

NOTICE OF RECLASSIFICATION
JOINT DRAINAGE DISTRICT NO. 1
KOSSUTH AND PALO ALTO COUNTIES, IOWA
Tuesday, March 30, 2021 10:30 AM at Kossuth County Election center

To: All landowners, including all owners, encumbrancers, lien holders, unknown heirs and claimants by will, and to all others to whom it may concern, including actual occupants of all the lands within Joint Drainage District No. 1, Kossuth and Palo Alto Counties, Iowa.

YOU AND EACH OF YOU ARE HEREBY NOTIFIED that the Joint Board of Supervisors of Kossuth and Palo Alto Counties, Iowa, acting as Trustees for Joint Drainage District No. 1, appointed a Classification Commission, as provided by law, for the reclassification of Joint Drainage District No. 1, Kossuth and Palo Alto Counties, Iowa. The classification commission has filed its report with the Kossuth and Palo Alto Counties Auditors. The report fixes the percentage of actual benefits and makes an equitable apportionment of costs and expenses of the repairs or improvements required in this District.

RECLASSIFICATION is shown in the Commissioners' Report on Reclassification of Benefits for each of the 40-acre tracts or other tracts in Joint Drainage District No. 1. For further particulars, you are referred to the Commissioners' Report which is on file at the County Auditors' Office of Kossuth and Palo Alto Counties, Iowa.

COMMISSIONERS' REPORT
RECLASSIFICATION OF BENEFITS
JOINT DRAINAGE DISTRICT NO. 1
KOSSUTH AND PALO ALTO COUNTIES

We, Kenny Ubben, Nick Leuer, and Kent L. Rode, P.E., having previously filed oath, depose and say that we are the commissioners duly appointed to reclassify lands within the boundaries of Joint Drainage District No. 1, Kossuth County & Palo Alto, Iowa.

Pursuant to said appointment, we have examined the Drainage District's records, as recorded by the Kossuth and Palo Alto County Auditor, to establish the original intended assessment boundary of this District. Any lands previously not recorded within the boundary of this District, but have been found to be receiving benefits from the facilities of this District, were annexed into the District. We have examined each quarter-quarter section or smaller tract of land and have classified each of these parcels. The percentage of benefit each parcel derives from the District's drainage facilities has been determined. There is the Pak 1 Open Ditch, Lateral A, West Main, East Main, Lateral B, Lateral 1, Lateral 2, Lateral C, Lateral D, Lateral E, Lateral F, Lateral G, Lateral H, Lateral I, Lateral I2, Lateral I3, Lateral J, Lateral J2, Lateral K, Lateral L, Lateral M, Lateral N, Lateral O, Lateral P, Lateral Q, Lateral R, Lateral S, Lateral T, Lateral U, Lateral 1, Lateral 2, Lateral 3, Lateral 4, Lateral 5, Lateral 6, Lateral 7, Lateral 8, Lateral 9, Lateral 10, Lateral 11, Lateral 12, Lateral 13, Lateral 14, Lateral 15, Lateral 16, Lateral 17, Lateral 18, Lateral 19, Lateral 20, Lateral 21, Lateral 22, Lateral 23, Lateral 24, Lateral 25, Lateral 26, Lateral 27, Lateral 28, Lateral 18A, Lateral 29, Lateral 30, Lateral 31, Lateral 32, Lateral 33, Lateral 34, Lateral 35, Lateral 36, Lateral 37, Lateral 37a, Lateral 38, Lateral 39, Lateral 41, Lateral 42, Lateral 43, Lateral 44, Lateral 45, Lateral 46,

