



JACOBSON-WESTERGARD & ASSOCIATES, INC.
Consulting Engineers & Land Surveyors

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COMMISSIONERS' REPORT

DRAINAGE DISTRICT NO. 29

EMMET COUNTY

TRUSTEES: Emmet County Boards of Supervisors

Jeff Quastad
Todd Glasnapp
Tim Schumacher
John Pluth
Lisa Hansen

Heidi Goebel, County Auditor

Commissioners: Kim Swanson
Jeff Felkey
Collin J. Klingbeil, PE

JW PROJECT E23102

**COMMISSIONERS' OATH
FOR RECLASSIFICATION OF
EMMET COUNTY DRAINAGE DISTRICT NO. 29**

In accordance with Section 468.38 of the Code of Iowa, we are resident freeholders of Emmet County in which Drainage District No. 29 is located. We are not living within, nor interested in any lands included in said district, nor related to any party whose land is affected thereby.

We agree to perform the duties of classification of said lands, fix the percentages of benefits and apportion and assess the costs and expenses of constructing the said repair according to law and our best judgment, skill and ability.

Signed  _____
Kim Swanson

Date 4/3/24

Signed  _____
Jeff Felkey

Date 4/3/24

In accordance with Section 468.38 of the Code of Iowa, I am a Licensed Civil Engineer in the State of Iowa (License #24741).

I agree to perform the duties of classification of said lands, fix the percentages of benefits and apportion and assess the costs and expenses of constructing the said improvement according to law and my best judgment, skill and ability.

Signed  _____
Collin J. Klingbeil, PE

Date 4/3/24

**REPORT OF COMMISSION FOR CLASSIFICATION OF LANDS BENEFITED
IN
EMMET COUNTY DRAINAGE DISTRICT NO. 29**

Dear Trustees:

Pursuant to your action appointing the undersigned as commissioners to inspect and classify lands that are drained by the facilities of Emmet County Drainage District No. 29, we, as commissioners, subscribed to oath to perform said duty and proceeded to examine the drainage system and the lands the system was designed to serve.

Drainage District No. 29 was established in 1909. An open ditch and an extensive tile system were constructed as part of the original improvements. In 1915 an engineer determined that the Main Tile was too small, and recommended an additional 12" diameter tile be installed on the north/east side of the Main Tile from the outlet to Highway 4. A new tile, Lateral M-1, was also recommended to be installed in the north road ditch of Highway 4, extending westward. These improvements were completed in 1924. Lateral M-1 is located completely within state highway right-of-way (ROW). According to Iowa Code the State of Iowa is responsible for the cost of repairs for district tile within its ROW, therefore a schedule for this branch is not necessary and was not developed.

We recognize that there are lands included in DD29 which are owned by the federal government of the United States of America. The United States government has previously refused to pay drainage assessments in the state of Iowa. However, regardless of ownership, their land does benefit from the facilities of DD29 and we have included it on the schedules in this report. We hope that at some point in the future this issue will be resolved and they will begin to pay drainage assessments. The status of this issue will need to be considered when determining levy amounts to ensure that sufficient funds are raised to pay the bills of the district.

We separated the district facilities into the following schedules for levying the costs of repairs and improvements:

1. Main Open Ditch
2. Lower Main and Lateral B Tile
3. Upper Main Tile
4. Lateral A and A1 Tile
5. Lower Lateral C Tile
6. Upper Lateral C Tile
7. Lateral C-1, C-1-1, and C-1-2 Tile
8. Lateral C-2 Tile
9. Lateral D Tile
10. Lateral E Tile
11. Lateral F, F-1, F-2, and F-2-A Tile
12. Lateral I Tile
13. Lateral G Tile
14. Huntington Lateral Tile

Classification is required to be equitably based on benefit received from the district facility. As such, each tract of land has been inspected and classified on a graduated scale of one hundred (100) as per Iowa Code Section 468.39, where the parcel with highest benefit is marked 100 and the remaining parcels are marked as a percentage in proportion to the highest benefiting parcel.

Benefits of a drainage district facility may include, but are not limited to, providing an outlet for the drainage of said lands, bringing an outlet closer, relieving the lands from overflow, and protecting and relieving the lands from damage by erosion.

In order to quantify benefits we considered several factors. The combination of all the benefit factors for a particular tract determines its overall benefit. A general description of the factors considered is included below.

- **Land Area:** the more land area in a particular tract that utilizes a district facility, the more benefit the tract receives from said facility.
- **Soil Type:** looks at the need for drainage based on the soil type of the land and its corresponding characteristics in relation to drainage. The soils that would benefit the most from drainage in an agricultural setting are generally those that are frequently flooded/ponded, are poorly drained, and would be prime farmland if drained. Conversely, soils that are naturally well drained have less of a need for supplemental drainage and thus have a lower benefit from a drainage district facility.
- **Distance from the Facility:** looks at how far the parcel is away from the district facility. The distance is determined based on topography and how water would flow, not as a straight line distance. Lands closest to the district facility have the advantage of ease of access, whereas lands further from the facility must utilize a much more substantial system (private or district) to utilize the facility.
- **Use of the Facility:** looks at how much of a district facility is used in draining the land. In other words, for a district tile/ditch one (1) mile in length, lands whose water flows through the entire length of tile/ditch should pay more than lands near the downstream end of the tile whose water only flows through a fraction of the length of the system.
- **Generation of Runoff:** looks at how much surface runoff is generated on the land from a rainstorm. The more runoff generated, the higher the benefit. Cropland generates less runoff than paved surfaces such as roads, and thus has a lower runoff factor than gravel or paved roads.
- **Adjustment Factor:** lands identified with only one of tile and surface water flowing into the district facility were given a reduction to account for the lower amount of water flowing into the district facility. We also note that Iowa Code 468.40 requires that for state-owned wetlands the benefits cannot consider any benefit realized if the wetland were drained or converted to another land use. The restored wetland areas on publicly owned ground still benefit from the facilities of DD29. Additionally, there are also still areas of public land that likely have operational tile systems. However, we acknowledge the benefit to these lands from the district facilities is less than it would be if the lands were agricultural. We therefore have applied a reduction to these lands.

We hereby submit our report, in tabulated form setting forth:

1. Parcel Number
2. The names of the owners as shown by the transfer books of the auditor's office
3. Legal description including Section – Township – Range
4. Benefited Acres
5. Benefit Units, calculated benefit units based on our classification. Can be considered a conceptual assessment dollar amount assuming the sum of all assessments in the schedule is equal to the levy. The proportionality will not change with any amount levied against the assessment schedule.
6. The classification of benefits derived relative to a 100% benefit assigned to the tract having the greatest benefit
7. Percent of Total Benefit

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

Respectfully submitted,

BOARD OF COMMISSIONERS



Kim Swanson



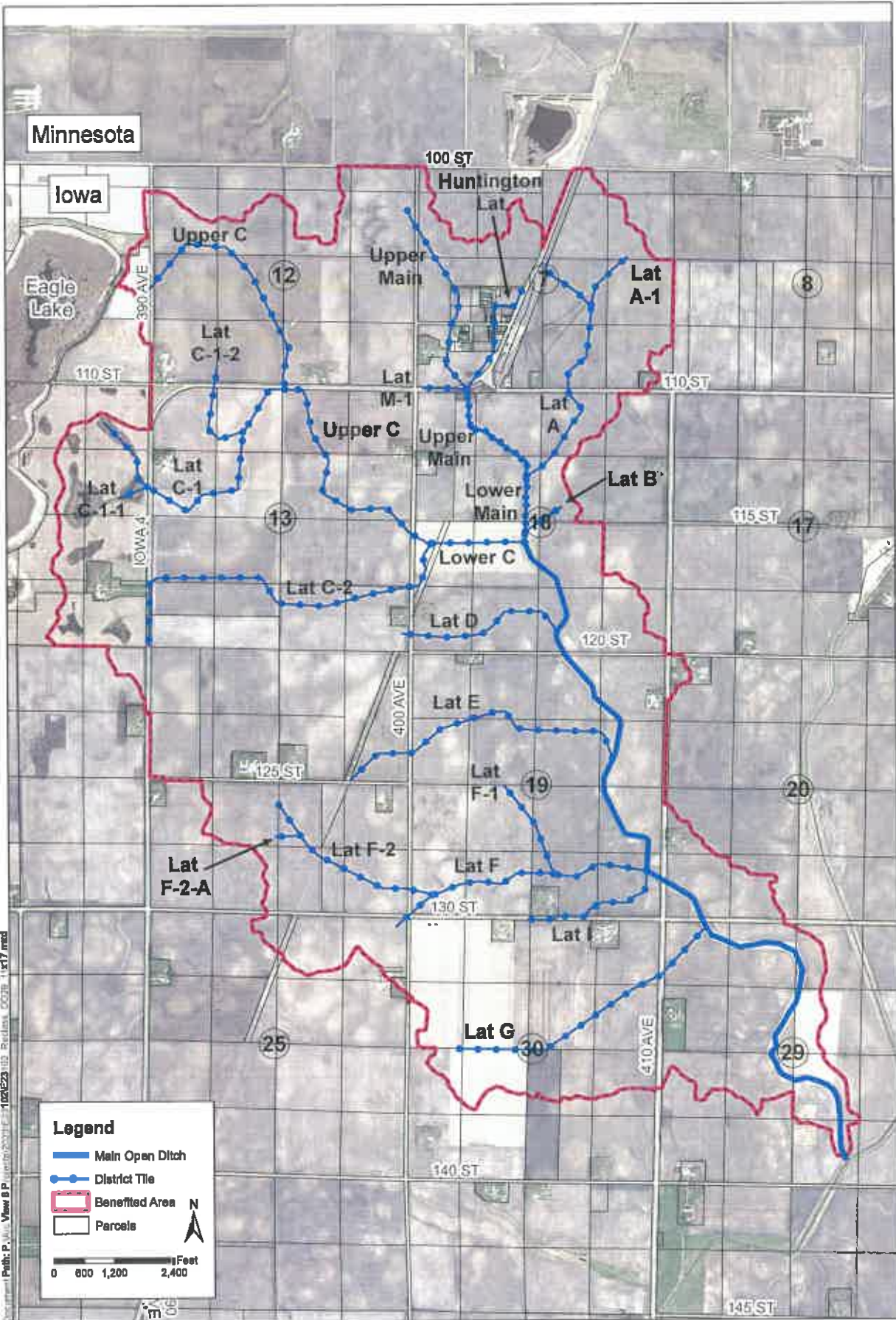
Jeff Felkey



Collin J. Klingbell, PE

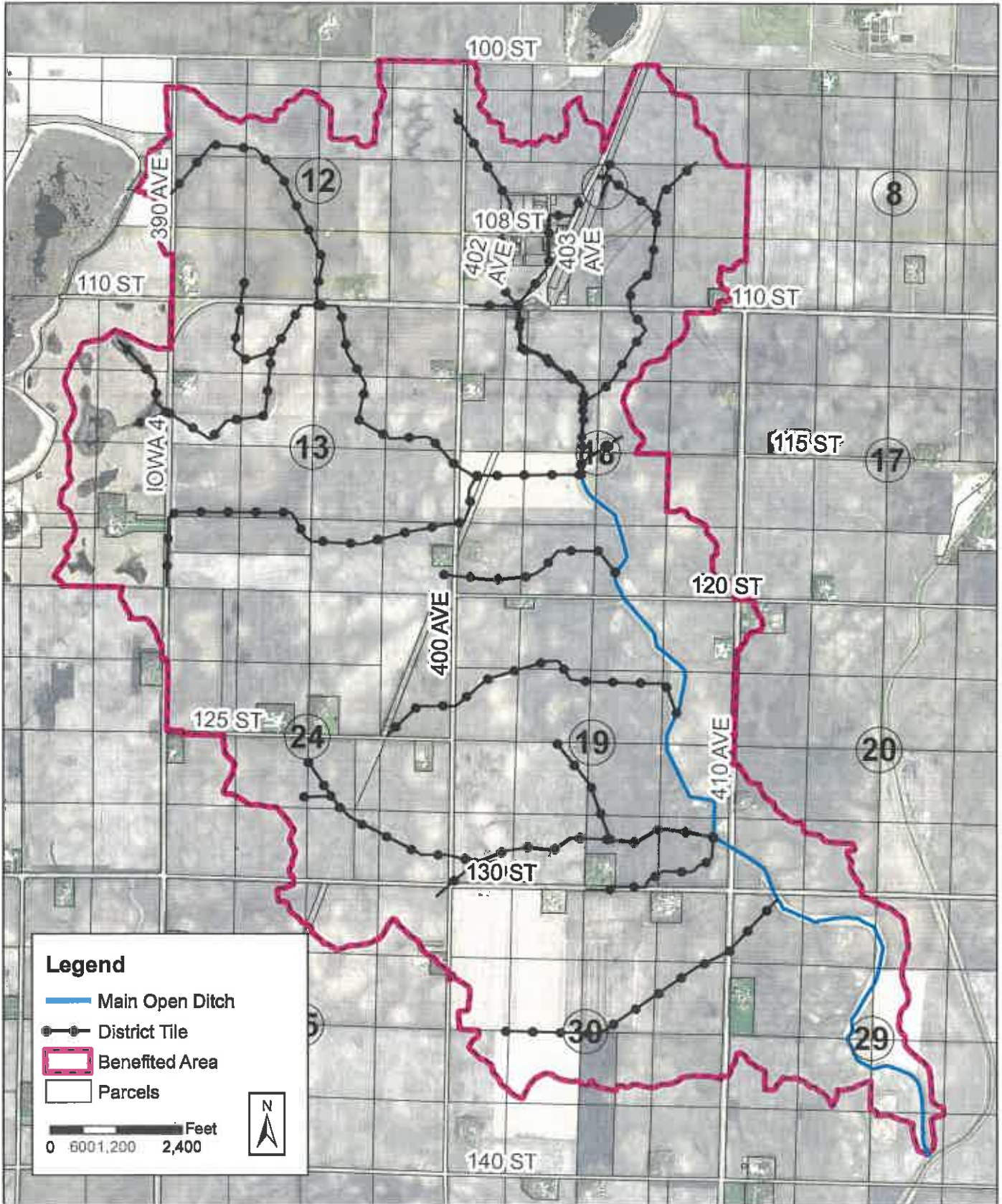
Date: April 3, 2024

Drainage District No. 29
Overall Plat Map
 Emmet County, Iowa



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Drainage District No. 29
Main Open Ditch
Benefited Lands Map
Emmet County, Iowa



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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS	PERCENT OF TOTAL (%)
		LEGAL DESC. / SEC. TWP RNG					
0220100005	AHRENS, DARLO	PT NW NW 20 100 33		4.20	1,233.88	7.01%	0.12%
0124200007	ANDERSON CENTURY FARM LLC	PT E 1/2 NE LYING E OF M&ST L RR R-O-W 24 100 34		39.80	9,709.61	55.20%	0.97%
0124400009	ANDERSON, BRIAN	TR NE SE 24 100 34		4.11	366.10	2.08%	0.04%
0207380001	ANDERSON, LARRY D & JULIE A	PT OF SE SW 7 100 33		1.59	487.05	2.77%	0.05%
0219400006	ANDERSON, LARRY D & JULIE ANN	TR SW SE 19 100 33		7.49	1,629.67	9.26%	0.16%
0219400001	ANDERSON, MARILYN J REV TRUST	NW SE 19 100 33		40.00	10,936.87	62.18%	1.09%
0219400002	ANDERSON, MARILYN J REV TRUST	NE SE 19 100 33		38.19	8,258.81	46.95%	0.83%
0219400004	ANDERSON, MARILYN J REV TRUST	SE SE 19 100 33		36.69	8,841.28	50.26%	0.88%
0219400005	ANDERSON, MARILYN J REV TRUST	SW SE EX TR 19 100 33		30.99	7,936.23	45.12%	0.79%
0219300001	CALHAN FAMILY LTD PARTNERSHIP	FR NW SW 19 100 33		34.21	7,442.39	42.31%	0.74%
0219300002	CALHAN FAMILY LTD PARTNERSHIP	NE SW 19 100 33		40.00	9,497.42	53.99%	0.95%
0219300003	CALHAN FAMILY LTD PARTNERSHIP	FR SW SW 19 100 33		32.42	6,341.35	36.05%	0.63%
0219300004	CALHAN FAMILY LTD PARTNERSHIP	SE SW 19 100 33		38.49	8,782.39	49.93%	0.88%
0124300002	CHRISTENSEN, JACK L & JUDY K	NE SW 24 100 34		38.20	6,138.72	34.90%	0.61%
0124300004	CHRISTENSEN, JACK L & JUDY K	SE SW 24 100 34		8.80	780.14	4.44%	0.08%
0124300006	CHRISTENSEN, JACK L & JUDY K	PT NW SW 24 100 34		3.40	342.99	1.95%	0.03%
0124400001	CHRISTENSEN, JACK L & JUDY K	PT NW SE 24 100 34		26.39	4,750.09	27.00%	0.48%
0124400005	CHRISTENSEN, JACK L & JUDY K	PT SW SE 24 100 34		26.05	4,748.46	26.99%	0.47%
0112300001	CHRISTENSEN, JUDY K	NW SW 12 100 34		39.00	5,885.12	33.46%	0.59%
0112300002	CHRISTENSEN, JUDY K	NE SW 12 100 34		40.00	8,567.62	48.71%	0.86%
0112300003	CHRISTENSEN, JUDY K	SW SW 12 100 34		37.19	4,300.40	24.45%	0.43%
0112300004	CHRISTENSEN, JUDY K	SE SW 12 100 34		38.18	6,758.92	38.42%	0.68%
0207200002	CLARK, NEIL M & NANCY S ETAL	PT NW NE LYING E OF M&ST L RR R-O-W 7 100 33		4.30	356.30	2.03%	0.04%
0207200004	CLARK, NEIL M & NANCY S ETAL	PT SW NE LYING E OF M&ST L RR R-O-W 7 100 33		27.00	2,375.54	13.50%	0.24%
0207200005	CLARK, NEIL M & NANCY S ETAL	SE NE 7 100 33		16.70	1,755.27	9.98%	0.18%
0219100002	COAKLEY, CORY J & ALISON J	TR IN N1/2 NW 19 100 33		2.29	420.27	2.39%	0.04%
0124501001	DAHL, BRAXTON	TR IN NE 24 100 34		6.47	1,516.05	8.62%	0.15%
0124200005	DAHL, BRAXTON & BRITTANY	TR IN SW COR SW NE 24 100 34		8.72	635.84	3.61%	0.06%
0207326003	DAHNA, KATHLEEN M	S 48' LOTS 1 THRU 5 BLK 2 & 1/2 ADJ ALLEY (HUNTINGTON) 7 100 33		0.37	37.97	0.22%	0.004%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$1,000,000. Actual assessments are proportionately adjusted based on the total amount actually levied. PAGE 1 OF 9

DRAINAGE DISTRICT NO. 29
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
0207326004	DAHNA, KATHLEEN M	N 70' LOTS 12 THRU 16 BLK 2 & ADJ ALLEYS (HUNTINGTON) 7 100 33	0.46	48.67	0.28%	0.005%
0207351002	DOMEK, LEO	LOTS 5 & 6 BLK 9 (HUNTINGTON) 7 100 33	0.15	40.18	0.23%	0.004%
0207351007	DOMEK, LEO J & LOUJANNE K	N 110' LOTS 1 2 & 3 & ALL LOT 4 BLK 9 (HUNTINGTON) 7 100 33	0.28	50.29	0.29%	0.01%
0207326002	DOMEK, MARTIN J & REBECCA L	N 93 1/3' LOTS 1-5 BLK 2 & E1/2 ALLEY & N1/2 4TH ST (HUNTINGTON) 7 100 33	0.66	77.40	0.44%	0.01%
0230100005	ENERSON, ARVIN	TR IN NE NW 30 100 33	4.49	326.29	1.85%	0.03%
0230200005	ENERSON, ARVIN	TR IN N1/2 NE1/4 30 100 33	7.20	1,021.79	5.81%	0.10%
0218300001	ENERSON, ARVIN K REV TRUST	FR NW SW 18 100 33	32.63	9,714.13	55.22%	0.97%
0218300002	ENERSON, ARVIN K REV TRUST	NE SW 18 100 33	40.00	16,275.77	92.53%	1.63%
0218300003	ENERSON, ARVIN K REV TRUST	FR SW SW 18 100 33	32.39	10,017.58	56.95%	1.00%
0218300005	ENERSON, ARVIN K REV TRUST	PT OF W1/2 SW1/4 18 100 33	4.61	1,476.11	8.39%	0.15%
0230100001	ENERSON, ARVIN K REV TRUST	FR NW NW 30 100 33	32.51	6,132.86	34.86%	0.61%
0230100002	ENERSON, ARVIN K REV TRUST	NE NW EX TRACT 30 100 33	34.30	7,109.63	40.42%	0.71%
0230100003	ENERSON, ARVIN K REV TRUST	FR SW NW 30 100 33	26.90	4,842.67	27.53%	0.48%
0230100004	ENERSON, ARVIN K REV TRUST	SE NW 30 100 33	40.00	8,439.28	47.98%	0.84%
0230200001	ENERSON, ARVIN K REV TRUST	NW NE EX TRACT 30 100 33	37.50	8,005.19	45.51%	0.80%
0230200002	ENERSON, ARVIN K REV TRUST	NE NE EX TRACT 30 100 33	31.09	6,317.77	35.92%	0.63%
0230200003	ENERSON, ARVIN K REV TRUST	SW NE 30 100 33	40.00	8,591.51	48.84%	0.86%
0230200004	ENERSON, ARVIN K REV TRUST	SE NE 30 100 33	38.19	5,915.61	33.63%	0.59%
0207380004	FECHTER, BRENT & KARI A	TR IN PT E 1/2 SW LYING E OF M & ST L R-O-W 7 100 33	2.00	682.62	3.88%	0.07%
0220300001	FLJ FARM	NW SW 20 100 33	10.90	1,991.96	11.32%	0.20%
0220300003	FLJ FARM	SW SW 20 100 33	34.50	7,772.03	44.18%	0.78%
0220300004	FLJ FARM	SE SW 20 100 33	19.60	2,847.46	16.19%	0.28%
0125200007	HANSEN, MARLYN	TR IN E1/2 NE1/4 25 100 34	1.30	67.02	0.38%	0.01%
0125200009	HANSEN, MARLYN	TR IN NW NE 25 100 34	2.10	324.82	1.85%	0.03%
0125200002	HANSEN, MARLYN G & RHONDA	PT NW NE (E OF RR) 25 100 34	27.00	4,200.35	23.88%	0.42%
0125200006	HANSEN, MARLYN G & RHONDA	PT NE NE 25 100 34	27.90	4,164.42	23.67%	0.42%
0220100006	HELGEN, HENRY W FAMILY TRUST	PT NW NW 20 100 33	0.60	171.74	0.98%	0.02%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$1,000,000. Actual assessments are proportionately adjusted based on the total amount actually levied. PAGE 2 OF 9

RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS	PERCENT OF TOTAL (%)
0111200007	IOWA DEPT OF NATURAL RESOURCES	TR IN E 1/2 NE 11 100 34	1.50	90.51	0.51%	0.01%
0207353002	JENSEN, ROY D & BERNIECE	PT S1/2 SW EX TRS 7 100 33	22.69	8,077.21	45.92%	0.81%
0207376004	JENSEN, ROY D & BERNIECE A	LOTS 4 THRU 23 EX N 105' OF E 1/2 LOT 23 BLK 8 (HUNTINGTON) 7 100 33	2.33	808.75	4.60%	0.08%
0207376006	JENSEN, ROY D & BERNIECE A	LOT 24 EX N 105' BLK 8 & ADJ TRACTS (HUNTINGTON) 7 100 33	0.06	16.77	0.10%	0.002%
0207378002	JENSEN, ROY D & BERNIECE A	LOTS 1 THRU 8 BLK 11 (HUNTINGTON) 7 100 33	1.67	560.25	3.18%	0.06%
0207351001	JOHNSON, DENNIS W & JUDITH H	LOTS 9 THRU 20 BLK 9 & ADJ ALLEY (HUNTINGTON) 7 100 33	1.37	464.86	2.64%	0.05%
0207351008	JOHNSON, DENNIS W & JUDITH H	LOTS 7 & 8 BLK 9 (HUNTINGTON) 7 100 33	0.14	38.19	0.22%	0.004%
0207352001	JOHNSON, DENNIS W & JUDITH H	LOTS 7 & 8 BLK 10 & ADJ ALLEY HUNTINGTON 7 100 33	0.42	119.15	0.68%	0.01%
0207352002	JOHNSON, DENNIS W & JUDITH H	LOTS 4-5-6 BLK 10 (HUNTINGTON) 7 100 33	0.58	128.53	0.73%	0.01%
0207352003	JOHNSON, DENNIS W & JUDITH H	LOTS 1-2-3 BLK 10 (HUNTINGTON) 7 100 33	0.65	73.87	0.42%	0.01%
0207378003	JOHNSON, DENNIS W & JUDITH H	E 1/2 BROADWAY W LOTS 6-8 BLK 11 & PT ALLEY S BLK 11 & W LOTS 6-8 BLK 11 HUNTINGTON 7 100 33	0.15	29.57	0.17%	0.003%
0207377003	KAHLER OF IOWA L C	LOTS 6-7-8 BLK 7 (HUNTINGTON) 7 100 33	0.15	42.46	0.24%	0.004%
0207377004	KAHLER OF IOWA L C	LOTS 1 THRU 5 BLK 7 (HUNTINGTON) 7 100 33	0.46	122.22	0.69%	0.01%
0207377005	KAHLER OF IOWA L C	LOTS 11 THRU 16 BLK 7 (HUNTINGTON) 7 100 33	0.54	148.87	0.85%	0.01%
0207377006	KAHLER OF IOWA L C	LOTS 1 & 2 BLK 12 & ADJ VACATED STREET (HUNTINGTON) 7 100 33	0.54	153.01	0.87%	0.02%
0207377007	KAHLER OF IOWA L C	LOTS 9 & 10 BLK 7 (HUNTINGTON) 7 100 33	0.14	39.42	0.22%	0.004%
0207379001	KAHLER OF IOWA L C	PT SW 1/4 7 100 33	5.20	1,612.53	9.17%	0.16%
0207501001	KAHLER OF IOWA L C	TR IN W1/2 NE1/4 7 100 33	4.59	1,360.82	7.74%	0.14%
0207501002	KAHLER OF IOWA L C	TR IN NW SE 7 100 33	0.56	202.63	1.15%	0.02%
0207501003	KAHLER OF IOWA L C	TR IN SE SW 7 100 33 (HUNTINGTON)	10.08	3,364.66	19.13%	0.34%
0207380003	KAHLER, RYAN L LIVING TRUST	PT E 1/2 SW LYING E OF FORMER RR ROW EX TRS 7 100 33	15.87	6,341.74	36.05%	0.63%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$1,000,000. Actual assessments are proportionately adjusted based on the total amount actually levied. PAGE 3 OF 9

DRAINAGE DISTRICT NO. 29
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION LEGAL DESC. / SEC. TWP RNG	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL
0123200002	KIRK, LAURA LAVONNE 1/2, KIRK, LAVONNE LE 1/2	PT NE NE 23 100 34	10.60	1,361.52	7.74%	0.14%
0229300001	KLINGBEIL, DORIS E	NW SW 29 100 33	19.40	2,302.10	13.09%	0.23%
0229300002	KLINGBEIL, DORIS E	NE SW 29 100 33	26.80	2,261.95	12.86%	0.23%
0229200003	KLINGBEIL, JEAN TR 1/2, KLINGBEIL, JOHN E JR TRUST 1/2	SW NE 29 100 33	15.90	1,328.40	7.55%	0.13%
0229400001	KLINGBEIL, JEAN TR 1/2, KLINGBEIL, JOHN E JR TRUST 1/2	NW SE 29 100 33	27.00	1,769.32	10.06%	0.18%
0229400003	KLINGBEIL, JEAN TR 1/2, KLINGBEIL, JOHN E JR TRUST 1/2	SW SE 29 100 33	5.80	349.60	1.99%	0.03%
0207400001	LAKE FREMONT FEEDING & STG INC	NW SE 7 100 33	39.32	14,479.22	82.31%	1.45%
0207400003	LAKE FREMONT FEEDING & STG INC	SW SE 7 100 33	38.50	15,620.20	88.80%	1.56%
0207326006	LANGE, STEVEN	TR SO OF LOTS 12-16 BLK 2 & E1/2 ALLEY HUNTINGTON 7 100 33	0.34	85.37	0.49%	0.01%
0207326005	LANGE, STEVEN H & JANICE R	S 70' LOTS 12 THRU 16 BLK 2 & E1/2 ALLEY HUNTINGTON 7 100 33	0.37	71.18	0.40%	0.01%
0230300001	LARSON, GARY F & JOANNE H REV	FR NW SW 30 100 33	9.90	1,573.13	8.94%	0.16%
0230300002	LARSON, GARY F & JOANNE H REV	NE SW 30 100 33	28.70	5,098.99	28.99%	0.51%
0218100002	LOVE, WENDY	NE NW 18 100 33	38.03	15,122.70	85.97%	1.51%
0218100004	LOVE, WENDY	SE NW 18 100 33	40.00	14,855.49	84.45%	1.49%
0218100009	LOVE, WENDY	E PT NW NW 18 100 33	13.56	3,880.31	22.06%	0.39%
0218100011	LOVE, WENDY	E PT SW NW 18 100 33	13.08	4,267.81	24.26%	0.43%
0218200001	MADISON, DARYL & SUELLEN M	NW NE 18 100 33	32.80	13,279.87	75.49%	1.33%
0218200002	MADISON, DARYL & SUELLEN M	NE NE 18 100 33	3.20	1,015.90	5.78%	0.10%
0125100002	MADISON, ELDON & JOAN 2/3, MADISON, GERALD E & JANELLE A 1/3	PT NE NW (W OF RR) 25 100 34	5.50	607.91	3.46%	0.06%
0125200001	MADISON, ELDON & JOAN 2/3, MADISON, GERALD E & JANELLE A 1/3	PT NW NE (W OF RR) 25 100 34	2.58	436.32	2.48%	0.04%
0207376002	MAHIN, STEVE D & SUSANNE	LOTS 1 & 2 BLK 8 HUNTINGTON 7 100 33	0.16	44.11	0.25%	0.004%
0207328002	MAHIN, STEVEN D & SUSANNE M	LOTS 20 THRU 23 BLK 5 (HUNTINGTON) 7 100 33	0.29	110.41	0.63%	0.01%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$1,000,000. Actual assessments are proportionately adjusted based on the total amount actually levied. PAGE 4 OF 9

RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS	PERCENT OF TOTAL (%)
0207328003	MAHIN, STEVEN D & SUSANNE M	LOT 24 BLK 5 HUNTINGTON 7 100 33	0.07	24.14	0.14%	0.002%
0207328005	MAHIN, STEVEN D & SUSANNE M	LOTS 1 THRU 3 & LOT 19 BLK 5 (HUNTINGTON) 7 100 33	0.60	228.62	1.30%	0.02%
0207376005	MAHIN, STEVEN D & SUSANNE M	LOTS 3 & N 105' OF E 1/2 LOT 23 BLK 8 (HUNTINGTON) 7 100 33	0.14	39.13	0.22%	0.004%
0207376007	MAHIN, STEVEN D & SUSANNE M	N 105' LOT 24 BLK 8 & ADJ TRACTS 7 100 33 (HUNTINGTON)	0.12	33.54	0.19%	0.003%
0230400002	NAC FAMILY TR	NE SE 30 100 33	24.30	2,991.86	17.01%	0.30%
0230400006	NAC FAMILY TR	E 1/2 NW SE 30 100 33	14.80	1,650.08	9.38%	0.17%
0113400007	NEMETHY, NICHOLAS A	TR IN SE SE 13 100 34	3.04	408.35	2.32%	0.04%
0111200006	NYGAARD, SARA A, NYGAARD, ORVIS J	PT EAST PT SE NE 11 100 34	1.70	167.05	0.95%	0.02%
0111400004	NYGAARD, SARA A, NYGAARD, ORVIS J	E PT NE SE 11 100 34	11.50	1,824.18	10.37%	0.18%
0124400002	OPHEIM & HOFFMAN LP	PT NW SE 24 100 34	7.79	1,359.49	7.73%	0.14%
0124400003	OPHEIM & HOFFMAN LP	PT NW SE 24 100 34	4.82	914.71	5.20%	0.09%
0124400006	OPHEIM & HOFFMAN LP	PT SW SE 24 100 34	12.44	2,681.68	15.25%	0.27%
0124400007	OPHEIM & HOFFMAN LP	SE SE 24 100 34	37.13	6,826.09	38.81%	0.68%
0124400008	OPHEIM & HOFFMAN LP	NE SE EX TR 24 100 34	33.27	6,364.55	36.18%	0.64%
0207302001	OPHEIM, AARON M	LOTS 1 THRU 16 BLK 3 (HUNTINGTON) 7 100 33	3.50	1,326.12	7.54%	0.13%
0207303001	OPHEIM, AARON M	LOTS 1 THRU 24 BLK 4 (HUNTINGTON) 7 100 33	3.11	1,052.22	5.98%	0.11%
0207326001	OPHEIM, AARON M	LOTS 6 THRU 11 BLK 2 (HUNTINGTON) 7 100 33	1.46	355.52	2.02%	0.04%
0207327001	OPHEIM, AARON M	UNNUMBERED LOT -PARK- BLK 1 (HUNTINGTON) 7 100 33	0.37	54.80	0.31%	0.01%
0207327002	OPHEIM, AARON M	LOTS 1 THRU 17 BLK 1 (HUNTINGTON) 7 100 33	3.25	1,083.24	6.16%	0.11%
0207328004	OPHEIM, AARON M	LOTS 4 THRU 18 BLK 5 (HUNTINGTON) 7 100 33	1.98	515.02	2.93%	0.05%
0207329005	OPHEIM, AARON M	LOTS 1 THRU 5 BLK 6 (HUNTINGTON) 7 100 33	0.73	256.76	1.46%	0.03%
0207329007	OPHEIM, AARON M	PT OF VAC 3RD ST LYING BETWEEN BLKS 1 & 6 (HUNTINGTON) 7 100 33	0.45	172.73	0.98%	0.02%
0112100003	OPHEIM, DALE C & LUANN J TRUST	SW NW 12 100 34	28.10	3,831.83	21.78%	0.38%
0112100004	OPHEIM, DALE C & LUANN J TRUST	SE NW 12 100 34	28.80	4,125.38	23.45%	0.41%
0112200001	OPHEIM, DALE C & LUANN J TRUST	FR NW NE 12 100 34	2.50	430.76	2.45%	0.04%
0112200002	OPHEIM, DALE C & LUANN J TRUST	FR NE NE 12 100 34	13.64	2,951.01	16.78%	0.30%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$1,000,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 29
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		LEGAL DESC. / SEC. TWP RNG					
0112200003	OPHEIM, DALE C & LUANN J TRUST	SW NE 12 100 34		18.70	3,373.37	19.18%	0.34%
0112200004	OPHEIM, DALE C & LUANN J TRUST	SE NE 12 100 34		39.00	9,141.27	51.97%	0.91%
0207100001	OPHEIM, DALE C & LUANN J TRUST	FR NW NW 7 100 33		2.10	454.09	2.58%	0.05%
0207100003	OPHEIM, DALE C & LUANN J TRUST	FR SW NW 7 100 33		19.60	5,683.97	32.31%	0.57%
0207100004	OPHEIM, DALE C & LUANN J TRUST	SE NW 7 100 33		20.00	5,761.62	32.75%	0.58%
0207301001	OPHEIM, DALE C & LUANN J TRUST	PT N1/2 SW 7 100 33		43.00	12,850.99	73.06%	1.29%
0207351006	PAYNE, NANCY	LOTS 21,23 & 24 BLK 9 & ADJ ALLEY HUNTINGTON 7 100 33		0.44	73.48	0.42%	0.01%
0207351004	PAYNE, NANCY L	SO 20' LOTS 1-2-3 BLK 9 HUNTINGTON 7 100 33		0.03	3.31	0.02%	0.0003%
0207351005	PAYNE, NANCY L	LOT 22 BLK 9 & E 1/2 OF ALLEY 7 100 33 (HUNTINGTON)		0.14	17.24	0.10%	0.002%
0124200003	ROHLIN, PHYLLIS REV TRUST, ROHLIN, ROY REV TRUST	PT E1/2 NE LYING W OF VACATED RR 24 100 34		28.73	6,028.73	34.27%	0.60%
0124200008	ROHLIN, PHYLLIS REV TRUST, ROHLIN, ROY REV TRUST	NW NE 24 100 34		40.00	10,912.69	62.04%	1.09%
0124200009	ROHLIN, PHYLLIS REV TRUST, ROHLIN, ROY REV TRUST	PT SW NE 24 100 34		30.28	5,670.20	32.23%	0.57%
0218100007	ROSBURG, KEITH R & NANCY C	TR IN FR NW NW & FR SW NW 18 100 33		4.56	1,104.18	6.28%	0.11%
0218100008	ROSBURG, KEITH R & NANCY C	W 802.44' NW NW EX SM TR 18 100 33		20.83	5,396.73	30.68%	0.54%
0218100010	ROSBURG, KEITH R & NANCY C	W 802.44' SW NW EX SM TR 18 100 33		19.17	6,460.73	36.73%	0.65%
0124100002	ROSBURG, RICHARD & BETTY REV TR	E PT NW NW 24 100 34		10.00	2,569.32	14.61%	0.26%
0124100003	ROSBURG, RICHARD & BETTY REV TR	NE NW 24 100 34		40.00	10,882.05	61.86%	1.09%
0124100005	ROSBURG, RICHARD & BETTY REV TR	E PT SW NW 24 100 34		9.75	2,380.47	13.53%	0.24%
0124100006	ROSBURG, RICHARD & BETTY REV TR	PT OF SE NW 24 100 34		30.52	6,678.67	37.97%	0.67%
0229100001	ROSBURG, RICHARD & BETTY REV TR	NW NW 29 100 33		37.00	8,128.51	46.21%	0.81%
0229100002	ROSBURG, RICHARD & BETTY REV TR	NE NW 29 100 33		36.00	5,928.36	33.70%	0.59%
0229100004	ROSBURG, RICHARD & BETTY REV TR	SE NW 29 100 33		40.00	4,421.20	25.13%	0.44%
0229100005	ROSBURG, RICHARD & BETTY REV TR	PT SW NW 29 100 33		27.64	3,518.87	20.00%	0.35%
0229200001	ROSBURG, RICHARD & BETTY REV TR	NW NE 29 100 33		12.10	1,799.10	10.23%	0.18%
0218200003	ROSENDAHL, JAMES E	SW NE 18 100 33		18.80	7,540.51	42.87%	0.75%
0218400003	ROSENDAHL, JAMES E	NE SE 18 100 33		3.30	364.77	2.07%	0.04%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$1,000,000. Actual assessments are proportionately adjusted based on the total amount actually levied. PAGE 6 OF 9

RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
0218400006	ROSENDAHL, JAMES E	LEGAL DESC. / SEC. TWP RNG SE SE 18 100 33	28.80	9,660.96	54.92%	0.97%
0207329002	ROSS, RODNEY F & KATHRYN P	LOTS 15 THRU 18 BLK 6 (HUNTINGTON) 7 100 33	0.26	69.69	0.40%	0.01%
0207329003	ROSS, RODNEY F & KATHRYN P	LOTS 19 & 20 BLK 6 (HUNTINGTON) 7 100 33	0.21	56.29	0.32%	0.01%
0207329006	SCHEERLE, DOUGLAS I & SARAH JE	LOTS 6-14 BLK 6 & VAC ALLEY & PT VAC 3RD ST N LTS 6-8 (HUNTINGTON) 7 100 33	1.00	342.70	1.95%	0.03%
0112400001	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NW SE 12 100 34	40.00	9,001.18	51.17%	0.90%
0112400002	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NE SE 12 100 34	39.00	8,173.07	46.46%	0.82%
0112400003	SCHOCK, LYLE & MARY M REVOCABLE TRUST	SW SE 12 100 34	38.18	8,083.94	45.96%	0.81%
0112400004	SCHOCK, LYLE & MARY M REVOCABLE TRUST	SE SE 12 100 34	36.83	7,932.92	45.10%	0.79%
0113200001	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NW NE 13 100 34	38.18	13,575.57	77.18%	1.36%
0113200002	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NE NE 13 100 34	36.89	8,953.75	50.90%	0.90%
0113200007	SCHOCK, LYLE & MARY M REVOCABLE TRUST	SW NE 13 100 34	40.00	13,892.98	78.98%	1.39%
0113200008	SCHOCK, LYLE & MARY M REVOCABLE TRUST	SE NE 13 100 34	38.64	12,207.17	69.40%	1.22%
0113400001	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NW SE 13 100 34	40.00	13,808.62	78.50%	1.38%
0113400002	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NE SE 13 100 34	38.64	12,068.16	68.61%	1.21%
0230400005	SCHREIER, ROBERT ST JOHN, SCHREIER, SHERILYN J	W 1/2 NW SE 30 100 33	15.00	3,355.90	19.08%	0.34%
0207353003	SCHULTES, JUSTIN	TR S1/2 SW 7 100 33	5.94	2,002.35	11.38%	0.20%
0124100007	SIDES, SAMUEL OLEY	PT OF SE NW 24 100 34	8.48	902.89	5.13%	0.09%
0124100001	SONSTEGARD FAMILY FARMS	W PT NW NW 24 100 34	28.18	4,791.40	27.24%	0.48%
0124100004	SONSTEGARD FAMILY FARMS	W PT SW NW 24 100 34	27.44	5,405.81	30.73%	0.54%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$1,000,000. Actual assessments are proportionately adjusted based on the total amount actually levied. PAGE 7 OF 9

