

COMMISSIONERS' REPORT FOR RECLASSIFICATION

DRAINAGE DISTRICT NO. 75 KOSSUTH COUNTY, IOWA

MARCH 2022
PROJECT NO. 19-23359

**REPORT FOR:
Drainage District No. 75
Kossuth County, Iowa**

FROM:
Ivan D. Droessler, PE
Senior Civil Engineer
ISG
1725 North Lake Avenue
Storm Lake, Iowa, 50588
(712) 732-7745
ivan.droessler@ISGInc.com



COMMISIONERS' REPORT
FOR
RECLASSIFICATION OF BENEFITS
DRAINAGE DISTRICT NO. 75
KOSSUTH COUNTY, IOWA

TABLE OF CONTENTS

Commissioners' Report on Reclassification of Benefits.....	Pages 1-4
Appendix A: DD75 – Reclassification Plat	A
Appendix B: DD75 – Main Open Ditch Assessment Plat & Schedule.....	B
Appendix C: DD75 – Main Tile Assessment Plat & Schedule.....	C
Appendix D: DD75 – Lateral 1 Tile Assessment Plat & Schedule.....	D
Appendix E: DD75 – Lateral 1C Tile Assessment Plat & Schedule.....	E
Appendix F: DD75 – Lateral 1D Tile Assessment Plat & Schedule.....	F
Appendix G: DD75 – Lateral 4 Tile Assessment Plat & Schedule.....	G
Appendix H: DD75 – Lateral 5 Tile Assessment Plat & Schedule.....	H
Appendix I: DD75 – Lateral 5A Tile System Assessment Plat & Schedule.....	I
Appendix J: DD75 – Lateral 6 Tile Assessment Plat & Schedule.....	J
Appendix K: DD75 – Lateral 6C Tile Assessment Plat & Schedule.....	K
Appendix L: DD75 – Lateral 6D Tile Assessment Plat & Schedule.....	L
Appendix M: DD75 – Lateral 6E Tile Assessment Plat & Schedule.....	M
Appendix N: DD75 – Lateral 7 Tile Assessment Plat & Schedule.....	N
Appendix O: DD75 – Lateral 8 Tile Assessment Plat & Schedule.....	O
Appendix P: DD75 – Lateral 9 Tile Assessment Plat & Schedule.....	P
Appendix Q: DD75 – Lateral 9A Tile Assessment Plat & Schedule.....	Q
Appendix R: DD75 – Lateral 10 Tile Assessment Plat & Schedule.....	R

Commissioners' Report

We, Rodney Jensen, Tim Struecker and Ivan Droessler, having previously filed oath, depose and say that we are the commissioners duly appointed to reclassify lands within the boundary of Drainage District No. 75, Kossuth County, Iowa (DD75).

DD75 was established in 1913. The original facilities of the District consisted of a Main Tile, ten (10) lateral tile lines and eleven (11) sub-lateral tile lines. The construction of all facilities was paid for under one assessment schedule established in 1918. There has been no reclassification of the District until now. Section 468.131 of the Iowa Code provides that if the "original assessment schedule did not designate separately the amount each tract should pay for the main ditch and tile lateral drains then the board shall order a reclassification in accordance with the principles and rules set forth in Section 468.41." In the Engineer's Report for Tile Improvements dated November 2020, the Engineer recommended that the District be reclassified to distribute the drainage benefit of each facility to the land served by that facility. Therefore, the Kossuth County Board of Supervisors, acting as trustees for Drainage District No. 75, found the existing assessment schedule to be inequitable and at public hearing on January 12, 2021, ordered a reclassification of DD75.

Therefore, this Commissioner's Report for the Reclassification of Benefits addresses the redistribution of benefits for the original facilities of the District listed below. In review of the original facilities, the interior drainage boundaries were established with the original facilities grouped for establishing workable assessment boundaries. The table below provides reference to the original facilities and the new assessment naming of the previously existing facilities along with the newly constructed facilities. All future work on any tile lines grouped in a system, will be paid for under the said system assessment schedule.

ORIGINAL FACILITIES DESIGNATION	NEW ASSESSMENT DESIGNATION
N/A	Main Open Ditch
Main Tile	Main Tile
Lateral 1 Tile	Lateral 1 Tile
Lateral 1A Tile	N/A – Never Installed
Lateral 1B Tile	N/A – Abandoned
Lateral 1C Tile	Lateral 1C Tile
Lateral 1D Tile	Lateral 1D Tile
Lateral 1E Tile	N/A – Abandoned
Lateral 2 Tile	N/A – (Not Found/Located in Field)
Lateral 3 Tile	N/A – Abandoned
Lateral 3A Tile	N/A – Abandoned
Lateral 4 Tile	Lateral 4 Tile

Lateral 5 Tile	Lateral 5 Tile
N/A	Lateral 5A Tile System
Lateral 6 Tile	Lateral 6 Tile
Lateral 6A Tile	N/A – Abandoned
Lateral 6B Tile	N/A – Abandoned
Lateral 6C Tile	Lateral 6C Tile
Lateral 6D Tile	Lateral 6D Tile
Lateral 6E Tile	Lateral 6E Tile
Lateral 7 Tile	Lateral 7 Tile
Lateral 8 Tile	Lateral 8 Tile
Lateral 9 Tile	Lateral 9 Tile
Lateral 9A Tile	Lateral 9A Tile
Lateral 10 Tile	Lateral 10 Tile

Pursuant to our appointment, we have examined the Drainage District's records, as recorded by the Kossuth Auditor, to establish the assessment boundary of the overall DD75. Any lands previously not recorded within the assessment boundary of DD75 but found to be draining to the facilities of this district were annexed into the District. The annexation was approved at a public hearing on April 20, 2021, with 34.69 acres of benefited land and right-of-way in five (5) parcels annexed into DD75.

On July 7, 2020, a petition for voluntary annexation was filed with the Board of Supervisors requesting that Lateral 5 of DD75 be extended to drain approximately 126 acres currently draining into DD93. The extension and improvements to DD75 Lateral 5 were approved at public hearing, and on May 4, 2021, 117 acres in eight (8) parcels of DD93 were voluntarily annexed into DD75. The installation of the Lateral 5 extension, referred to as the Lateral 5A system, was completed in December of 2021.

Additionally, on April 6, 2021, a petition for voluntary annexation was filed with the Board of Supervisors requesting authorization to install private tile within the DD75 watershed that would drain approximately 61 acres into DD75 from DD30. On April 6, 2021, 61 acres in five (5) parcels of DD30 were voluntarily annexed into DD75. Construction of the private tile main, which is connected to the DD75 Main Tile, was completed on September 15, 2021.

In addition to annexation, there are lands being removed from benefit within the District. The SW $\frac{1}{4}$ of Section 5 Portland TWP was included on the original assessment schedule of the district but was later purchased by the US Federal Government and was turned into a USFWS Waterfowl Production Area (WPA). The US Federal government claims exemption from drainage and will not pay any drainage assessments levied by the district. Since the US Government will not pay drainage assessments, it is not financially feasible for the District to maintain an outlet to this land and the new Main Tile Improvement was rerouted to bypass the USFWS lands. Though these lands still drain to the District's Main Tile and Main Open Ditch, they are removed from assessment for benefit and are no longer included on the new assessment schedule.

At public hearing on January 12, 2021, the portion of the original DD75 Main Tile that traversed the USFWS property and the DD75 Lateral 3 & 3A Tiles were abandoned by the district due to their location within USFWS property. As a result of this abandonment, approximately 17 acres in one (1) parcel within Section 5 of Portland TWP were severed from district facilities. Due to severance from DD75, a petition for voluntary annexation of these lands from DD75 into DD30 was filed on April 7, 2021. On April 13, 2021, the voluntary annexation of these lands to DD30 was approved. Additionally, these 17 acres were also approved for removal from DD75, pending construction of a private tile main which would drain into DD30. Said private tile main was installed on November 27, 2021.

The Lateral 1B Tile was originally intended to provide an outlet for lands in the SE $\frac{1}{4}$ of SW $\frac{1}{4}$ of Section 6, Portland Township. The need for the Lateral 1B tile has been eliminated by the installation of private tiles that drain said lands west and out of the District. Since the Lateral 1B tile is no longer needed by these lands as an outlet, it is not financially feasible for the District to maintain Lateral 1B. Therefore, it is recommended for abandonment by the District.

The Lateral 2 Tile is shown on the District's historical plats to have been installed in the NE $\frac{1}{4}$ of SE $\frac{1}{4}$ of Section 6, Portland Township. However, during installation of the new DD75 Main Tile, this lateral was not located despite extensive investigation. Therefore, it is assumed that Lateral 2 does not exist and the adjacent lands are served by private tile with no need of a District lateral facility. Therefore, it is recommended Lateral 2 be abandoned by the District.

The Lateral 1E, 6A, & 6B Tiles were all originally installed to provide an outlet for the S $\frac{1}{2}$ of SE $\frac{1}{4}$ Section 31 Ramsey Township. The lands served by Lateral 1E, 6A, & 6B in Section 31 were privately pattern tiled in 2018. Based on private tile maps provided by the landowner, the private tiles installed in 2018 did not utilize any of said laterals as an outlet, but rather connected directly into either Lateral 1 or Lateral 6 of DD75. Since the Lateral 1E, 6A, & 6B Tiles are no longer active, they are recommended for abandonment by the District.

In fulfilling our appointment as commissioners, we have examined each tract of land determined to be within the watershed of each facility and have classified each of these parcels based on the following factors; benefited acres, need of drainage, proximity to outlet, percent of facility usage, and runoff condition.

For the Main Tile we have apportioned 100,000 assessment units to the lands in the District according to the relative percentages of benefit they derive. For Lateral 1 Tile, we have apportioned 50,000 assessment units to the lands in the District according to the relative percentages of the benefit they derive. For the Main Open Ditch, Lateral 1C Tile, Lateral 1D Tile, Lateral 4 Tile, Lateral 5 Tile, Lateral 5A Tile, Lateral 6 Tile, Lateral 6C Tile, Lateral 6D Tile, Lateral 6E Tile, Lateral 7 Tile, Lateral 8 Tile, Lateral 9 Tile, Lateral 9A Tile, and Lateral 10 Tile we have apportioned 10,000

assessment units to the lands in the District according to the relative percentages of benefit they derive.

These apportionments are presented in this Report as the new Assessment Schedules for DD75. These schedules are intended to provide a basis upon which to spread levies required to cover costs, present and future, incurred by the District for the maintenance, repair or improvement of the facility the schedule is prepared for. A levy to pay for the cost of the 2021 - 2022 Drainage District No. 75 Main Open Ditch, Main Tile, Lateral 1 Tile, Lateral 5 Tile and Lateral 5A Tile Improvements will be made by the Kossuth County Board of Supervisors acting as Trustees of the District after approval of the assessment schedules and completion of construction.

This Commissioners' Report consists of one (1) Main Open Ditch schedule, one (1) Main Tile schedule, eight (8) lateral tile schedules and seven (7) sub-lateral tile schedules. The individual assessment schedules are intended to list all parcels benefited by the facility for which the schedule is prepared. For each parcel in the District, the schedule provides the following:

1. The names of the owners thereof as shown on the transfer books in the Kossuth County Auditor's Office;
2. The number of benefited acres;
3. The classification or percentage of benefits derived relative to a 100% benefit assigned to the tract found to have the greatest benefit;
4. An apportionment of the total schedule (Assessable Product) according to our classification of benefited lands for the facility the schedule is prepared.
5. The percentage of schedule for each parcel.

The schedules also show benefits to the Kossuth County Secondary Road right-of-way.

We recommend that this Commissioners' Report containing seventeen (17) assessment schedules for Drainage District No. 75 Kossuth County be adopted. We further recommend that Laterals 1B, 1E, 2, 6A and 6B be officially abandoned by the Board of Supervisors, acting as Trustees of the District.

Respectfully submitted,



Rodney Jensen, Landowner



Tim Struecker, Landowner



Ivan Droessler, P.E., Engineer



Date

APPENDIX A:

DD75 KOSSUTH COUNTY, IOWA ORIGINAL FACILITIES & RECLASSIFICATION PLATS



DD75 Original Tile Facilities Plat

Kossuth County,
Iowa
February 09, 2022

PN: 19-23359
Source:

Orthophoto (Source, Year)

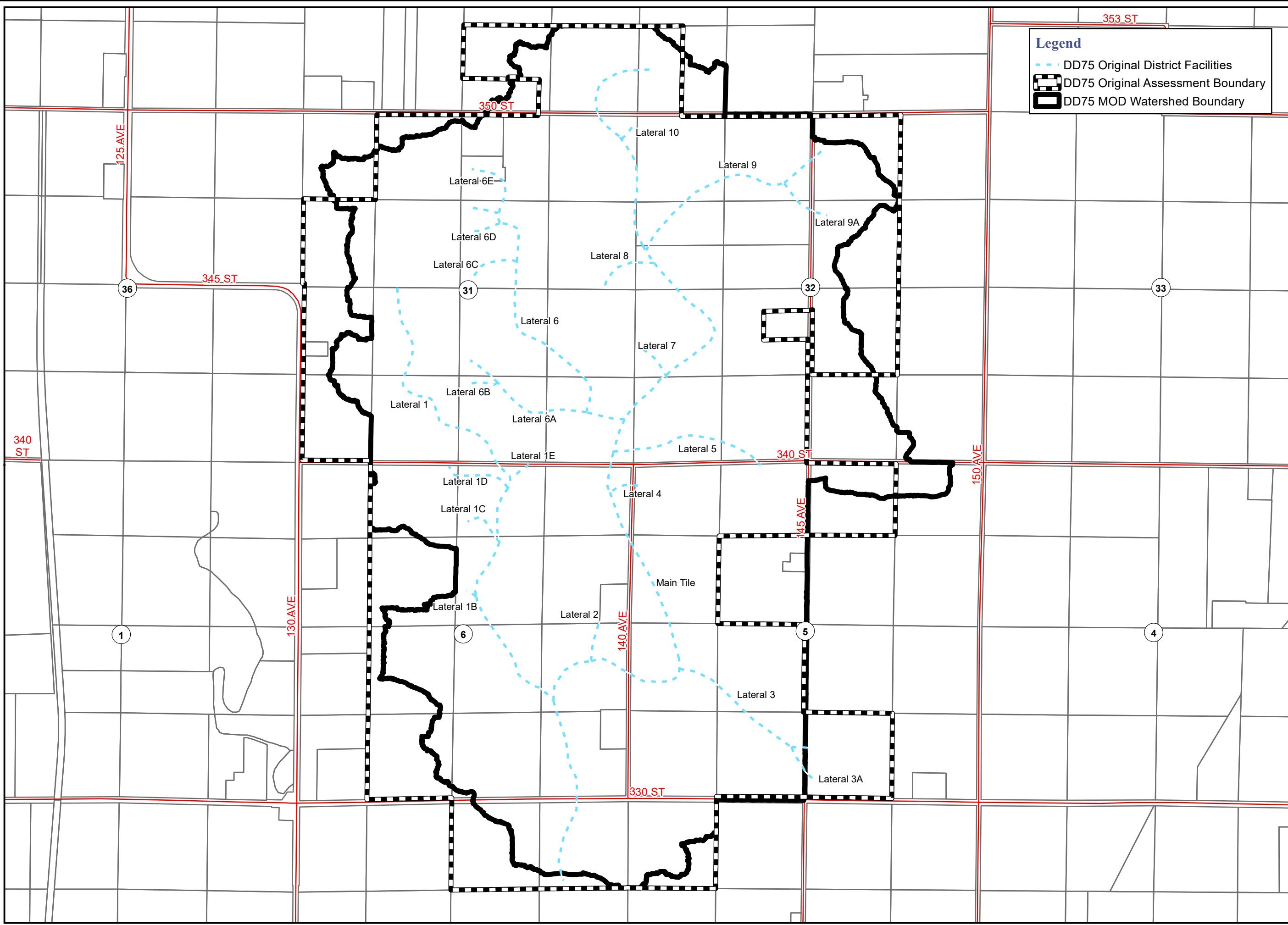
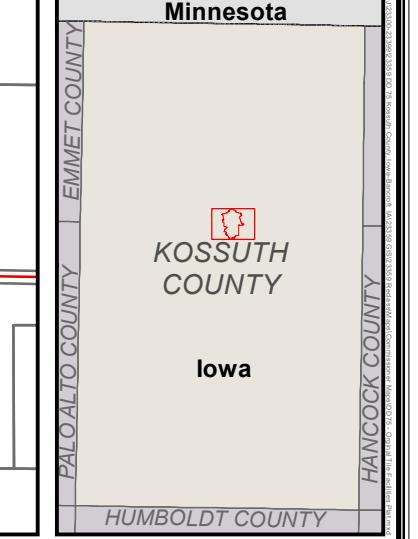


0 330 660 1,320
Feet
1 inch = 1,320 feet

Minnesota

KOSSUTH
COUNTY

Iowa



Legend

- DD75 Original District Facilities (Dashed Blue Line)
- DD75 Original Assessment Boundary (Black Dashed Line)
- DD75 MOD Watershed Boundary (Black Solid Line)



