



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

105 South 6th Street
Estherville IA 51334
Phone (712) 362-2647

COMMISSIONERS' REPORT

JOINT DRAINAGE DISTRICT NO. 2-3 WINNEBAGO AND WORTH COUNTY

TRUSTEES: Winnebago and Worth County Boards of Supervisors

Terry Durby
Bill Jensvold
Susan Smith

AJ Stone
Mark Smeby
Enos Loberg

Karla Weiss, County Auditor
Kris Oswald, Drainage Administrator

Jacki Backhaus, County Auditor
Valerie Paulson, Drainage Administrator

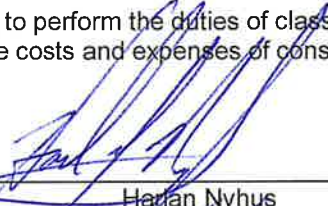
Commissioners: Harlan Nyhus
Nathaniel Julseth
Collin J. Klingbeil, PE


JW PROJECT E23039

**COMMISSIONERS' OATH
FOR RECLASSIFICATION OF
WINNEBAGO AND WORTH COUNTY JOINT DRAINAGE DISTRICT NO. 2-3**

In accordance with Section 468.38 of the Code of Iowa, we are resident freeholders of Winnebago and/or Worth County in which Joint Drainage District No. 2-3 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 
Harlan Nyhus

Signed 
Nathaniel Julseth

Date 4/12/24

Date 4/12/24

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 4/12/24

**REPORT OF COMMISSION FOR CLASSIFICATION OF LANDS BENEFITED
IN
JOINT DRAINAGE DISTRICT NO. 2-3
WINNEBAGO & WORTH COUNTY, IOWA**

Dear Trustees:

Pursuant to your action appointing the undersigned as commissioners to inspect and classify lands that are drained by the facilities of Winnebago and Worth County Joint Drainage District No. 2-3 (JDD2-3), 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.

A. History

The history of JDD2-3 was extensively researched and is summarized as follows. JDD2-3 was established in 1906 and included an open ditch and drainage tile system that was in part intended to drain Rice Lake (located just southeast of Lake Mills, IA). Later the draining of Rice Lake was undone, a state park was formed, and the open ditches through the lake itself were abandoned. In 1942 a drainage district “reconstruction” was proposed which included improvements to several prior constructed drainage facilities (some of which were renamed), as well as the construction of additional facilities. The plat map of the proposal is largely what the current county drainage maps of the district are based on. However, with the exception of a new Lateral 1 tile that was constructed later (in 1953), none of the proposed tile improvements were constructed. A list of the proposed tile that were not constructed is shown below. We note that a classification was done as part of the project, that included schedules for many of the facilities that were never constructed by the drainage district. Also, as part of the reclassification the large land area that drains to Rice Lake was removed from the district. In 1970 a petition to extend Lateral 3 open ditch was filed, and the work was completed. In 2017 a private extension of the Lateral 14 open ditch became part of the Lateral 14 open ditch district facility. In 2019 Lateral 8 Open ditch and Main Tile (Lateral 1 in original establishment, located NE of Rice Lake) were reclassified, and benefiting lands annexed back into the district.

List of Tile Proposed in 1942 but Never Constructed by the District:

- Lateral 2A, 2B, & 2B-1
- Lateral 3
- Lateral 4A
- Lateral 6A & 6B
- Lateral 7
- Lateral 8
- Lateral 9
- Lateral 10
- Lateral 12A & 12A-1
- Lateral 13
- Lateral 14, 14A, 14B, 14C, & 14C-1
- Lateral 15 & 15A
- Lateral 16

See enclosure showing the history of the facilities of JDD2-3. We have also enclosed a new plat map showing the **actual** existing facilities of JDD2-3.

