PURVIANCE FARMS LLC	20 80 28	NW NW /EX PARCEL 24-69/	11	19.03%	\$ 1,235.12

Main Open Ditch - Estimated Assessments Based on 2024 Project

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0620300001	PURVIANCE, ROBERT P	20 80 28	NW SW	39	75.56%	\$ 4,904.10
0620300002	PURVIANCE, ROBERT P	20 80 28	NE SW	36.8	71.90%	\$ 4,666.59
0618200001	REPP FARMS INC	18 80 28	NW NE	32.5	38.45%	\$ 2,495.57
0618200002	REPP FARMS INC	18 80 28	NE NE /EX E200' S218' N1128'/	6.9	6.68%	\$ 433.58
0618200003	REPP FARMS INC	18 80 28	E200' S218' N1128' NE NE	0.3	0.23%	\$ 14.94
0618200004	REPP FARMS INC	18 80 28	SW NE	38.8	44.68%	\$ 2,899.89
0618200005	REPP FARMS INC	18 80 28	SE NE	39	43.07%	\$ 2,795.40
0618400001	REPP FARMS INC	18 80 28	N20AC SE	19.75	25.36%	\$ 1,645.97
0618400002	REPP FARMS INCORPORATED	18 80 28	S30AC NW SE	30	35.76%	\$ 2,320.97
0618400003	REPP FARMS INCORPORATED	18 80 28	NE SE /EX N10AC/	29.25	48.77%	\$ 3,165.35
0618400004	REPP FARMS INCORPORATED	18 80 28	SW SE	38.5	66.83%	\$ 4,337.51
0618400005	REPP FARMS INCORPORATED	18 80 28	SE SE	37.5	80.63%	\$ 5,233.19
0619100001	REPP, RAYMOND L FAMILY TRUST	19 80 28	NW NW	38	53.90%	\$ 3,498.30
0619100003	REPP, RAYMOND L FAMILY TRUST	19 80 28	SW NW	39.5	50.39%	\$ 3,270.51
0619100004	REPP, RAYMOND L FAMILY TRUST	19 80 28	SE NW	40	94.85%	\$ 6,156.09
0619100005	REPP, RAYMOND L FAMILY TRUST	19 80 28	NE NW /EX LOT A/	35.56	72.55%	\$ 4,708.76
0629400003	REPP, RAYMOND L FAMILY TRUST	29 80 28	SW SE	37.3	36.45%	\$ 2,365.74
0629400004	REPP, RAYMOND L FAMILY TRUST	29 80 28	SE SE /EX S544.5' E400'/	3.4	3.68%	\$ 238.86
0632100001	REPWAY FARMS INC	32 80 28	NW NW	36.8	33.96%	\$ 2,204.15
0632100002	REPWAY FARMS INC	32 80 28	NE NW	35.5	36.00%	\$ 2,336.54
0632100006	REPWAY FARMS INC	32 80 28	SW NW /EX PARCEL A/	0.9	1.09%	\$ 70.74
0632200001	REPWAY FARMS INC	32 80 28	NW NE	31.6	34.89%	\$ 2,264.49
0629300001	REVES, JANIS M	29 80 28	N1/2 NW SW	19.5	31.09%	\$ 2,017.85
0629300004	REVES, JANIS M	29 80 28	N1/2 NE SW	20	28.16%	\$ 1,827.68
0632200002	REVES, ROGER G & JUDY A JTRS	32 80 28	NE NE	18.4	18.22%	\$ 1,182.56
0617300006	SCHRECK, DANIEL & KARA JTRS	17 80 28	LOT A NW SW	1.4	1.76%	\$ 114.21
0618300006	SLAUGHTER, GREGORY & HANNAH	18 80 28	PARCEL 24-67 SW SW	4.56	5.24%	\$ 340.11
0525200004	SMITH, DENNIS L & CARLA J JTRS	25 80 29	SE NE	17.8	18.52%	\$ 1,202.00
0525200001	SMITH, JANELL F	25 80 29	NW NE	2.1	2.88%	\$ 186.93
0525200002	SMITH, JANELL F	25 80 29	NE NE	35.4	40.56%	\$ 2,632.50
0513400003	SNYDER, CAROLYN GLYDE & PAUL	13 80 29	SW SE	3.3	3.02%	\$ 196.02