Lateral 47, Lateral 48, Lateral 49, Lateral 50, Lateral 51, Lateral 52, Lateral 53, Lateral 54, Lateral 55, Lateral 51A, Lateral 56, Lateral 57, Lateral 58, Lateral 59, Lateral 60, Lateral 61, Lateral 60A, Lateral 61, Lateral 64, Lateral 65, Lateral 66, Lateral 67, Lateral 68, Lateral 57A, Lateral 69, Lateral 70, Lateral 71, Lateral 72, Lateral 73, Lateral 74, Lateral 76, Lateral 75, Lateral 77, Lateral 78, Lateral 79, Lateral 80, Lateral 81, Lateral 82, Lateral 83, Lateral 83A, Lateral 83B, Lateral 84, Lateral 85, Lateral 86, Lateral 87, Lateral 88, Lateral 89, Lateral 90, Lateral 91, Lateral 91B, Lateral 92, Lateral 93, Lateral 94, Lateral 95, Lateral 96, Lateral 97, Lateral 98, Lateral 99, Lateral 100, Lateral 91C, Lateral 101, Lateral 91D, Lateral 102, Lateral 91A, Lateral 103, Lateral 104, Lateral 105, Lateral 106, Lateral 107, Lateral 108, Lateral 109, Lateral 110, Lateral 111, Lateral 112, Lateral 112A, Lateral B Open Ditch, Lateral 112B, Lateral 113, Lateral 114, Lateral 114A, Lateral 115, Lateral 116, Lateral 117, Lateral 118, Lateral 118X, Lateral 118Y, Lateral 118Z, Lateral 119, Lateral 119A, Lateral 120, Lateral 121, Lateral 122, Lateral 123, Lateral 118A, Lateral 125, Lateral 126, Lateral 128, Lateral 129, Lateral 131, Lateral 132, Lateral 129A, Lateral 129B, Lateral 132A, Lateral 133, Lateral 134, Lateral 134A, Lateral 135, Lateral 135A, Lateral 135B, Lateral 136, Lateral 137, Lateral 138, Lateral 139, Lateral 140, Lateral 141, Lateral 140A, Lateral 142, Lateral 143, Lateral 144, Lateral 145, Lateral 146, Lateral 147, Lateral 148, Lateral 149, Lateral 50, Lateral 151, Lateral 152, Lateral 153, Lateral 154, Lateral 155, Lateral 155a, Lateral 156, Lateral 157, Lateral 158, Lateral 158A, Lateral 158B, Lateral 159, Lateral 160, Lateral 161, Lateral 163, Lateral 164, Lateral 165, Lateral 166, Lateral 167, Lateral 168, Lateral 169, Lateral 170, Lateral 171, Lateral 172, Lateral 173, Lateral 173A, Lateral 174, Lateral 175, Lateral 176, Lateral 178, Lateral 179, Lateral 180, Lateral 181, Lateral 182, Lateral 183, Pak 1 Main Tile, Lateral 184, Lateral 184a, Lateral 185, Lateral 186, Lateral 187, Lateral 188, Lateral 189, Lateral 190, Lateral 191, Lateral 192, Lateral 193, Lateral 194.

The **Main Open Ditch** schedule apportion the cost of the 2020 Drainage Repair Project to the lands in the district according to the relative percentages of benefit they derive. The one (1) schedule is intended to provide a basis upon which to spread levies required to cover the cost of the recent drainage improvement project as well as those costs for future repairs to these facilities. An estimated total project cost for the 2020 Drainage Repair Project apportioned to each facility was utilized as the dollar amount of the schedules.

For the Remaining **Lateral A, West Main, East Main, Lateral B, Lateral 1, Lateral 2, Lateral C, Lateral D, Lateral E, Lateral F, Lateral G, Lateral H, Lateral I, Lateral I2, Lateral I3, Lateral J, Lateral J2, Lateral K, Lateral L, Lateral M, Lateral N, Lateral O, Lateral P, Lateral Q, Lateral R, Lateral S, Lateral T, Lateral U, Lateral 1, Lateral 2, Lateral 3, Lateral 4, Lateral 5, Lateral 6, Lateral 7, Lateral 8, Lateral 9, Lateral 10, Lateral 11, Lateral 12, Lateral 13, Lateral 14, Lateral 15, Lateral 16, Lateral 17, Lateral 18, Lateral 19, Lateral 20, Lateral 21, Lateral 22, Lateral 23, Lateral 24, Lateral 25, Lateral 26, Lateral 27, Lateral 28, Lateral 18A, Lateral 29, Lateral 30, Lateral 31, Lateral 32, Lateral 33, Lateral 34, Lateral 35, Lateral 36, Lateral 37, Lateral 37A, Lateral 38, Lateral 39, Lateral 41, Lateral 42, Lateral 43, Lateral 44, Lateral 45, Lateral 46, Lateral 47, Lateral 48, Lateral 49, Lateral 50, Lateral 51, Lateral 52, Lateral 53, Lateral 54, Lateral 55, Lateral 51A, Lateral 56, Lateral 57, Lateral 58, Lateral 59, Lateral 60, Lateral 61, Lateral 60A, Lateral 61, Lateral 64, Lateral 65, Lateral 66, Lateral 67, Lateral 68, Lateral 57A, Lateral 69, Lateral 70, Lateral 71, Lateral 72, Lateral 73, Lateral 74, Lateral 76, Lateral 75, Lateral 77, Lateral 78, Lateral 79, Lateral 80, Lateral 81, Lateral 82, Lateral 83, Lateral 83A, Lateral 83B, Lateral 84, Lateral 85, Lateral 86, Lateral 87, Lateral 88, Lateral 89, Lateral 90, Lateral 91, Lateral 91B, Lateral 92, Lateral 93, Lateral 94, Lateral 95, Lateral 96, Lateral 97, Lateral 98, Lateral 99, Lateral 100, Lateral 91C, Lateral 101, Lateral 91D,**