DD75 Reclassification Plat

Kossuth County,
Iowa
February 08, 2022

PN: 19-23359

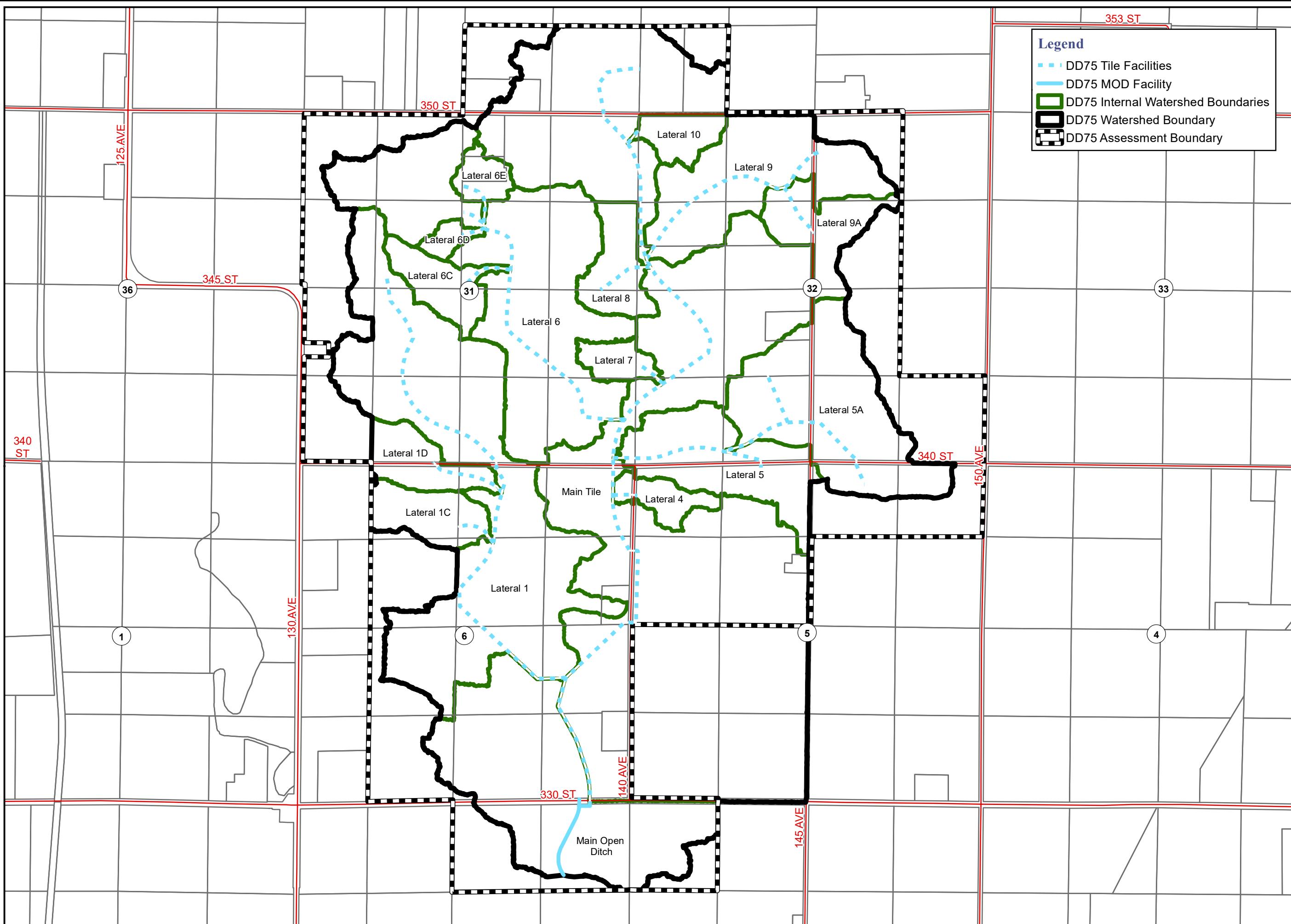
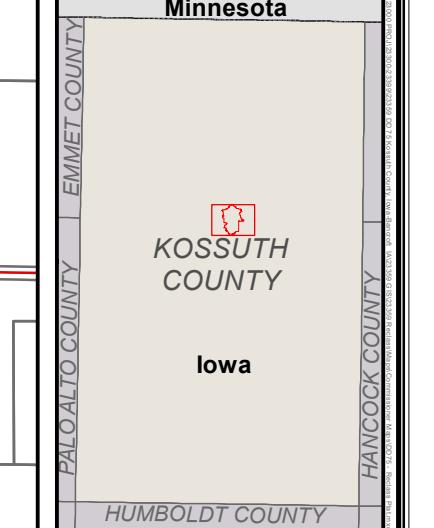
Source:

Orthophoto (Source, Year)



0 330 660 1,320
Feet
1 inch = 1,320 feet

Minnesota



APPENDIX B:

DD75 – MAIN OPEN DITCH ASSESSMENT PLAT & SCHEDULE



DD75 Main Open Ditch Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

PN: 19-23359

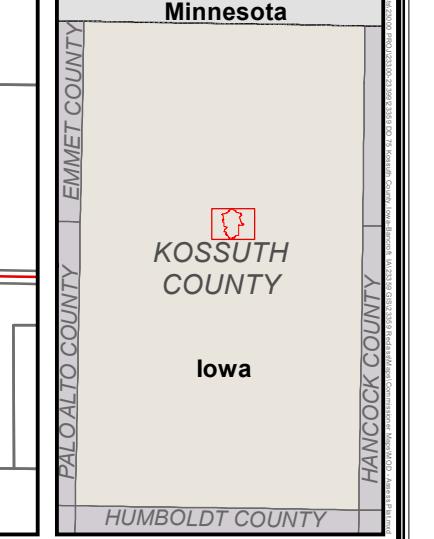
Source:

Orthophoto (Source, Year)



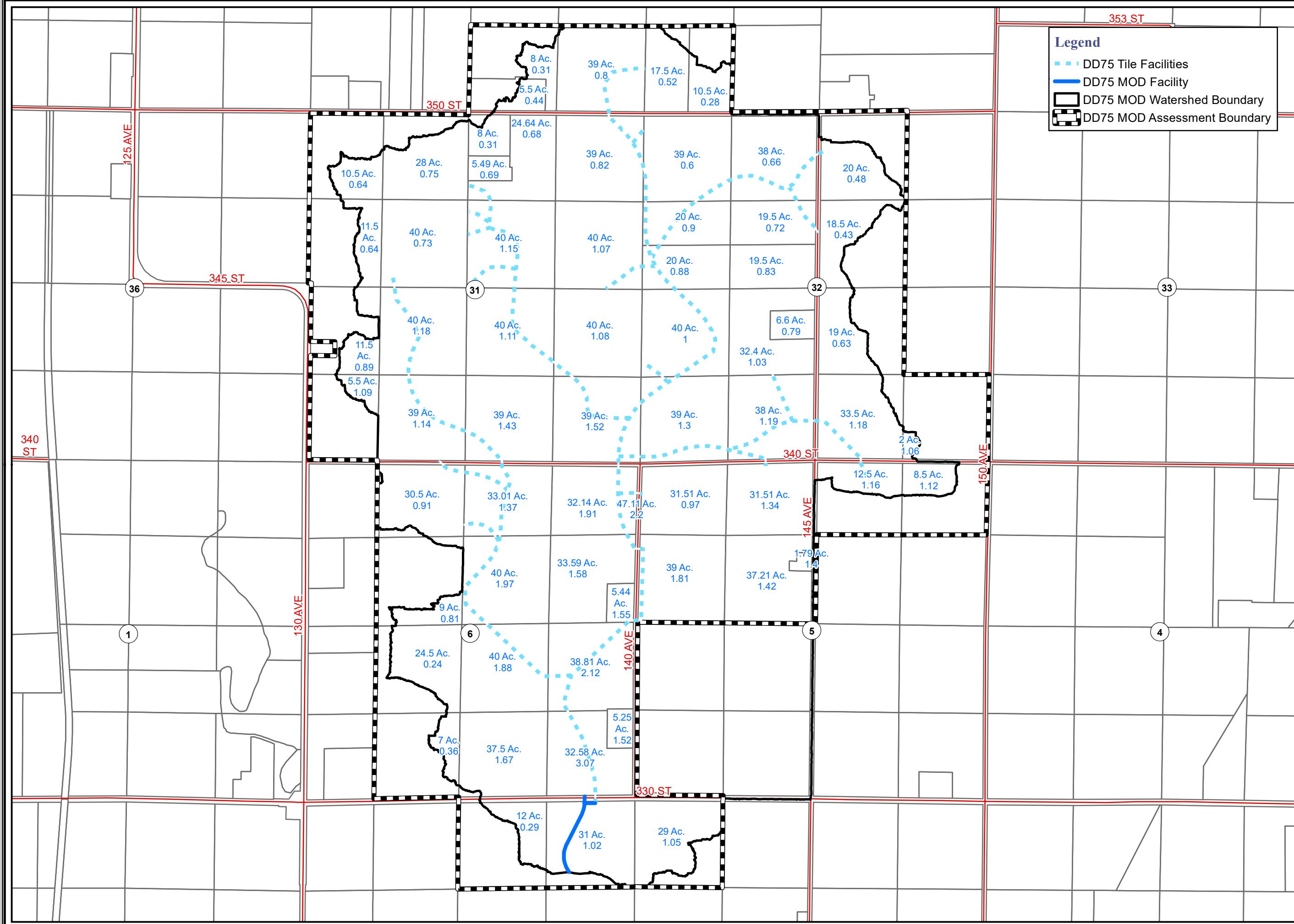
0 330 660 1,320
Feet
1 inch = 1,320 feet

Minnesota



Legend

- DD75 Tile Facilities
- DD75 MOD Facility
- DD75 MOD Watershed Boundary
- DD75 MOD Assessment Boundary



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Main Open Ditch Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
--------------	-----	-------	------------------	-------	-----------	------------------	------------

T98N R28W, RAMSEY TOWNSHIP

Vaske, James E & Vaske, Marlene J Rev Trust	1129300003 1129300004	29-98-28 29-98-28	W 1/2 SW SW E 1/2 SW SW	17.50 10.50	9.12 2.93	47.06 15.10	0.47% 0.15%
Vaske, Roger Vaske, Eileen	1130400005 1130400006 1130400007	30-98-28 30-98-28 30-98-28	SE SE TR COMM AT SW COR SW SE N510' E687' N30' E150' S30' E311.4' S 510' W 1148.4' POB SW SE EX TR IN SW COR CONT 13.55A	39.00 5.50 8.00	31.04 2.43 2.51	160.14 12.55 12.97	1.60% 0.13% 0.13%
Meister, Mark G Meister, Jennifer	1131100001 1131100003 1131100004	31-98-28 31-98-28 31-98-28	NW NW SW NW SE NW	10.50 11.50 40.00	6.70 7.35 29.18	34.57 37.93 150.57	0.35% 0.38% 1.51%
EBRM, LLC	1131100002	31-98-28	NE NW	28.00	21.13	109.03	1.09%
McCarthy, Dennis J McCarthy, Shirley D	1131200002 1131200008 1131200009	31-98-28 31-98-28 31-98-28	NE NE THE N 992' OF THE W 626' OF NW NE EX THE S 342' NW NE EX THE N 992' OF THE W 626' EX S 342'; AND EX S 204' OF N 1028.59' OF W 660.57'; AND EX TRACT	39.00 8.00 24.64	32.01 2.45 16.74	165.19 12.66 86.36	1.65% 0.13% 0.86%

Julius, Rodney A	1131200003	31-98-28	SW NE	40.00	45.95	237.10	2.37%
	1131200004	31-98-28	SE NE	40.00	42.99	221.82	2.22%
Vaske, Todd M Vaske, Stacy J	1131200010	31-98-28	S 204' OF N 1028.59' OF W 660.57' AND TRACT DESC AS N 167' OF S 371' OF N 1028.59' OF W 626'	5.49	3.78	19.49	0.19%
Elsbecker, Maurice J Trust - 1/2 Int	1131300002	31-98-28	E 40A N 1/2 SW	40.00	47.22	243.65	2.44%
Elsbecker, Charlene M Trust - 1/2 Int	1131300004	31-98-28	E 40A S 1/2 SW	39.00	44.46	229.42	2.29%
	1132100003	32-98-28	S 1/2 SW NW	20.00	17.55	90.54	0.91%
	1132100006	32-98-28	S 1/2 SE NW	19.50	16.12	83.15	0.83%
	1132300001	32-98-28	NW SW	40.00	40.02	206.51	2.07%
	1132300002	32-98-28	NE SW EX 6.92A	32.40	33.52	172.93	1.73%
Bernhard, Kevin	1131300003	31-98-28	S 1/2 SW EX E 40A	5.50	6.00	30.98	0.31%
	1131300006	31-98-28	N1/2 SW1/4 EX E 40A & EX TR BEG 1600'N OF SW COR N210' E 414.86' S210' W 414.86' TO POB	11.50	10.24	52.86	0.53%
Julius, Alfred Jr Julius, Evelyn	1131400001	31-98-28	NW SE	40.00	44.59	230.08	2.30%
	1131400002	31-98-28	NE SE	40.00	43.35	223.68	2.24%
	1131400003	31-98-28	SW SE	39.00	55.91	288.49	2.88%
	1131400004	31-98-28	SE SE	39.00	59.39	306.45	3.06%
Bormann, Paul E Bormann, Mary Ann	1132100001	32-98-28	NW NW	39.00	23.57	121.64	1.22%
	1132100002	32-98-28	N 1/2 SW NW	20.00	18.06	93.16	0.93%
	1132100004	32-98-28	NE NW	38.00	25.05	129.24	1.29%
	1132100005	32-98-28	N 1/2 SE NW	19.50	13.98	72.13	0.72%
Hellmann, Lucille S	1132200001	32-98-28	NW NE	20.00	9.54	49.23	0.49%
	1132200003	32-98-28	SW NE	18.50	7.97	41.11	0.41%

General Swine Properties LLC	1132300003	32-98-28	TR COM 532' N OF SE COR NE SW SEC 32 W 700' N431' E700' S 431' BEG	6.60	5.20	26.82	0.27%
Hellman, Lucille S - 1/2 Int Hellman, Lucille S Life Estate - 1/2 Int	1132300004	32-98-28	SW SW	39.00	50.55	260.81	2.61%
	1132300005	32-98-28	SE SW	38.00	45.33	233.91	2.34%
Hellman, Theriesa D	1132400001	32-98-28	NW SE	19.00	12.06	62.21	0.62%
	1132400003	32-98-28	SW SE	33.50	39.58	204.21	2.04%
Hellman, Duane A	1132400004	32-98-28	SE SE	2.00	2.11	10.89	0.11%
T97N R28W, PORTLAND TOWNSHIP							
Hellman, Theriesa	1505100001	5-97-28	NW NW	31.51	30.44	157.06	1.57%
Goche, William and Mary LLC	1505100004	5-97-28	NE NW	31.51	42.18	217.64	2.18%
	1505100006	5-97-28	SE NW EX TR COMM 1392' S OF NE COR TH W 260', S 132' W 112', S 142' E 372' N 274' TO POB	37.21	52.85	272.68	2.73%
	1505100008	5-97-28	SW NW	39.00	70.51	363.82	3.64%
Parsons, Lucas D Parsons, Jessica L	1505100007	5-97-28	TR IN SENW BEG 1392' S OF NE COR AS POB TH W 260' TH S 132' W 112' S 142' E 372' TH N 274' TO POB	1.79	2.50	12.89	0.13%
Meister, Mary Ann Rev Trust	1505200001	5-97-28	NW NE	12.50	14.55	75.06	0.75%
Meister, Eugene M Rev Trust	1505200002	5-97-28	NE NE	8.50	9.50	49.04	0.49%
Bernhard, Kevin	1506100002	6-97-28	NE NW FRL 1/4	30.50	27.76	143.26	1.43%
	1506100004	6-97-28	SE NW	9.00	7.25	37.41	0.37%

Hellman, Duane Hellman, Theriesa	1506200001	6-97-28	NW NE		33.01	45.25	233.47	2.33%	
	1506200002	6-97-28	NE NE		32.14	61.52	317.40	3.17%	
	1506200003	6-97-28	SW NE		40.00	78.76	406.38	4.06%	
	1506200005	6-97-28	SE NE EX S 583' OF E 439'		33.59	53.01	273.50	2.74%	
	1506200006	6-97-28	S 583' OF E 439' IN SE NE		5.44	8.42	43.46	0.43%	
Spear, Darell	1506300005	6-97-28	NE SW		24.50	5.95	30.71	0.31%	
	1506300006	6-97-28	SE SW		7.00	2.49	12.86	0.13%	
Cherland, Steven L Cherland, Darlene R	1506400001	6-97-28	NW SE		40.00	75.27	388.37	3.88%	
	1506400002	6-97-28	SW SE		37.50	62.79	323.96	3.24%	
Cher I Inc	1506400003	6-97-28	NE SE EX .21A IN SE COR		38.81	82.24	424.32	4.24%	
	1506400005	6-97-28	SE SE EX TR 418.55' X 571.1'		32.58	100.00	515.98	5.16%	
Wolf, Carol J	1506400004	6-97-28	TRACT OF LAND LOC IN SE1/4 AS DESC BY SU RVEY RECRD IN BK 6 LP PG 56		5.25	7.98	41.19	0.41%	
Hellman, Dennis G - 1/2 Int	1507200001	7-97-28	NW NE		12.00	3.47	17.90	0.18%	
Nemmers, Barbara Marie et al - 1/2 Int	1507200002	7-97-28	NE NE		31.00	31.59	163.00	1.63%	
	1508100007	8-97-28	NW NW EX PART OF PARCEL A AS		27.50	28.61	147.63	1.48%	
Nemmers, Derek	1508100009	8-97-28	PARCEL A LOC IN N1/2 NW1/4 AS DESC BY SURVEY DOC#2021/3199		1.50	1.78	9.16	0.09%	
KOSSUTH COUNTY SECONDARY ROADS	100	RIGHT-OF-WAY			47.11	103.73	535.21	5.35%	
Totals		64	Parcels		1637.08		\$10,000.00		100.00%