B. New Schedules

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

1. Main Open Ditch
2. Lateral 2 Open Ditch
3. Lateral 3 Open Ditch
4. Lateral 3A Tile
5. Lateral 4 Open Ditch
6. Lateral 5 Open Ditch
7. Lateral 6 Open Ditch
8. Lateral 11 Open Ditch
9. Lateral 12 Open Ditch
10. Lateral 14 Open Ditch
11. Lateral 17 Open Ditch

C. Existing Schedules

We recommend the following be done with the several existing assessment schedules on file with Winnebago and Worth County:

1. Replace the following schedules with the schedule found in this report:
Main Open Ditch, Lateral 2 Open Ditch, Lateral 3A Tile, Lateral 4 Open Ditch, Lateral 5 Open Ditch, Lateral 6 Open Ditch, Lateral 14 Open Ditch, and replace Lateral 3 Lower Open Ditch and Upper Open Ditch schedules with the Lateral 3 Open Ditch schedule found in this report
2. Continue to use the existing schedule:
Lateral 8 Open Ditch, Lateral 8 Main Tile, Lateral 11A Open Ditch
3. Eliminate Schedule Due to Facility Not Existing:
Lateral 14 Tile, Lateral 15 & 15A Tile

D. Lands Owned by United States Government

We note that there are lands in the district under the name "US Fish & Wildlife Service". 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 JDD2-3 and we have included it in 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.

E. Reclassification Methodology

Classification is required by Iowa Code to be equitably based on benefit received from the district facility. 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.
 - We note that because the soils and landscape are highly altered in the developed area of Lake Mills in JDD2-3 the soil types do not have as distinct correlation with drainage benefit. We determined a single area-averaged soil factor for the developed area of Lake Mills and applied it to each tract of land within the boundary.
 - The soil factor is typically very high for wetland areas, because if they were drained, they would be prime farmland. However, 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. To account for this, for publicly owned wetland areas we have adjusted the soil factor to 80% of the values that would have applied if it were farmland.
- **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.

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



Harlan Nyhus



Nathaniel Julseth



Collin J. Klingbeil, PE

Date: April 16, 2024

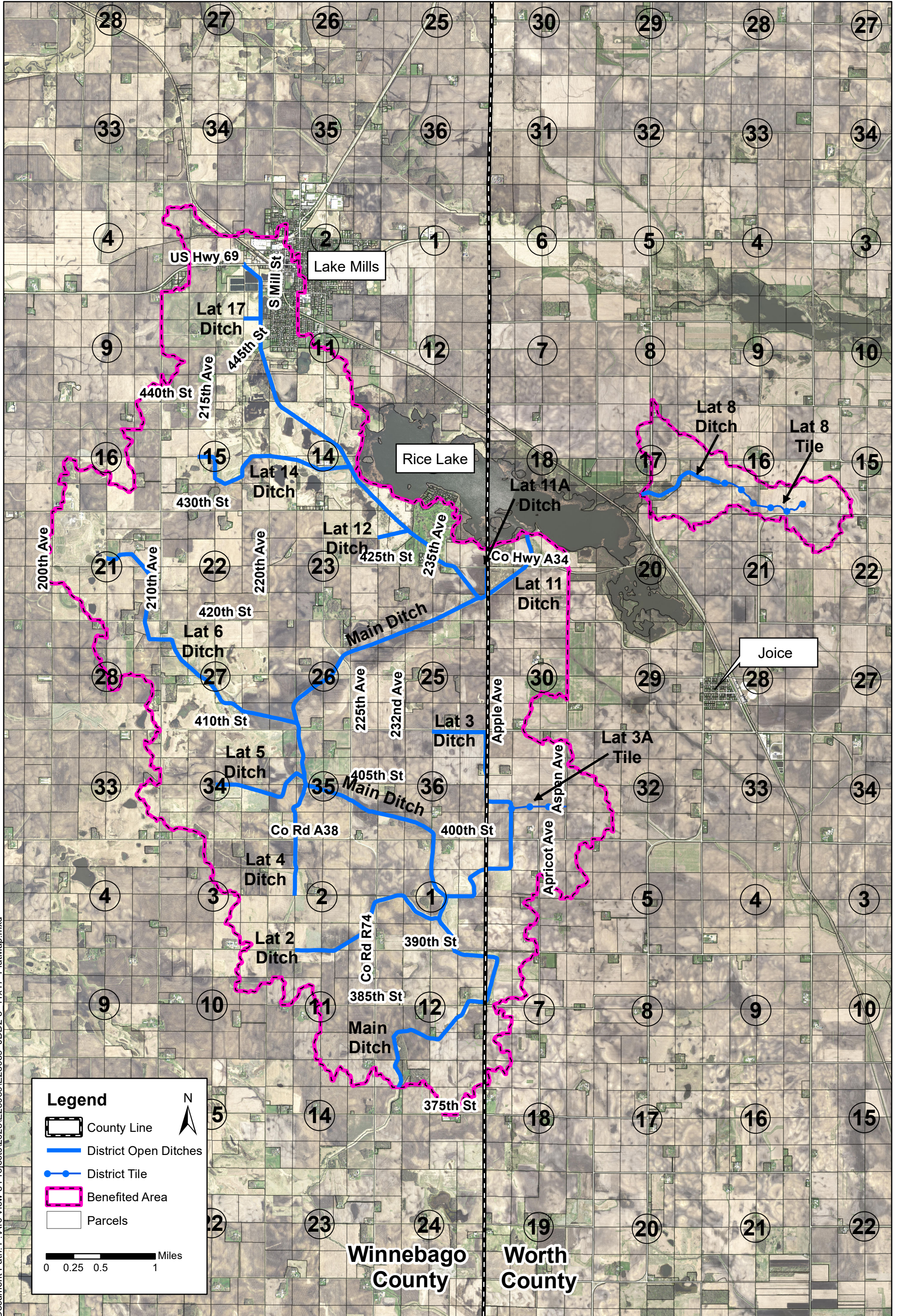
Encl. JDD2-3 Facility History
Plat Map
Maps of Benefited Area and Assessment Schedules