DRAINAGE DISTRICT NO. 29
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		LEGAL DESC. / SEC. TWP RNG					
0229100006	THIEL, MARK & DEBRA S	PT SW NW 29 100 33		10.86	1,466.95	8.34%	0.15%
01111400003	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	PT SE SE & PT SW SE 11 100 34		1.80	71.59	0.41%	0.01%
01131000001	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NW NW 13 100 34		32.44	7,304.88	41.53%	0.73%
01131000002	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NE NW 13 100 34		38.18	8,218.99	46.72%	0.82%
01131000003	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	SW NW 13 100 34		38.18	7,945.76	45.17%	0.79%
01131000004	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	SE NW 13 100 34		40.00	8,174.55	46.47%	0.82%
01133000001	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NW SW 13 100 34		38.18	7,303.84	41.52%	0.73%
01133000002	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NE SW 13 100 34		40.00	9,581.90	54.47%	0.96%
01133000005	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	N1/2 SW SW 13 100 34		19.09	4,788.11	27.22%	0.48%
01133000007	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	N1/2 SE SW 13 100 34		20.00	5,345.04	30.39%	0.53%
01142000001	U S A	PT NW NE 14 100 34		4.75	425.76	2.42%	0.04%
01142000002	U S A	NE NE 14 100 34		16.23	1,510.92	8.59%	0.15%
01142000003	U S A	PT SW NE 14 100 34		15.70	1,667.78	9.48%	0.17%
01142000004	U S A	SE NE 14 100 34		38.23	4,840.61	27.52%	0.48%
01144000001	U S A	PT NW SE 14 100 34		16.06	1,269.70	7.22%	0.13%
01144000005	U S A	NE SE EX TR 14 100 34		33.72	2,939.57	16.71%	0.29%
01144000008	U S A	TR N 1/2 SW SE 14 100 34		2.35	258.28	1.47%	0.03%
01144000009	U S A	SW SE EX TR 14 100 34		12.78	1,858.33	10.56%	0.19%
01144000010	U S A	TR NE COR SE SE 14 100 34		1.44	61.07	0.35%	0.01%
01144000011	U S A	SE SE EX TRS 14 100 34		28.82	5,189.87	29.50%	0.52%
02074000002	VALEN, DENNIS L	NE SE 7 100 33		40.00	13,636.15	77.52%	1.36%
02074000007	VALEN, DENNIS L	SE SE EX TR 7 100 33		29.00	10,609.93	60.32%	1.06%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$1,000,000. Actual assessments are proportionately adjusted based on the total amount actually levied. PAGE 8 OF 9

MAIN OPEN DITCH

DRAINAGE DISTRICT NO. 29

RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

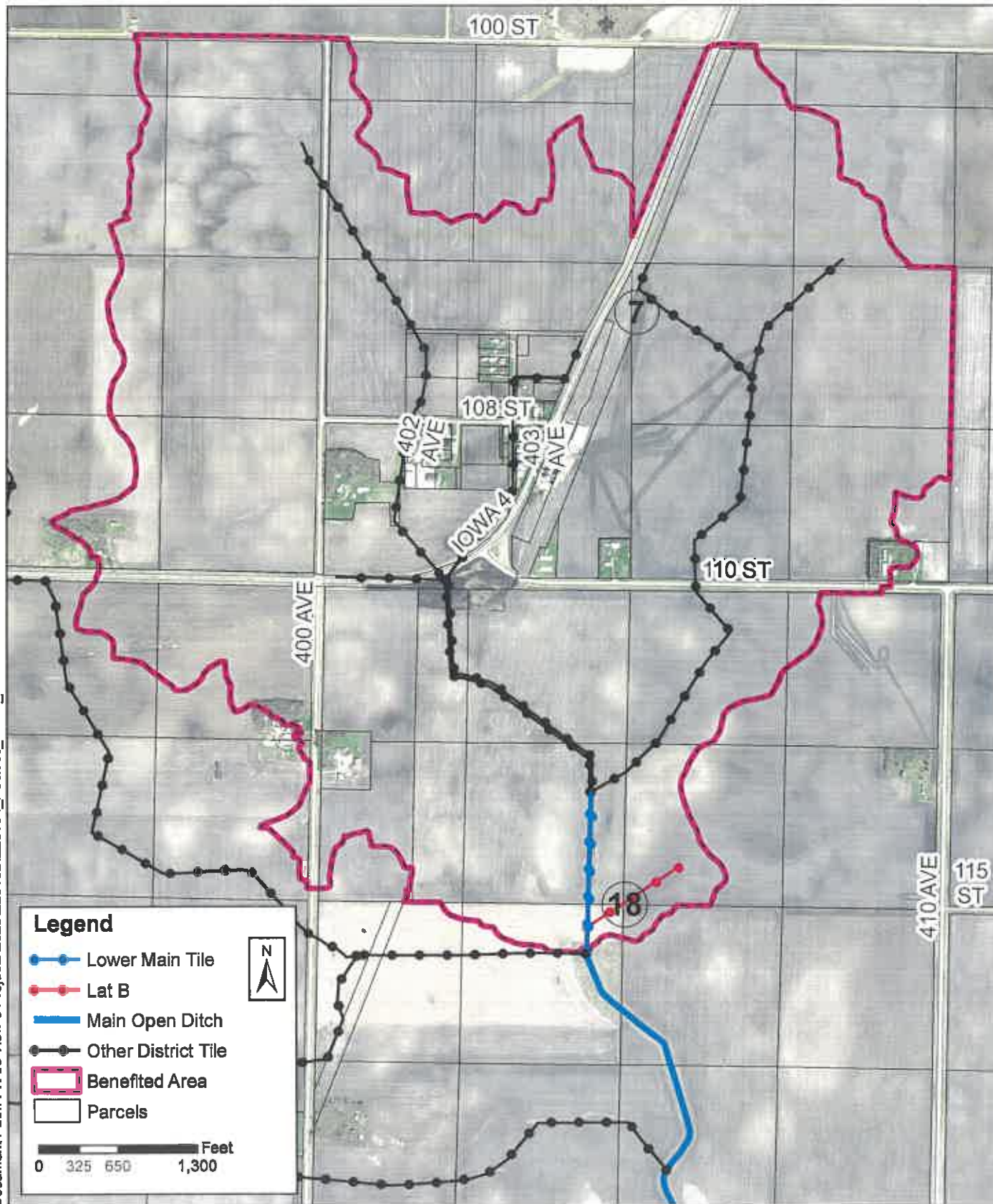
PARCEL NO.	NAME OF OWNER	LOCATION LEGAL DESC. / SEC. TWP RNG	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
0219100001	VALEN, DONALD & BERGESON, LADONNA	PT FR NW NW 19 100 33	32.91	9,324.48	53.01%	0.93%
0219100003	VALEN, DONALD & BERGESON, LADONNA	PT NE NW 19 100 33	37.88	10,911.97	62.03%	1.09%
0219100004	VALEN, DONALD & BERGESON, LADONNA	FR SW NW 19 100 33	34.62	9,031.40	51.34%	0.90%
0219100005	VALEN, DONALD & BERGESON, LADONNA	SE NW 19 100 33	40.00	8,504.58	48.35%	0.85%
0218300004	VALEN, DONALD A & LEILA M	SE SW 18 100 33	39.00	13,571.38	77.15%	1.36%
0218400001	VALEN, DONALD A & LEILA M	PT NW SE LYING EAST OF DITCH 18 100 33	37.39	17,590.46	100.00%	1.76%
0218400002	VALEN, DONALD A & LEILA M	PT NW SE LYING WEST OF DITCH 18 100 33	2.61	1,396.39	7.94%	0.14%
0218400004	VALEN, DONALD A & LEILA M	PT SW SE LYING WEST OF DITCH 18 100 33	13.72	6,534.05	37.15%	0.65%
0218400005	VALEN, DONALD A & LEILA M	PT SW SE LYING EAST OF DITCH 18 100 33	25.28	9,997.26	56.83%	1.00%
0219200001	VALEN, DONALD A & LEILA M	NW NE 19 100 33	39.00	10,875.07	61.82%	1.09%
0219200002	VALEN, DONALD A & LEILA M	NE NE 19 100 33	37.20	13,330.56	75.78%	1.33%
0219200003	VALEN, DONALD A & LEILA M	SW NE 19 100 33	40.00	10,736.82	61.04%	1.07%
0219200004	VALEN, DONALD A & LEILA M	SE NE 19 100 33	38.19	10,444.55	59.38%	1.04%
0207400008	VALEN, MATTHEW	TR IN SE SE 7 100 33	2.30	585.76	3.33%	0.06%
0113300006	WHITE, W ROBERT REV TRUST 1/2, WHITE, JACQUELINE S REV TR 1/2	S1/2 SW SW 13 100 34	19.09	3,905.82	22.20%	0.39%
0113300008	WHITE, W ROBERT REV TRUST 1/2, WHITE, JACQUELINE S REV TR 1/2	S1/2 SE SW 13 100 34	20.00	5,700.96	32.41%	0.57%
0113400003	WICKS, WAYNE	SW SE 13 100 34	40.00	11,513.74	65.45%	1.15%
0113400006	WICKS, WAYNE	PT SE SE 13 100 34	35.66	11,066.72	62.91%	1.11%
0114400006	WILSON, TRAVIS L	TR NE SE 14 100 34	12.49	838.16	4.76%	0.08%
8888888888	STATE OF IOWA DOT		50.24	18,998.34		1.90%
9999999999	EMMET COUNTY SECONDARY ROADS		112.23	36,397.58		3.64%
		TOTAL	4,162.61	1,000,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$1,000,000. Actual assessments are proportionately adjusted based on the total amount actually levied. PAGE 9 OF 9

Drainage District No. 29 Lower Main and Lateral B Tile Benefited Lands Map

Emmet County, Iowa

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS	PERCENT OF TOTAL	
						(%)	(% OF MAX)
0207380001	ANDERSON, LARRY D & JULIE A	LEGAL DESC. / SEC. TWP RNG PT OF SE SW 7 100 33	1.59	209.04	3.11%	0.21%	0.21%
0207200002	CLARK, NEIL M & NANCY S ETAL	PT NW NE LYING E OF M&ST L RR R-O-W 7 100 33	4.30	116.18	1.73%	0.12%	0.12%
0207200004	CLARK, NEIL M & NANCY S ETAL	PT SW NE LYING E OF M&ST L RR R-O-W 7 100 33	27.00	801.86	11.95%	0.80%	0.80%
0207200005	CLARK, NEIL M & NANCY S ETAL	SE NE 7 100 33	16.70	646.47	9.63%	0.65%	0.65%
0207326003	DAHNA, KATHLEEN M	S 48' LOTS 1 THRU 5 BLK 2 & 1/2-ADJ ALLEY (HUNTINGTON) 7 100 33	0.37	14.89	0.22%	0.01%	0.01%
0207326004	DAHNA, KATHLEEN M	N 70' LOTS 12 THRU 16 BLK 2 & ADJ ALLEYS (HUNTINGTON) 7 100 33	0.46	19.42	0.29%	0.02%	0.02%
0207351002	DOMEK, LEO	LOTS 5 & 6 BLK 9 (HUNTINGTON) 7 100 33	0.15	16.07	0.24%	0.02%	0.02%
0207351007	DOMEK, LEO J & LOUANNE K	N 110' LOTS 1 2 & 3 & ALL LOT 4 BLK 9 (HUNTINGTON) 7 100 33	0.28	20.41	0.30%	0.02%	0.02%
0207326002	DOMEK, MARTIN J & REBECCA L	N 93 1/3' LOTS 1-5 BLK 2 & E1/2 ALLEY & N1/2 4TH ST (HUNTINGTON) 7 100 33	0.66	29.78	0.44%	0.03%	0.03%
0218300001	ENERSON, ARVIN K REV TRUST	FR NW SW 18 100 33	0.40	12.30	0.18%	0.01%	0.01%
0218300002	ENERSON, ARVIN K REV TRUST	NE SW 18 100 33	9.10	533.98	7.96%	0.53%	0.53%
0207380004	FECHTER, BRENT & KARI A	TR IN PT E 1/2 SW LYING E OF M & ST L R-O-W 7 100 33	2.00	289.36	4.31%	0.29%	0.29%
0207353002	JENSEN, ROY D & BERNIECE	PT S1/2 SW EX TRS 7 100 33	22.69	3,378.25	50.33%	3.38%	3.38%
0207376004	JENSEN, ROY D & BERNIECE A	LOTS 4 THRU 23 EX N 105' OF E 1/2 LOT 23 BLK 8 (HUNTINGTON) 7 100 33	2.33	333.43	4.97%	0.33%	0.33%
0207376006	JENSEN, ROY D & BERNIECE A	LOT 24 EX N 105' BLK 8 & ADJ TRACTS (HUNTINGTON) 7 100 33	0.06	6.91	0.10%	0.01%	0.01%
0207378002	JENSEN, ROY D & BERNIECE A	LOTS 1 THRU 8 BLK 11 (HUNTINGTON) 7 100 33	1.67	234.28	3.49%	0.23%	0.23%
0207351001	JOHNSON, DENNIS W & JUDITH H	LOTS 9 THRU 20 BLK 9 & ADJ ALLEY (HUNTINGTON) 7 100 33	1.37	188.84	2.81%	0.19%	0.19%
0207351008	JOHNSON, DENNIS W & JUDITH H	LOTS 7 & 8 BLK 9 (HUNTINGTON) 7 100 33	0.14	15.28	0.23%	0.02%	0.02%
0207352001	JOHNSON, DENNIS W & JUDITH H	LOTS 7 & 8 BLK 10 & ADJ ALLEY HUNTINGTON 7 100 33	0.42	49.14	0.73%	0.05%	0.05%
0207352002	JOHNSON, DENNIS W & JUDITH H	LOTS 4-5-6 BLK 10 (HUNTINGTON) 7 100 33	0.58	52.97	0.79%	0.05%	0.05%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION LEGAL DESC. / SEC. TWP RNG	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
0207352003	JOHNSON, DENNIS W & JUDITH H	LOTS 1-2-3 BLK 10 (HUNTINGTON) 7 100 33	0.65	30.46	0.45%	0.03%
0207378003	JOHNSON, DENNIS W & JUDITH H	E 1/2 BROADWAY W LOTS 6-8 BLK 11 & PT ALLEY S BLK 11 & W LOTS 6-8 BLK 11 HUNTINGTON 7 100 33	0.15	12.19	0.18%	0.01%
0207377003	KAHLER OF IOWA LC	LOTS 6-7-8 BLK 7 (HUNTINGTON) 7 100 33	0.15	17.25	0.26%	0.02%
0207377004	KAHLER OF IOWA LC	LOTS 1 THRU 5 BLK 7 (HUNTINGTON) 7 100 33	0.46	49.59	0.74%	0.05%
0207377005	KAHLER OF IOWA LC	LOTS 11 THRU 16 BLK 7 (HUNTINGTON) 7 100 33	0.54	61.35	0.91%	0.06%
0207377006	KAHLER OF IOWA LC	LOTS 1 & 2 BLK 12 & ADJ VACATED STREET (HUNTINGTON) 7 100 33	0.54	63.11	0.94%	0.06%
0207377007	KAHLER OF IOWA LC	LOTS 9 & 10 BLK 7 (HUNTINGTON) 7 100 33	0.14	16.02	0.24%	0.02%
0207379001	KAHLER OF IOWA LC	PT SW 1/4 7 100 33	5.20	633.29	9.44%	0.63%
0207501001	KAHLER OF IOWA LC	TR IN W1/2 NE1/4 7 100 33	4.59	475.64	7.09%	0.476%
0207501002	KAHLER OF IOWA LC	TR IN NW SE 7 100 33	0.56	76.35	1.14%	0.076%
0207501003	KAHLER OF IOWA LC	TR IN SE SW 7 100 33 (HUNTINGTON)	10.08	1,342.37	20.00%	1.342%
0207380003	KAHLER, RYAN L LIVING TRUST	PT E 1/2 SW LYING E OF FORMER RR ROW EX TRS 7 100 33	15.87	2,652.87	39.52%	2.65%
0207400001	LAKE FREMONT FEEDING & STG INC	NW SE 7 100 33	39.32	5,679.65	84.62%	5.68%
0207400003	LAKE FREMONT FEEDING & STG INC	SW SE 7 100 33	38.50	6,444.78	96.02%	6.44%
0207326006	LANGE, STEVEN	TR SO OF LOTS 12-16 BLK 2 & E1/2 ALLEY HUNTINGTON 7 100 33	0.34	34.09	0.51%	0.03%
0207326005	LANGE, STEVEN H & JANICE R	S 70' LOTS 12 THRU 16 BLK 2 & E1/2 ALLEY HUNTINGTON 7 100 33	0.37	28.43	0.42%	0.03%
0218100002	LOVE, WENDY	NE NW 18 100 33	38.03	6,712.13	100.00%	6.71%
0218100004	LOVE, WENDY	SE NW 18 100 33	40.00	5,897.65	87.87%	5.90%
0218100009	LOVE, WENDY	E PT NW NW 18 100 33	13.56	1,705.03	25.40%	1.71%
0218100011	LOVE, WENDY	E PT SW NW 18 100 33	13.08	1,853.23	27.61%	1.85%
0218200001	MADISON, DARYL & SUELLEN M	NW NE 18 100 33	32.80	5,763.32	85.86%	5.76%
0218200002	MADISON, DARYL & SUELLEN M	NE NE 18 100 33	3.20	436.02	6.50%	0.44%
0207376002	MAHIN, STEVE D & SUSANNE	LOTS 1 & 2 BLK 8 HUNTINGTON 7 100 33	0.16	17.92	0.27%	0.02%
0207328002	MAHIN, STEVEN D & SUSANNE M	LOTS 20 THRU 23 BLK 5 (HUNTINGTON) 7 100 33	0.29	44.77	0.67%	0.04%
0207328003	MAHIN, STEVEN D & SUSANNE M	LOT 24 BLK 5 HUNTINGTON 7 100 33	0.07	9.80	0.15%	0.01%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