APPENDIX C:

DD75 -MAIN TILE ASSESSMENT PLAT & SCHEDULE



DD75 Main Tile Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

PN: 19-23359

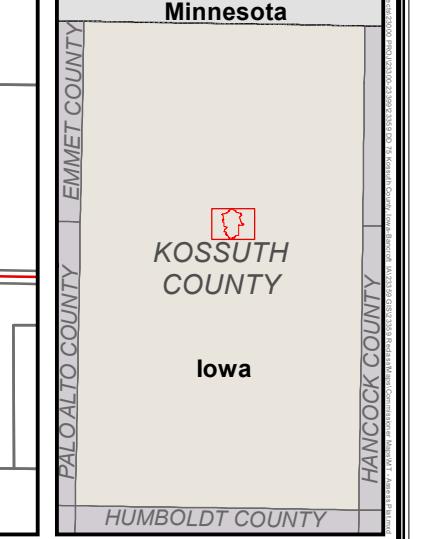
Source:

Orthophoto (Source, Year)



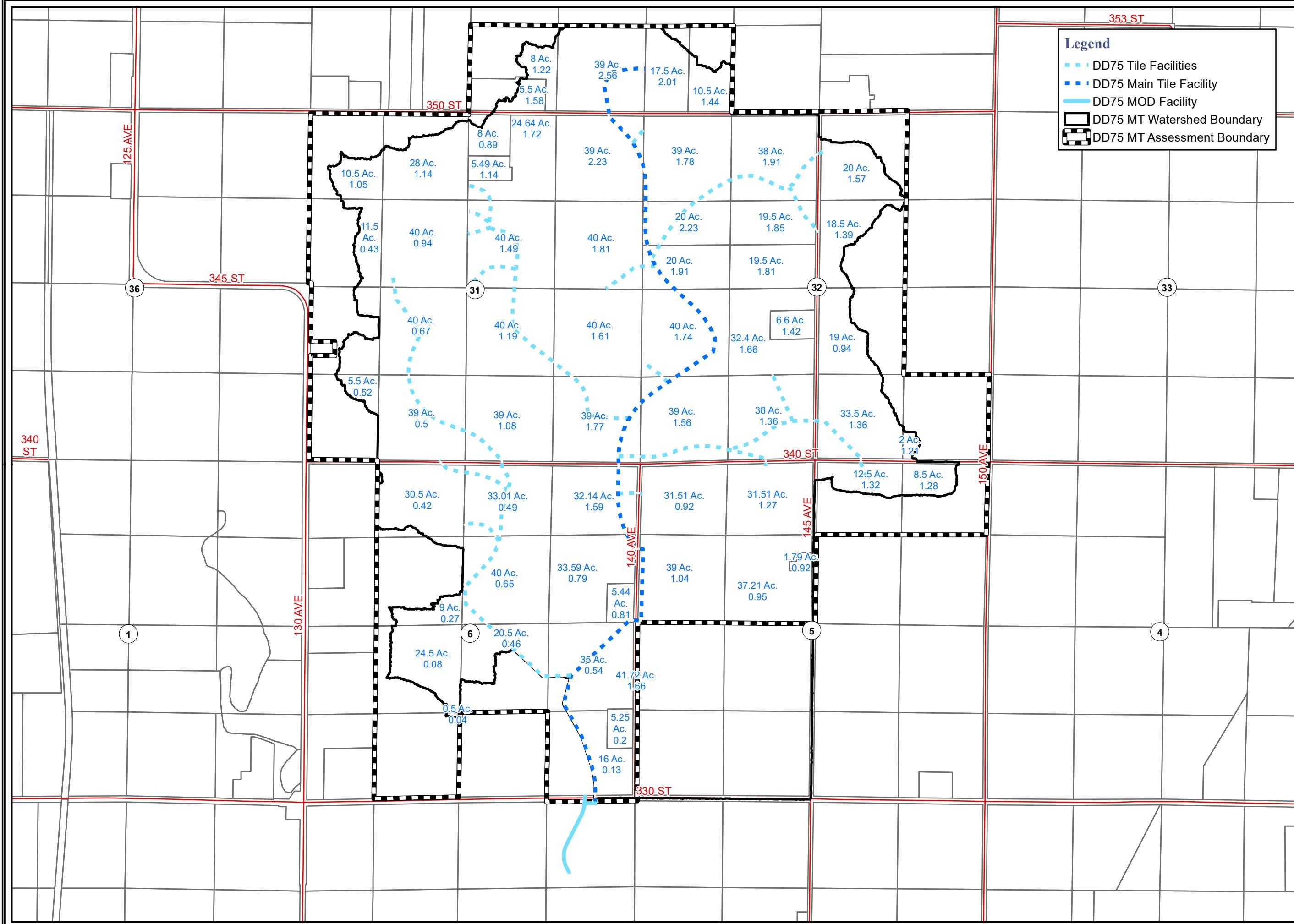
0 330 660 1,320
1 inch = 1,320 Feet

Minnesota



Legend

- DD75 Tile Facilities
- DD75 Main Tile Facility
- DD75 MOD Facility
- DD75 MT Watershed Boundary
- DD75 MT Assessment Boundary



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Main Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
--------------	-----	-------	------------------	-------	-----------	------------------	------------

T98N R28W, RAMSEY TOWNSHIP

Vaske, James E & Vaske, Marlene J Rev Trust	1129300003 1129300004	29-98-28 29-98-28	W 1/2 SW SW E 1/2 SW SW	17.50 10.50	35.26 15.15	1868.86 803.25	1.87% 0.80%
Vaske, Roger Vaske, Eileen	1130400005 1130400006 1130400007	30-98-28 30-98-28 30-98-28	SE SE TR COMM AT SW COR SW SE N510' E687' N30' E150' S30' E311.4' S 510' W 1148.4' POB SW SE EX TR IN SW COR CONT 13.55A	39.00 5.50 8.00	100.00 8.71 9.75	5300.32 461.77 516.74	5.30% 0.46% 0.52%
Meister, Mark G Meister, Jennifer	1131100001 1131100003 1131100004	31-98-28 31-98-28 31-98-28	NW NW SW NW SE NW	10.50 11.50 40.00	11.02 4.99 37.60	584.33 264.48 1992.78	0.58% 0.26% 1.99%
EBRM, LLC	1131100002	31-98-28	NE NW	28.00	31.86	1688.82	1.69%
McCarthy, Dennis J McCarthy, Shirley D	1131200002 1131200008 1131200009	31-98-28 31-98-28 31-98-28	NE NE THE N 992' OF THE W 626' OF NW NE EX THE S 342' NW NE EX THE N 992' OF THE W 626' EX S 342'; AND EX S 204' OF N 1028.59' OF W 660.57'; AND EX TRACT	39.00 8.00 24.64	86.84 7.09 42.29	4602.89 375.80 2241.58	4.60% 0.38% 2.24%

Julius, Rodney A	1131200003	31-98-28	SW NE	40.00	59.68	3163.30	3.16%
	1131200004	31-98-28	SE NE	40.00	72.41	3838.13	3.84%
Vaske, Todd M Vaske, Stacy J	1131200010	31-98-28	S 204' OF N 1028.59' OF W 660.57' AND TRACT DESC AS N 167' OF S 371' OF N 1028.59' OF W 626'	5.49	6.26	331.96	0.33%
Elsbecker, Maurice J Trust - 1/2 Int	1131300002	31-98-28	E 40A N 1/2 SW	40.00	26.74	1417.13	1.42%
Elsbecker, Charlene M Trust - 1/2 Int	1131300004	31-98-28	E 40A S 1/2 SW	39.00	19.42	1029.48	1.03%
	1132100003	32-98-28	S 1/2 SW NW	20.00	38.25	2027.14	2.03%
	1132100006	32-98-28	S 1/2 SE NW	19.50	35.33	1872.43	1.87%
	1132300001	32-98-28	NW SW	40.00	69.65	3691.43	3.69%
	1132300002	32-98-28	NE SW EX 6.92A	32.40	53.94	2858.85	2.86%
Bernhard, Kevin	1131300003	31-98-28	S 1/2 SW EX E 40A	5.50	2.87	152.19	0.15%
	1131300006	31-98-28	N1/2 SW1/4 EX E 40A & EX TR BEG 1600'N OF SW COR N210' E 414.86' S210' W 414.86' TO POB	11.50	4.99	264.59	0.26%
Julius, Alfred Jr Julius, Evelyn	1131400001	31-98-28	NW SE	40.00	47.60	2522.82	2.52%
	1131400002	31-98-28	NE SE	40.00	64.33	3409.79	3.41%
	1131400003	31-98-28	SW SE	39.00	42.02	2227.29	2.23%
	1131400004	31-98-28	SE SE	39.00	69.15	3664.99	3.66%
Bormann, Paul E Bormann, Mary Ann	1132100001	32-98-28	NW NW	39.00	69.38	3677.12	3.68%
	1132100002	32-98-28	N 1/2 SW NW	20.00	44.50	2358.88	2.36%
	1132100004	32-98-28	NE NW	38.00	72.63	3849.83	3.85%
	1132100005	32-98-28	N 1/2 SE NW	19.50	36.10	1913.48	1.91%
Hellmann, Lucille S	1132200001	32-98-28	NW NE	20.00	31.47	1667.88	1.67%
	1132200003	32-98-28	SW NE	18.50	25.72	1363.41	1.36%

General Swine Properties LLC	1132300003	32-98-28	TR COM 532' N OF SE COR NE SW SEC 32 W 700' N431' E700' S 431' BEG	6.60	9.36	496.03	0.50%
Hellman, Lucille S - 1/2 Int Hellman, Lucille S Life Estate - 1/2 Int	1132300004	32-98-28	SW SW	39.00	60.86	3225.74	3.23%
	1132300005	32-98-28	SE SW	38.00	51.70	2740.09	2.74%
Hellman, Theriesa D	1132400001	32-98-28	NW SE	19.00	17.88	947.57	0.95%
	1132400003	32-98-28	SW SE	33.50	45.40	2406.14	2.41%
Hellman, Duane A	1132400004	32-98-28	SE SE	2.00	2.41	127.91	0.13%
T97N R28W, PORTLAND TOWNSHIP							
Hellman, Theriesa	1505100001	5-97-28	NW NW	31.51	28.96	1535.20	1.54%
Goche, William and Mary LLC	1505100004	5-97-28	NE NW	31.51	39.87	2113.14	2.11%
	1505100006	5-97-28	SE NW EX TR COMM 1392' S OF NE COR TH W 260', S 132' W 112', S 142' E 372' N 274' TO POB	37.21	35.46	1879.73	1.88%
	1505100008	5-97-28	SW NW	39.00	40.46	2144.39	2.14%
Parsons, Lucas D Parsons, Jessica L	1505100007	5-97-28	TR IN SENW BEG 1392' S OF NE COR AS POB TH W 260' TH S 132' W 112' S 142' E 372' TH N 274' TO POB	1.79	1.65	87.49	0.09%
Meister, Mary Ann Rev Trust	1505200001	5-97-28	NW NE	12.50	16.47	872.94	0.87%
Meister, Eugene M Rev Trust	1505200002	5-97-28	NE NE	8.50	10.91	578.20	0.58%
Bernhard, Kevin	1506100002	6-97-28	NE NW FRL 1/4	30.50	12.95	686.42	0.69%
	1506100004	6-97-28	SE NW	9.00	2.40	126.99	0.13%

Hellman, Duane Hellman, Theriesa	1506200001	6-97-28	NW NE	33.01	16.12	854.39	0.85%
	1506200002	6-97-28	NE NE	32.14	51.25	2716.56	2.72%
	1506200003	6-97-28	SW NE	40.00	25.89	1372.19	1.37%
	1506200005	6-97-28	SE NE EX S 583' OF E 439'	33.59	26.58	1408.85	1.41%
	1506200006	6-97-28	S 583' OF E 439' IN SE NE	5.44	4.42	234.15	0.23%
Spear, Darell	1506300005	6-97-28	NE SW	24.50	2.07	109.58	0.11%
	1506300006	6-97-28	SE SW	0.50	0.02	1.04	0.00%
Cherland, Steven L Cherland, Darlene R	1506400001	6-97-28	NW SE	20.50	9.45	500.71	0.50%
Cher I Inc	1506400003	6-97-28	NE SE EX .21A IN SE COR	35.00	18.92	1002.77	1.00%
	1506400005	6-97-28	SE SE EX TR 418.55' X 571.1'	16.00	2.06	109.27	0.11%
Wolf, Carol J	1506400004	6-97-28	TRACT OF LAND LOC IN SE1/4 AS DESC BY SU RVEY RECRD IN BK 6 LP PG 56	5.25	1.03	54.56	0.05%
KOSSUTH COUNTY SECONDARY ROADS	100	RIGHT-OF-WAY		41.72	69.13	3664.21	3.66%
Totals		59 Parcels		1475.80		\$100,000.00	100.00%

APPENDIX D:

DD75 -LATERAL 1 TILE ASSESSMENT PLAT & SCHEDULE



DD75 Lateral 1 Tile Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

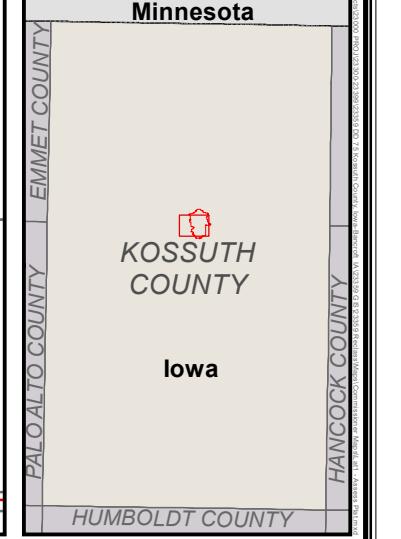
PN: 19-23359
Source:

Orthophoto (Source, Year)



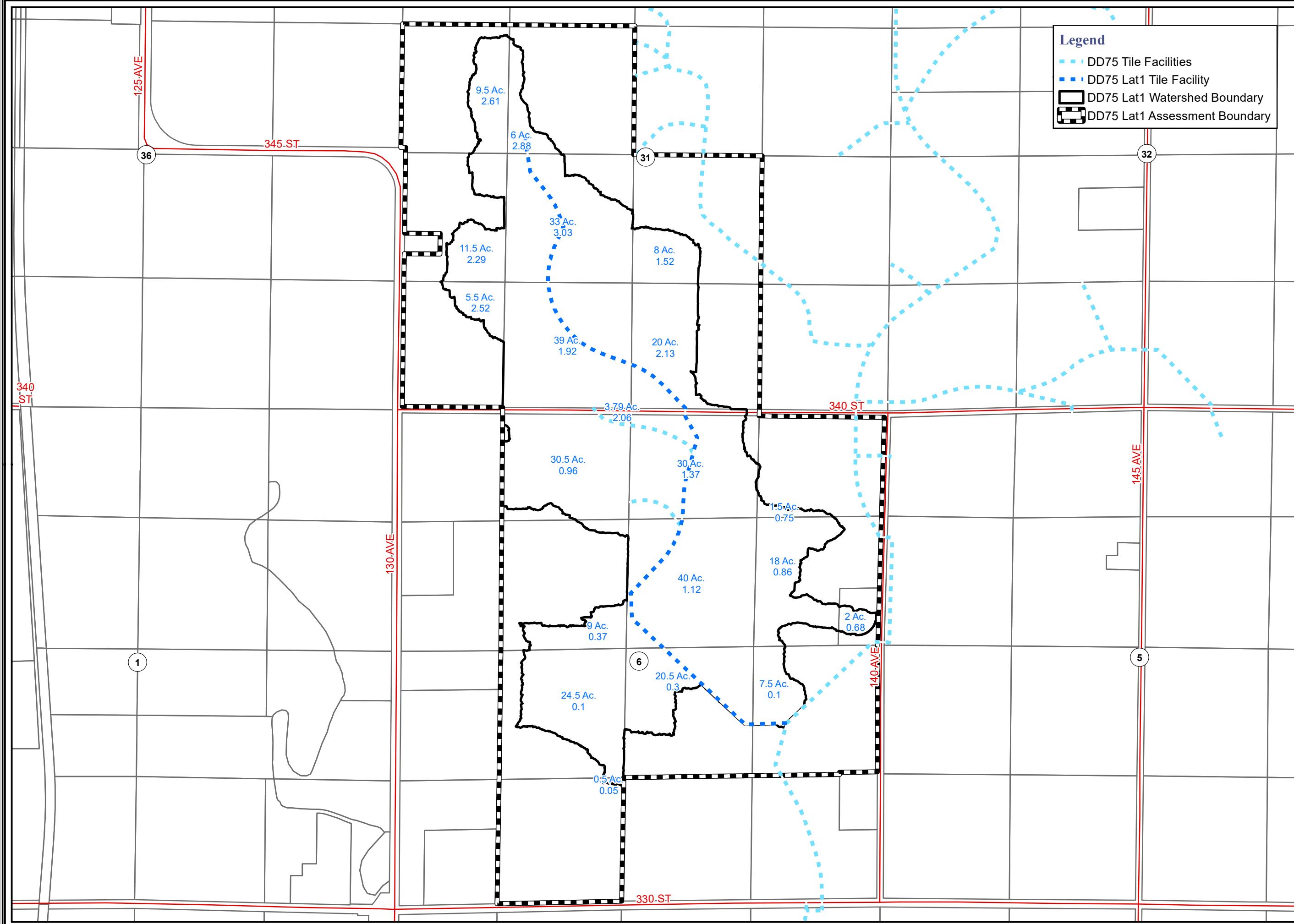
0 225 450 900
Feet
1 inch = 900 feet

Minnesota



Legend

- DD75 Tile Facilities (Dashed Blue Line)
- DD75 Lat1 Tile Facility (Dashed Blue Line)
- DD75 Lat1 Watershed Boundary (Black Dashed Line)
- DD75 Lat1 Assessment Boundary (Black Dashed Line)