Winnebago-Worth Joint Drainage District No. 2-3 Facility History

Original Establishment	Currently Known As	Description
Main Open Ditch		Appears to be in same location today as original, but was improved in 1942
Lateral 1 Open Ditch	Lateral 8 Open Ditch	Ditch starting east of and running through Rice Lake. Reach in Rice Lake abandoned when lake restored. Lower end appears to have later become Lateral 11 Open Ditch as part of 1942 district reconstruction project. Listed in 2019 Bolton & Menk reclassification report as Lateral 8 Open Ditch.
Lateral 1 Tile	Lateral 8 Main Tile	Located in Bristol Township of Worth County. Listed in 2019 Bolton & Menk reclassification report as Lateral 8 Main Tile
--	Lateral 1 Tile	Located in Section 11 and 12 of Mount Valley township in Winnebago County. Proposed as part of 1942 district reconstruction project but not completed. Later constructed in 1953. Petition for improvements in 1993, but done as a private tile in 1994 that included an agreement for future repairs. This tile is considered to no longer be a facility of the district.
Lateral 1A Tile	Lateral 8 Main Tile	Shown as being part of Lateral 8 Main Tile in 2019 Bolton & Menk reclassification report.
Lateral 2 Ditch & Tile	Abandoned	Ditch and tile in SE part of Rice Lake, abandoned when lake was restored.
Lateral 3 Open Ditch	Lateral 6 Open Ditch	Appears to be in same location today as original, but became Lateral 6 Open Ditch as part of 1942 district reconstruction project.
Lateral 4 Open Ditch	Lateral 4 Open Ditch	Appears to be in same location today as original, but was improved in 1942
Lateral 5 Open Ditch	Lateral 5 Open Ditch	Appears to be in same location today as original, but was improved in 1942
Lateral 6 Open Ditch	Lateral 3 Open Ditch	Lower end of what was originally Lateral 6 Open Ditch became Lower Lateral 3 Open Ditch in 1942 district reconstruction project. The upper end of the original Lateral 6 Open Ditch was filled in. A petition was filed in 1970 to extend the Lateral 3 Open Ditch from the 1942 district reconstruction project. Right-of-way was acquired and project was completed, improving drainage of the areas drained by original Laterals 6, 6A, 6B, and 6C Tile.
Lateral 6 Tile		Severed in 3 locations by Lateral 3 Open Ditch extended in 1970 ditch extension project. The Open Ditch was intended to improve drainage to the same area. Considered to be abandoned by the district.
Lateral 6A Tile	Lateral 3A Tile	Severed by Lateral 3 Open Ditch constructed in 1942 district reconstruction project. Considered to be portion of tile lying east of Lateral 3 Open Ditch. Portion west of ditch is considered to be abandoned.
Lateral 6B Tile		Lateral 3 Open Ditch constructed in 1942 was intended to improve drainage to the same area. Considered to be abandoned by the district.
Lateral 6C Tile		Lateral 3 Open Ditch constructed in 1942 was intended to improve drainage to the same area. Considered to be abandoned by the district.
Lateral 7 Open Ditch	Lateral 2 Open Ditch	Appears to be in same location today as original, but was improved in 1942 and became known as Lateral 2 Open Ditch.
Lower end of Lateral 1 Open Ditch	Lateral 11 Open Ditch	Proposed as part of 1942 district reconstruction project. From outlet of Rice Lake to Main Open Ditch. Appears to be lower reach of what was originally Lateral 1 Open Ditch.
--	Lateral 11A Open Ditch	Proposed and built as part of 1942 district reconstruction project as a new and unique district facility.
--	Lateral 12 Open Ditch	Proposed and built as part of 1942 district reconstruction project as a new and unique district facility.
--	Lateral 14 Open Ditch	Proposed and built as part of 1942 district reconstruction project as a new and unique district facility. Ditch was extended (est 1960's) privately, which became part of Lateral 14 open ditch in 2017.
--	Lateral 17 Open Ditch	Proposed and built as part of 1942 district reconstruction project as a new and unique district facility.