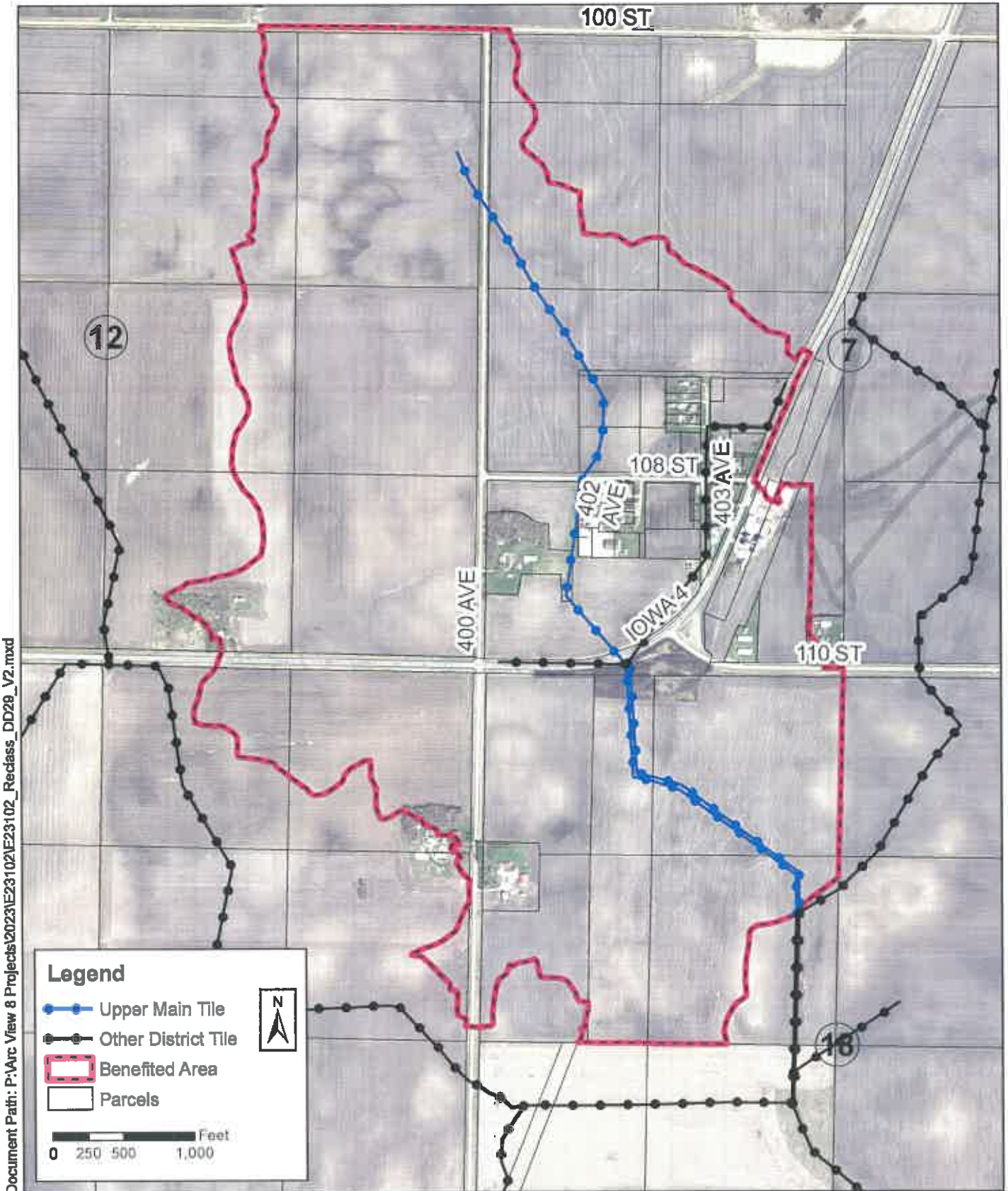
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION LEGAL DESC. / SEC. TWP RNG	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS		PERCENT OF TOTAL (%)
					(% OF MAX)	(%)	
0207328005	MAHIN, STEVEN D & SUSANNE M	LOTS 1 THRU 3 & LOT 19 BLK 5 (HUNTINGTON) 7 100 33	0.60	91.37	1.36%	0.09%	0.09%
0207376005	MAHIN, STEVEN D & SUSANNE M	LOTS 3 & N 105' OF E 1/2 LOT 23 BLK 8 (HUNTINGTON) 7 100 33	0.14	15.91	0.24%	0.02%	0.02%
0207376007	MAHIN, STEVEN D & SUSANNE M	N 105' LOT 24 BLK 8 & ADJ TRACTS 7 100 33 (HUNTINGTON)	0.12	13.63	0.20%	0.01%	0.01%
0207302001	OPHEIM, AARON M	LOTS 1 THRU 16 BLK 3 (HUNTINGTON) 7 100 33	3.50	520.80	7.76%	0.52%	0.52%
0207303001	OPHEIM, AARON M	LOTS 1 THRU 24 BLK 4 (HUNTINGTON) 7 100 33	3.11	426.64	6.36%	0.43%	0.43%
0207326001	OPHEIM, AARON M	LOTS 6 THRU 11 BLK 2 (HUNTINGTON) 7 100 33	1.46	139.11	2.07%	0.14%	0.14%
0207327001	OPHEIM, AARON M	UNNUMBERED LOT -PARK- BLK 1 (HUNTINGTON) 7 100 33	0.37	20.69	0.31%	0.02%	0.02%
0207327002	OPHEIM, AARON M	LOTS 1 THRU 17 BLK 1 (HUNTINGTON) 7 100 33	3.25	416.80	6.21%	0.42%	0.42%
0207328004	OPHEIM, AARON M	LOTS 4 THRU 18 BLK 5 (HUNTINGTON) 7 100 33	1.98	205.47	3.06%	0.21%	0.21%
0207329005	OPHEIM, AARON M	LOTS 1 THRU 5 BLK 6 (HUNTINGTON) 7 100 33	0.73	100.59	1.50%	0.10%	0.10%
0207329007	OPHEIM, AARON M	PT OF VAC 3RD ST LYING BETWEEN BLKS 1 & 6 (HUNTINGTON) 7 100 33	0.45	68.91	1.03%	0.07%	0.07%
0112200001	OPHEIM, DALE C & LUANN J TRUST	FR NW NE 12 100 34	2.50	121.73	1.81%	0.12%	0.12%
0112200002	OPHEIM, DALE C & LUANN J TRUST	FR NE NE 12 100 34	13.64	938.19	13.98%	0.94%	0.94%
0112200003	OPHEIM, DALE C & LUANN J TRUST	SW NE 12 100 34	8.50	580.89	8.65%	0.58%	0.58%
0112200004	OPHEIM, DALE C & LUANN J TRUST	SE NE 12 100 34	39.00	3,170.41	47.23%	3.170%	3.170%
0207100001	OPHEIM, DALE C & LUANN J TRUST	FR NW NW 7 100 33	2.10	153.28	2.28%	0.15%	0.15%
0207100003	OPHEIM, DALE C & LUANN J TRUST	FR SW NW 7 100 33	19.60	2,093.43	31.19%	2.09%	2.09%
0207100004	OPHEIM, DALE C & LUANN J TRUST	SE NW 7 100 33	20.00	2,028.37	30.22%	2.028%	2.028%
0207301001	OPHEIM, DALE C & LUANN J TRUST	PT N1/2 SW 7 100 33	43.00	4,860.84	72.42%	4.86%	4.86%
0207351006	PAYNE, NANCY	LOTS 21,23 & 24 BLK 9 & ADJ ALLEY HUNTINGTON 7 100 33	0.44	29.85	0.44%	0.03%	0.03%
0207351004	PAYNE, NANCY L	SO 20' LOTS 1-2-3 BLK 9 HUNTINGTON 7 100 33	0.03	1.34	0.02%	0.001%	0.001%
0207351005	PAYNE, NANCY L	LOT 22 BLK 9 & E 1/2 OF ALLEY 7 100 33 (HUNTINGTON)	0.14	7.01	0.10%	0.007%	0.007%
0218100007	ROSBURG, KEITH R & NANCY C	TR IN FR NW NW & FR SW NW 18 100 33	4.56	461.82	6.88%	0.462%	0.462%
0218100008	ROSBURG, KEITH R & NANCY C	W 802.44' NW NW EX SM TR 18 100 33	20.83	2,316.25	34.51%	2.32%	2.32%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

PARCEL NO.	NAME OF OWNER	LOCATION LEGAL DESC. / SEC. TWP RNG	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
0218100010	ROSBURG, KEITH R & NANCY C	W 802.44' SW NW EX SM TR 18 100 33	12.20	1,760.61	26.23%	1.76%
0218200003	ROSENDAHL, JAMES E	SW NE 18 100 33	18.80	1,737.90	25.89%	1.74%
0207329002	ROSS, RODNEY F & KATHRYN P	LOTS 15 THRU 18 BLK 6 (HUNTINGTON) 7 100 33	0.26	27.85	0.41%	0.03%
0207329003	ROSS, RODNEY F & KATHRYN P	LOTS 19 & 20 BLK 6 (HUNTINGTON) 7 100 33	0.21	22.50	0.34%	0.02%
0207329006	SCHEERLE, DOUGLAS I & SARAH JE	LOTS 6-14 BLK 6 & VAC ALLEY & PT VAC 3RD ST N LTS 6-8 (HUNTINGTON) 7 100 33	1.00	136.97	2.04%	0.14%
0112400001	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NW SE 12 100 34	12.00	594.62	8.86%	0.59%
0112400002	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NE SE 12 100 34	39.00	2,856.72	42.56%	2.86%
0112400003	SCHOCK, LYLE & MARY M REVOCABLE TRUST	SW SE 12 100 34	12.80	828.00	12.34%	0.83%
0112400004	SCHOCK, LYLE & MARY M REVOCABLE TRUST	SE SE 12 100 34	36.83	3,111.79	46.36%	3.11%
0113200001	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NW NE 13 100 34	8.00	950.42	14.16%	0.95%
0113200002	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NE NE 13 100 34	27.60	2,655.01	39.56%	2.66%
0113200008	SCHÖCK, LYLE & MARY M REVOCABLE TRUST	SE NE 13 100 34	2.90	274.44	4.09%	0.27%
0207353003	SCHULTES, JUSTIN	TR S1/2 SW 7 100 33	5.94	825.54	12.30%	0.83%
0207400002	VALEN, DENNIS L	NE SE 7 100 33	40.00	5,246.75	78.17%	5.25%
0207400007	VALEN, DENNIS L	SE SE EX TR 7 100 33	29.00	4,240.51	63.18%	4.24%
0218400001	VALEN, DONALD A & LEILA M	PT NW SE LYING EAST OF DITCH 18 100 33	1.90	144.30	2.15%	0.14%
0207400008	VALEN, MATTHEW	TR IN SE SE 7 100 33	2.30	237.81	3.54%	0.24%
8888888888	STATE OF IOWA DOT		21.93	4,406.47		4.41%
9999999999	EMMET COUNTY SECONDARY ROADS		29.00	4,132.29		4.13%
		TOTAL	842.64	100,000.00		100.00%

Drainage District No. 29
Upper Main Tile
Benefited Lands Map
Emmet County, Iowa



DRAINAGE DISTRICT NO. 29
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		LEGAL DESC. / SEC. TWP RNG					
0207380001	ANDERSON, LARRY D & JULIE A	PT OF SE SW 7 100 33		1.59	116.58	0.99%	0.12%
0207326003	DAHNA, KATHLEEN M	S 48' LOTS 1 THRU 5 BLK 2 & 1/2 ADJ ALLEY (HUNTINGTON) 7 100 33		0.37	26.96	0.23%	0.03%
0207326004	DAHNA, KATHLEEN M	N 70' LOTS 12 THRU 16 BLK 2 & ADJ ALLEYS (HUNTINGTON) 7 100 33		0.46	30.67	0.26%	0.03%
0207351002	DOMEK, LEO	LOTS 5 & 6 BLK 9 (HUNTINGTON) 7 100 33		0.15	31.11	0.26%	0.03%
0207351007	DOMEK, LEO J & LOUANNE K	N 110' LOTS 1 2 & 3 & ALL LOT 4 BLK 9 (HUNTINGTON) 7 100 33		0.28	33.18	0.28%	0.03%
0207326002	DOMEK, MARTIN J & REBECCA L	N 93 1/3' LOTS 1-5 BLK 2 & E1/2 ALLEY & N1/2 4TH ST (HUNTINGTON) 7 100 33		0.66	69.58	0.59%	0.07%
0207380004	FECHTER, BRENT & KARI A	TR IN PT E 1/2 SW LYING E OF M & ST L R-O-W 7 100 33		0.51	51.60	0.44%	0.05%
0207353002	JENSEN, ROY D & BERNIECE	PT S1/2 SW EX TRS 7 100 33		22.69	6,082.77	51.48%	6.08%
0207376004	JENSEN, ROY D & BERNIECE A	LOTS 4 THRU 23 EX N 105' OF E 1/2 LOT 23 BLK 8 (HUNTINGTON) 7 100 33		2.33	538.06	4.55%	0.54%
0207376006	JENSEN, ROY D & BERNIECE A	LOT 24 EX N 105' BLK 8 & ADJ TRACTS (HUNTINGTON) 7 100 33		0.06	11.16	0.09%	0.01%
0207378002	JENSEN, ROY D & BERNIECE A	LOTS 1 THRU 8 BLK 11 (HUNTINGTON) 7 100 33		1.67	380.67	3.22%	0.38%
0207351001	JOHNSON, DENNIS W & JUDITH H	LOTS 9 THRU 20 BLK 9 & ADJ ALLEY (HUNTINGTON) 7 100 33		1.37	419.50	3.55%	0.42%
0207351008	JOHNSON, DENNIS W & JUDITH H	LOTS 7 & 8 BLK 9 (HUNTINGTON) 7 100 33		0.14	34.65	0.29%	0.03%
0207352001	JOHNSON, DENNIS W & JUDITH H	LOTS 7 & 8 BLK 10 & ADJ ALLEY HUNTINGTON 7 100 33		0.42	100.92	0.85%	0.10%
0207352002	JOHNSON, DENNIS W & JUDITH H	LOTS 4-5-6 BLK 10 (HUNTINGTON) 7 100 33		0.58	107.37	0.91%	0.11%
0207352003	JOHNSON, DENNIS W & JUDITH H	LOTS 1-2-3 BLK 10 (HUNTINGTON) 7 100 33		0.65	49.15	0.42%	0.05%
0207378003	JOHNSON, DENNIS W & JUDITH H	E 1/2 BROADWAY W LOTS 6-8 BLK 11 & PT ALLEY S BLK 11 & W LOTS 6-8 BLK 11 HUNTINGTON 7 100 33		0.15	19.90	0.17%	0.02%
0207377003	KAHLER OF IOWA L C	LOTS 6-7-8 BLK 7 (HUNTINGTON) 7 100 33		0.15	27.96	0.24%	0.03%
0207377004	KAHLER OF IOWA L C	LOTS 1 THRU 5 BLK 7 (HUNTINGTON) 7 100 33		0.46	79.81	0.68%	0.08%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION LEGAL DESC. / SEC. TWP RNG	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
0207377005	KAHLER OF IOWA L C	LOTS 11 THRU 16 BLK 7 (HUNTINGTON) 7 100 33	0.54	99.24	0.84%	0.10%
0207377006	KAHLER OF IOWA L C	LOTS 1 & 2 BLK 12 & ADJ VACATED STREET (HUNTINGTON) 7 100 33	0.54	102.78	0.87%	0.10%
0207377007	KAHLER OF IOWA L C	LOTS 9 & 10 BLK 7 (HUNTINGTON) 7 100 33	0.14	25.97	0.22%	0.03%
0207379001	KAHLER OF IOWA L C	PT SW 1/4 7 100 33	3.00	569.75	4.82%	0.57%
0207501003	KAHLER OF IOWA L C	TR IN SE SW 7 100 33 (HUNTINGTON)	4.80	980.89	8.30%	0.98%
0207380003	KAHLER, RYAN L LIVING TRUST	PT E 1/2 SW LYING E OF FORMER RR ROW EX TRS 7 100 33	7.80	776.18	6.57%	0.78%
0207326006	LANGE, STEVEN	TR SO OF LOTS 12-16 BLK 2 & E1/2 ALLEY HUNTINGTON 7 100 33	0.34	54.44	0.46%	0.05%
0207326005	LANGE, STEVEN H & JANICE R	S 70' LOTS 12 THRU 16 BLK 2 & E1/2 ALLEY HUNTINGTON 7 100 33	0.37	44.80	0.38%	0.04%
0218100002	LOVE, WENDY	NE NW 18 100 33	38.03	4,777.79	40.44%	4.78%
0218100004	LOVE, WENDY	SE NW 18 100 33	25.30	2,327.46	19.70%	2.327%
0218100009	LOVE, WENDY	E PT NW NW 18 100 33	13.56	1,913.84	16.20%	1.914%
0218100011	LOVE, WENDY	E PT SW NW 18 100 33	13.08	1,046.45	8.86%	1.046%
0207376002	MAHIN, STEVE D & SUSANNE	LOTS 1 & 2 BLK 8 HUNTINGTON 7 100 33	0.16	29.05	0.25%	0.03%
0207328002	MAHIN, STEVEN D & SUSANNE M	LOTS 20 THRU 23 BLK 5 (HUNTINGTON) 7 100 33	0.29	71.31	0.60%	0.07%
0207328003	MAHIN, STEVEN D & SUSANNE M	LOT 24 BLK 5 HUNTINGTON 7 100 33	0.07	15.54	0.13%	0.02%
0207328005	MAHIN, STEVEN D & SUSANNE M	LOTS 1 THRU 3 & LOT 19 BLK 5 (HUNTINGTON) 7 100 33	0.60	145.55	1.23%	0.15%
0207376005	MAHIN, STEVEN D & SUSANNE M	LOTS 3 & N 105' OF E 1/2 LOT 23 BLK 8 (HUNTINGTON) 7 100 33	0.14	25.73	0.22%	0.03%
0207376007	MAHIN, STEVEN D & SUSANNE M	N 105' LOT 24 BLK 8 & ADJ TRACTS 7 100 33 (HUNTINGTON)	0.12	22.32	0.19%	0.02%
0207302001	OPHEIM, AARON M	LOTS 1 THRU 16 BLK 3 (HUNTINGTON) 7 100 33	3.50	1,326.74	11.23%	1.33%
0207303001	OPHEIM, AARON M	LOTS 1 THRU 24 BLK 4 (HUNTINGTON) 7 100 33	3.11	950.80	8.05%	0.95%
0207326001	OPHEIM, AARON M	LOTS 6 THRU 11 BLK 2 (HUNTINGTON) 7 100 33	1.46	319.61	2.71%	0.32%
0207327001	OPHEIM, AARON M	UNNUMBERED LOT -PARK- BLK 1 (HUNTINGTON) 7 100 33	0.37	31.80	0.27%	0.03%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
0207327002	OPHEIM, AARON M	LOTS 1 THRU 17 BLK 1 (HUNTINGTON) 7 100 33	3.25	647.50	5.48%	0.65%
0207328004	OPHEIM, AARON M	LOTS 4 THRU 18 BLK 5 (HUNTINGTON) 7 100 33	1.98	324.56	2.75%	0.32%
0207329005	OPHEIM, AARON M	LOTS 1 THRU 5 BLK 6 (HUNTINGTON) 7 100 33	0.73	155.60	1.32%	0.16%
0207329007	OPHEIM, AARON M	PT OF VAC 3RD ST LYING BETWEEN BLKS 1 & 6 (HUNTINGTON) 7 100 33	0.45	108.85	0.92%	0.11%
0112200001	OPHEIM, DALE C & LUANN J TRUST	FR NW NE 12 100 34	2.50	539.55	4.57%	0.54%
0112200002	OPHEIM, DALE C & LUANN J TRUST	FR NE NE 12 100 34	13.64	3,812.19	32.26%	3.81%
0112200003	OPHEIM, DALE C & LUANN J TRUST	SW NE 12 100 34	8.50	2,180.18	18.45%	2.18%
0112200004	OPHEIM, DALE C & LUANN J TRUST	SE NE 12 100 34	39.00	11,815.41	100.00%	11.82%
0207100001	OPHEIM, DALE C & LUANN J TRUST	FR NW NW 7 100 33	2.10	559.95	4.74%	0.56%
0207100003	OPHEIM, DALE C & LUANN J TRUST	FR SW NW 7 100 33	19.60	6,155.73	52.10%	6.16%
0207100004	OPHEIM, DALE C & LUANN J TRUST	SE NW 7 100 33	2.00	479.76	4.06%	0.48%
0207301001	OPHEIM, DALE C & LUANN J TRUST	PT N1/2 SW 7 100 33	36.20	9,833.03	83.22%	9.83%
0207351006	PAYNE, NANCY	LOTS 21,23 & 24 BLK 9 & ADJ ALLEY HUNTINGTON 7 100 33	0.44	54.71	0.46%	0.05%
0207351004	PAYNE, NANCY L	SO 20' LOTS 1-2-3 BLK 9 HUNTINGTON 7 100 33	0.03	2.15	0.02%	0.00%
0207351005	PAYNE, NANCY L	LOT 22 BLK 9 & E 1/2 OF ALLEY 7 100 33 (HUNTINGTON)	0.14	11.36	0.10%	0.01%
0218100007	ROSBURG, KEITH R & NANCY C	TR IN FR NW NW & FR SW NW 18 100 33	4.56	246.68	2.09%	0.25%
0218100008	ROSBURG, KEITH R & NANCY C	W 802.44' NW NW EX SM TR 18 100 33	20.83	2,635.59	22.31%	2.64%
0218100010	ROSBURG, KEITH R & NANCY C	W 802.44' SW NW EX SM TR 18 100 33	12.20	969.30	8.20%	0.97%
0207329002	ROSS, RODNEY F & KATHRYN P	LOTS 15 THRU 18 BLK 6 (HUNTINGTON) 7 100 33	0.26	44.94	0.38%	0.045%
0207329003	ROSS, RODNEY F & KATHRYN P	LOTS 19 & 20 BLK 6 (HUNTINGTON) 7 100 33	0.21	35.84	0.30%	0.04%
0207329006	SCHEERLE, DOUGLAS I & SARAH JE	LOTS 6-14 BLK 6 & VAC ALLEY & PT VAC 3RD ST N LTS 6-8 (HUNTINGTON) 7 100 33	1.00	220.99	1.87%	0.22%
0112400001	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NW SE 12 100 34	12.00	2,030.81	17.19%	2.031%
0112400002	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NE SE 12 100 34	39.00	8,454.02	71.55%	8.45%
0112400003	SCHOCK, LYLE & MARY M REVOCABLE TRUST	SW SE 12 100 34	12.80	1,253.12	10.61%	1.25%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 29
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