Main Open Ditch - Estimated Assessments Based on 2024 Project

PIN	Deedholder	S-T-R	Legal Description	Area (Acres)	Relative Benefit Percentage (%)	Units Assessed (\$)
0630300003	SNYDER, DORIS DEANETTE &	30 80 28	SW SW FRL	8.3	12.32%	\$ 799.61
0630300004	SNYDER, DORIS DEANETTE &	30 80 28	SE SW /EX S300' E908.1' /	28.4	39.91%	\$ 2,590.29
0513300005	SNYDER, DORIS DEANETTE LE	13 80 29	SE SW	7.8	8.73%	\$ 566.60
0630300005	SNYDER, HAROLD L II & DORIS	30 80 28	S300' E908.1' SE SW	3.8	3.48%	\$ 225.86
0629200001	TAYLOR, KAREN P TRUST	29 80 28	NW NE	9.8	11.65%	\$ 756.14
0629200003	TAYLOR, KAREN P TRUST	29 80 28	SW NE	24.3	30.42%	\$ 1,974.38
0629400001	TAYLOR, KAREN P TRUST	29 80 28	NW SE	24.8	20.91%	\$ 1,357.16
0629400002	TAYLOR, KAREN P TRUST	29 80 28	NE SE	0.4	0.27%	\$ 17.51
0524300002	TAYLOR, NANCY ELIZABETH 50%	24 80 29	NE SW	6.3	10.69%	\$ 693.81
0524400001	TAYLOR, NANCY ELIZABETH 50%	24 80 29	NW SE	34.9	55.63%	\$ 3,610.58
0524400002	TAYLOR, NANCY ELIZABETH 50%	24 80 29	NE SE	39	70.46%	\$ 4,573.13
0524400003	TAYLOR, NANCY ELIZABETH 50%	24 80 29	SW SE	28.3	30.13%	\$ 1,955.57
0524400004	TAYLOR, NANCY ELIZABETH 50%	24 80 29	SE SE	38	50.98%	\$ 3,308.81
0524100001	TAYLOR, ROBERT E	24 80 29	NW NW	17.8	22.74%	\$ 1,475.91
0524100004	TAYLOR, ROBERT E	24 80 29	NE NW /EX N713.7' E548' /	28.9	39.19%	\$ 2,543.58
0629300002	TAYLOR, ROBERT E	29 80 28	S1/2 NW SW	19.5	32.30%	\$ 2,096.37
0629300003	TAYLOR, ROBERT E	29 80 28	SW SW	38	52.01%	\$ 3,375.63
0629300005	TAYLOR, ROBERT E	29 80 28	S1/2 NE SW	20	22.91%	\$ 1,486.94
0629300006	TAYLOR, ROBERT E	29 80 28	SE SW	39	55.07%	\$ 3,574.26
0619200007	WEISER, DAVID & SHERYL LYNN	19 80 28	PARCEL A SE NE	9.57	15.20%	\$ 986.54
0620300003	WEISER, DAVID & SHERYL LYNN	20 80 28	SW SW	39	72.27%	\$ 4,690.58
0620300004	WEISER, DAVID & SHERYL LYNN	20 80 28	SE SW	25	27.07%	\$ 1,756.94
0630400002	WICKS, ALAN J & ROXANNE K JTRS	30 80 28	S1/2 NW SE	20	26.37%	\$ 1,711.53
0630400003	WICKS, ALAN J & ROXANNE K JTRS	30 80 28	SW SE	39	73.85%	\$ 4,793.13
0630400005	WICKS, ALAN J & ROXANNE K JTRS	30 80 28	SE SE	38	42.13%	\$ 2,734.38
	DRAINAGE DISTRICT NO. 22					\$ 71,688.60
	DRAINAGE DISTRICT NO. 36					\$ 69,097.68
	DALLAS COUNTY SECONDARY ROADS		ROAD RIGHT-OF-WAY	72.1		\$ 8,630.45
Total Acres				3070.14	Total Units Assessed	\$ 450,000.00