Lateral 102, Lateral 91A, Lateral 103, Lateral 104, Lateral 105, Lateral 106, Lateral 107, Lateral 108, Lateral 109, Lateral 110, Lateral 111, Lateral 112, Lateral 112A, Lateral B Open Ditch, Lateral 112B, Lateral 113, Lateral 114, Lateral 114A, Lateral 115, Lateral 116, Lateral 117, Lateral 118, Lateral 118X, Lateral 118Y, Lateral 118Z, Lateral 119, Lateral 119A, Lateral 120, Lateral 121, Lateral 122, Lateral 123, Lateral 118A, Lateral 125, Lateral 126, Lateral 128, Lateral 129, Lateral 131, Lateral 132, Lateral 129A, Lateral 129B, Lateral 132A, Lateral 133, Lateral 134, Lateral 134A, Lateral 135, Lateral 135A, Lateral 135B, Lateral 136, Lateral 137, Lateral 138, Lateral 139, Lateral 140, Lateral 141, Lateral 140A, Lateral 142, Lateral 143, Lateral 144, Lateral 145, Lateral 146, Lateral 147, Lateral 148, Lateral 149, Lateral 150, Lateral 151, Lateral 152, Lateral 153, Lateral 154, Lateral 155, Lateral 155A, Lateral 156, Lateral 157, Lateral 158, Lateral 158A, Lateral 158B, Lateral 159, Lateral 160, Lateral 161, Lateral 163, Lateral 164, Lateral 165, Lateral 166, Lateral 167, Lateral 168, Lateral 169, Lateral 170, Lateral 171, Lateral 172, Lateral 173, Lateral 173A, Lateral 174, Lateral 175, Lateral 176, Lateral 178, Lateral 179, Lateral 180, Lateral 181, Lateral 182, Lateral 183, Pak 1 Main Tile, Lateral 184, Lateral 184A, Lateral 185, Lateral 186, Lateral 187, Lateral 188, Lateral 189, Lateral 190, Lateral 191, Lateral 192, Lateral 193, and Lateral 194 schedules, we have apportioned an assumed dollar amount to the lands in the district according to the relative percentages of benefit they derive. These two hundred forty-six (246) schedules do not represent a levy but are intended to provide a basis upon which to spread levies required to cover future costs incurred by the Drainage District on each of these facilities.

We have established the interior drainage boundaries to the lands served and benefited by these facilities. The enclosed schedules with plats reflect the benefitted lands established for each facility.

Schedules: The individual schedules are intended to list all parcels benefited by the district facility for which the schedule is prepared. For each parcel in the district, the schedules provide the following:

1. The names of the landowner thereof as shown on the transfer books in the Kossuth and Palo Alto County Auditor's Offices;
2. The parcel numbers and descriptions;
3. The number of benefited acres;
4. The classification or percentage of benefits derived relative to a 100% benefit assigned to the tract found to have the greatest benefit;
5. An apportionment of the estimated total project costs for the 2020 Drainage Repair Project or of the assumed dollar amount for the remaining LATERAL facilities according to our classification of the benefited lands.
6. The ratio of cost to the total cost.

The schedules also show benefits to the Kossuth and Palo Alto County's Secondary Road Right-of-Way, Iowa Department of Transportation Right-of-Way and Iowa, Chicago and Eastern Railroad Corporation.

We recommend that this report containing two hundred forty-eight (248) schedules be adopted.

For further particulars, you are referred to the engineer's report for JDD PAK 1 now on file in the office of the Kossuth County Auditor and on the website at kossuthcounty.iowa.gov.

YOU ARE FUTHER NOTIFIED that the assessment schedule sets out a classification and assessment which shall be the basis for future repairs and improvements made in this District. The Kossuth and Palo Alto Counties Joint Board of Supervisors has tentatively approved the report as filed and has fixed the time for hearing on said report for **March 30, 2021 at 10:30 a.m. at the Kossuth County Election Center, 108 South Hall Street, Algona, Iowa.**

YOU ARE FUTHER NOTIFIED that all objections to the Reclassification Report must be in writing and filed with the Kossuth or Palo Alto County Auditors at or before the time set for the hearing. At said hearing the Kossuth and Palo Alto Counties Joint Board of Supervisors shall hear and determine all written objections to the report, and may affirm, increase or decrease the percentage of benefits or apportionment of costs and expenses made in the report against any tract of land in the District, as may appear to the Joint Board to be just and equitable.

YOU ARE FURTHER NOTIFIED that at such hearing, the Joint Board may hear evidence both for and against the approval of the report or any portion thereof, but it shall not be competent to show that any of the land in the district assessed for benefits will not be benefited by such repairs or improvements to some degree. Any interested party may be heard in argument by himself or counsel.

YOU ARE FINALLY NOTIFIED that your failure to file a written objection may result in the consequence of waiving your right to appeal any decision to the District Court.

THIS NOTICE is published and mailed as provided by law at the direction of the Joint Board of Supervisors of Kossuth and Palo Alto Counties, Iowa, acting as Trustees of Joint Drainage District No. 1.

Tammy Eden
Kossuth County Auditor

Carmen Moser
Palo Alto County Auditor

If you are unable to attend and would like to participate by phone:
AT&T Conference call: 1-888-273-3658
Access Code: 3346604