Joint Drainage District No. 2-3 Plat Map

Winnebago and Worth County, Iowa



Joint Drainage District No. 2-3 Main Open Ditch Benefited Lands Map

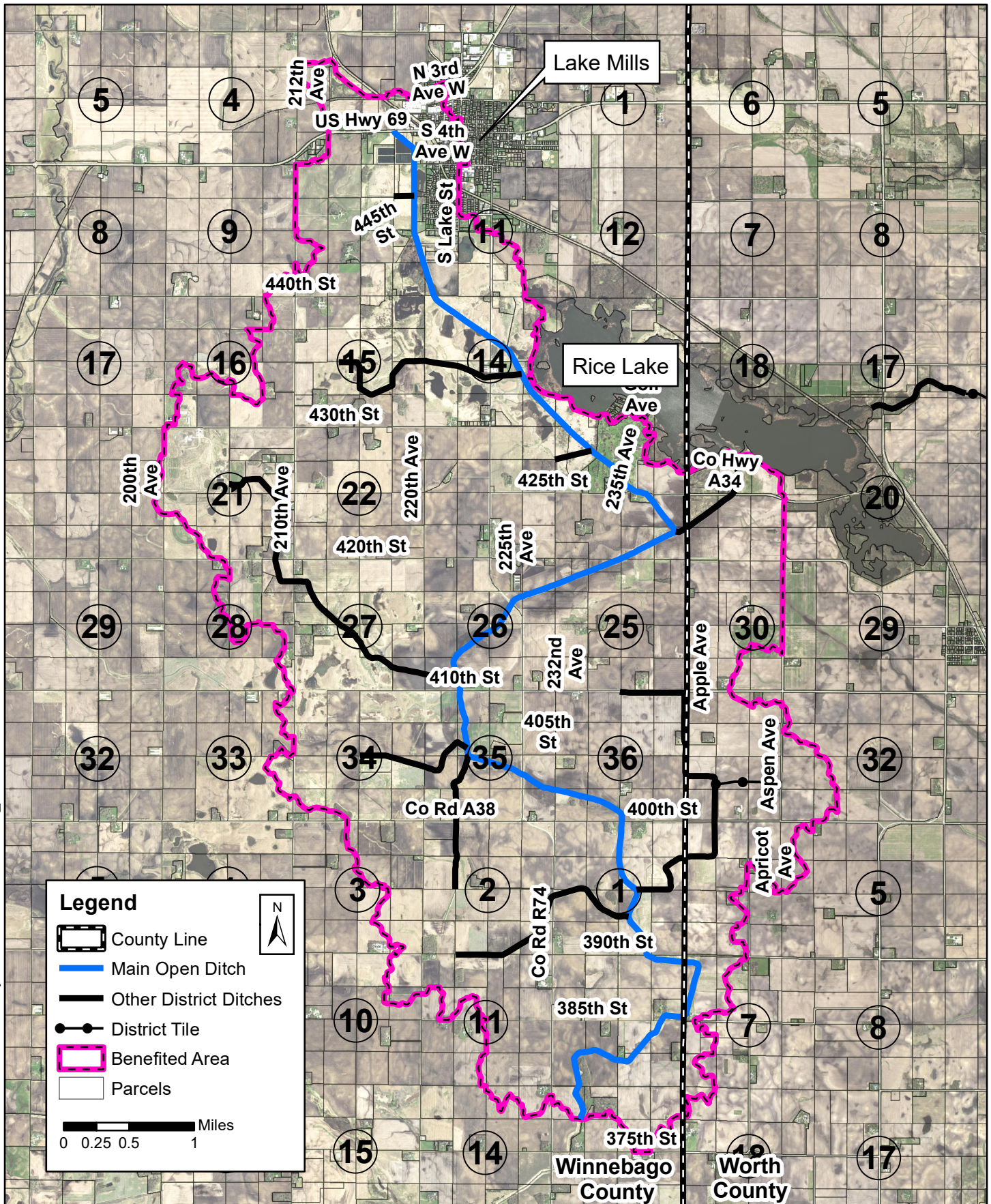
