



**BOLTON
& MENK**

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February 19, 2018

Board of Supervisors
Worth County Courthouse
1000 Central Ave.
Northwood, Iowa 50459

RE: Report of Classification Commission
Drainage District No. 23, Worth County
Engineer's Recommended Changes
Project No.: P11.107510

Dear Board Members:

Following the submission of the Report of Classification Commission to the Board, the listed parcels were reviewed and several changes were required to accurately match current land ownership in the district. Most of these changes are name changes or modifications to parcel descriptions. We will not list these individually as they are minor, however, all changes are reflected on the attached schedule and are indicated by bold text.

Ronald E Kuhlmeier Parcel 0923200011

Review of the parcels by the Auditor's Office found a parcel which was split several years ago listed on the schedule. We have reviewed this issue and found an error in the underlying parcel data. A portion of this parcel was listed under the previous parcel number with the former taxable acres listed.

The calculation of assessments listed in the Report of Classification Commission is based off the GIS-measured physical area and is independent of the recorded taxable acres.

<u>Deedholder</u>	<u>PIN</u>	<u>STR</u>	<u>Legal</u>	<u>Ben Ac</u>	<u>Class %</u>	<u>Base Assess \$</u>	<u>2014 Asses \$</u>	<u>2015 Asses \$</u>	<u>2018 Assess \$</u>
KUHLEMEIER, RONALD E.	0923200008	23-98-22	SE NE EX RR & PAR A	32.1	10.01	1,288.61			1,288.61
KUHLEMEIER, RONALD E.	0923200011	23-98-22	SE NE EX. RR. & PAR &PAR "A"	23.6	4.86	625.64	127	146	352.64

The data listed for the two parcels in the table above represent the calculation for two separate portions of the same parcel and should be added together as shown in the table below:

<u>Deedholder</u>	<u>PIN</u>	<u>STR</u>	<u>Legal</u>	<u>Ben</u> <u>Ac</u>	<u>Class</u> <u>%</u>	<u>Base</u> <u>Assess</u> <u>\$</u>	<u>2014</u> <u>Asses</u> <u>\$</u>	<u>2015</u> <u>Asses</u> <u>\$</u>	<u>2018</u> <u>Assess</u> <u>\$</u>
KUHLEMEIER, RONALD E.	0923200011	23-98-22	SE NE EX. RR. & PAR &PAR "A"	23.6	14.87	1,914.25	127	146	1,641.25

Parcel Splits

Two parcels listed in the filed report have been split. The following parcel has been split, but all benefited acres are within only one of the two parcels and the associated assessments will be applied only to the one parcel.

<u>Deedholder</u>	<u>PIN</u>	<u>STR</u>	<u>Legal</u>	<u>Ben</u> <u>Ac</u>	<u>Class</u> <u>%</u>	<u>Base</u> <u>Assess</u> <u>\$</u>	<u>2014</u> <u>Asses</u> <u>\$</u>	<u>2015</u> <u>Asses</u> <u>\$</u>	<u>2018</u> <u>Assess</u> <u>\$</u>
LOVIK, ROMANE 1/2 INT	0917400001 0917400009	17-98-22	NW-SE NW SE EX PAR "C"	9.4	4.17	536.82	22	25	489.82

The following parcel has been split with both resulting parcels lying within the benefited area of DD 23. We recommend splitting the assessment proportionally between the two parcels based on acres.

<u>Deedholder</u>	<u>PIN</u>	<u>STR</u>	<u>Legal</u>	<u>Ben</u> <u>Ac</u>	<u>Class</u> <u>%</u>	<u>Base</u> <u>Assess</u> <u>\$</u>	<u>2014</u> <u>Asses</u> <u>\$</u>	<u>2015</u> <u>Asses</u> <u>\$</u>	<u>2018</u> <u>Assess</u> <u>\$</u>
PETERSBURG, JAMES H. TRUST & EVA LA VONE TRUST	0922100004	22-98-22	SE NW	39.0	42.17	5,428.66	326	375	4,727.66

<u>Deedholder</u>	<u>PIN</u>	<u>STR</u>	<u>Legal</u>	<u>Ben</u> <u>Ac</u>	<u>Class</u> <u>%</u>	<u>Base</u> <u>Assess</u> <u>\$</u>	<u>2014</u> <u>Asses</u> <u>\$</u>	<u>2015</u> <u>Asses</u> <u>\$</u>	<u>2018</u> <u>Assess</u> <u>\$</u>
PETERSBURG FAMILY FARM LLC	0922100006	22-98-22	SE NW EX PAR "B"	37.08	40.09	5,161.4	309.95	356.54	4,494.91
ANDERSON, ANDREW	0922100007	22-98-22	PAR "B" IN SE NW	1.92	2.08	267.26	16.05	18.46	232.75

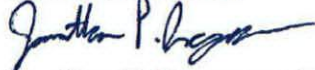
Base Assessment Increase

At the direction of the attorney, we have increased the listed Base Assessment to \$850,000 to match the total project cost for the 2015 open ditch repair, right-of-way acquisition and reclassification and to also include the dollars from two levies which occurred mid-project. This Base Assessment does not represent what the landowners will be charged for this project, only what the landowners would pay if no common outlet assessments were levied.

Assuming no significant modification of the common outlet charges recommended by the classification commission, the total levied to the landowners in DD 23 will be \$579,000 less the amounts levied in the two mid-project assessments.

Sincerely,

Bolton & Menk, Inc.



Jonathan P. Rosengren, P.E.

Senior Project Engineer

Encl: Updated Main Open Ditch Schedule

Cc: James C. Hudson, Attorney