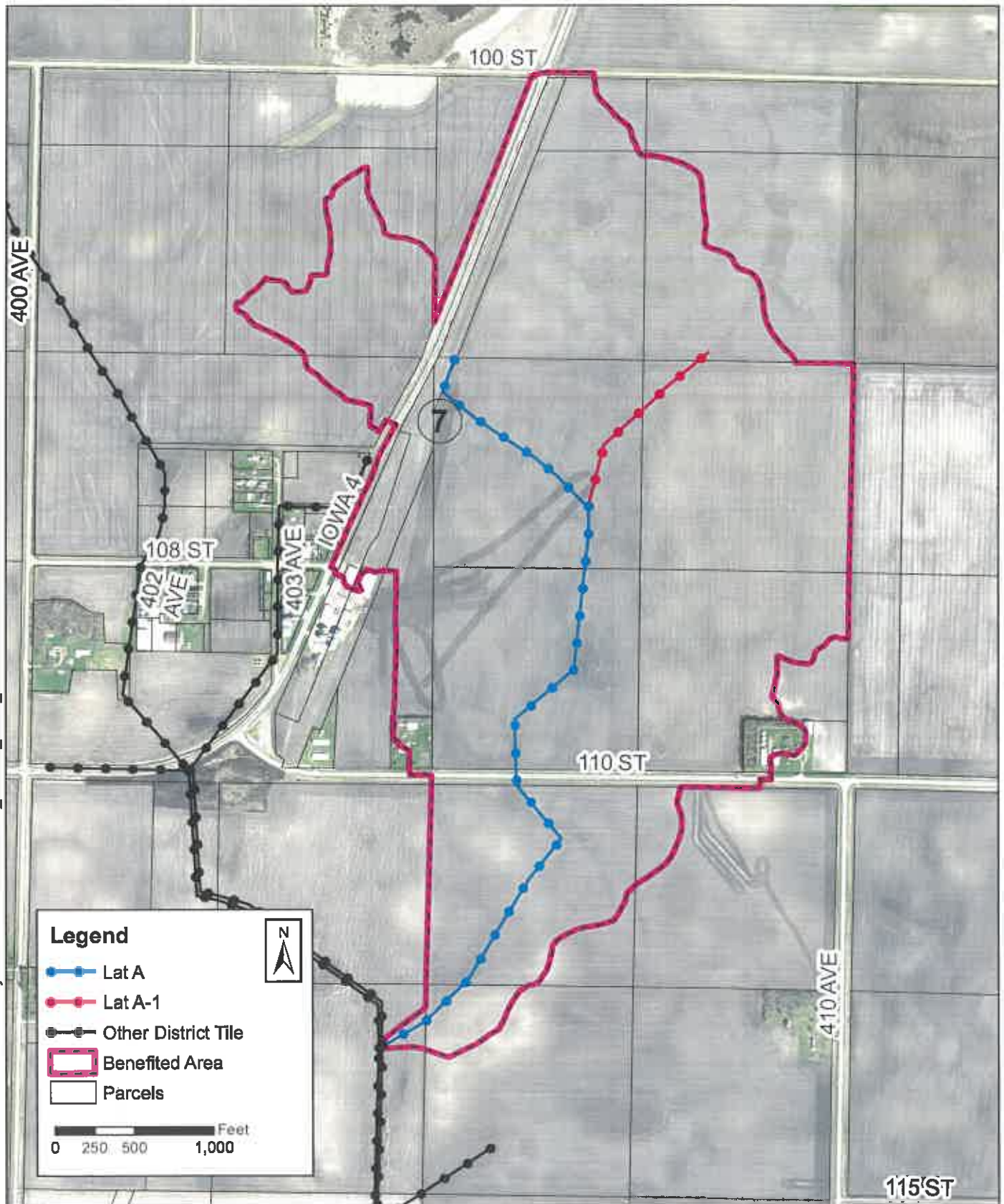
PARCEL NO.	NAME OF OWNER	LOCATION LEGAL DESC. / SEC. TWP RNG	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
0113200001	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NW NE 13 100 34	8.00	1,476.50	12.50%	1.477%
0113200002	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NE NE 13 100 34	27.60	4,239.38	35.88%	4.239%
0113200008	SCHOCK, LYLE & MARY M REVOCABLE TRUST	SE NE 13 100 34	2.90	144.21	1.22%	0.14%
0207353003	SCHULTES, JUSTIN	TR S1/2 SW 7 100 33	5.94	1,646.88	13.94%	1.65%
888888888	STATE OF IOWA DOT		15.44	5,464.45		5.46%
9999999999	EMMET COUNTY SECONDARY ROADS		23.83	5,648.57		5.65%
		TOTAL	505.97	100,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 29 Lateral A and A-1 Tile Benefited Lands Map

Emmet County, Iowa

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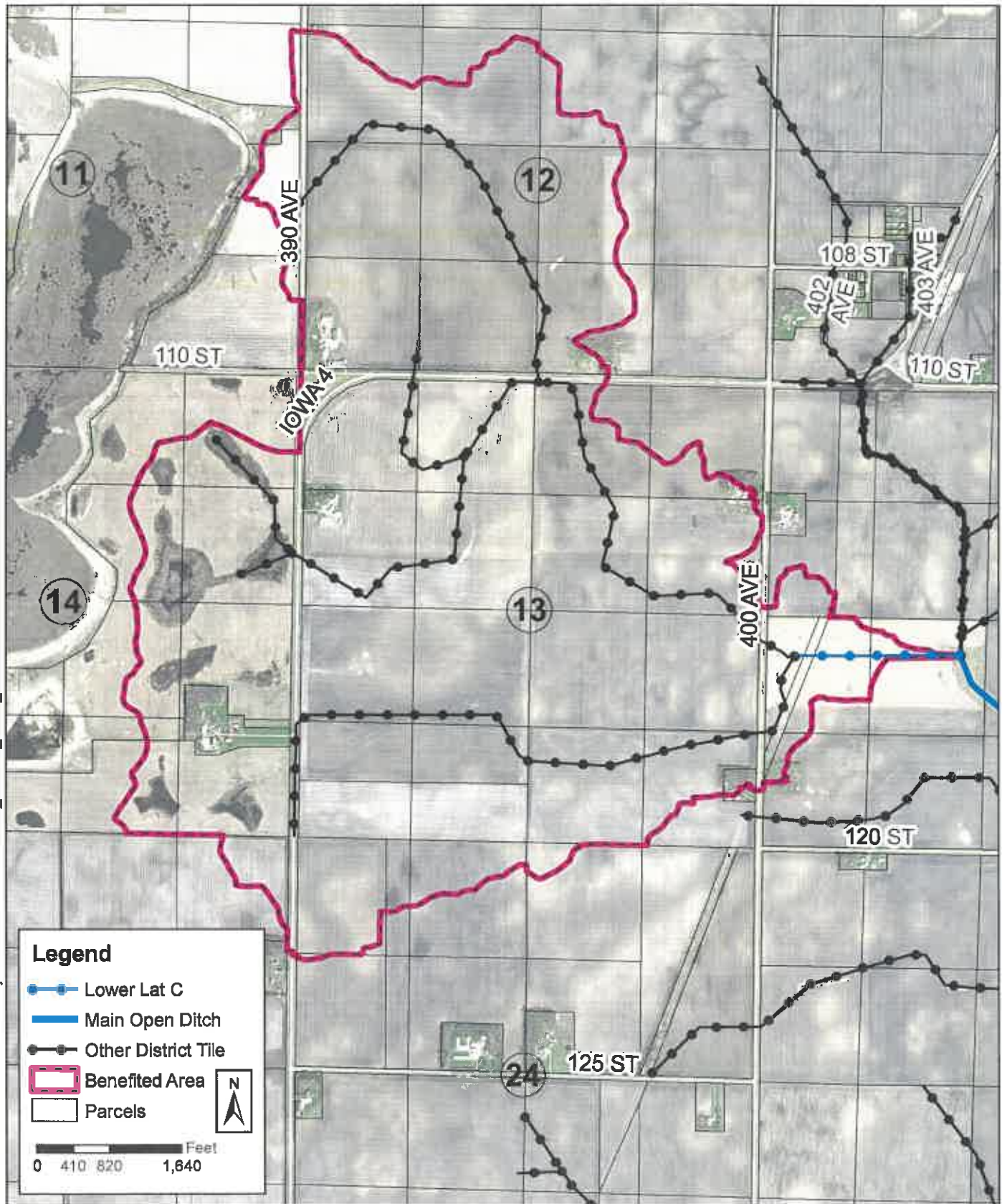
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION LEGAL DESC. / SEC. TWP RNG	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
0207200002	CLARK, NEIL M & NANCY S ETAL	PT NW NE LYING E OF M&ST L RR R-O-W 7 100 33	4.30	246.88	2.57%	0.49%
0207200004	CLARK, NEIL M & NANCY S ETAL	PT SW NE LYING E OF M&ST L RR R-O-W 7 100 33	27.00	1,717.13	17.87%	3.43%
0207200005	CLARK, NEIL M & NANCY S ETAL	SE NE 7 100 33	16.70	1,324.78	13.79%	2.65%
0207380004	FECHTER, BRENT & KARIA	TR IN PT E 1/2 SW LYING E OF M & ST L R-O-W 7 100 33	1.48	172.73	1.80%	0.35%
0207379001	KAHLER OF IOWA L C	PT SW 1/4 7 100 33	2.60	575.53	5.99%	1.15%
0207501001	KAHLER OF IOWA L C	TR IN W1/2 NE1/4 7 100 33	4.59	991.62	10.32%	1.98%
0207501002	KAHLER OF IOWA L C	TR IN NW SE 7 100 33	0.56	159.35	1.66%	0.32%
0207501003	KAHLER OF IOWA L C	TR IN SE SW 7 100 33 (HUNTINGTON)	4.20	1,029.95	10.72%	2.06%
0207380003	KAHLER, RYAN L LIVING TRUST	PT E 1/2 SW LYING E OF FORMER RR ROW EX TRS 7 100 33	7.60	1,110.07	11.55%	2.22%
0207400001	LAKE FREMONT FEEDING & STG INC	NW SE 7 100 33	39.32	9,608.92	100.00%	19.22%
0207400003	LAKE FREMONT FEEDING & STG INC	SW SE 7 100 33	38.50	7,583.94	78.93%	15.17%
0218100004	LOVE, WENDY	SE NW 18 100 33	0.90	42.56	0.44%	0.09%
0218200001	MADISON, DARYL & SUELLEN M	NW NE 18 100 33	32.80	3,510.49	36.53%	7.02%
0218200002	MADISON, DARYL & SUELLEN M	NE NE 18 100 33	3.20	304.76	3.17%	0.61%
0207100004	OPHEIM, DALE C & LUANN J TRUST	SE NW 7 100 33	18.00	3,914.66	40.74%	7.83%
0207301001	OPHEIM, DALE C & LUANN J TRUST	PT N1/2 SW 7 100 33	4.10	1,055.16	10.98%	2.11%
0218200003	ROSENDAHL, JAMES E	SW NE 18 100 33	4.60	174.87	1.82%	0.35%
0207400002	VALEN, DENNIS L	NE SE 7 100 33	40.00	8,068.07	83.96%	16.14%
0207400007	VALEN, DENNIS L	SE SE EX TR 7 100 33	29.00	5,265.13	54.79%	10.53%
0207400008	VALEN, MATTHEW	TR IN SE SE 7 100 33	2.30	204.72	2.13%	0.41%
888888888	STATE OF IOWA DOT		6.49	2,074.45		4.15%
999999999	EMMET COUNTY SECONDARY ROADS		5.17	864.23		1.73%
		TOTAL	293.41	50,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 29 Lower Lateral C Tile Benefited Lands Map

Emmet County, Iowa



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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

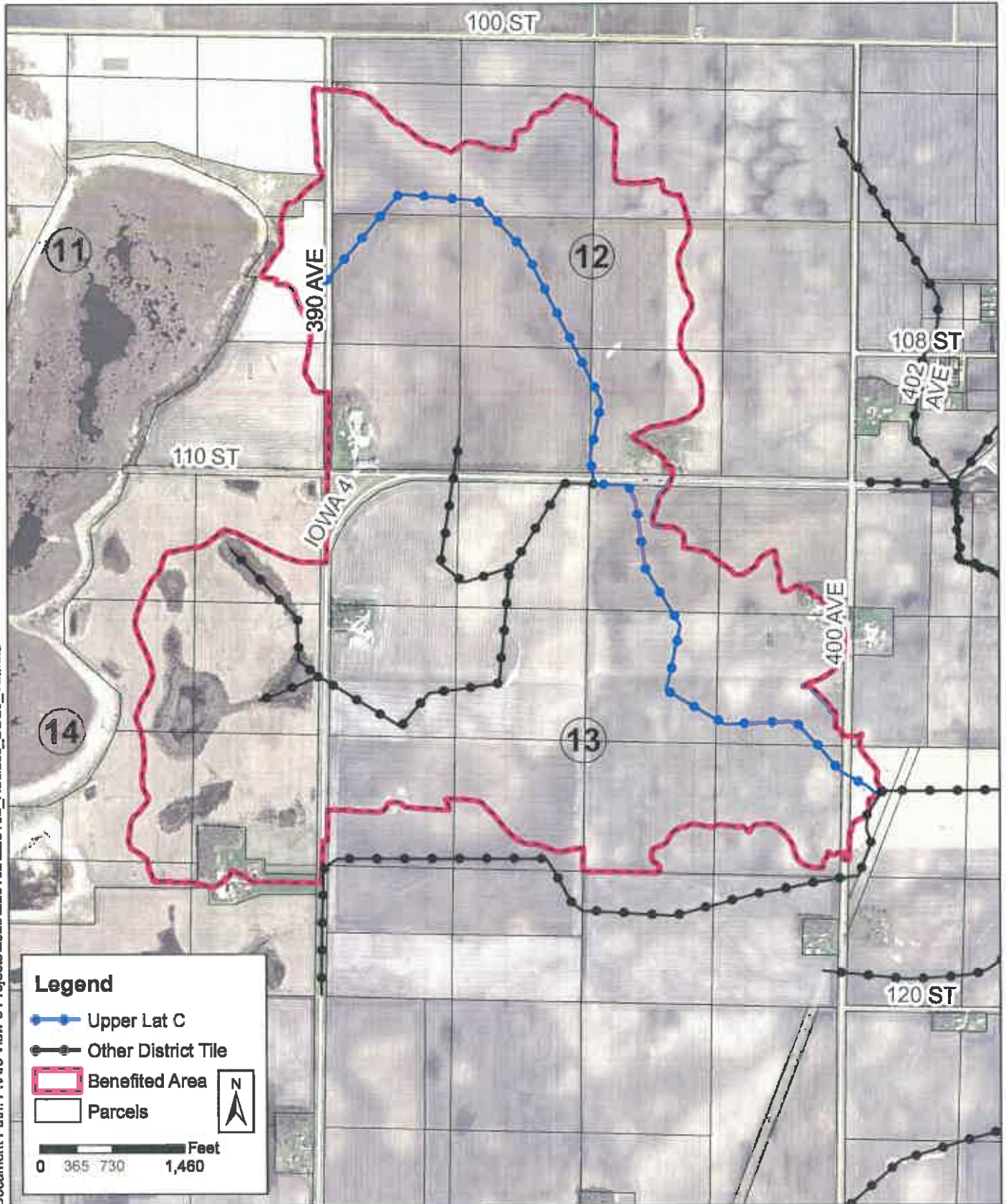
PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		LEGAL DESC. / SEC. TWP RNG					
0112300001	CHRISTENSEN, JUDY K	NW SW 12 100 34		39.00	1,068.77	40.41%	2.14%
0112300002	CHRISTENSEN, JUDY K	NE SW 12 100 34		40.00	1,594.47	60.29%	3.19%
0112300003	CHRISTENSEN, JUDY K	SW SW 12 100 34		37.19	778.69	29.44%	1.56%
0112300004	CHRISTENSEN, JUDY K	SE SW 12 100 34		38.18	1,257.86	47.56%	2.52%
0218300001	ENERSON, ARVIN K REV TRUST	FR NW SW 18 100 33		26.10	1,288.91	48.74%	2.58%
0218300002	ENERSON, ARVIN K REV TRUST	NE SW 18 100 33		2.60	109.69	4.15%	0.22%
0218300003	ENERSON, ARVIN K REV TRUST	FR SW SW 18 100 33		32.39	1,679.41	63.50%	3.36%
0218300005	ENERSON, ARVIN K REV TRUST	PT OF W1/2 SW1/4 18 100 33		4.40	259.05	9.80%	0.52%
0111200007	IOWA DEPT OF NATURAL RESOURCES	TR IN E 1/2 NE 11 100 34		1.50	16.08	0.61%	0.03%
0123200002	KIRK, LAURA LAVONNE 1/2, KIRK, LAVONNE LE 1/2	PT NE NE 23 100 34		10.60	249.84	9.45%	0.50%
0113400007	NEMETHY, NICHOLAS A	TR IN SE SE 13 100 34		2.07	48.17	1.82%	0.10%
0111200006	NYGAARD, SARA A, NYGAARD, ORVIS J	PT EAST PT SE NE 11 100 34		1.70	30.39	1.15%	0.06%
0111400004	NYGAARD, SARA A, NYGAARD, ORVIS J	E PT NE SE 11 100 34		11.50	332.96	12.59%	0.67%
0112100003	OPHEIM, DALE C & LUANN J TRUST	SW NW 12 100 34		28.10	710.23	26.86%	1.42%
0112100004	OPHEIM, DALE C & LUANN J TRUST	SE NW 12 100 34		28.80	774.62	29.29%	1.55%
0112200003	OPHEIM, DALE C & LUANN J TRUST	SW NE 12 100 34		10.20	295.98	11.19%	0.59%
0124200008	ROHLIN, PHYLLIS REV TRUST, ROHLIN, ROY REV TRUST	NW NE 24 100 34		4.10	85.97	3.25%	0.17%
0218100010	ROSBURG, KEITH R & NANCY C	W 802.44' SW NW EX SM TR 18 100 33		7.10	438.20	16.57%	0.88%
0124100002	ROSBURG, RICHARD & BETTY REV TR	E PT NW NW 24 100 34		4.90	261.49	9.89%	0.52%
0124100003	ROSBURG, RICHARD & BETTY REV TR	NE NW 24 100 34		15.80	877.58	33.18%	1.76%
0112400001	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NW SE 12 100 34		27.90	1,298.10	49.08%	2.60%
0112400003	SCHOCK, LYLE & MARY M REVOCABLE TRUST	SW SE 12 100 34		25.50	1,105.84	41.81%	2.21%
0113200001	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NW NE 13 100 34		30.40	2,118.08	80.09%	4.24%
0113200002	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NE NE 13 100 34		9.60	433.81	16.40%	0.87%
0113200007	SCHOCK, LYLE & MARY M REVOCABLE TRUST	SW NE 13 100 34		40.00	2,644.67	100.00%	5.29%
0113200008	SCHOCK, LYLE & MARY M REVOCABLE TRUST	SE NE 13 100 34		35.80	2,203.22	83.31%	4.41%
0113400001	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NW SE 13 100 34		40.00	2,602.79	98.42%	5.21%
0113400002	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NE SE 13 100 34		38.64	2,306.40	87.21%	4.61%
0124100001	SONSTEGARD FAMILY FARMS	W PT NW NW 24 100 34		28.18	904.13	34.19%	1.808%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 29
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		LEGAL DESC. / SEC. TWP RNG					
0124100004	SONSTEGARD FAMILY FARMS	W PT SW NW 24 100 34		0.50	7.77	0.29%	0.016%
0111400003	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	PT SE SE & PT SW SE 11 100 34		1.80	13.15	0.50%	0.026%
0113100001	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NW NW 13 100 34		32.44	1,359.47	51.40%	2.72%
0113100002	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NE NW 13 100 34		38.18	1,540.28	58.24%	3.08%
0113100003	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	SW NW 13 100 34		38.18	1,460.22	55.21%	2.92%
0113100004	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	SE NW 13 100 34		40.00	1,539.32	58.20%	3.08%
0113300001	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NW SW 13 100 34		38.18	1,334.80	50.47%	2.67%
0113300002	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NE SW 13 100 34		40.00	1,834.95	69.38%	3.67%
0113300005	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	N1/2 SW SW 13 100 34		19.09	912.27	34.49%	1.82%
0113300007	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	N1/2 SE SW 13 100 34		20.00	1,002.97	37.92%	2.01%
0114200001	U S A	PT NW NE 14 100 34		4.75	73.14	2.77%	0.15%
0114200002	U S A	NE NE 14 100 34		16.23	268.83	10.16%	0.54%
0114200003	U S A	PT SW NE 14 100 34		15.70	297.52	11.25%	0.60%
0114200004	U S A	SE NE 14 100 34		38.23	885.21	33.47%	1.77%
0114400001	U S A	PT NW SE 14 100 34		16.06	227.21	8.59%	0.45%
0114400005	U S A	NE SE EX TR 14 100 34		33.72	523.02	19.78%	1.05%
0114400008	U S A	TR N 1/2 SW SE 14 100 34		2.35	44.37	1.68%	0.09%
0114400009	U S A	SW SE EX TR 14 100 34		12.78	342.60	12.95%	0.69%
0114400010	U S A	TR NE COR SE SE 14 100 34		1.44	10.91	0.41%	0.02%
0114400011	U S A	SE SE EX TRS 14 100 34		28.82	969.09	36.64%	1.94%
0113300006	WHITE, W ROBERT REV TRUST 1/2, WHITE, JACQUELINE S REV TR 1/2	S1/2 SW SW 13 100 34		19.09	721.61	27.29%	1.44%
0113300008	WHITE, W ROBERT REV TRUST 1/2, WHITE, JACQUELINE S REV TR 1/2	S1/2 SE SW 13 100 34		20.00	1,071.17	40.50%	2.14%
0113400003	WICKS, WAYNE	SW SE 13 100 34		40.00	2,172.93	82.16%	4.35%
0113400006	WICKS, WAYNE	PT SE SE 13 100 34		22.90	1,421.86	53.76%	2.84%
0114400006	WILSON, TRAVIS L	TR NE SE 14 100 34		12.49	153.59	5.81%	0.31%
8888888888	STATE OF IOWA DOT			28.31	1,529.68		3.06%
9999999999	EMMET COUNTY SECONDARY ROADS			10.56	506.66		1.01%
		TOTAL		1,214.05	50,000.00		100.00%

Drainage District No. 29
Upper Lateral C Tile
Benefited Lands Map
Emmet County, Iowa