Winnebago and Worth County, Iowa



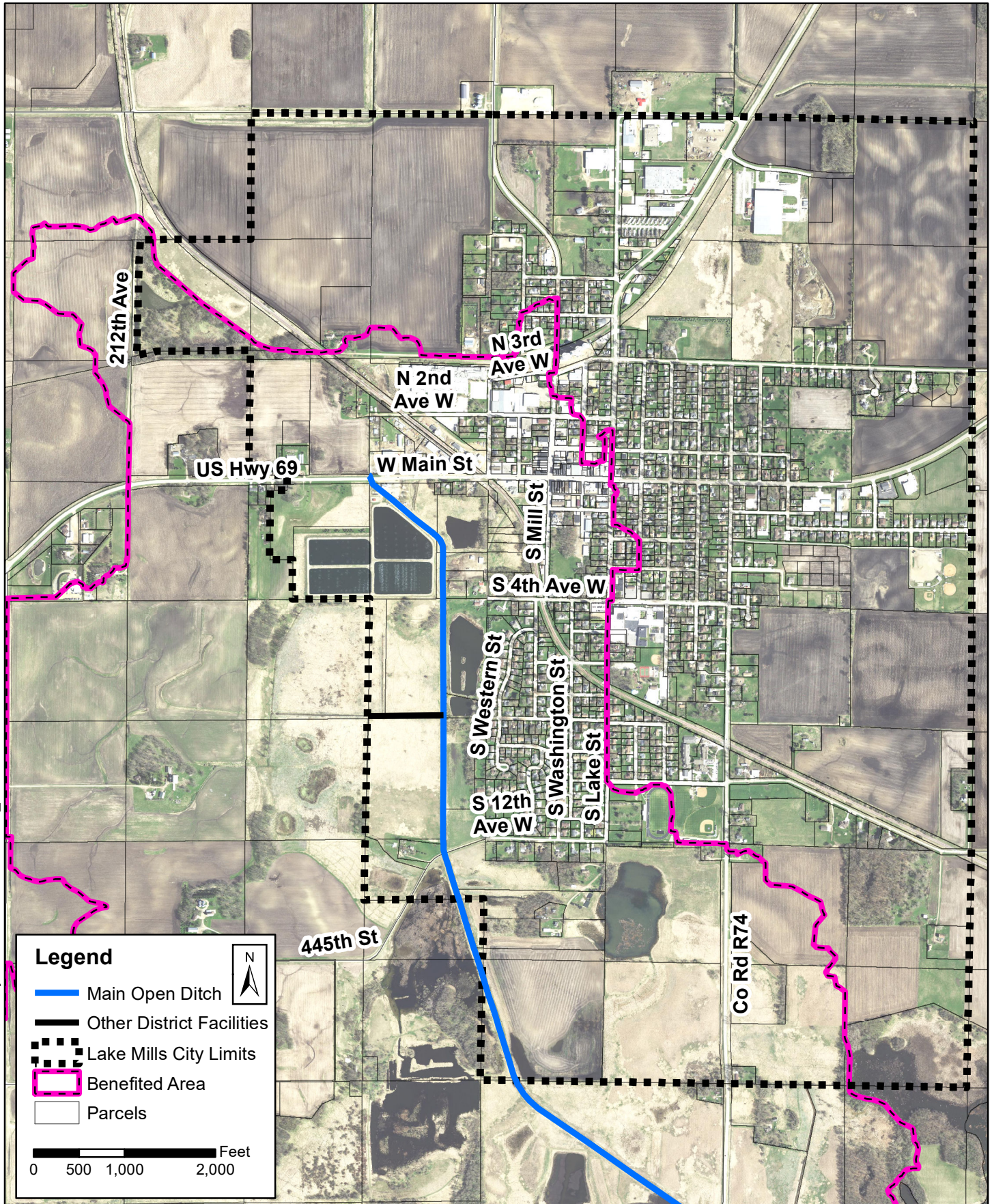
**JACOBSON-WESTERGARD
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www.jacobson-westergard.com