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Lateral 1 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
--------------	-----	-------	------------------	-------	-----------	------------------	------------

T98N R28W, RAMSEY TOWNSHIP

Meister, Mark G Meister, Jennifer	1131100003	31-98-28	SW NW	9.50	24.82	2665.24	5.33%
	1131100004	31-98-28	SE NW	6.00	17.26	1853.15	3.71%
Elsbecker, Maurice J Trust - 1/2 Int	1131300002	31-98-28	E 40A N 1/2 SW	33.00	100.00	10739.18	21.48%
Elsbecker, Charlene M Trust - 1/2 Int	1131300004	31-98-28	E 40A S 1/2 SW	39.00	75.02	8056.68	16.11%
Bernhard, Kevin	1131300003	31-98-28	S 1/2 SW EX E 40A	5.50	13.84	1486.83	2.97%
	1131300006	31-98-28	N1/2 SW1/4 EX E 40A & EX TR BEG 1600'N OF SW COR N210' E 414.86' S210' W 414.86' TO POB	11.50	26.29	2823.20	5.65%
	1506100002	6-97-28	NE NW FRL 1/4	30.50	29.21	3136.54	6.27%
	1506100004	6-97-28	SE NW	9.00	3.36	360.68	0.72%
Julius, Alfred Jr Julius, Evelyn	1131400001	31-98-28	NW SE	8.00	12.13	1302.49	2.60%
	1131400003	31-98-28	SW SE	20.00	42.65	4579.89	9.16%

T97N R28W, PORTLAND TOWNSHIP

Hellman, Duane Hellman, Theriesa	1506200001	6-97-28	NW NE	30.00	41.08	4411.95	8.82%
	1506200002	6-97-28	NE NE	1.50	1.13	121.30	0.24%
	1506200003	6-97-28	SW NE	40.00	44.71	4801.33	9.60%
	1506200005	6-97-28	SE NE EX S 583' OF E 439'	18.00	15.55	1669.65	3.34%
	1506200006	6-97-28	S 583' OF E 439' IN SE NE	2.00	1.37	146.91	0.29%
Spear, Darell	1506300005	6-97-28	NE SW	24.50	2.49	267.06	0.53%
	1506300006	6-97-28	SE SW	0.50	0.02	2.46	0.00%
Cherland, Steven L Cherland, Darlene R	1506400001	6-97-28	NW SE	20.50	6.14	659.14	1.32%
Cher I Inc	1506400003	6-97-28	NE SE EX .21A IN SE COR	7.50	0.73	78.38	0.16%
KOSSUTH COUNTY SECONDARY ROADS	100		RIGHT-OF-WAY	3.79	7.80	837.94	1.68%
Totals		19	Parcels	320.29		\$50,000.00	100.00%

APPENDIX E:

DD75 -LATERAL 1C TILE ASSESSMENT PLAT & SCHEDULE



DD75 Lateral 1C Tile Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

PN: 19-23359
Source:

Orthophoto (Source, Year)

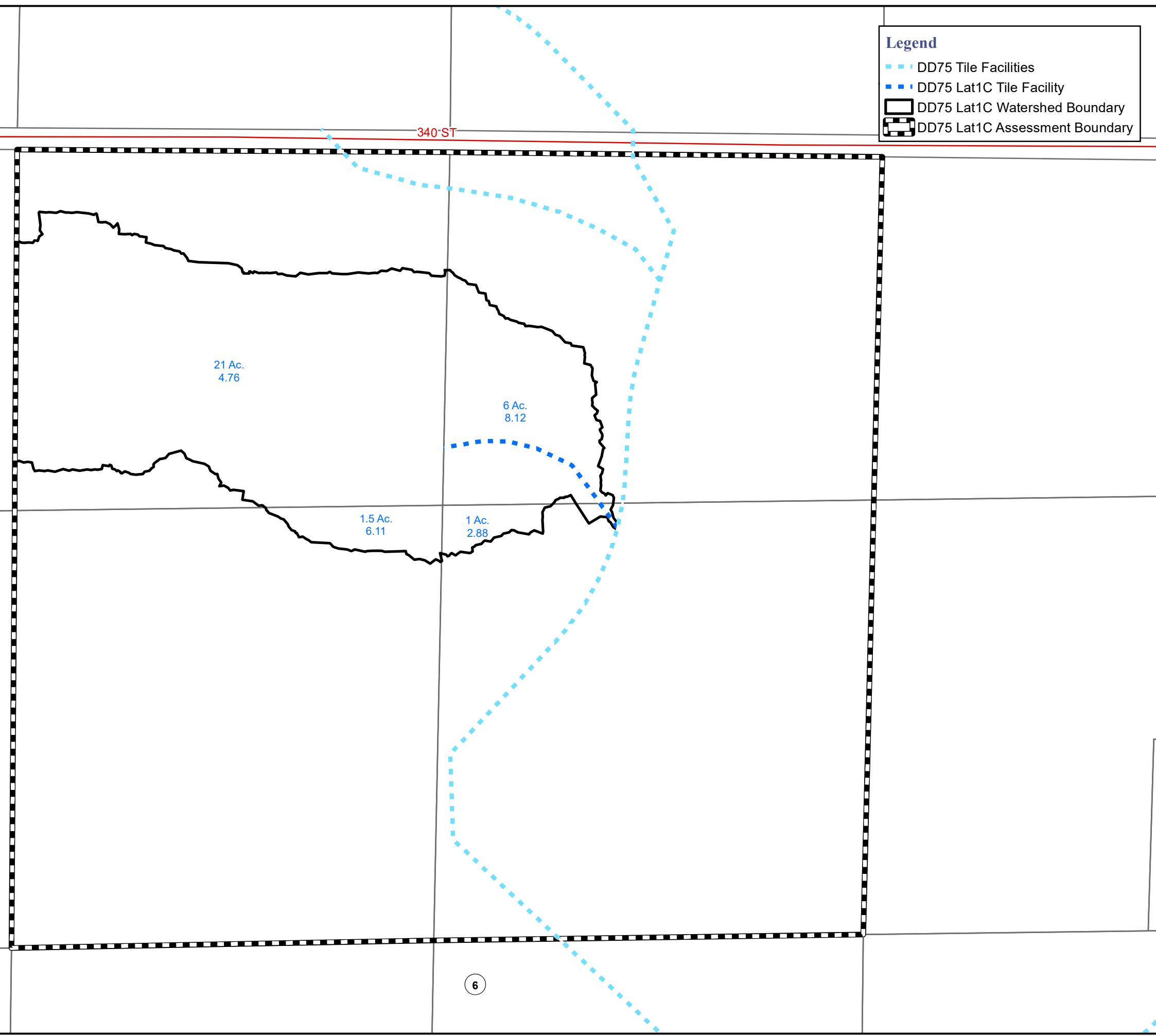
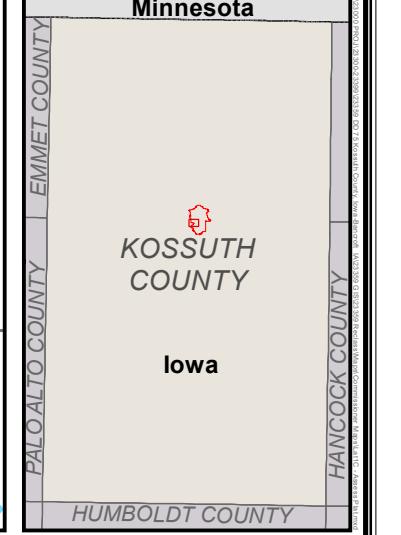


0 75 150 300
Feet
1 inch = 300 feet

Minnesota

KOSSUTH
COUNTY

Iowa



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Lateral 1C Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
--------------	-----	-------	------------------	-------	-----------	------------------	------------

T97N R28W, PORTLAND TOWNSHIP

Bernhard, Kevin	1506100002	6-97-28	NE NW FRL 1/4	21.00	100.00	6221.10	62.21%
	1506100004	6-97-28	SE NW	1.50	9.17	570.19	5.70%
Hellman, Duane Hellman, Therresa	1506200001	6-97-28	NW NE	6.00	48.70	3029.45	30.29%
	1506200003	6-97-28	SW NE	1.00	2.88	179.26	1.79%
Totals		4 Parcels		29.50		\$10,000.00	100.00%

APPENDIX F:

DD75 -LATERAL 1D TILE ASSESSMENT PLAT & SCHEDULE

ISG

DD75 Lateral 1D Tile Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

PN: 19-23359

Source:

Orthophoto (Source, Year)



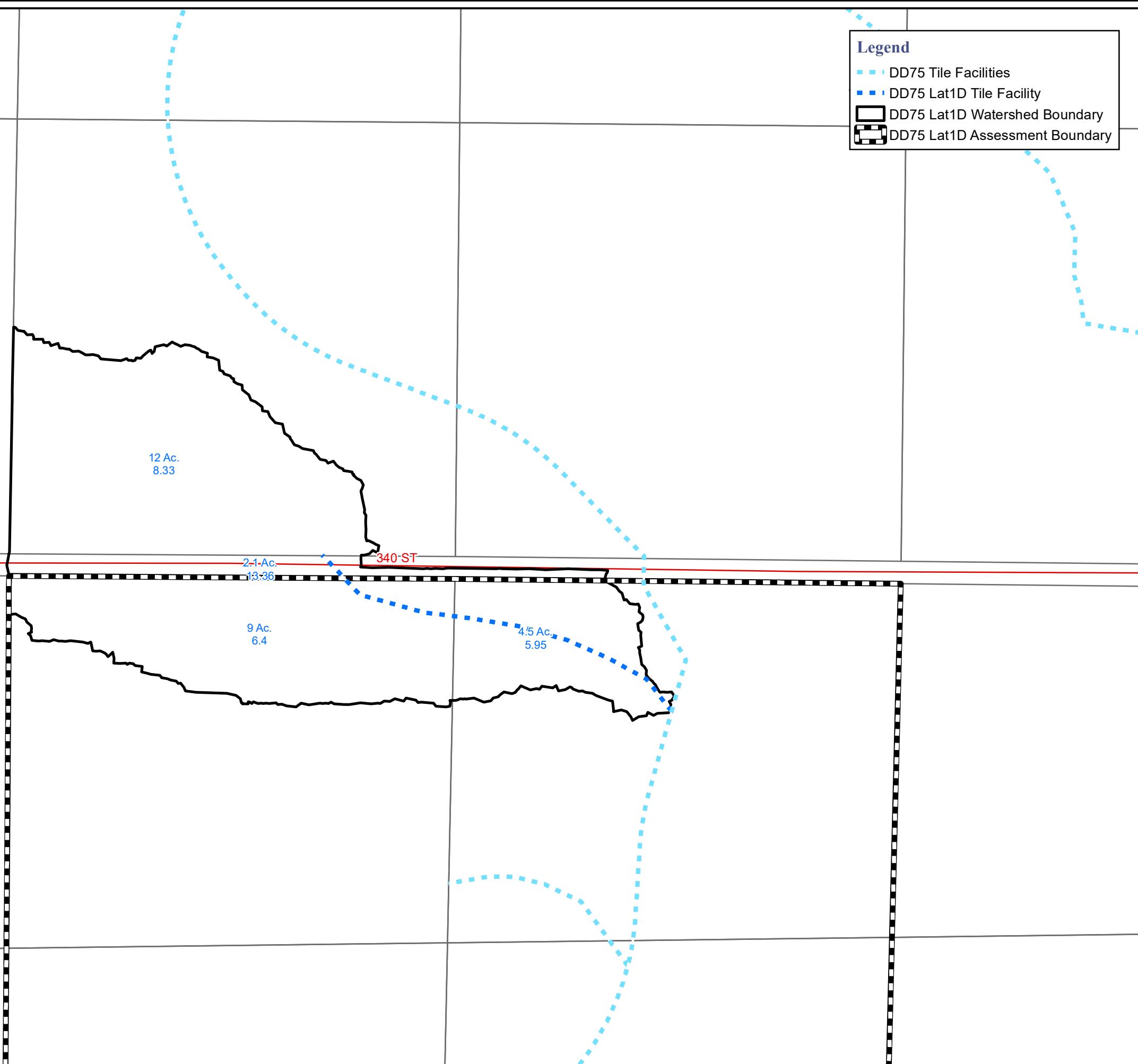
0 75 150 300
Feet
1 inch = 300 feet

Minnesota



Legend

- DD75 Tile Facilities (Dashed Blue Line)
- DD75 Lat1D Tile Facility (Dotted Blue Line)
- DD75 Lat1D Watershed Boundary (Solid Black Line)
- DD75 Lat1D Assessment Boundary (Dashed Black Line)



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Lateral 1D Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
--------------	-----	-------	------------------	-------	-----------	------------------	------------

T98N R28W, RAMSEY TOWNSHIP

Elsbecker, Maurice J Trust - 1/2 Int Elsbecker, Charlene M Trust - 1/2 Int	1131300004	31-98-28	E 40A S 1/2 SW	12.00	100.00	4706.91	47.07%
--	------------	----------	----------------	-------	--------	---------	--------

T97N R28W, PORTLAND TOWNSHIP

Bernhard, Kevin	1506100002	6-97-28	NE NW FRL 1/4	9.00	57.61	2711.85	27.12%
Hellman, Duane Hellman, Theriesa	1506200001	6-97-28	NW NE	4.50	26.79	1261.06	12.61%
KOSSUTH COUNTY SECONDARY ROADS	100	RIGHT-OF-WAY		2.10	28.05	1320.18	13.20%

Totals	3 Parcels	27.60	\$10,000.00	100.00%
--------	-----------	-------	-------------	---------

APPENDIX G:

DD75 -LATERAL 4 TILE ASSESSMENT PLAT & SCHEDULE



DD75 Lateral 4 Tile Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

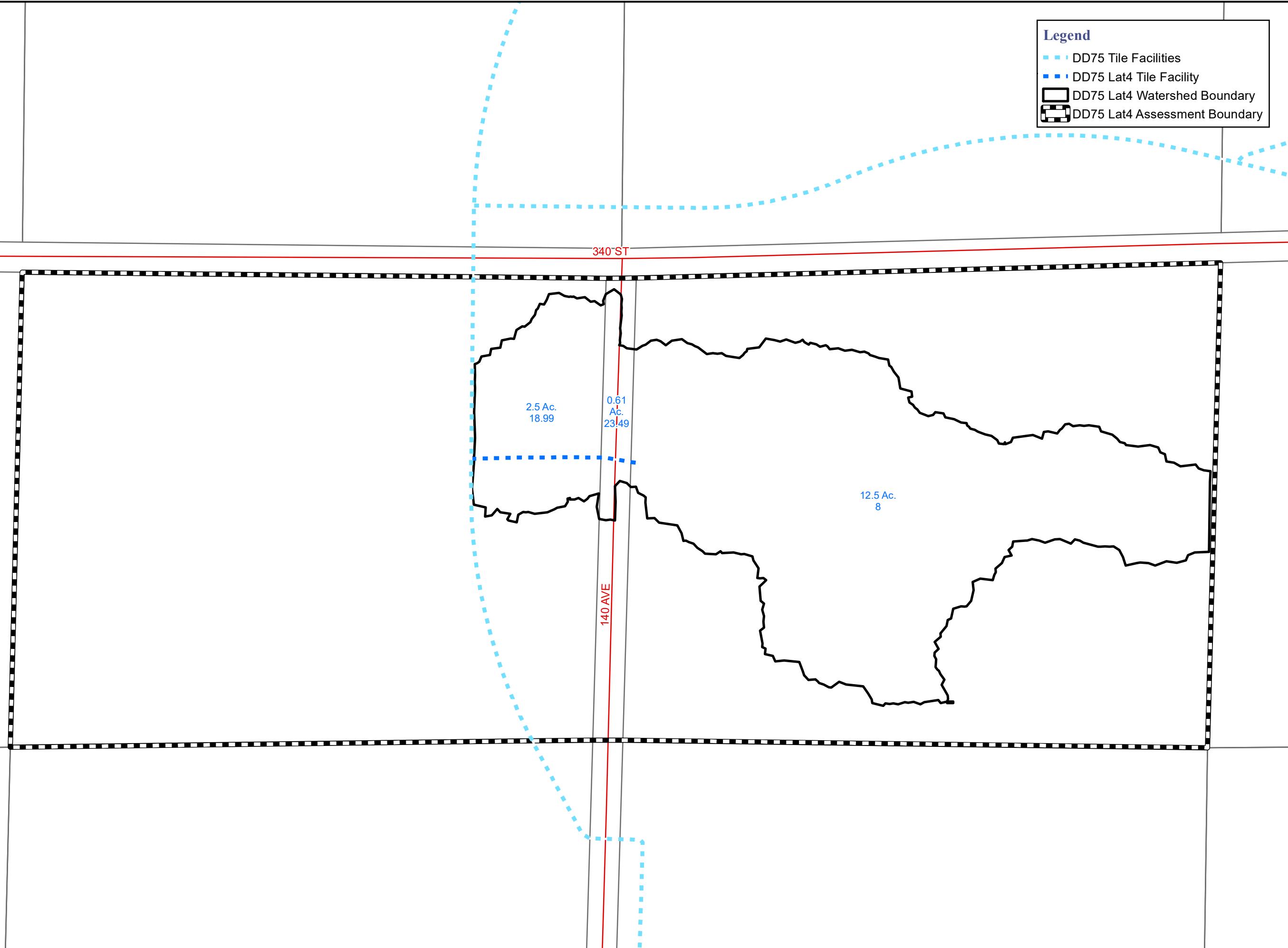
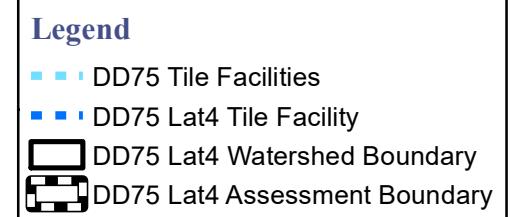
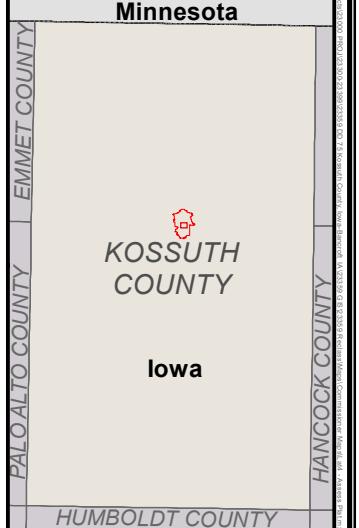
PN: 19-23359
Source:

Orthophoto (Source, Year)



0 50 100 200
Feet
1 inch = 200 feet

Minnesota



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Lateral 4 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T97N R28W, PORTLAND TOWNSHIP							
Hellman, Theriesa	1505100001	5-97-28	NW NW	12.50	100.00	6180.70	61.81%
Hellman, Duane Hellman, Theriesa	1506200002	6-97-28	NE NE	2.50	47.47	2933.79	29.34%
KOSSUTH COUNTY SECONDARY ROADS	100	RIGHT-OF-WAY		0.61	14.33	885.51	8.86%
Totals		2 Parcels		15.61		\$10,000.00	100.00%

APPENDIX H:

DD75 -LATERAL 5 TILE ASSESSMENT PLAT & SCHEDULE



DD75 Lateral 5 Tile Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

PN: 19-23359

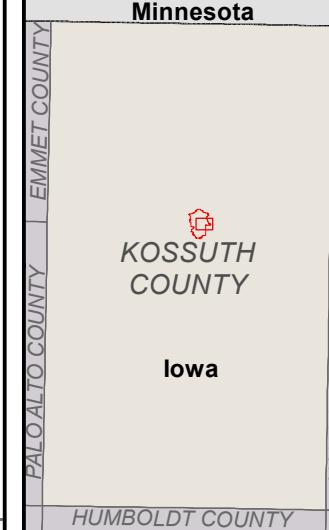
Source:

Orthophoto (Source, Year)

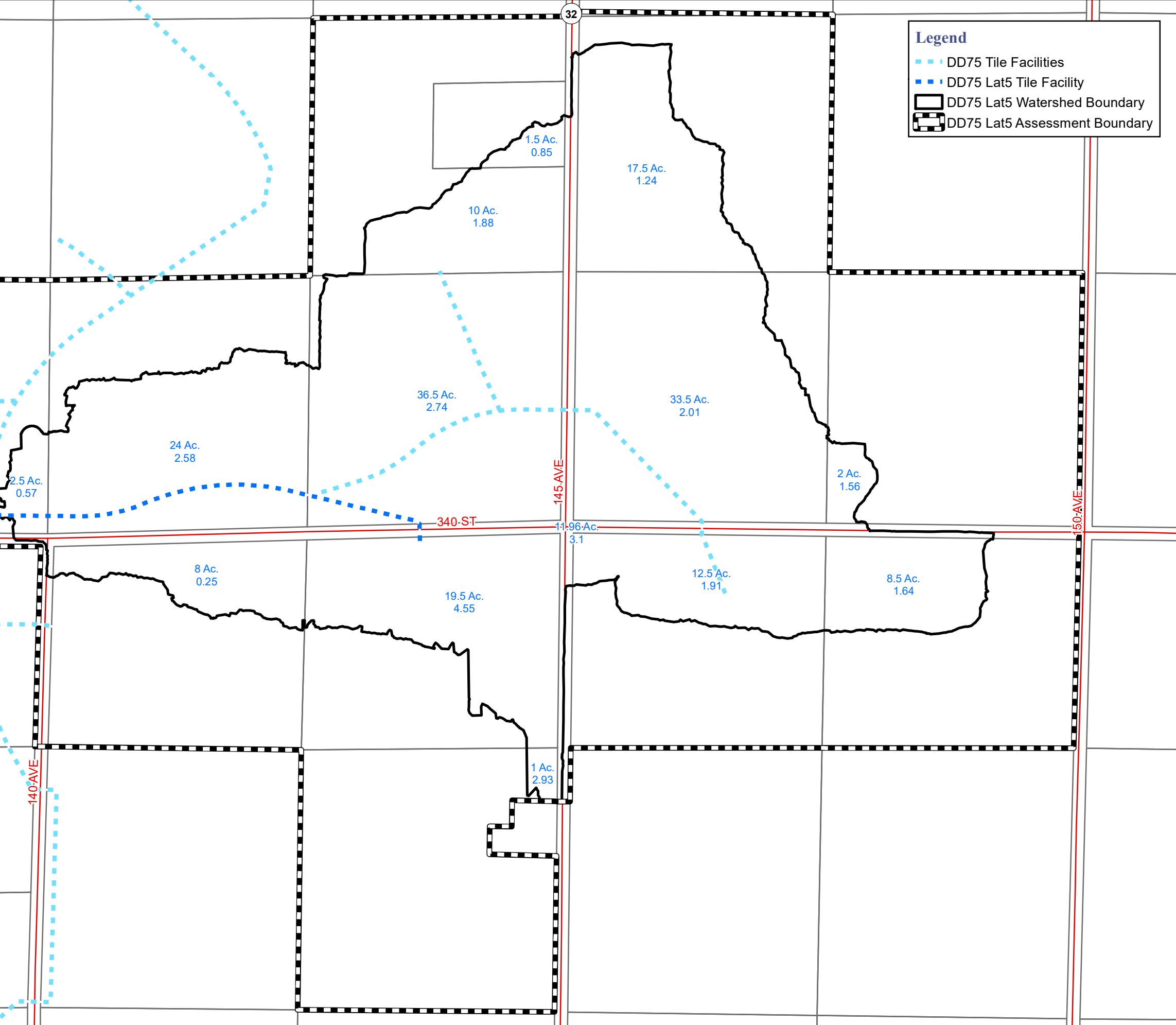


0 125 250 500
Feet
1 inch = 500 feet

Minnesota



Legend
DD75 Tile Facilities
DD75 Lat5 Tile Facility
DD75 Lat5 Watershed Boundary
DD75 Lat5 Assessment Boundary



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Lateral 5 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
--------------	-----	-------	------------------	-------	-----------	------------------	------------

T98N R28W, RAMSEY TOWNSHIP

Julius, Alfred Jr Julius, Evelyn	1131400004	31-98-28	SE SE	2.50	1.41	31.84	0.32%
Elsbecker, Maurice J Trust - 1/2 Int Elsbecker, Charlene M Trust - 1/2 Int	1132300002	32-98-28	NE SW EX 6.92A	10.00	18.77	422.89	4.23%
General Swine Properties LLC	1132300003	32-98-28	TR COM 532' N OF SE COR NE SW SEC 32 W 700' N431' E700' S 431' BEG	1.50	1.27	28.73	0.29%
Hellman, Lucille S - 1/2 Int Hellman, Lucille S Life Estate - 1/2 Int	1132300004	32-98-28	SW SW	24.00	61.80	1392.39	13.92%
	1132300005	32-98-28	SE SW	36.50	100.00	2253.06	22.53%
Hellman, Theriesa D	1132400001	32-98-28	NW SE	17.50	21.77	490.44	4.90%
	1132400003	32-98-28	SW SE	33.50	67.22	1514.53	15.15%
Hellman, Duane A	1132400004	32-98-28	SE SE	2.00	3.12	70.29	0.70%

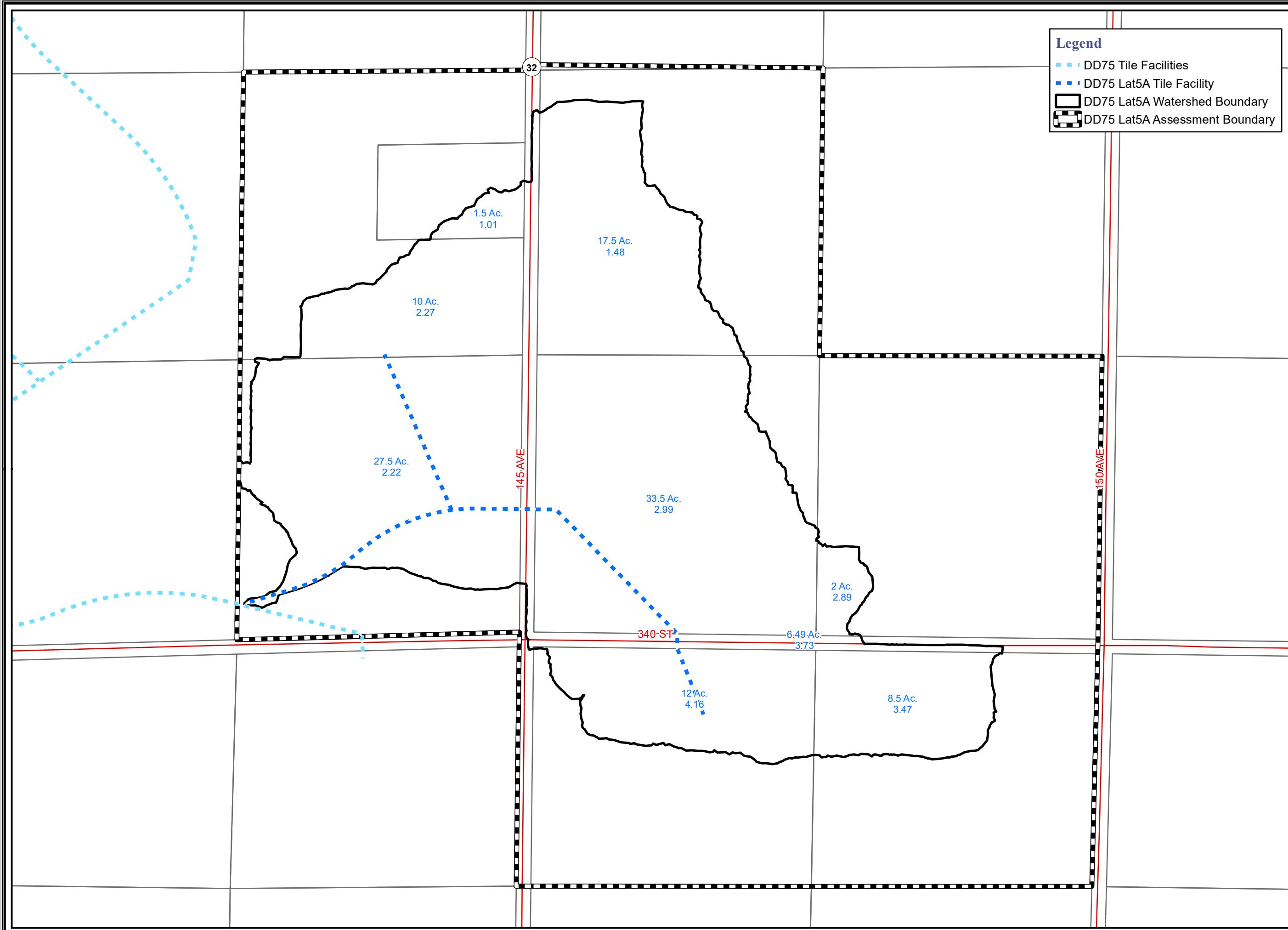
T97N R28W, PORTLAND TOWNSHIP

Hellman, Theriesa	1505100001	5-97-28	NW NW	8.00	2.01	45.25	0.45%
-------------------	------------	---------	-------	------	------	-------	-------

Goche, William and Mary LLC	1505100004	5-97-28	NE NW	19.50	88.71	1998.69	19.99%
	1505100006	5-97-28	SE NW EX TR COMM 1392' S OF NE COR TH W 260', S 132' W 112', S 142' E 372' N 274' TO POB	1.00	2.93	66.08	0.66%
Meister, Mary Ann Rev Trust	1505200001	5-97-28	NW NE	12.50	23.83	536.97	5.37%
Meister, Eugene M Rev Trust	1505200002	5-97-28	NE NE	8.50	13.92	313.59	3.14%
KOSSUTH COUNTY SECONDARY ROADS	100	RIGHT-OF-WAY		11.96	37.07	835.25	8.35%
Totals		13 Parcels		188.96		\$10,000.00	100.00%

APPENDIX I:

DD75 -LATERAL 5A TILE SYSTEM ASSESSMENT PLAT & SCHEDULE



Kossuth County,
Iowa
February 11, 2022

Label Key
Net Benefitted Acres
Classification/Acre

PN: 19-23359
Source:

Orthophoto (Source, Year)



0 100 200 400
Feet

1 inch = 400 feet

Minnesota

HUMBOLDT COUNTY

KOSSUTH
COUNTY

PALO ALTO COUNTY EMMET COUNTY

Sioux City

Iowa

Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Lateral 5A Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
--------------	-----	-------	------------------	-------	-----------	------------------	------------

T98N R28W, RAMSEY TOWNSHIP

Elsbecker, Maurice J Trust - 1/2 Int Elsbecker, Charlene M Trust - 1/2 Int	1132300002	32-98-28	NE SW EX 6.92A	10.00	22.67	707.67	7.08%
General Swine Properties LLC	1132300003	32-98-28	TR COM 532' N OF SE COR NE SW SEC 32 W 700' N431' E700' S 431' BEG	1.50	1.52	47.45	0.47%
Hellman, Lucille S - 1/2 Int Hellman, Lucille S Life Estate - 1/2 Int	1132300005	32-98-28	SE SW	27.50	60.95	1902.72	19.03%
Hellman, Theriesa D	1132400001	32-98-28	NW SE	17.50	25.86	807.16	8.07%
	1132400003	32-98-28	SW SE	33.50	100.00	3121.53	31.22%
Hellman, Duane A	1132400004	32-98-28	SE SE	2.00	5.78	180.36	1.80%

T97N R28W, PORTLAND TOWNSHIP

Meister, Mary Ann Rev Trust Meister, Eugene M Rev Trust	1505200001	5-97-28	NW NE	12.00	49.89	1557.36	15.57%
	1505200002	5-97-28	NE NE	8.50	29.46	919.69	9.20%

KOSSUTH COUNTY SECONDARY ROADS	100	RIGHT-OF-WAY	6.49	24.22	756.06	7.56%
<hr/>						
Totals		8 Parcels	118.99		\$10,000.00	100.00%

APPENDIX J:

DD75 -LATERAL 6 TILE ASSESSMENT PLAT & SCHEDULE



DD75 Lateral 6 Tile Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

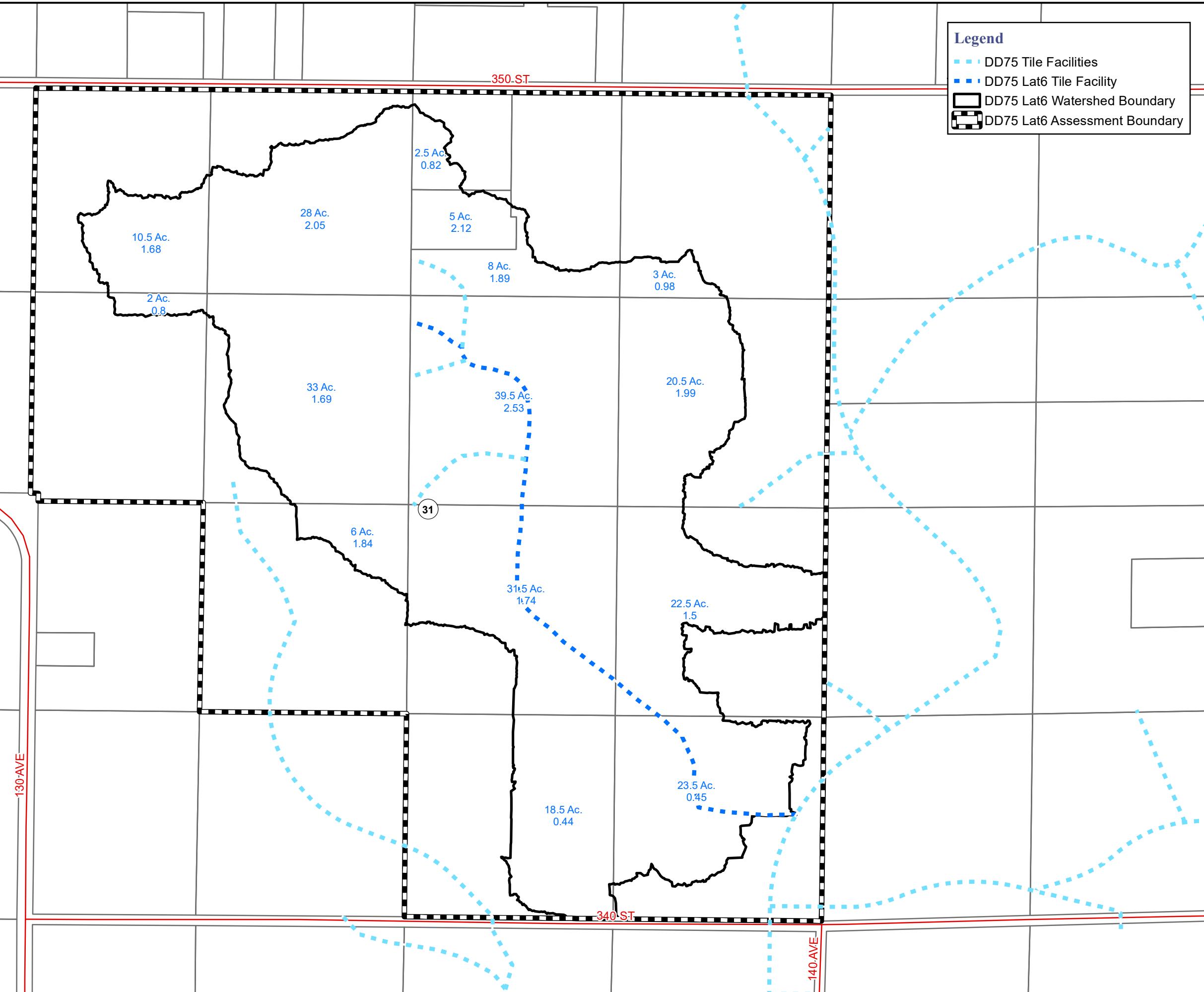
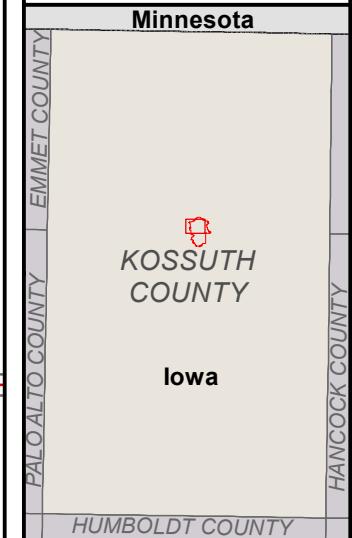
PN: 19-23359

Source:

Orthophoto (Source, Year)



0 150 300 600
Feet
1 inch = 600 feet



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Lateral 6 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
--------------	-----	-------	------------------	-------	-----------	------------------	------------

T98N R28W, RAMSEY TOWNSHIP

Meister, Mark G Meister, Jennifer	1131100001	31-98-28	NW NW	10.50	17.65	417.83	4.18%
	1131100003	31-98-28	SW NW	2.00	1.60	37.81	0.38%
	1131100004	31-98-28	SE NW	33.00	55.92	1324.12	13.24%
EBRM, LLC	1131100002	31-98-28	NE NW	28.00	57.34	1357.75	13.58%
McCarthy, Dennis J McCarthy, Shirley D	1131200002	31-98-28	NE NE	3.00	2.94	69.67	0.70%
	1131200008	31-98-28	THE N 992' OF THE W 626' OF NW NE EX THE S 342'	2.50	2.05	48.43	0.48%
	1131200009	31-98-28	NW NE EX THE N 992' OF THE W 626' EX S 342'; AND EX S 204' OF N 1028.59' OF W 660.57'; AND EX TRACT	8.00	15.16	358.96	3.59%
Julius, Rodney A	1131200003	31-98-28	SW NE	39.50	100.00	2367.85	23.68%
	1131200004	31-98-28	SE NE	20.50	40.83	966.84	9.67%
Vaske, Todd M Vaske, Stacy J	1131200010	31-98-28	S 204' OF N 1028.59' OF W 660.57' AND TRACT DESC AS N 167' OF S 371' OF N 1028.59' OF W 626'	5.00	10.61	251.26	2.51%

Elsbecker, Maurice J Trust - 1/2 Int	1131300002	31-98-28	E 40A N 1/2 SW	6.00	11.01	260.82	2.61%
Elsbecker, Charlene M Trust - 1/2 Int							
Julius, Alfred Jr Julius, Evelyn	1131400001	31-98-28	NW SE	31.50	54.75	1296.29	12.96%
	1131400002	31-98-28	NE SE	22.50	33.72	798.35	7.98%
	1131400003	31-98-28	SW SE	18.50	8.09	191.55	1.92%
	1131400004	31-98-28	SE SE	23.50	10.66	252.47	2.52%
Totals		15 Parcels		254.00		\$10,000.00	100.00%

APPENDIX K:

DD75 -LATERAL 6C TILE ASSESSMENT PLAT & SCHEDULE



DD75 Lateral 6C Tile Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

PN: 19-23359

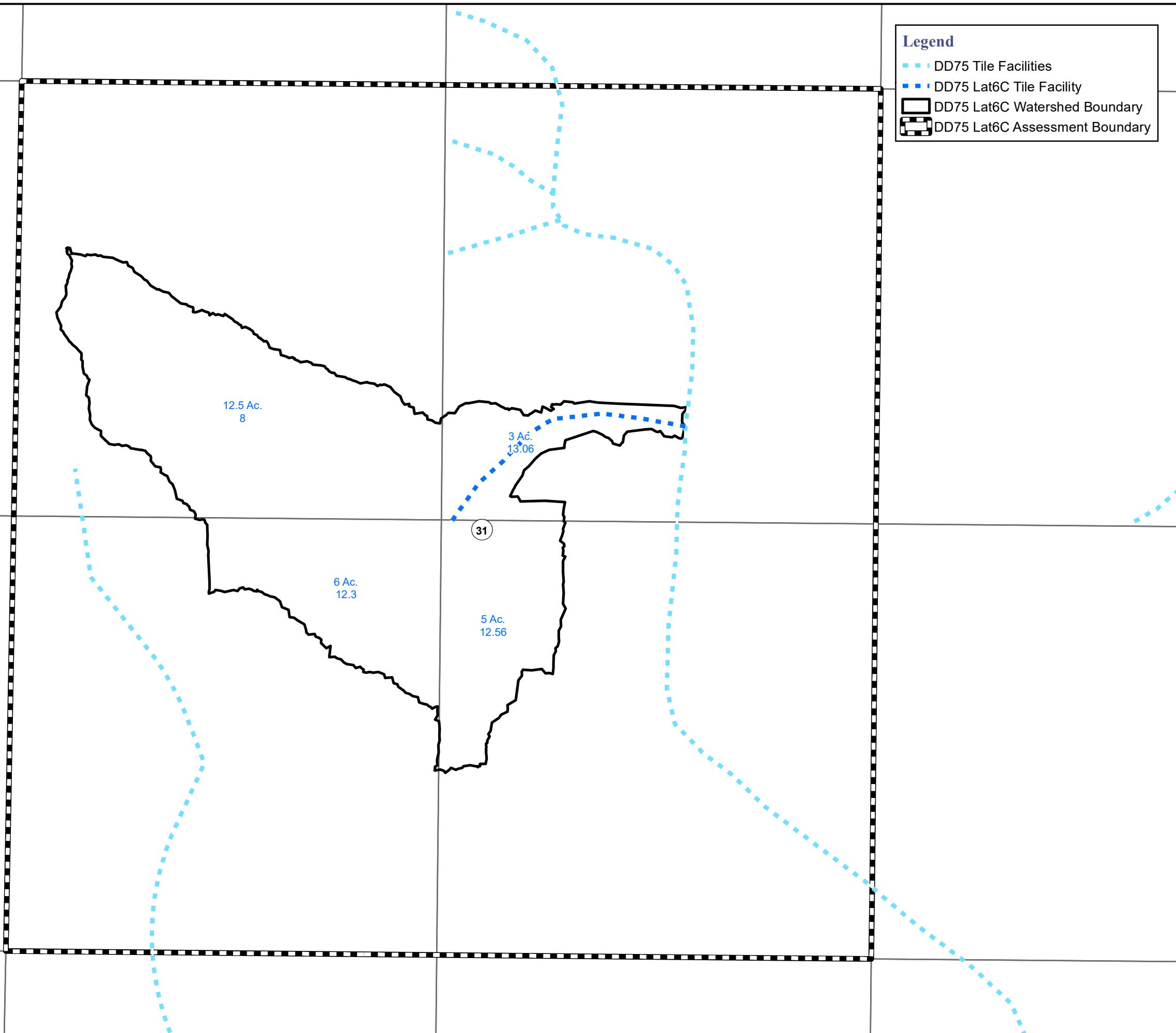
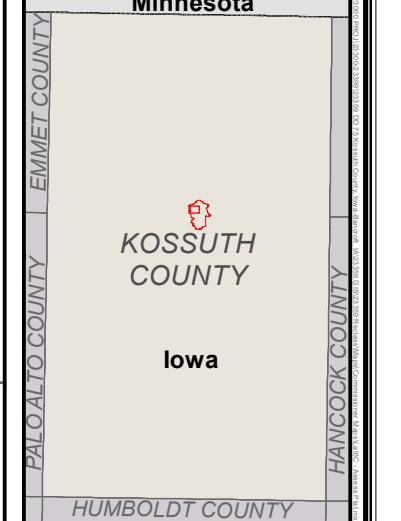
Source:

Orthophoto (Source, Year)



0 75 150 300
Feet
1 inch = 300 feet

Minnesota



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Lateral 6C Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T98N R28W, RAMSEY TOWNSHIP							
Meister, Mark G Meister, Jennifer	1131100004	31-98-28	SE NW	12.50	100.00	3626.20	36.26%
Julius, Rodney A	1131200003	31-98-28	SW NE	3.00	39.18	1420.83	14.21%
Elsbecker, Maurice J Trust - 1/2 Int Elsbecker, Charlene M Trust - 1/2 Int	1131300002	31-98-28	E 40A N 1/2 SW	6.00	73.81	2676.46	26.76%
Julius, Alfred Jr Julius, Evelyn	1131400001	31-98-28	NW SE	5.00	62.78	2276.51	22.77%
Totals		4 Parcels		26.50		\$10,000.00	100.00%

APPENDIX L:

DD75 -LATERAL 6D TILE ASSESSMENT PLAT & SCHEDULE



DD75 Lateral 6D Tile Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

PN: 19-23359

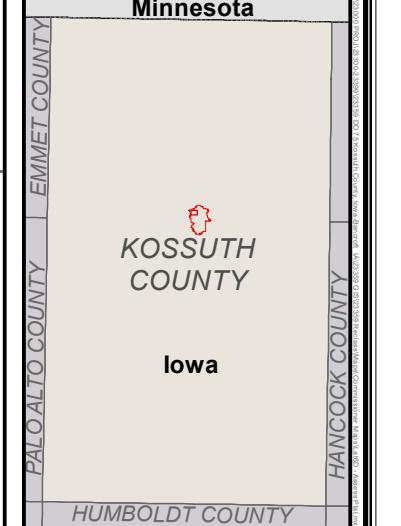
Source:

Orthophoto (Source, Year)



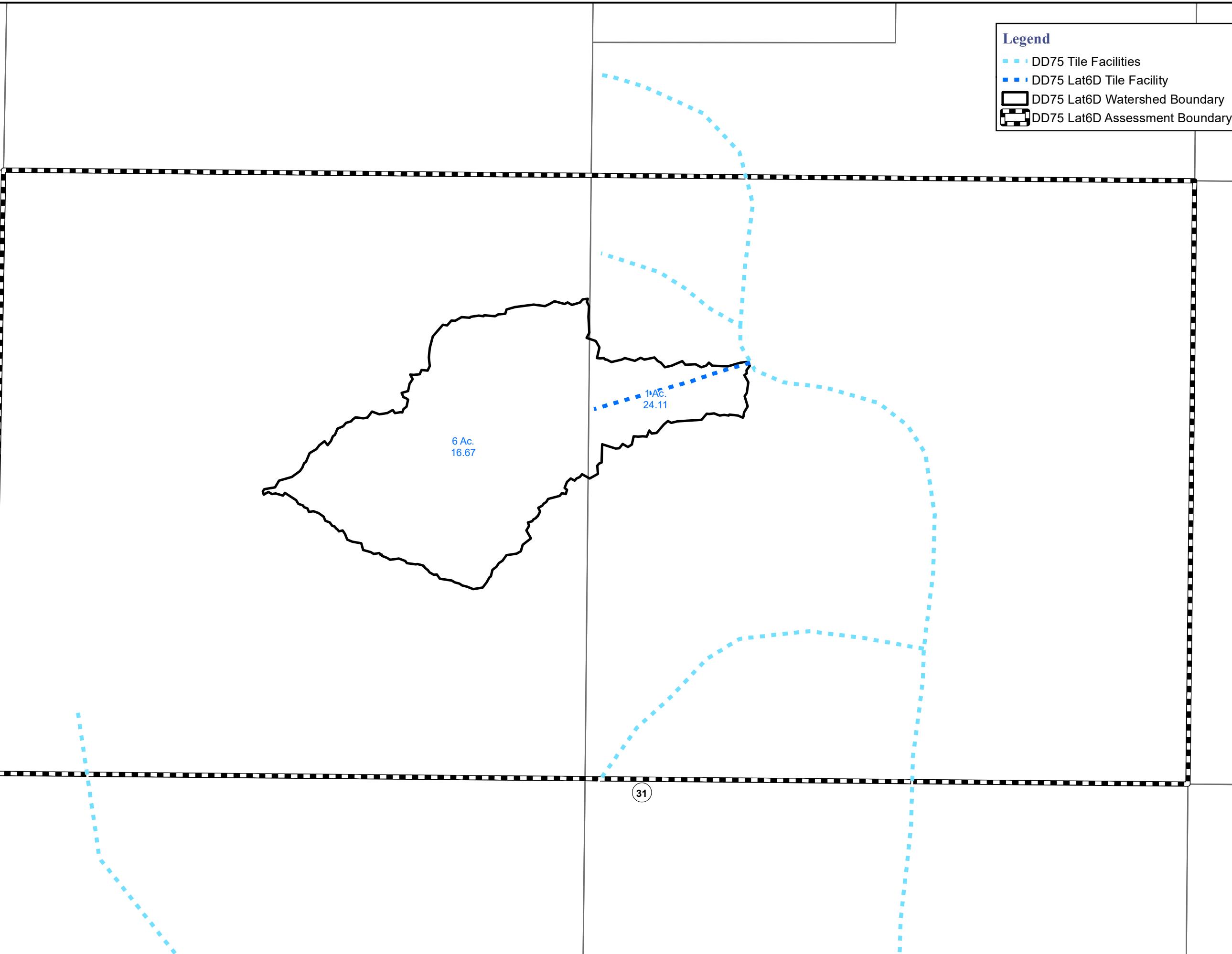
0 50 100 200
Feet
1 inch = 200 feet

Minnesota



Legend

- DD75 Tile Facilities
- DD75 Lat6D Tile Facility
- DD75 Lat6D Watershed Boundary
- DD75 Lat6D Assessment Boundary



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Lateral 6D Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T98N R28W, RAMSEY TOWNSHIP							
Meister, Mark G Meister, Jennifer	1131100004	31-98-28	SE NW	6.00	100.00	8057.47	80.57%
Julius, Rodney A	1131200003	31-98-28	SW NE	1.00	24.11	1942.53	19.43%
Totals		2 Parcels		7.00		\$10,000.00	100.00%

APPENDIX M:

DD75 – LATERAL 6E TILE ASSESSMENT PLAT & SCHEDULE



DD75 Lateral 6E Tile Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

PN: 19-23359

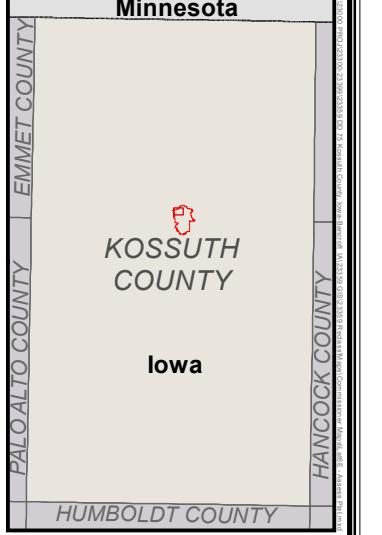
Source:

Orthophoto (Source, Year)



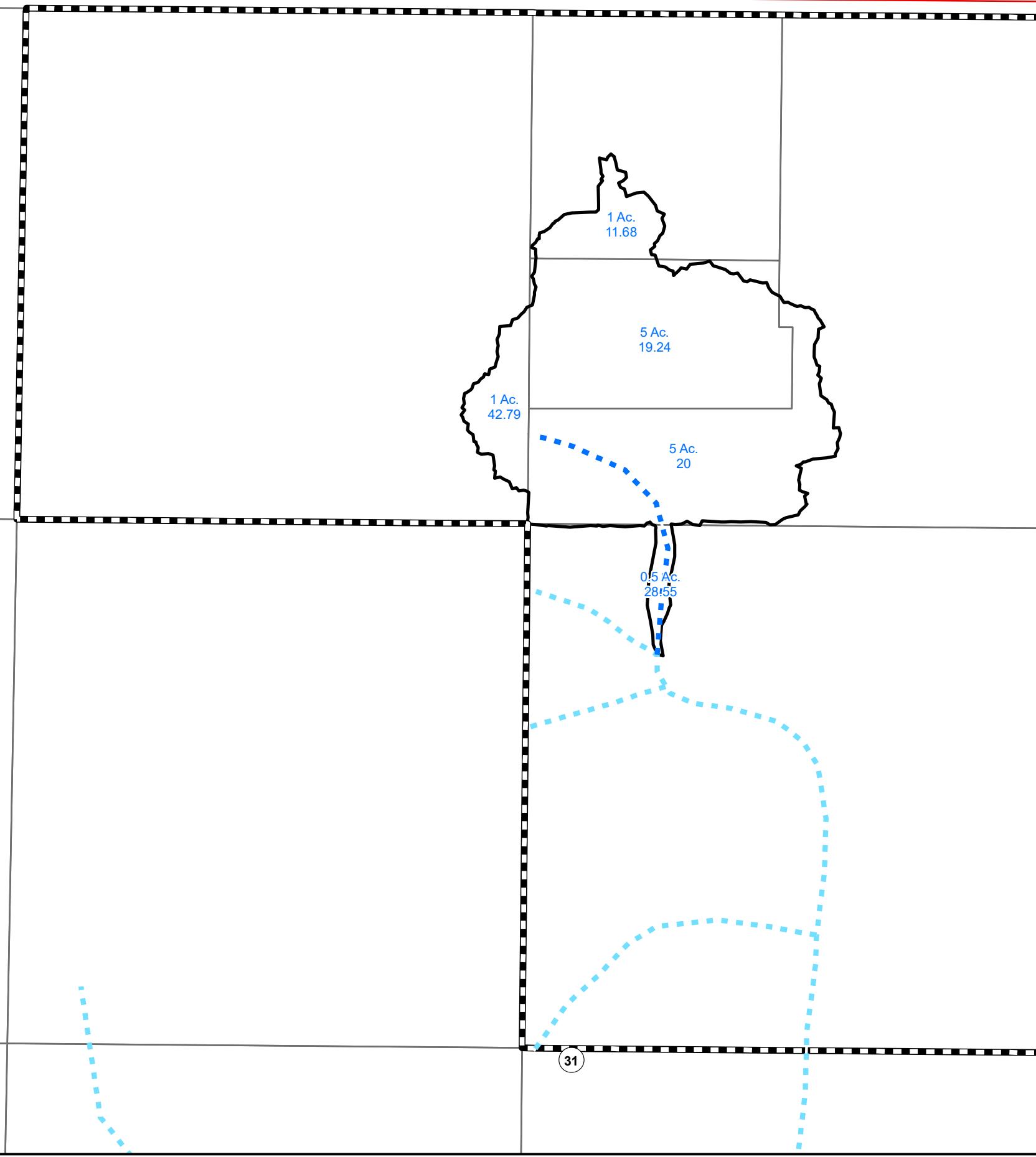
0 75 150 300
Feet
1 inch = 300 feet

Minnesota



- Legend**
- DD75 Tile Facilities
 - DD75 Lat6E Tile Facility
 - DD75 Lat6E Watershed Boundary
 - DD75 Lat6E Assessment Boundary

350-ST



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Lateral 6E Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T98N R28W, RAMSEY TOWNSHIP							
EBRM, LLC	1131100002	31-98-28	NE NW	1.00	37.64	1515.10	15.15%
Julius, Rodney A	1131200003	31-98-28	SW NE	0.50	12.56	505.44	5.05%
McCarthy, Dennis McCarthy, Shirley	1131200008	31-98-28	THE N 992' OF THE W 626' OF NW NE EX THE S 342'	1.00	10.27	413.48	4.13%
	1131200009	31-98-28	NW NE EX THE N 992' OF THE W 626' EX S 342'; AND EX S 204' OF N 1028.59' OF W 660.57';AND EX TRACT	5.00	87.95	3540.48	35.40%
Vaske, Todd M Vaske, Stacy J	1131200010	31-98-28	S 204' OF N 1028.59' OF W 660.57' AND TRACT DESC AS N 167' OF S 371' OF N 1028.59' OF W 626'	5.00	100.00	4025.50	40.26%
Totals		5 Parcels		12.50		\$10,000.00	100.00%

APPENDIX N:

DD75 -LATERAL 7 TILE ASSESSMENT PLAT & SCHEDULE



DD75 Lateral 7 Tile Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

PN: 19-23359

Source:

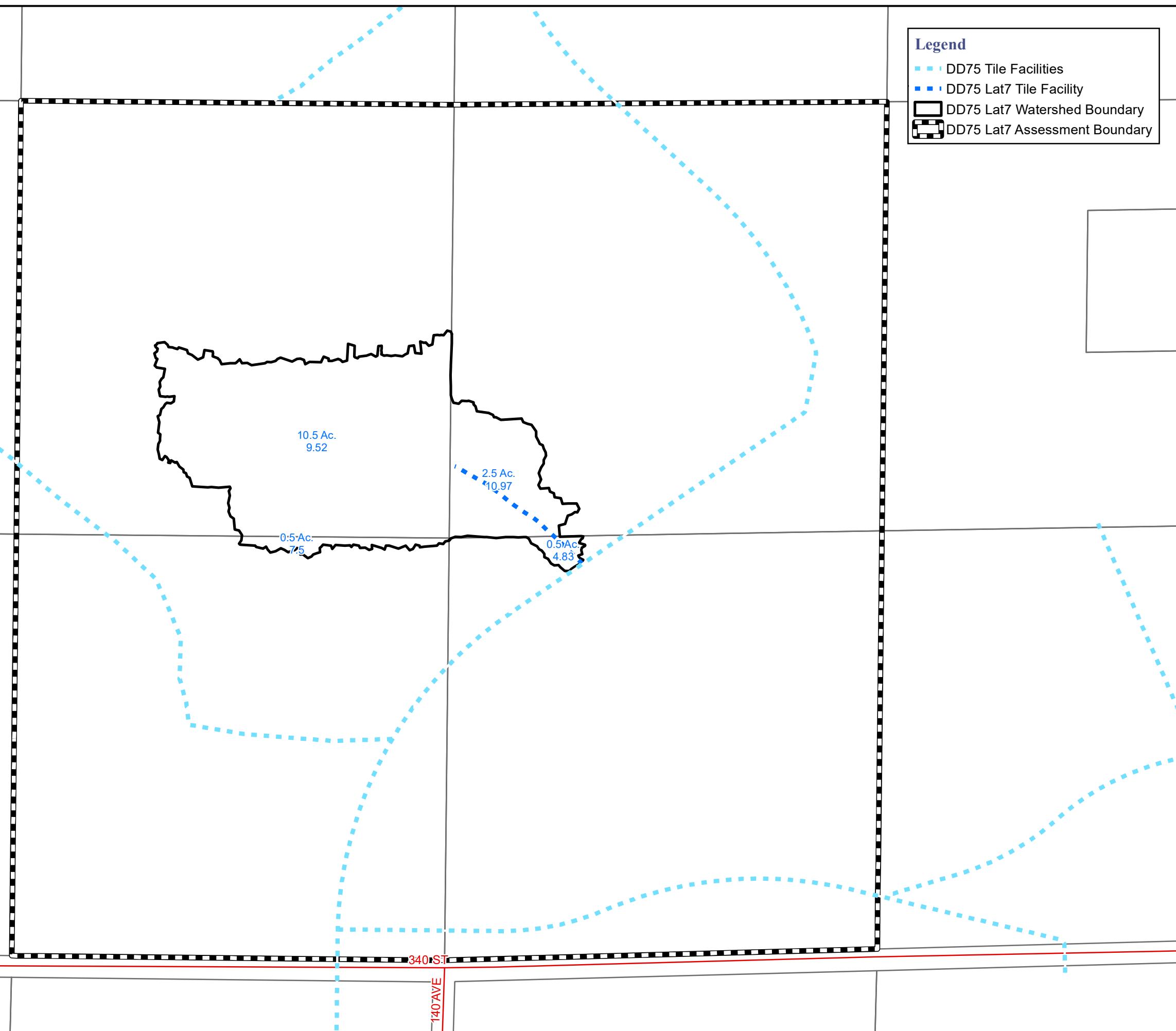
Orthophoto (Source, Year)



0 80 160 320 Feet
1 inch = 300 feet

Minnesota

PALO ALTO COUNTY EMMET COUNTY KOSSETH COUNTY HANCOCK COUNTY HUMBOLDT COUNTY



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Lateral 7 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T98N R28W, RAMSEY TOWNSHIP							
Julius, Alfred Jr Julius, Evelyn	1131400002	31-98-28	NE SE	10.50	100.00	7485.33	74.85%
	1131400004	31-98-28	SE SE	0.50	3.75	280.74	2.81%
Elsbecker, Maurice J Trust - 1/2 Int Elsbecker, Charlene M Trust - 1/2 Int	1132300001	32-98-28	NW SW	2.50	27.43	2053.28	20.53%
Hellman, Lucille S - 1/2 Int Hellman, Lucille S Life Estate - 1/2 Int	1132300004	32-98-28	SW SW	0.50	2.41	180.65	1.81%
Totals		4 Parcels		14.00		\$10,000.00	100.00%

APPENDIX O:

DD75 -LATERAL 8 TILE ASSESSMENT PLAT & SCHEDULE



DD75 Lateral 8 Tile Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

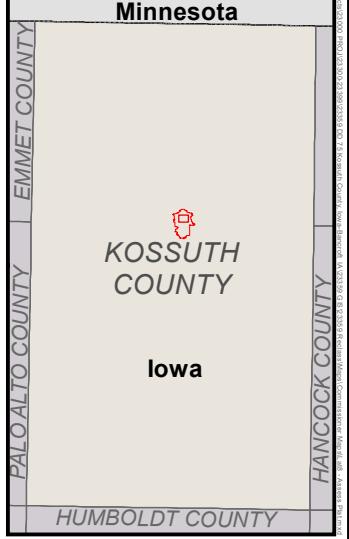
PN: 19-23359
Source:

Orthophoto (Source, Year)



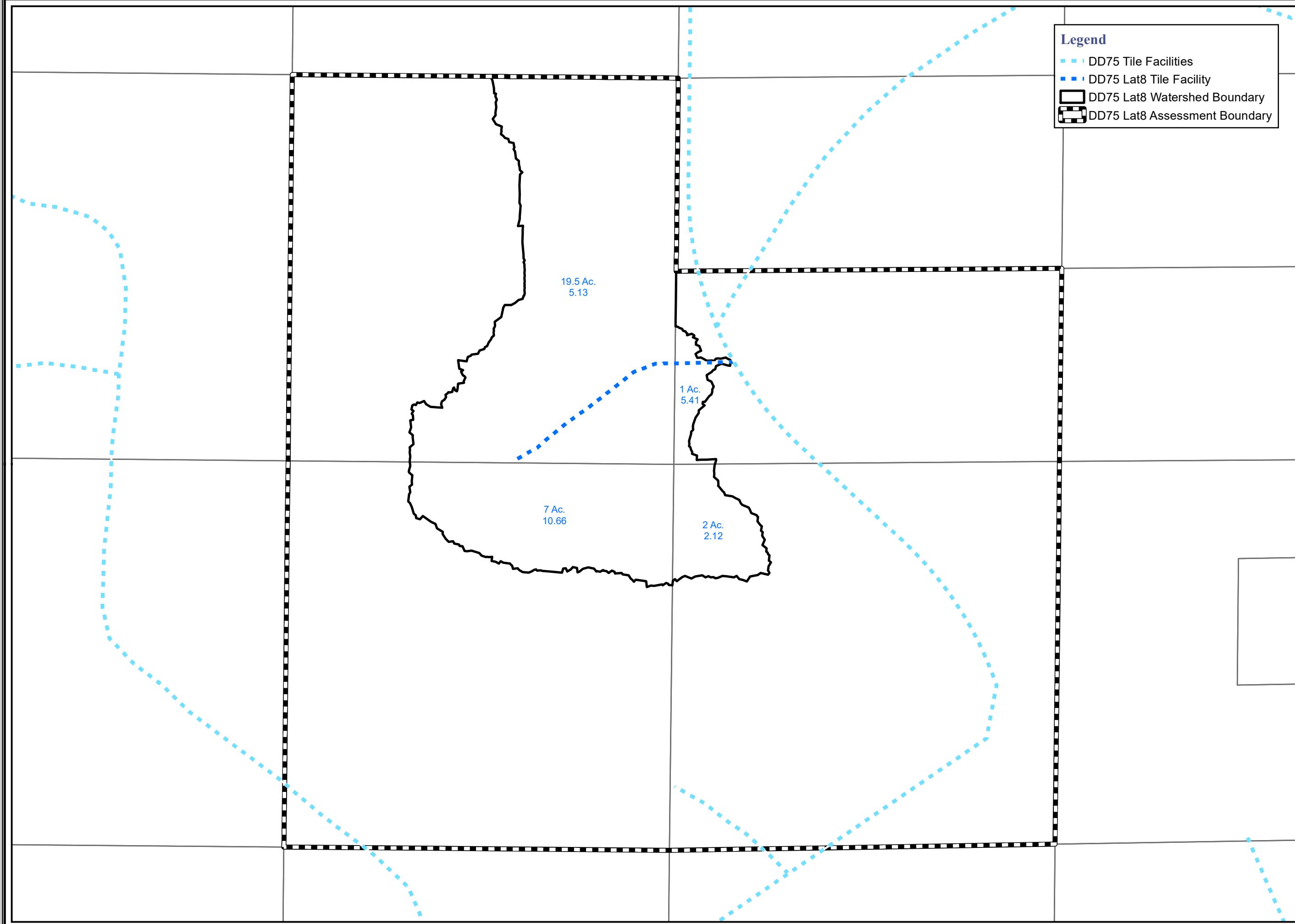
0 75 150 300
Feet
1 inch = 300 feet

Minnesota



Legend

- DD75 Tile Facilities (Dashed Blue Line)
- DD75 Lat8 Tile Facility (Dotted Blue Line)
- DD75 Lat8 Watershed Boundary (Solid Black Line)
- DD75 Lat8 Assessment Boundary (Dashed Black Line)



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Lateral 8 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T98N R28W, RAMSEY TOWNSHIP							
Julius, Rodney A	1131200004	31-98-28	SE NE	19.50	100.00	5426.13	54.26%
Julius, Alfred Jr Julius, Evelyn	1131400002	31-98-28	NE SE	7.00	74.64	4050.30	40.50%
Elsbecker, Maurice J Trust - 1/2 Int	1132100003	32-98-28	S 1/2 SW NW	1.00	5.41	293.56	2.94%
Elsbecker, Charlene M Trust - 1/2 Int	1132300001	32-98-28	NW SW	2.00	4.24	230.01	2.30%
Totals		4 Parcels		29.50		\$10,000.00	100.00%

APPENDIX P:

DD75 -LATERAL 9 TILE ASSESSMENT PLAT & SCHEDULE

ISG

DD75 Lateral 9 Tile Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

PN: 19-23359

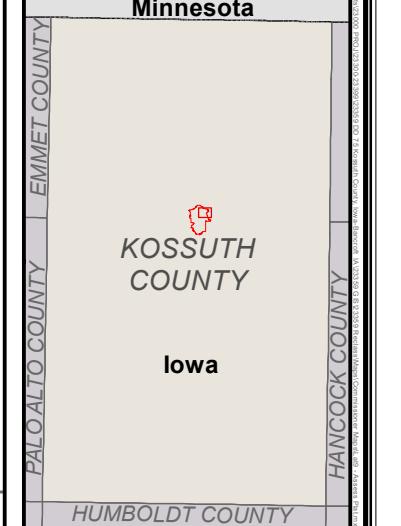
Source:

Orthophoto (Source, Year)



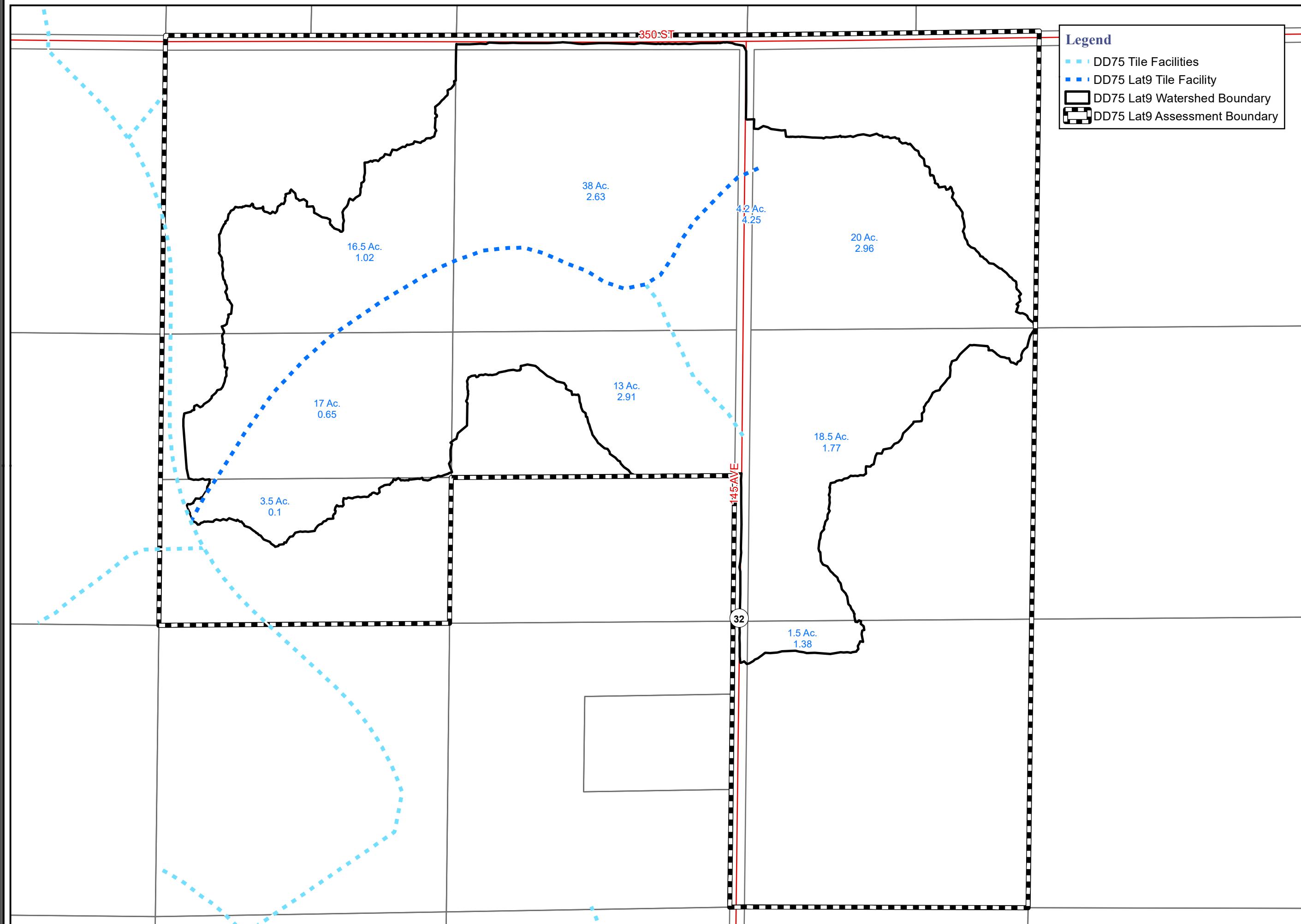
0 100 200 400
Feet
1 inch = 400 feet

Minnesota



Legend

- DD75 Tile Facilities
- DD75 Lat9 Tile Facility
- DD75 Lat9 Watershed Boundary
- DD75 Lat9 Assessment Boundary



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Lateral 9 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T98N R28W, RAMSEY TOWNSHIP							
Bormann, Paul E Bormann, Mary Ann	1132100001 1132100002 1132100004 1132100005	32-98-28 32-98-28 32-98-28 32-98-28	NW NW N 1/2 SW NW NE NW N 1/2 SE NW	16.50 17.00 38.00 13.00	16.80 11.03 100.00 37.86	604.47 396.87 3597.71 1362.07	6.04% 3.97% 35.98% 13.62%
Elsbecker, Maurice J Trust - 1/2 Int Elsbecker, Charlene M Trust - 1/2 Int	1132100003	32-98-28	S 1/2 SW NW	3.50	0.34	12.28	0.12%
Hellmann, Lucille S	1132200001 1132200003	32-98-28 32-98-28	NW NE SW NE	20.00 18.50	59.25 32.73	2131.68 1177.42	21.32% 11.77%
Hellman, Theriesa D	1132400001	32-98-28	NW SE	1.50	2.08	74.69	0.75%
KOSSUTH COUNTY SECONDARY ROADS	100	RIGHT-OF-WAY		4.20	17.87	642.81	6.43%
Totals		8	Parcels	132.20		\$10,000.00	100.00%

APPENDIX Q:

DD75 -LATERAL 9A TILE ASSESSMENT PLAT & SCHEDULE



DD75 Lateral 9A Tile Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

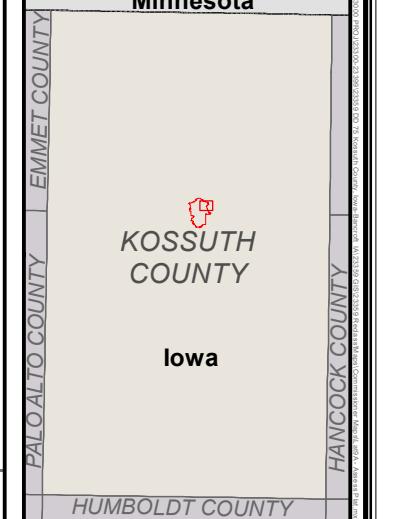
PN: 19-23359
Source:

Orthophoto (Source, Year)



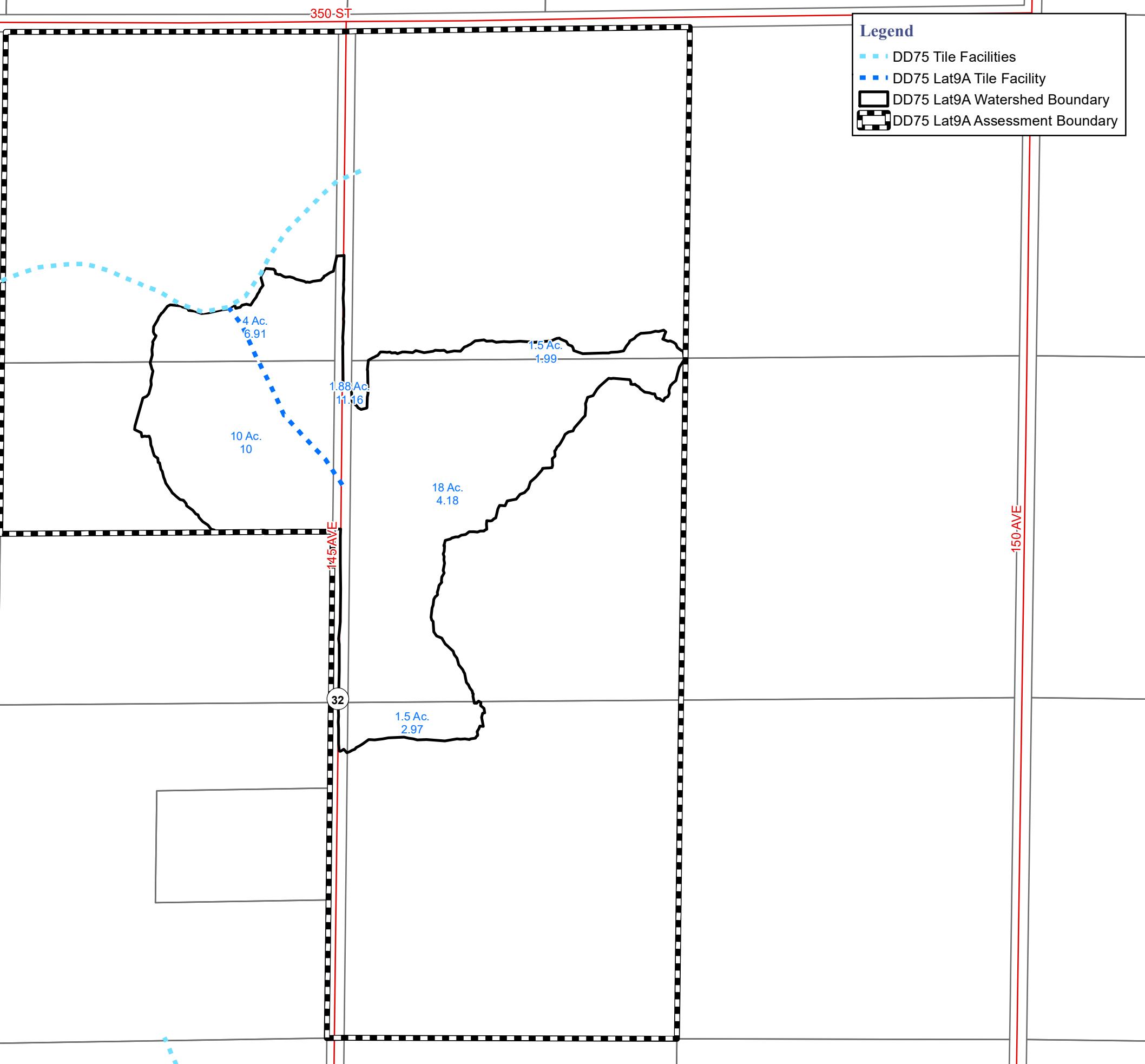
0 100 200 400
Feet
1 inch = 400 feet

Minnesota



Legend

- DD75 Tile Facilities
- DD75 Lat9A Tile Facility
- DD75 Lat9A Watershed Boundary
- DD75 Lat9A Assessment Boundary



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Lateral 9A Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
--------------	-----	-------	------------------	-------	-----------	------------------	------------

T98N R28W, RAMSEY TOWNSHIP

Bormann, Paul E Bormann, Mary Ann	1132100004 1132100005	32-98-28 32-98-28	NE NW N 1/2 SE NW	4.00 10.00	27.62 100.00	1194.46 4324.38	11.94% 43.24%
Hellmann, Lucille S	1132200001 1132200003	32-98-28 32-98-28	NW NE SW NE	1.50 18.00	2.98 75.21	128.92 3252.45	1.29% 32.52%
Hellman, Theriesa D	1132400001	32-98-28	NW SE	1.50	4.46	192.82	1.93%
KOSSUTH COUNTY SECONDARY ROADS	100	RIGHT-OF-WAY		1.88	20.97	906.97	9.07%
Totals			5 Parcels	36.88		\$10,000.00	100.00%

APPENDIX R:

DD75 -LATERAL 10 TILE ASSESSMENT PLAT & SCHEDULE



DD75 Lateral 10 Tile Assessment Plat

Kossuth County,
Iowa
February 09, 2022

Label Key
Net Benefited Acres
Classification/Acre

PN: 19-23359

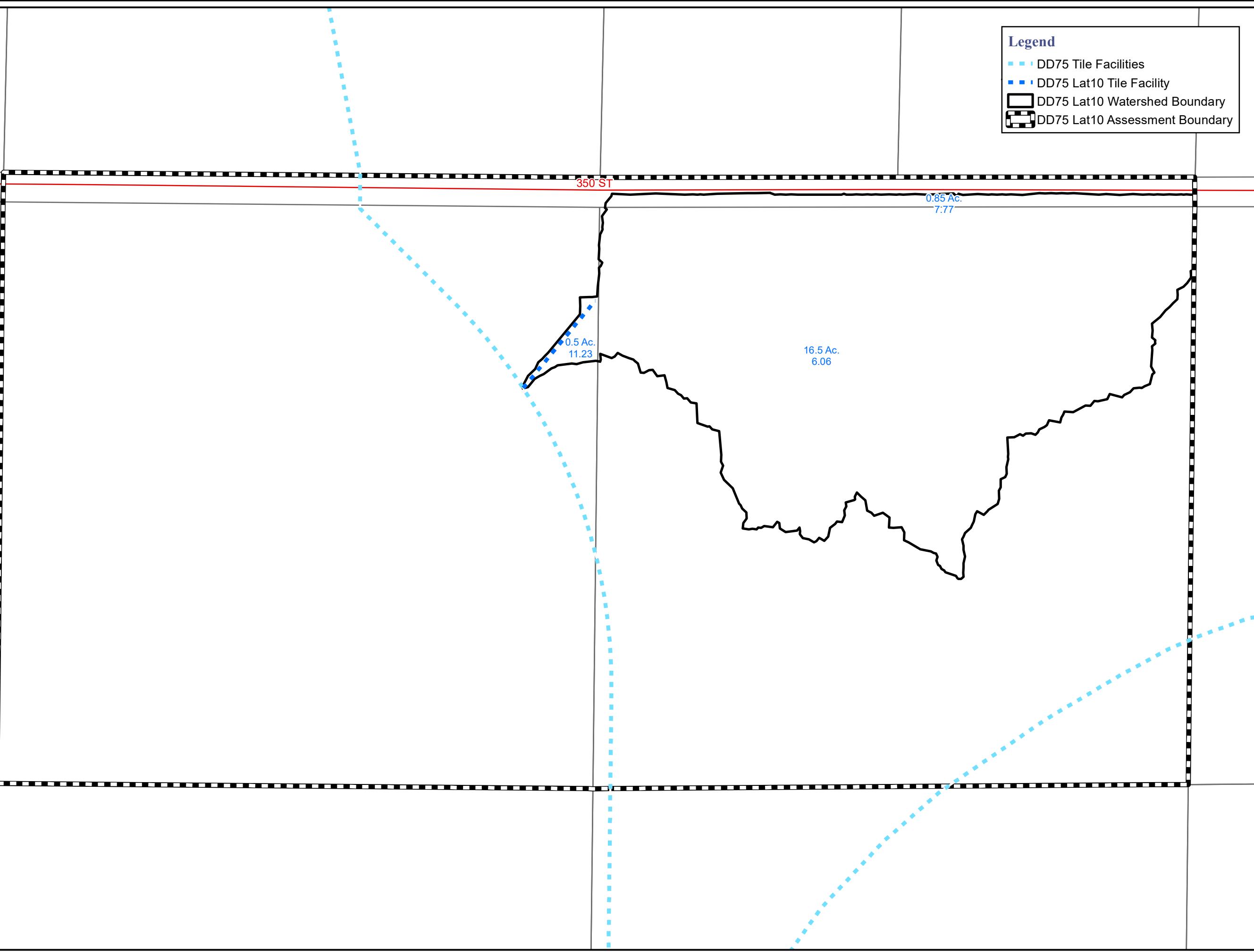
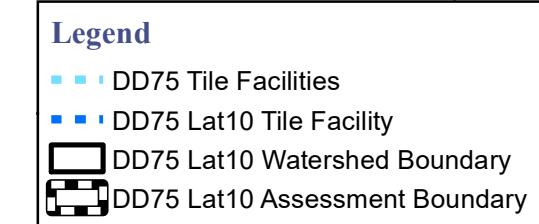
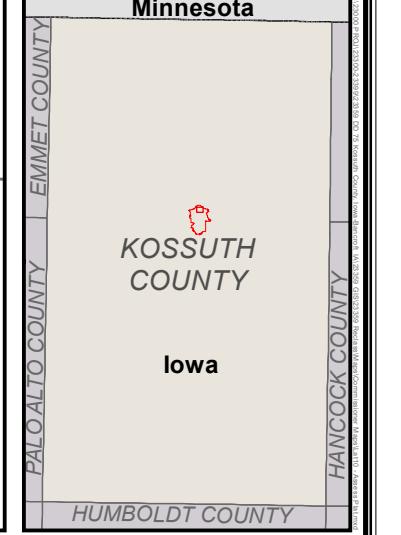
Source:

Orthophoto (Source, Year)



0 50 100 200
Feet
1 inch = 200 feet

Minnesota



Drainage District No. 75

ISG

Location: Kossuth County, Iowa

ISG Project Number: 19-23359

Date: March 15, 2022

Lateral 10 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T98N R28W, RAMSEY TOWNSHIP							
McCarthy, Dennis J McCarthy, Shirley D	1131200002	31-98-28	NE NE	0.50	5.62	500.44	5.00%
Bormann, Paul E Bormann, Mary Ann	1132100001	32-98-28	NW NW	16.50	100.00	8910.98	89.11%
KOSSUTH COUNTY SECONDARY ROADS	100	RIGHT-OF-WAY		0.85	6.61	588.58	5.89%
Totals		2 Parcels		17.85		\$10,000.00	100.00%