DRAINAGE DISTRICT NO. 29
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		LEGAL DESC. / SEC. TWP RNG					
0112300001	CHRISTENSEN, JUDY K	NW SW 12 100 34		39.00	3,691.28	99.30%	7.38%
0112300002	CHRISTENSEN, JUDY K	NE SW 12 100 34		40.00	3,717.22	100.00%	7.43%
0112300003	CHRISTENSEN, JUDY K	SW SW 12 100 34		37.19	1,716.72	46.18%	3.43%
0112300004	CHRISTENSEN, JUDY K	SE SW 12 100 34		38.18	2,257.80	60.74%	4.52%
0218300001	ENERSON, ARVIN K REV TRUST	FR NW SW 18 100 33		3.70	64.43	1.73%	0.13%
01111200007	IOWA DEPT OF NATURAL RESOURCES	TR IN E 1/2 NE 11 100 34		1.50	68.44	1.84%	0.14%
01111200006	NYGAARD, SARA A, NYGAARD, ORVIS J	PT EAST PT SE NE 11 100 34		1.70	101.14	2.72%	0.20%
01111400004	NYGAARD, SARA A, NYGAARD, ORVIS J	E PT NE SE 11 100 34		11.50	1,303.86	35.08%	2.61%
0112100003	OPHEIM, DALE C & LUANN J TRUST	SW NW 12 100 34		28.10	2,214.15	59.56%	4.43%
0112100004	OPHEIM, DALE C & LUANN J TRUST	SE NW 12 100 34		28.80	1,998.90	53.77%	4.00%
0112200003	OPHEIM, DALE C & LUANN J TRUST	SW NE 12 100 34		10.20	661.25	17.79%	1.32%
0218100010	ROSBURG, KEITH R & NANCY C	W 802.44' SW NW EX SM TR 18 100 33		0.20	3.12	0.08%	0.01%
0112400001	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NW SE 12 100 34		27.90	2,722.77	73.25%	5.45%
0112400003	SCHOCK, LYLE & MARY M REVOCABLE TRUST	SW SE 12 100 34		25.50	2,099.91	56.49%	4.20%
0113200001	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NW NE 13 100 34		30.40	2,693.03	72.45%	5.39%
0113200002	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NE NE 13 100 34		9.60	232.66	6.26%	0.47%
0113200007	SCHOCK, LYLE & MARY M REVOCABLE TRUST	SW NE 13 100 34		40.00	2,169.20	58.36%	4.34%
0113200008	SCHOCK, LYLE & MARY M REVOCABLE TRUST	SE NE 13 100 34		35.80	1,121.69	30.18%	2.24%
0113400001	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NW SE 13 100 34		34.00	1,544.61	41.55%	3.09%
0113400002	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NE SE 13 100 34		28.20	681.87	18.34%	1.36%

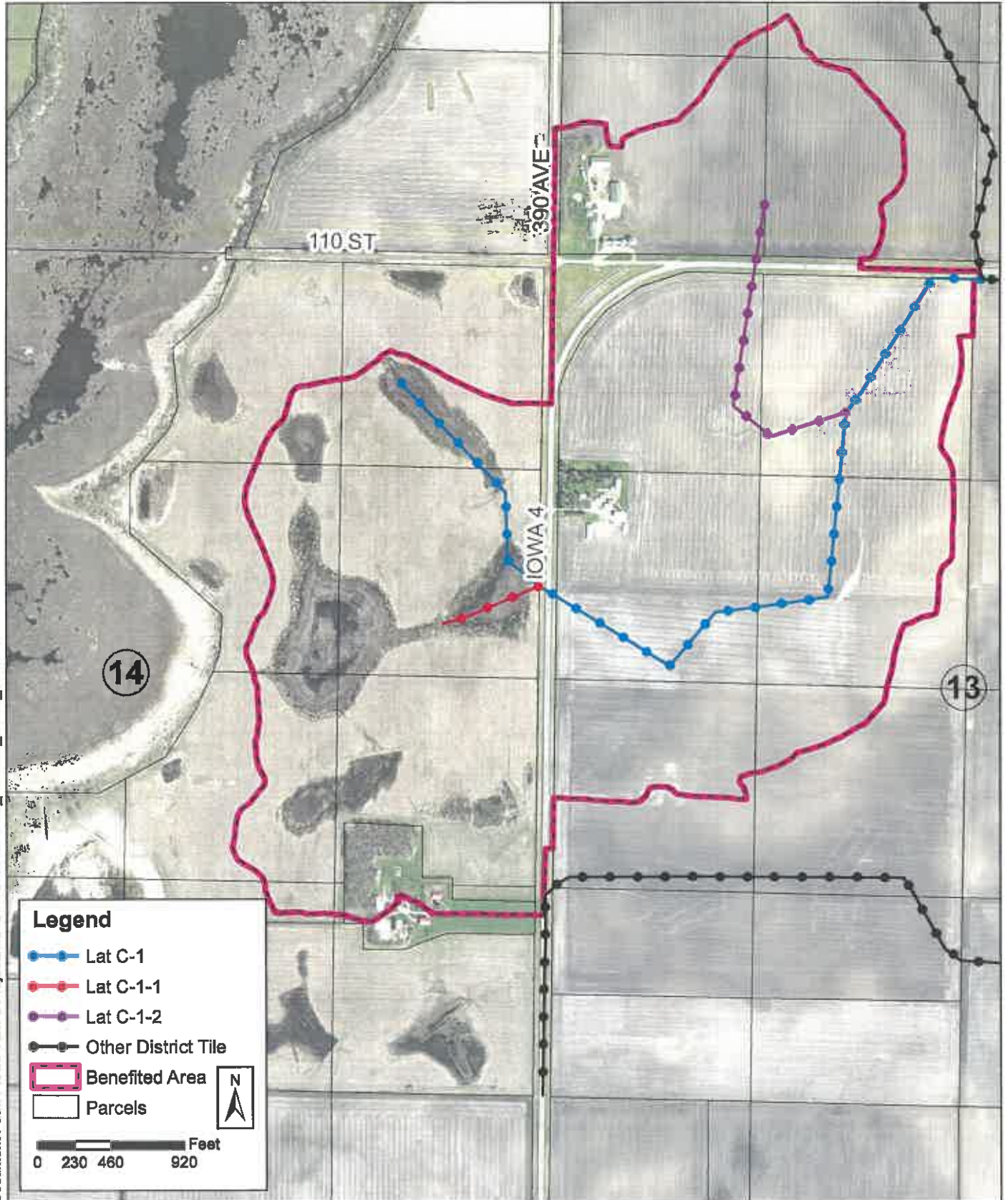
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 29
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION LEGAL DESC. / SEC. TWP RNG	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
0111400003	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	PT SE SE & PT SW SE 11 100 34	1.80	54.14	1.46%	0.11%
0113100001	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NW NW 13 100 34	32.44	2,323.19	62.50%	4.65%
0113100002	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NE NW 13 100 34	38.18	2,542.69	68.40%	5.09%
0113100003	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	SW NW 13 100 34	38.18	2,531.53	68.10%	5.06%
0113100004	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	SE NW 13 100 34	40.00	2,311.94	62.20%	4.62%
0113300001	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NW SW 13 100 34	21.10	1,018.47	27.40%	2.04%
0113300002	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NE SW 13 100 34	27.80	1,096.02	29.48%	2.19%
0114200001	U S A	PT NW NE 14 100 34	4.75	146.81	3.95%	0.29%
0114200002	U S A	NE NE 14 100 34	16.23	496.36	13.35%	0.993%
0114200003	U S A	PT SW NE 14 100 34	15.70	552.38	14.86%	1.105%
0114200004	U S A	SE NE 14 100 34	38.23	1,589.13	42.75%	3.178%
0114400001	U S A	PT NW SE 14 100 34	16.06	434.87	11.70%	0.87%
0114400005	U S A	NE SE EX TR 14 100 34	33.72	965.70	25.98%	1.93%
0114400008	U S A	TR N 1/2 SW SE 14 100 34	1.84	57.67	1.55%	0.12%
0114400010	U S A	TR NE COR SE SE 14 100 34	1.36	17.66	0.48%	0.04%
0114400006	WILSON, TRAVIS L	TR NE SE 14 100 34	8.14	125.80	3.38%	0.25%
888888888	STATE OF IOWA DOT		21.52	1,985.15		3.97%
999999999	EMMET COUNTY SECONDARY ROADS		8.78	686.44		1.37%
		TOTAL	837.30	50,000.00		100.00%

Drainage District No. 29 Lateral C-1, C-1-1 and C-1-2 Tile Benefited Lands Map

Emmet County, Iowa

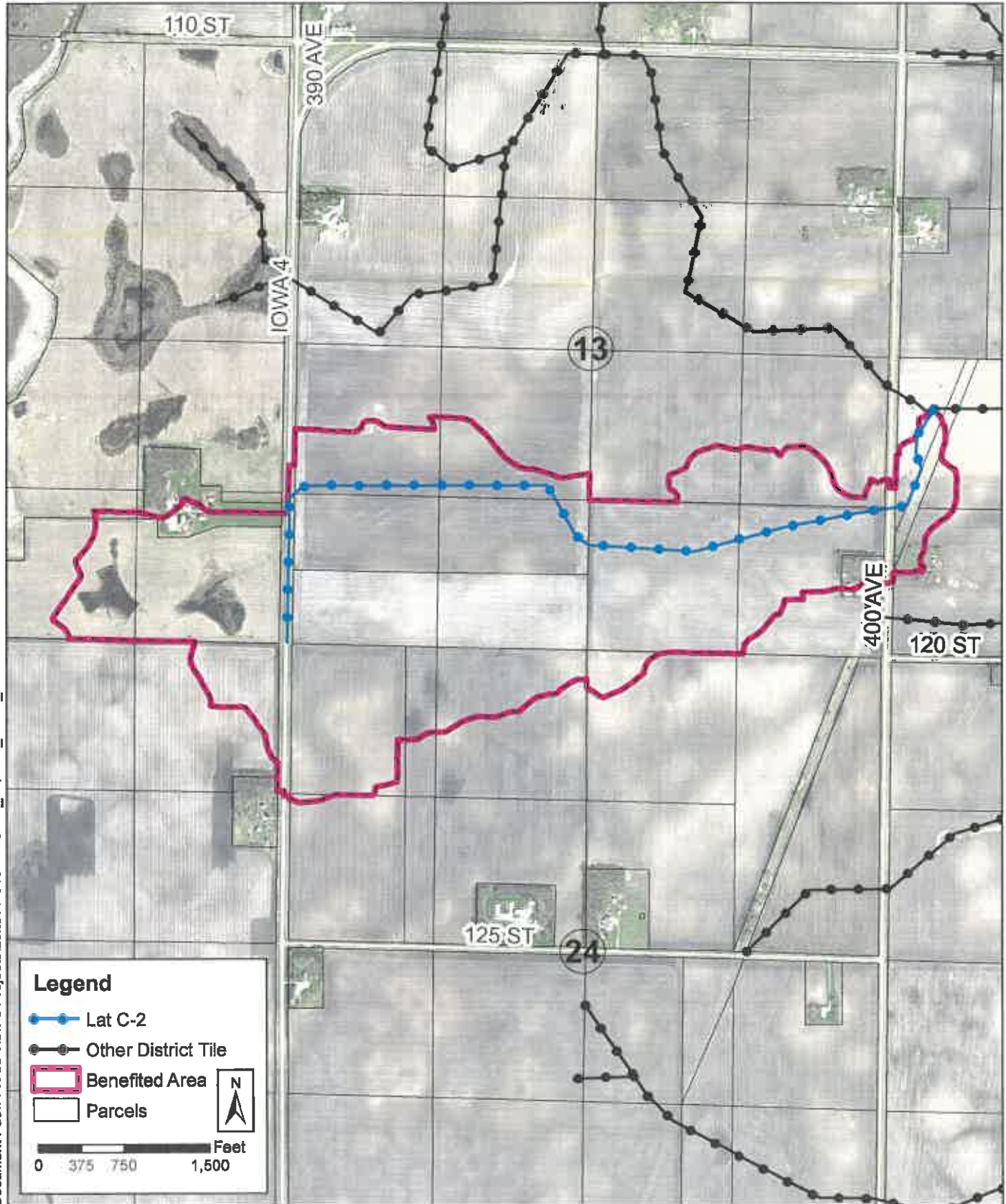


RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS	PERCENT OF TOTAL (%)
		LEGAL DESC. / SEC. TWP RNG					
0112300001	CHRISTENSEN, JUDY K	NW SW 12 100 34		0.61	47.89	1.54%	0.19%
0112300002	CHRISTENSEN, JUDY K	NE SW 12 100 34		1.14	56.19	1.80%	0.22%
0112300003	CHRISTENSEN, JUDY K	SW SW 12 100 34		27.72	1,606.68	51.51%	6.43%
0112300004	CHRISTENSEN, JUDY K	SE SW 12 100 34		21.29	1,398.62	44.84%	5.59%
0113100001	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NW NW 13 100 34		32.44	2,266.78	72.67%	9.07%
0113100002	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NE NW 13 100 34		35.96	1,726.16	55.34%	6.90%
0113100003	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	SW NW 13 100 34		38.18	3,109.14	99.67%	12.44%
0113100004	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	SE NW 13 100 34		32.74	2,188.95	70.17%	8.76%
0113300001	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NW SW 13 100 34		21.03	1,493.17	47.87%	5.97%
0113300002	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NE SW 13 100 34		6.95	329.81	10.57%	1.32%
0114200001	U S A	PT NW NE 14 100 34		4.75	303.41	9.73%	1.21%
0114200002	U S A	NE NE 14 100 34		16.23	1,133.89	36.35%	4.54%
0114200003	U S A	PT SW NE 14 100 34		15.70	1,129.36	36.20%	4.52%
0114200004	U S A	SE NE 14 100 34		38.23	3,119.42	100.00%	12.48%
0114400001	U S A	PT NW SE 14 100 34		16.06	884.87	28.37%	3.54%
0114400005	U S A	NE SE EX TR 14 100 34		33.72	1,776.61	56.95%	7.11%
0114400008	U S A	TR N 1/2 SW SE 14 100 34		1.84	120.42	3.86%	0.48%
0114400010	U S A	TR NE COR SE SE 14 100 34		1.36	31.31	1.00%	0.13%
0114400006	WILSON, TRAVIS L	TR NE SE 14 100 34		8.14	236.54	7.58%	0.95%
8888888888	STATE OF IOWA DOT			18.40	2,003.43		8.01%
9999999999	EMMET COUNTY SECONDARY ROADS			0.64	37.35		0.15%
		TOTAL		373.13	25,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$25,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 29
Lateral C-2 Tile
Benefited Lands Map
Emmet County, Iowa



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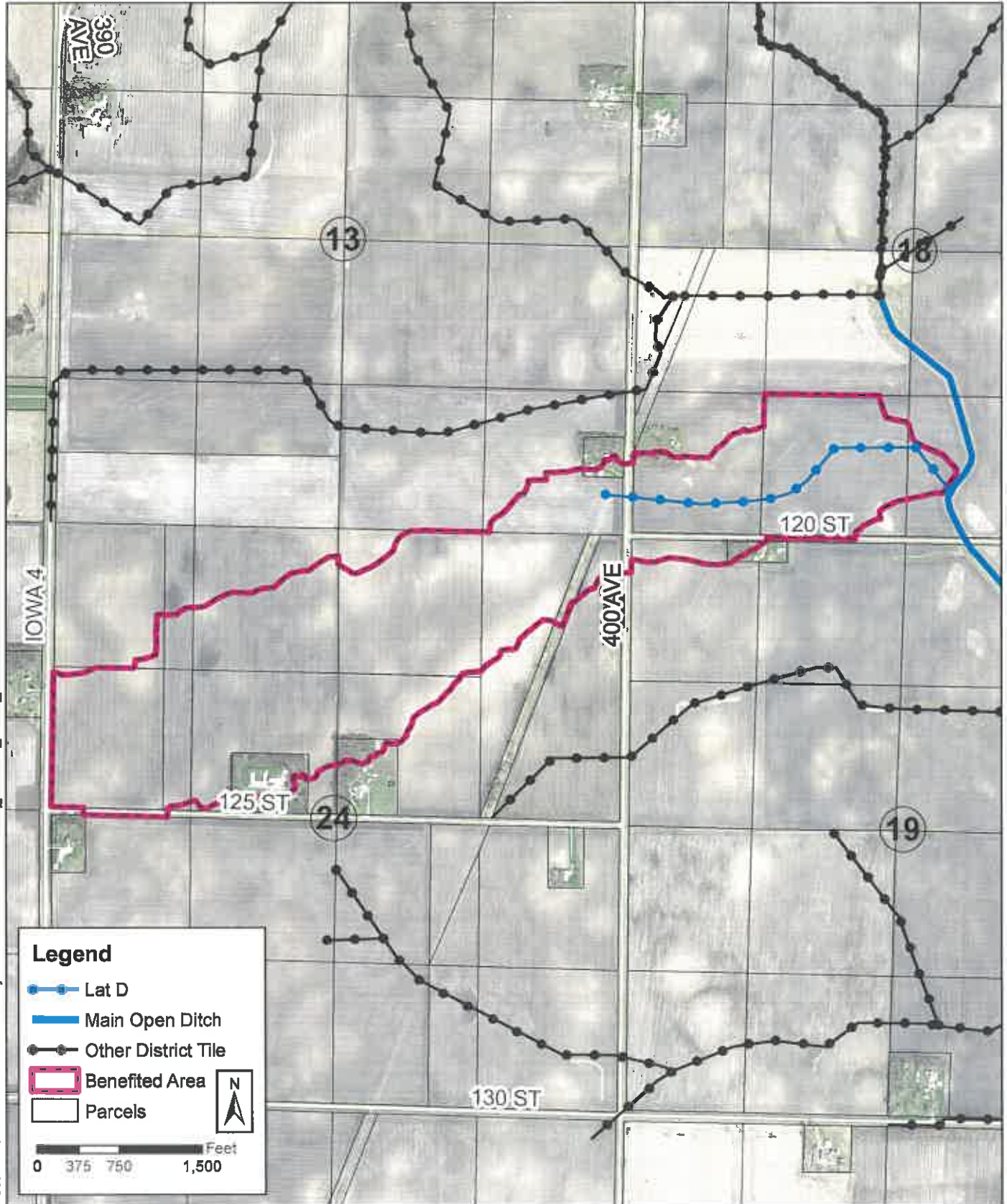
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS	PERCENT OF TOTAL (%)
0218300001	ENERSON, ARVIN K REV TRUST	FR NW SW 18 100 33	5.80	205.49	3.27%	0.41%
0218300003	ENERSON, ARVIN K REV TRUST	FR SW SW 18 100 33	3.00	117.83	1.88%	0.24%
0218300005	ENERSON, ARVIN K REV TRUST	PT OF W1/2 SW1/4 18 100 33	2.90	117.53	1.87%	0.24%
0123200002	KIRK, LAURA LAVONNE 1/2, KIRK, LAVONNE LE 1/2	PT NE NE 23 100 34	10.60	1,913.43	30.47%	3.83%
0113400007	NEMETHY, NICHOLAS A	TR IN SE SE 13 100 34	2.07	58.51	0.93%	0.12%
0124200008	ROHLIN, PHYLLIS REV TRUST, ROHLIN, ROY REV TRUST	NW NE 24 100 34	4.10	211.67	3.37%	0.42%
0124100002	ROSBURG, RICHARD & BETTY REV TR	E PT NW NW 24 100 34	4.90	626.87	9.98%	1.25%
0124100003	ROSBURG, RICHARD & BETTY REV TR	NE NW 24 100 34	15.80	2,244.41	35.75%	4.49%
0113400001	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NW SE 13 100 34	5.80	575.35	9.16%	1.15%
0113400002	SCHOCK, LYLE & MARY M REVOCABLE TRUST	NE SE 13 100 34	10.40	830.36	13.22%	1.66%
0124100001	SONSTEGARD FAMILY FARMS	W PT NW NW 24 100 34	28.18	4,451.25	70.89%	8.90%
0124100004	SONSTEGARD FAMILY FARMS	W PT SW NW 24 100 34	0.50	57.35	0.91%	0.11%
0113300001	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NW SW 13 100 34	17.20	3,794.45	60.43%	7.59%
0113300002	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	NE SW 13 100 34	12.10	2,214.96	35.28%	4.43%
0113300005	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	N1/2 SW SW 13 100 34	19.09	4,414.24	70.30%	8.83%
0113300007	TURPIN, PEGGY, TURPIN, PEGGY LE, WEIR REV TRUST	N1/2 SE SW 13 100 34	20.00	3,152.60	50.21%	6.31%
0114400008	U S A	TR N 1/2 SW SE 14 100 34	0.51	95.64	1.52%	0.19%
0114400009	U S A	SW SE EX TR 14 100 34	12.78	2,102.03	33.48%	4.20%
0114400010	U S A	TR NE COR SE SE 14 100 34	0.08	11.89	0.19%	0.02%
0114400011	U S A	SE SE EX TRS 14 100 34	28.82	6,278.87	100.00%	12.56%
0113300006	WHITE, W ROBERT REV TRUST 1/2, WHITE, JACQUELINE S REV TR 1/2	S1/2 SW SW 13 100 34	19.09	3,140.44	50.02%	6.28%
0113300008	WHITE, W ROBERT REV TRUST 1/2, WHITE, JACQUELINE S REV TR 1/2	S1/2 SE SW 13 100 34	20.00	2,922.85	46.55%	5.85%
0113400003	WICKS, WAYNE	SW SE 13 100 34	40.00	4,913.54	78.26%	9.83%
0113400006	WICKS, WAYNE	PT SE SE 13 100 34	22.90	2,127.23	33.88%	4.25%
0114400006	WILSON, TRAVIS L	TR NE SE 14 100 34	4.35	609.22	9.70%	1.22%
8888888888	STATE OF IOWA DOT		6.79	2,693.71		5.39%
9999999999	EMMET COUNTY SECONDARY ROADS		1.78	118.28		0.24%
		TOTAL	319.54	50,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 29 Lateral D Tile Benefited Lands Map