Joint Drainage District No. 2-3
Main Open Ditch
Benefited Lands Map - Lake Mills
 Winnebago County, Iowa



PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
WINNEBAGO COUNTY PARCELS						
0825400002	AAMODT JAN & PAUL	25 99 23 NE SE 25 99 23	39.00	2,028.65	8.56%	0.2029%
0826100005	AASLAND DALE L	26 99 23 COM AT NE COR NW 26 99 23 TH S 00*00' 00" W 1857.04' TH S 88*11'45" W 569.53'	4.00	231.16	0.98%	0.0231%
0825300007	ABBEY CAROL J	25 99 23 PARCEL "C" LOC IN SE NW AND NE SW 25 99 23 DESC BY PLAT DOC # 2021-0446	6.57	162.74	0.69%	0.01627%
0824400004	ABBEY CAROL J ETAL	24 99 23 ALL SW SE S OF DD 24 99 23 EX OPEN DITCH 1.66 A	7.66	1,636.59	6.91%	0.1637%
0825100007	ABBEY CAROL J ETAL	25 99 23 THAT PT OF THE N 15.75 A NE NW LYING S FROM CTR OF DD #2-3 &	8.06	1,192.19	5.03%	0.1192%
0825100008	ABBEY CAROL J ETAL	25 99 23 S 24.25 A NE NW 25 99 23 EX OPEN DITCH 1.62 A	21.66	3,626.39	15.31%	0.3626%
0825100010	ABBEY CAROL J ETAL	25 99 23 SE NW 25 99 23 EX PART OF PARCEL "C" DESC BY PLAT DOC 2021-0446	36.84	2,251.68	9.50%	0.2252%
0825200001	ABBEY CAROL J ETAL	25 99 23 NW NE 25 99 23	40.00	6,400.46	27.02%	0.6400%
0825200002	ABBEY CAROL J ETAL	25 99 23 W1/2 NE NE 25 99 23	20.00	2,658.39	11.22%	0.2658%
0825200008	ABBEY CAROL J ETAL	25 99 23 SW NE 25 99 23	40.00	3,207.85	13.54%	0.3208%
0825200009	ABBEY CAROL J ETAL	25 99 23 SE NE 25 99 23	39.00	3,340.85	14.10%	0.3341%
0825300008	ABBEY CAROL J ETAL	25 99 23 NE SW EX TRIANG PIECE 23.4' BY 23.4' SE EX PART OF PARCEL "C" DESC BY PLAT 2021-0446	36.58	632.16	2.67%	0.0632%
0821400006	ABELE BRIAN D & BARBARA R LIFE ESTATE	21 99 23 S1/2 NE SE 21 99 23 EX OPEN DITCH 1.60 A	17.65	849.16	3.58%	0.0849%
0821400008	ABELE BRIAN D & BARBARA R LIFE ESTATE	21 99 23 SE SE 21 99 23 EX OPEN DITCH 3.15 A EX A TR CONT 8.57 A AND EX PARCEL "A" DESC BY PLAT DOC 2015-0283 CONT 3.66 NET ACRES	21.79	1,150.11	4.85%	0.1150%
0816200003	ABELE PAUL	16 99 23 NE NE 16 99 23	28.20	1,176.55	4.97%	0.1177%
0821200008	ABELE STEVEN W & JANICE L	21 99 23 N 1/2 NE 21 99 23 EX S 15.75 RODS IN NE NE & EX PARCEL "A" DESC IN PLAT DOC 2018-0245	45.36	997.22	4.21%	0.0997%
0822300002	ABELE STEVEN W & JANICE L	22 99 23 S 5 A NW SW 22 99 23	4.78	208.15	0.88%	0.0208%
0822300003	ABELE STEVEN W & JANICE L	22 99 23 SW SW 22 99 23	36.84	1,138.59	4.81%	0.1139%

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.

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0833400007	ALBERTSON DAVID C & SHERYL	33 99 23 A TR IN NE SE 33 99 23 DESC IN DOC #010898	0.61	11.05	0.05%	0.0011%
0815300005	ANDERSON ALEC	15 99 23 SE SW 15 99 23 EX TR DESC IN BK 281 PG 301	33.91	2,302.25	9.72%	0.2302%
0815400005	ANDERSON ALEC	15 99 23 SW SE 15 99 23 EX TR 1.83 A	37.17	2,257.16	9.53%	0.2257%
0815400007	ANDERSON ALEC	15 99 23 NW SE 15 99 23 EX TR DESC BY METES & BDS IN BK 297 PG 200	2.21	204.85	0.86%	0.0205%
0826100004	ANDERSON GEOFFREY A & JODIE B	26 99 23 SW NW 26 99 23	39.00	2,949.16	12.45%	0.2949%
0826100006	ANDERSON GEOFFREY A & JODIE B	26 99 23 SE NW 26 99 23 EX TR 569.41' X 306'	36.00	2,455.79	10.37%	0.2456%
0826200002	ANDERSON GEOFFREY A & JODIE B	26 99 23 ALL PARTS OF SW NE LYING W OF DD #2 26 99 23 EX OPEN DITCH 1.58 A	22.19	2,950.83	12.46%	0.2951%
0826300002	ANDERSON GEOFFREY A & JODIE B	26 99 23 NE SW LYING N & W OF DD 2 26 99 23 EX OPEN DITCH 1.87 A	21.13	3,156.36	13.32%	0.3156%
0824100012	BARTLESON STEPHEN THOMAS	24 99 23 LOT 4 EAGLE LANE SUBD 24 99 23	0.62	32.13	0.14%	0.0032%
0824300007	BEAL CALVIN G & BROOKE K	24 99 23 PARCEL "A" SW 1/4 DESC BY PLAT 2018-1978	9.91	763.57	3.22%	0.0764%
0814200004	BECHTEL CHAD A & SHANNYN L	14 99 23 ALL OF SW NE S OF DITCH 14 99 23 EX OPEN DITCH 1.54 A	9.41	1,641.77	6.93%	0.1642%
0828100005	BLISS DAVID P & CAROLE A TRUST	28 99 23 SE NW 28 99 23 EX 8.58 FOREST COVER	9.00	297.60	1.26%	0.0298%
0810100001	BORGMEYER CRAIG M & KATHLEEN M	10 99 23 NW NW 10 99 23	37.18	3,600.79	15.20%	0.3601%
0810100002	BORGMEYER CRAIG M & KATHLEEN M	10 99 23 NE NW 10 99 23	40.00	4,584.65	19.35%	0.4585%
0810100003	BORGMEYER CRAIG M & KATHLEEN M	10 99 23 SW NW 10 99 23	38.17	4,181.67	17.65%	0.4182%
0810100004	BORGMEYER CRAIG M & KATHLEEN M	10 99 23 SE NW 10 99 23	40.00	4,358.60	18.40%	0.4359%
0824100017	BRAGET CRAIG A & PAMELA A	24 99 23 LOT 1 EAGLE LANE SUBD 24 99 23	0.57	107.89	0.46%	0.0108%

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.