Emmet County, Iowa



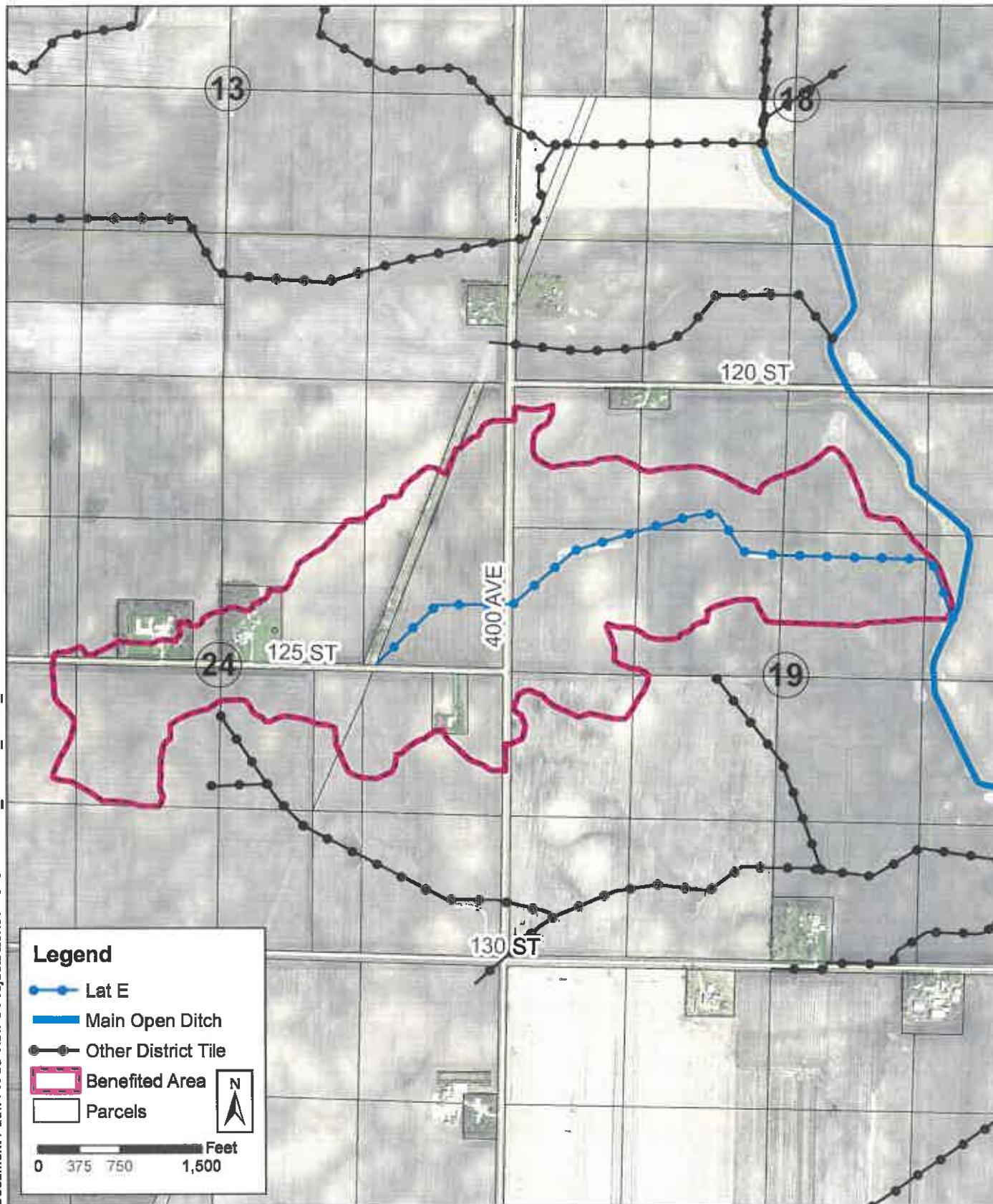
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION LEGAL DESC. / SEC. TWP RNG	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
0124200007	ANDERSON CENTURY FARM LLC	PT E 1/2 NE LYING E OF M&ST L RR R-O-W 24 100 34	2.60	348.11	7.12%	1.39%
0219100002	COAKLEY, CORY J & ALISON J	TR IN N1/2 NW 19 100 33	0.84	82.89	1.70%	0.33%
0124501001	DAHL, BRAXTON	TR IN NE 24 100 34	2.00	269.33	5.51%	1.08%
0124200005	DAHL, BRAXTON & BRITTANY	TR IN SW COR SW NE 24 100 34	1.98	71.96	1.47%	0.29%
0218300003	ENERSON, ARVIN K REV TRUST	FR SW SW 18 100 33	21.00	2,464.45	50.41%	9.86%
0113400007	NEMETHY, NICHOLAS A	TR IN SE SE 13 100 34	0.97	74.76	1.53%	0.30%
0124200003	ROHLIN, PHYLLIS REV TRUST, ROHLIN, ROY REV TRUST	PT E1/2 NE LYING W OF VACATED RR 24 100 34	18.10	2,198.11	44.96%	8.79%
0124200008	ROHLIN, PHYLLIS REV TRUST, ROHLIN, ROY REV TRUST	NW NE 24 100 34	35.40	4,889.06	100.00%	19.56%
0124200009	ROHLIN, PHYLLIS REV TRUST, ROHLIN, ROY REV TRUST	PT SW NE 24 100 34	11.40	1,282.12	26.22%	5.13%
0124100002	ROSBURG, RICHARD & BETTY REV TR	E PT NW NW 24 100 34	3.20	265.53	5.43%	1.06%
0124100003	ROSBURG, RICHARD & BETTY REV TR	NE NW 24 100 34	24.20	2,571.22	52.59%	10.28%
0124100005	ROSBURG, RICHARD & BETTY REV TR	E PT SW NW 24 100 34	7.40	699.43	14.31%	2.80%
0124100006	ROSBURG, RICHARD & BETTY REV TR	PT OF SE NW 24 100 34	27.80	2,654.82	54.30%	10.62%
0124100007	SIDES, SAMUEL OLEY	PT OF SE NW 24 100 34	5.50	241.60	4.94%	0.97%
0124100001	SONSTEGARD FAMILY FARMS	W PT NW NW 24 100 34	1.20	49.54	1.01%	0.20%
0124100004	SONSTEGARD FAMILY FARMS	W PT SW NW 24 100 34	27.44	1,924.93	39.37%	7.70%
0219100001	VALEN, DONALD & BERGESON, LADONNA	PT FR NW NW 19 100 33	3.90	414.32	8.47%	1.66%
0218300004	VALEN, DONALD A & LEILA M	SE SW 18 100 33	35.80	1,736.07	35.51%	6.94%
0218400004	VALEN, DONALD A & LEILA M	PT SW SE LYING WEST OF DITCH 18 100 33	4.00	148.43	3.04%	0.59%
0113400006	WICKS, WAYNE	PT SE SE 13 100 34	12.60	1,785.32	36.52%	7.14%
9999999999	EMMET COUNTY SECONDARY ROADS		5.64	828.00		3.31%
		TOTAL	252.97	25,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$25,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 29 Lateral E Tile Benefited Lands Map

Emmet County, Iowa



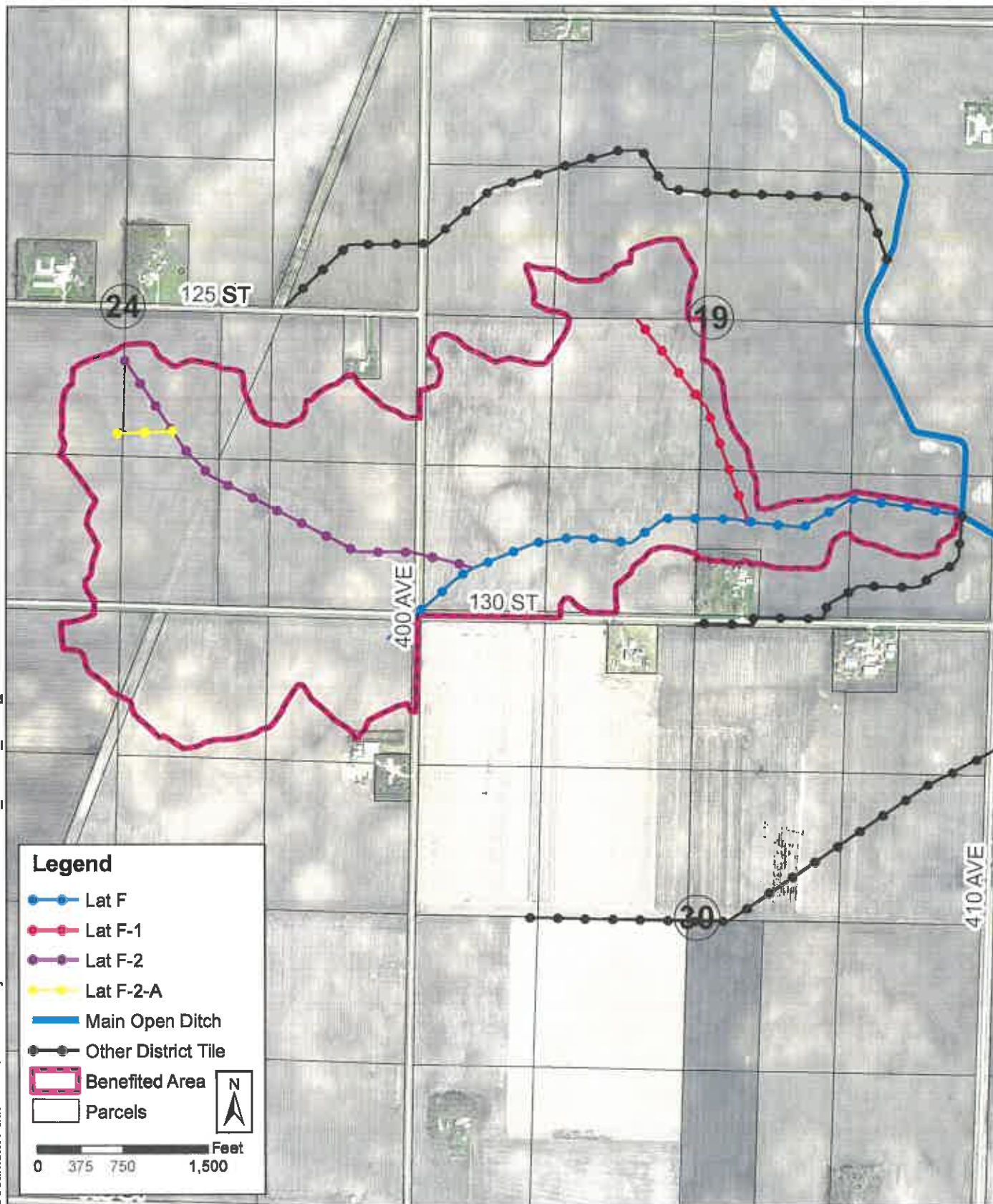
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS		PERCENT OF TOTAL (%)
		LEGAL DESC. / SEC. TWP RNG				(% OF MAX)	(%)	
0124200007	ANDERSON CENTURY FARM LLC	PT E 1/2 NE LYING E OF M&ST L RR R-O-W 24 100 34		37.90	4,167.96	100.00%	16.67%	
0124400009	ANDERSON, BRIAN	TR NE SE 24 100 34		4.05	190.14	4.56%	0.76%	
0219300001	CALHAN FAMILY LTD PARTNERSHIP	FR NW SW 19 100 33		8.90	764.33	18.34%	3.06%	
0219300002	CALHAN FAMILY LTD PARTNERSHIP	NE SW 19 100 33		0.60	45.05	1.08%	0.18%	
0124300002	CHRISTENSEN, JACK L & JUDY K	NE SW 24 100 34		28.10	2,562.83	61.49%	10.25%	
0124300006	CHRISTENSEN, JACK L & JUDY K	PT NW SW 24 100 34		3.40	173.55	4.16%	0.69%	
0124400001	CHRISTENSEN, JACK L & JUDY K	PT NW SE 24 100 34		7.90	889.36	21.34%	3.56%	
0124501001	DAHL, BRAXTON	TR IN NE 24 100 34		4.80	554.25	13.30%	2.22%	
0124200005	DAHL, BRAXTON & BRITTANY	TR IN SW COR SW NE 24 100 34		6.74	262.23	6.29%	1.05%	
0124400002	OPHEIM & HOFFMAN LP	PT NW SE 24 100 34		5.40	572.99	13.75%	2.29%	
0124400003	OPHEIM & HOFFMAN LP	PT NW SE 24 100 34		2.00	195.37	4.69%	0.78%	
0124400008	OPHEIM & HOFFMAN LP	NE SE EX TR 24 100 34		18.10	1,904.12	45.68%	7.62%	
0124200003	ROHLIN, PHYLLIS REV TRUST, ROHLIN, ROY REV TRUST	PT E 1/2 NE LYING W OF VACATED RR 24 100 34		11.00	968.63	23.24%	3.87%	
0124200008	ROHLIN, PHYLLIS REV TRUST, ROHLIN, ROY REV TRUST	NW NE 24 100 34		0.10	3.47	0.08%	0.01%	
0124200009	ROHLIN, PHYLLIS REV TRUST, ROHLIN, ROY REV TRUST	PT SW NE 24 100 34		18.30	1,557.67	37.37%	6.23%	
0124100005	ROSBURG, RICHARD & BETTY REV TR	E PT SW NW 24 100 34		0.20	10.54	0.25%	0.04%	
0124100006	ROSBURG, RICHARD & BETTY REV TR	PT OF SE NW 24 100 34		3.00	131.99	3.17%	0.53%	
0124100007	SIDES, SAMUEL OLEY	PT OF SE NW 24 100 34		3.00	163.37	3.92%	0.65%	
0219100001	VALEN, DONALD & BERGESON, LADONNA	PT FR NW NW 19 100 33		18.70	1,618.52	38.83%	6.47%	
0219100003	VALEN, DONALD & BERGESON, LADONNA	PT NE NW 19 100 33		15.60	948.94	22.77%	3.80%	
0219100004	VALEN, DONALD & BERGESON, LADONNA	FR SW NW 19 100 33		32.90	3,258.15	78.17%	13.03%	
0219100005	VALEN, DONALD & BERGESON, LADONNA	SE NW 19 100 33		25.10	1,327.38	31.85%	5.31%	
0219200001	VALEN, DONALD A & LEILA M	NW NE 19 100 33		11.80	470.27	11.28%	1.88%	
0219200003	VALEN, DONALD A & LEILA M	SW NE 19 100 33		24.70	592.19	14.21%	2.37%	
0219200004	VALEN, DONALD A & LEILA M	SE NE 19 100 33		2.50	69.30	1.66%	0.28%	
9999999999	EMMET COUNTY SECONDARY ROADS			12.28	1,597.40		6.39%	
	TOTAL			307.07	25,000.00		100.00%	

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$25,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 29 Lateral F, F-1, F-2 and F-2-A Tile Benefited Lands Map

Emmet County, Iowa



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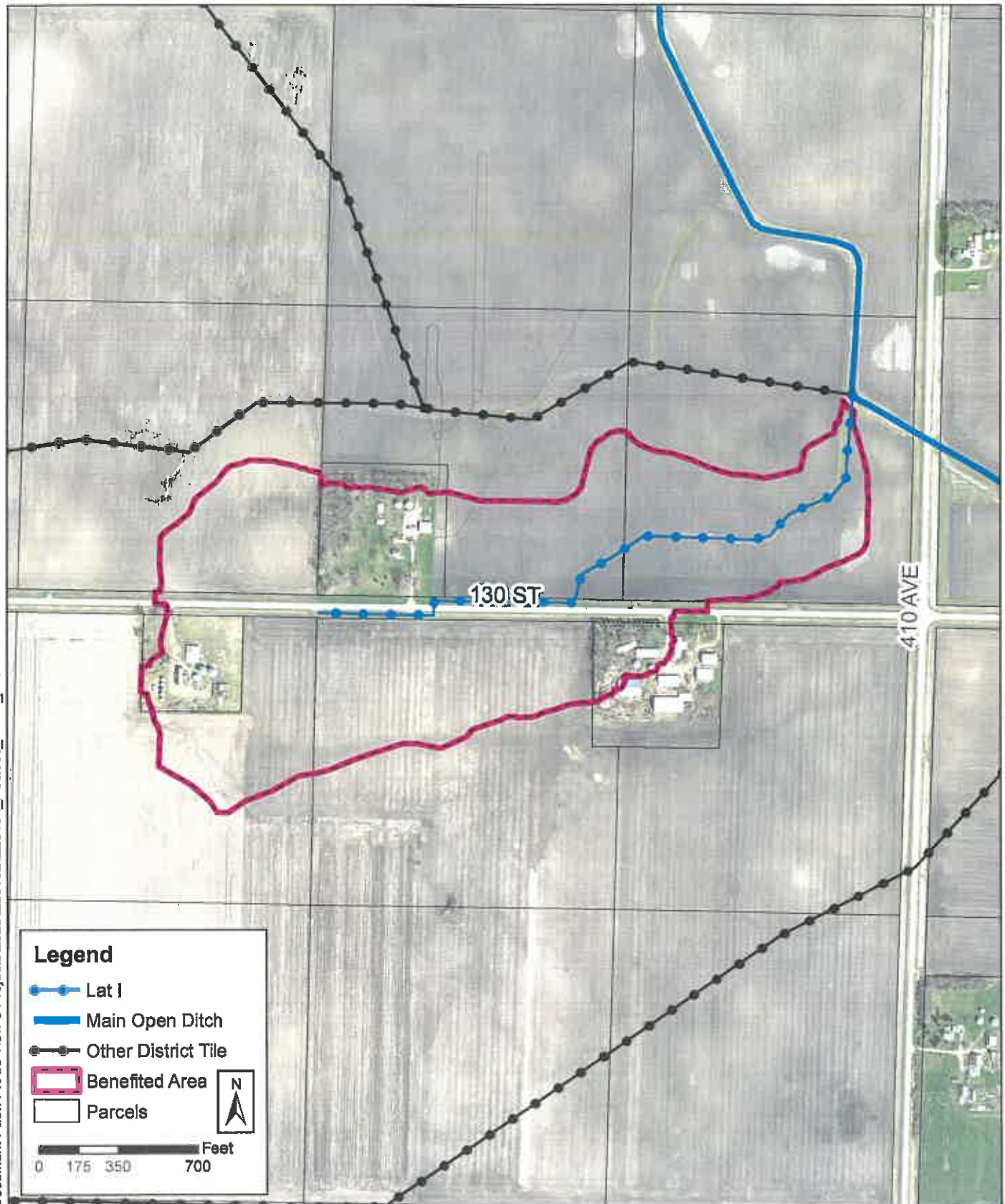
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS	PERCENT OF TOTAL (%)
		LEGAL DESC. / SEC. TWP RNG					
0124400009	ANDERSON, BRIAN	TR NE SE 24 100 34		0.06	1.12	0.04%	0.004%
0219400006	ANDERSON, LARRY D & JULIE ANN	TR SW SE 19 100 33		1.41	42.80	1.42%	0.17%
0219400001	ANDERSON, MARILYN J REV TRUST	NW SE 19 100 33		5.91	301.14	9.96%	1.20%
0219400004	ANDERSON, MARILYN J REV TRUST	SE SE 19 100 33		9.18	179.66	5.94%	0.72%
0219400005	ANDERSON, MARILYN J REV TRUST	SW SE EX TR 19 100 33		17.83	693.20	22.93%	2.77%
0219300001	CALHAN FAMILY LTD PARTNERSHIP	FR NW SW 19 100 33		24.63	1,043.30	34.51%	4.17%
0219300002	CALHAN FAMILY LTD PARTNERSHIP	NE SW 19 100 33		39.56	2,012.10	66.56%	8.05%
0219300003	CALHAN FAMILY LTD PARTNERSHIP	FR SW SW 19 100 33		32.42	1,891.60	62.57%	7.57%
0219300004	CALHAN FAMILY LTD PARTNERSHIP	SE SW 19 100 33		30.41	1,570.63	51.95%	6.28%
0124300002	CHRISTENSEN, JACK L & JUDY K	NE SW 24 100 34		10.10	886.97	29.34%	3.55%
0124300004	CHRISTENSEN, JACK L & JUDY K	SE SW 24 100 34		8.80	456.16	15.09%	1.82%
0124400001	CHRISTENSEN, JACK L & JUDY K	PT NW SE 24 100 34		17.54	1,925.76	63.70%	7.70%
0124400005	CHRISTENSEN, JACK L & JUDY K	PT SW SE 24 100 34		26.05	2,595.15	85.84%	10.38%
0125200009	HANSEN, MARLYN	TR IN NW NE 25 100 34		2.06	140.13	4.64%	0.56%
0125200002	HANSEN, MARLYN G & RHONDA	PT NW NE (E OF RR) 25 100 34		27.03	1,938.37	64.12%	7.75%
0125200006	HANSEN, MARLYN G & RHONDA	PT NE NE 25 100 34		24.20	1,141.73	37.77%	4.57%
0125100002	MADISON, ELDON & JOAN 2/3, MADISON, GERALD E & JANELLE A 1/3	PT NE NW (W OF RR) 25 100 34		5.46	259.64	8.59%	1.04%
0125200001	MADISON, ELDON & JOAN 2/3, MADISON, GERALD E & JANELLE A 1/3	PT NW NE (W OF RR) 25 100 34		2.58	191.89	6.35%	0.77%
0124400002	OPHEIM & HOFFMAN LP	PT NW SE 24 100 34		2.60	225.37	7.45%	0.90%
0124400003	OPHEIM & HOFFMAN LP	PT NW SE 24 100 34		3.38	347.87	11.51%	1.39%
0124400006	OPHEIM & HOFFMAN LP	PT SW SE 24 100 34		12.44	1,395.30	46.15%	5.58%
0124400007	OPHEIM & HOFFMAN LP	SE SE 24 100 34		37.13	3,023.20	100.00%	12.09%
0124400008	OPHEIM & HOFFMAN LP	NE SE EX TR 24 100 34		15.42	1,043.36	34.51%	4.17%
0219100004	VALEN, DONALD & BERGESON, LADONNA	FR SW NW 19 100 33		1.64	69.46	2.30%	0.28%
0219100005	VALEN, DONALD & BERGESON, LADONNA	SE NW 19 100 33		13.87	572.20	18.93%	2.29%
9999999999	EMMET COUNTY SECONDARY ROADS			11.24	1,051.89		4.21%
	TOTAL			382.95	25,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$25,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 29 Lateral I Tile Benefited Lands Map

Emmet County, Iowa



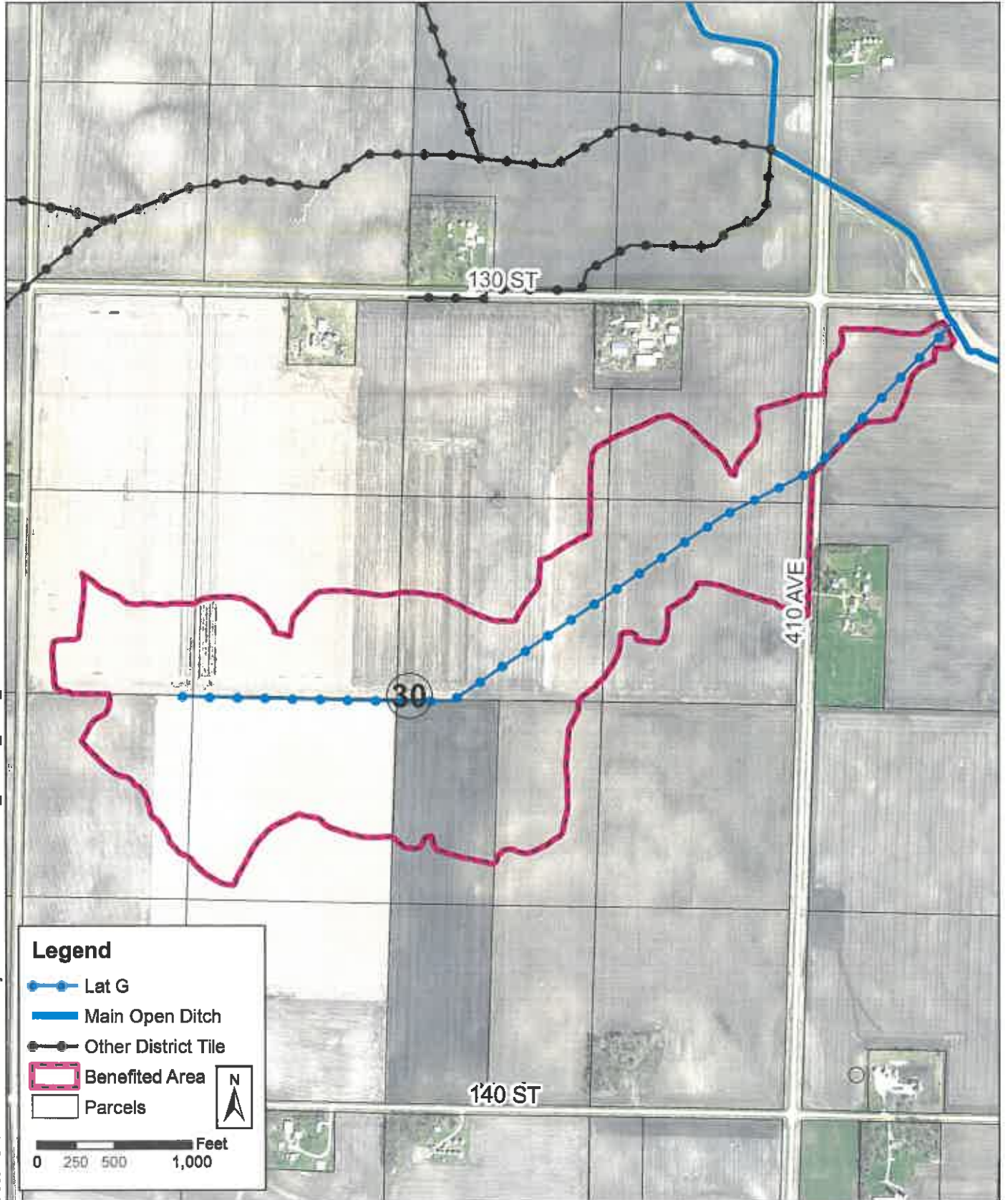
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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
0219400006	ANDERSON, LARRY D & JULIE ANN	TR SW SE 19 100 33	6.10	1,026.27	44.13%	10.26%
0219400004	ANDERSON, MARILYN J REV TRUST	SE SE 19 100 33	14.30	1,219.19	52.42%	12.19%
0219400005	ANDERSON, MARILYN J REV TRUST	SW SE EX TR 19 100 33	9.00	1,112.42	47.83%	11.12%
0219300004	CALHAN FAMILY LTD PARTNERSHIP	SE SW 19 100 33	8.00	1,148.35	49.38%	11.48%
0230100005	ENERSON, ARVIN	TR IN NE NW 30 100 33	3.80	257.55	11.07%	2.58%
0230200005	ENERSON, ARVIN	TR IN N1/2 NE1/4 30 100 33	2.00	180.50	7.76%	1.81%
0230100002	ENERSON, ARVIN K REV TRUST	NE NW EX TRACT 30 100 33	8.60	1,459.81	62.77%	14.60%
0230200001	ENERSON, ARVIN K REV TRUST	NW NE EX TRACT 30 100 33	14.30	2,325.67	100.00%	23.26%
9999999999	EMMET COUNTY SECONDARY ROADS		5.38	1,270.24		12.70%
		TOTAL	71.48	10,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 29
Lateral G Tile
Benefited Lands Map
Emmet County, Iowa



RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

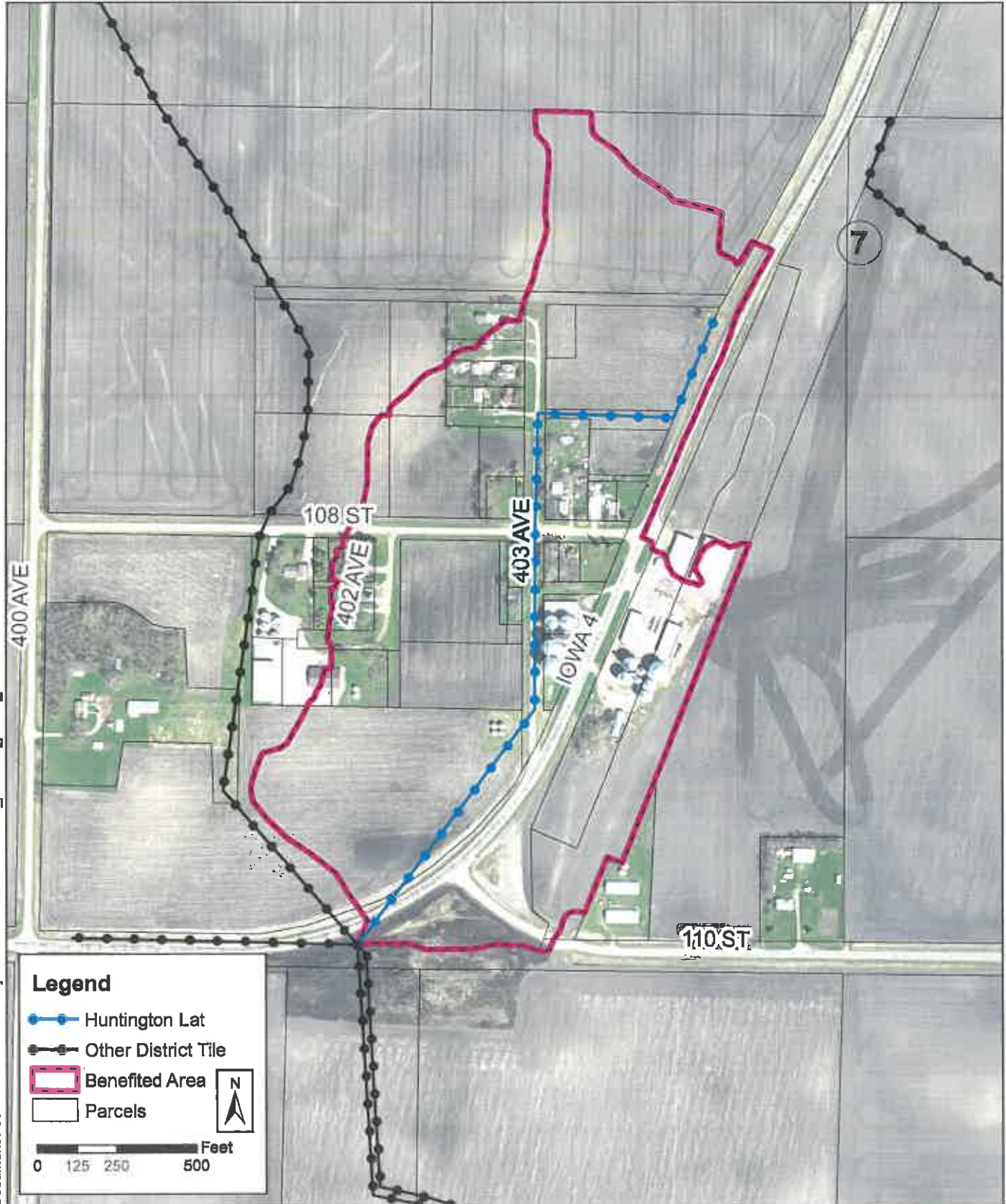
PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
0230100003	ENERSON, ARVIN K REV TRUST	FR SW NW 30 100 33	11.90	888.65	40.12%	8.89%
0230100004	ENERSON, ARVIN K REV TRUST	SE NW 30 100 33	18.80	1,554.79	70.19%	15.55%
0230200001	ENERSON, ARVIN K REV TRUST	NW NE EX TRACT 30 100 33	0.90	37.36	1.69%	0.37%
0230200002	ENERSON, ARVIN K REV TRUST	NE NE EX TRACT 30 100 33	13.70	392.77	17.73%	3.93%
0230200003	ENERSON, ARVIN K REV TRUST	SW NE 30 100 33	23.10	1,419.75	64.09%	14.20%
0230200004	ENERSON, ARVIN K REV TRUST	SE NE 30 100 33	20.90	758.42	34.24%	7.58%
0230300001	LARSON, GARY F & JOANNE H REV	FR NW SW 30 100 33	9.90	776.44	35.05%	7.76%
0230300002	LARSON, GARY F & JOANNE H REV	NE SW 30 100 33	28.70	2,215.19	100.00%	22.15%
0230400006	NAC FAMILY TR	E 1/2 NW SE 30 100 33	10.10	527.00	23.79%	5.27%
0229100001	ROSBURG, RICHARD & BETTY REV TR	NW NW 29 100 33	8.80	148.77	6.72%	1.49%
0230400005	SCHREIER, ROBERT ST JOHN, SCHREIER, SHERILYN J	W 1/2 NW SE 30 100 33	15.00	1,182.65	53.39%	11.83%
9999999999	EMMET COUNTY SECONDARY ROADS		2.71	98.21		0.98%
		TOTAL	164.51	10,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 29 Huntington Lateral Tile Benefited Lands Map

Emmet County, Iowa

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HUNTINGTON LATERAL TILE

DRAINAGE DISTRICT NO. 29

RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS	PERCENT OF TOTAL	
						(% OF MAX)	(%)
0207326003	DAHNA, KATHLEEN M	S 48' LOTS 1 THRU 5 BLK 2 & 1/2 ADJ ALLEY (HUNTINGTON) 7 100 33	0.28	26.54	1.57%	0.27%	
0207326004	DAHNA, KATHLEEN M	N 70' LOTS 12 THRU 16 BLK 2 & ADJ ALLEYS (HUNTINGTON) 7 100 33	0.46	44.77	2.64%	0.45%	
0207351002	DOMEK, LEO	LOTS 5 & 6 BLK 9 (HUNTINGTON) 7 100 33	0.07	5.03	0.30%	0.05%	
0207351007	DOMEK, LEO J & LOUANNE K	N 110' LOTS 1 2 & 3 & ALL LOT 4 BLK 9 (HUNTINGTON) 7 100 33	0.28	13.88	0.82%	0.14%	
0207326002	DOMEK, MARTIN J & REBECCA L	N 93 1/3' LOTS 1-5 BLK 2 & E1/2 ALLEY & N1/2 4TH ST (HUNTINGTON) 7 100 33	0.15	13.91	0.82%	0.14%	
0207353002	JENSEN, ROY D & BERNIECE	PT S1/2 SW EX TRS 7 100 33	8.40	994.68	58.68%	9.95%	
0207376004	JENSEN, ROY D & BERNIECE A	LOTS 4 THRU 23 EX N 105' OF E 1/2 LOT 23 BLK 8 (HUNTINGTON) 7 100 33	2.33	227.85	13.44%	2.28%	
0207376006	JENSEN, ROY D & BERNIECE A	LOT 24 EX N 105' BLK 8 & ADJ TRACTS (HUNTINGTON) 7 100 33	0.06	11.40	0.67%	0.11%	
0207378002	JENSEN, ROY D & BERNIECE A	LOTS 1 THRU 8 BLK 11 (HUNTINGTON) 7 100 33	1.67	164.87	9.73%	1.65%	
0207352002	JOHNSON, DENNIS W & JUDITH H	LOTS 4-5-6 BLK 10 (HUNTINGTON) 7 100 33	0.10	3.16	0.19%	0.03%	
0207352003	JOHNSON, DENNIS W & JUDITH H	LOTS 1-2-3 BLK 10 (HUNTINGTON) 7 100 33	0.65	20.81	1.23%	0.21%	
0207378003	JOHNSON, DENNIS W & JUDITH H	E 1/2 BROADWAY W LOTS 6-8 BLK 11 & PT ALLEY S BLK 11 & W LOTS 6-8 BLK 11 HUNTINGTON 7 100 33	0.15	8.53	0.50%	0.09%	
0207377003	KAHLER OF IOWA L C	LOTS 6-7-8 BLK 7 (HUNTINGTON) 7 100 33	0.15	31.14	1.84%	0.31%	
0207377004	KAHLER OF IOWA L C	LOTS 1 THRU 5 BLK 7 (HUNTINGTON) 7 100 33	0.46	99.94	5.90%	1.00%	
0207377005	KAHLER OF IOWA L C	LOTS 11 THRU 16 BLK 7 (HUNTINGTON) 7 100 33	0.54	105.06	6.20%	1.05%	
0207377006	KAHLER OF IOWA L C	LOTS 1 & 2 BLK 12 & ADJ VACATED STREET (HUNTINGTON) 7 100 33	0.54	82.33	4.86%	0.82%	
0207377007	KAHLER OF IOWA L C	LOTS 9 & 10 BLK 7 (HUNTINGTON) 7 100 33	0.14	30.92	1.82%	0.31%	
0207379001	KAHLER OF IOWA L C	PT SW 1/4 7 100 33	3.00	139.67	8.24%	1.40%	
0207501003	KAHLER OF IOWA L C	TR IN SE SW 7 100 33 (HUNTINGTON)	4.70	239.20	14.11%	2.39%	
0207326006	LANGE, STEVEN	TR SO OF LOTS 12-16 BLK 2 & E1/2 ALLEY HUNTINGTON 7 100 33	0.34	79.03	4.66%	0.79%	
0207326005	LANGE, STEVEN H & JANICE R	S 70' LOTS 12 THRU 16 BLK 2 & E1/2 ALLEY HUNTINGTON 7 100 33	0.37	65.21	3.85%	0.65%	

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		LEGAL DESC. / SEC. TWP RNG					
0207376002	MAHIN, STEVE D & SUSANNE	LOTS 1 & 2 BLK 8 HUNTINGTON 7 100 33		0.16	34.59	2.04%	0.35%
0207328002	MAHIN, STEVEN D & SUSANNE M	LOTS 20 THRU 23 BLK 5 (HUNTINGTON) 7 100 33		0.29	103.27	6.09%	1.03%
0207328003	MAHIN, STEVEN D & SUSANNE M	LOT 24 BLK 5 HUNTINGTON 7 100 33		0.07	21.53	1.27%	0.22%
0207328005	MAHIN, STEVEN D & SUSANNE M	LOTS 1 THRU 3 & LOT 19 BLK 5 (HUNTINGTON) 7 100 33		0.60	212.97	12.56%	2.13%
0207376005	MAHIN, STEVEN D & SUSANNE M	LOTS 3 & N 105' OF E 1/2 LOT 23 BLK 8 (HUNTINGTON) 7 100 33		0.14	11.02	0.65%	0.11%
0207376007	MAHIN, STEVEN D & SUSANNE M	N 105' LOT 24 BLK 8 & ADJ TRACTS 7 100 33 (HUNTINGTON)		0.12	22.57	1.33%	0.23%
0207303001	OPHEIM, AARON M	LOTS 1 THRU 24 BLK 4 (HUNTINGTON) 7 100 33		0.50	96.26	5.68%	0.96%
0207326001	OPHEIM, AARON M	LOTS 6 THRU 11 BLK 2 (HUNTINGTON) 7 100 33		0.40	37.10	2.19%	0.371%
0207327001	OPHEIM, AARON M	UNNUMBERED LOT -PARK- BLK 1 (HUNTINGTON) 7 100 33		0.37	66.06	3.90%	0.661%
0207327002	OPHEIM, AARON M	LOTS 1 THRU 17 BLK 1 (HUNTINGTON) 7 100 33		3.25	1,341.03	79.11%	13.410%
0207328004	OPHEIM, AARON M	LOTS 4 THRU 18 BLK 5 (HUNTINGTON) 7 100 33		1.98	468.67	27.65%	4.69%
0207329005	OPHEIM, AARON M	LOTS 1 THRU 5 BLK 6 (HUNTINGTON) 7 100 33		0.73	296.91	17.52%	2.97%
0207329007	OPHEIM, AARON M	PT OF VAC 3RD ST LYING BETWEEN BLKS 1 & 6 (HUNTINGTON) 7 100 33		0.45	190.97	11.27%	1.91%
0207301001	OPHEIM, DALE C & LUANN J TRUST	PT N1/2 SW 7 100 33		5.50	1,695.15	100.00%	16.95%
0207351006	PAYNE, NANCY	LOTS 21,23 & 24 BLK 9 & ADJ ALLEY HUNTINGTON 7 100 33		0.27	8.30	0.49%	0.08%
0207351004	PAYNE, NANCY L	SO 20' LOTS 1-2-3 BLK 9 HUNTINGTON 7 100 33		0.03	0.91	0.05%	0.01%
0207351005	PAYNE, NANCY L	LOT 22 BLK 9 & E 1/2 OF ALLEY 7 100 33 (HUNTINGTON)		0.14	4.81	0.28%	0.05%
0207329002	ROSS, RODNEY F & KATHRYN P	LOTS 15 THRU 18 BLK 6 (HUNTINGTON) 7 100 33		0.26	58.03	3.42%	0.58%
0207329003	ROSS, RODNEY F & KATHRYN P	LOTS 19 & 20 BLK 6 (HUNTINGTON) 7 100 33		0.21	46.37	2.74%	0.46%
0207329006	SCHEERLE, DOUGLAS I & SARAH JE	LOTS 6-14 BLK 6 & VAC ALLEY & PT VAC 3RD ST N LTS 6-8 (HUNTINGTON) 7 100 33		1.00	319.24	18.83%	3.19%
8888888888	STATE OF IOWA DOT			7.05	1,484.19		14.84%
9999999999	EMMET COUNTY SECONDARY ROADS			5.16	1,072.12		10.72%
		TOTAL		53.52	10,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