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0833200003	BRANSTAD FARMS LAND LLC	33 99 23 NE NE 33 99 23 EX TR COM NE COR TH S 650' TH W 670' TH N 650' TH E 670' TO BEG	8.60	230.50	0.97%	0.0231%
0833200007	BRANSTAD FARMS LAND LLC	33 99 23 SE NE 33 99 23 EX TR DESC IN BK 303 PG 367	4.60	126.11	0.53%	0.0126%
0814100006	BRIGHTON GERALD I & JODEAN A	14 99 23 A TR IN NW1/4 14 99 23 DESC BY PLAT IN BK 6 PG 252-3	1.01	82.50	0.35%	0.0083%
0823300009	BYARS MICHAEL A & CONNIE J	23 99 23 TR IN SE SW DESC BY METES & BDS IN BK 333 PG 361 95W060138 FH101489	2.58	161.72	0.68%	0.0162%
0814326004	CASPERSON TIMOTHY A & APRIL M	14 99 23 PART OF NE SW DESC BY PLAT BK 6 PG 319	0.79	68.32	0.29%	0.0068%
0816300003	CENTRAL DISPOSAL SYSTEMS INC	16 99 23 SW SW 16 99 23	24.30	300.65	1.27%	0.0301%
0820200002	CENTRAL DISPOSAL SYSTEMS INC	20 99 23 NE NE 20 99 23	0.70	5.73	0.02%	0.0006%
0820200004	CENTRAL DISPOSAL SYSTEMS INC	20 99 23 SE NE 20 99 23	5.90	64.06	0.27%	0.0064%
0820400002	CENTRAL DISPOSAL SYSTEMS INC	20 99 23 NE SE 20 99 23	5.40	81.46	0.34%	0.0081%
0821100001	CENTRAL DISPOSAL SYSTEMS INC	21 99 23 NW 21 99 23	157.75	4,352.93	18.37%	0.4353%
0821300001	CENTRAL DISPOSAL SYSTEMS INC	21 99 23 NW SW 21 99 23	32.00	739.32	3.12%	0.0739%
0821300002	CENTRAL DISPOSAL SYSTEMS INC	21 99 23 NE SW 21 99 23	40.00	855.36	3.61%	0.0855%
0821300003	CENTRAL DISPOSAL SYSTEMS INC	21 99 23 SW SW 21 99 23	2.00	31.57	0.13%	0.0032%
0821300004	CENTRAL DISPOSAL SYSTEMS INC	21 99 23 SE SW 21 99 23	33.40	564.45	2.38%	0.0564%
0814376005	CHRIST JONATHAN E	14 99 23 LOTS 7 TERRACE VIEW SUBD SE SW 14 99 23	0.34	15.11	0.06%	0.0015%
0814376006	CHRIST JONATHAN E	14 99 23 LOTS 6 TERRACE VIEW SUBD SE SW 14 99 23	0.59	18.75	0.08%	0.0019%

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.

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0827100002	CHRISTIANSON ERIC & KATHY	27 99 23 NW NW 27 99 23 EX A 5 A TR IN NW COR AND EX THAT PART S OF DD & ALSO COM SW COR NW	25.20	1,072.03	4.53%	0.1072%
0827100007	CHRISTIANSON ERIC & KATHY	27 99 23 NE NW 27 99 23	38.64	1,205.36	5.09%	0.1205%
0827100008	CHRISTIANSON ERIC & KATHY	27 99 23 SE NW 27 99 23 EX OPEN DITCH 2.00 A	38.00	2,005.88	8.47%	0.2006%
0827100009	CHRISTIANSON ERIC & KATHY	27 99 23 SW NW 27 99 23 EX OPEN DITCH 2.43 A EX 6.45 A IN NW COR EX A TR 8 RDS X 12 RD	28.68	1,080.26	4.56%	0.1080%
0827300006	CHRISTIANSON ERIC L & KATHY L	27 99 23 A TR IN N1/2 SW1/4 27 99 23 DESC BY METE & BDS IN BK 258 PG 269-70	32.80	890.00	3.76%	0.0890%
0824100015	CHRISTIANSON JANE	24 99 23 LOT 7 EAGLE LANE SUBD 24 99 23	0.54	31.81	0.13%	0.0032%
0822300007	CHRISTIANSON PORK LLP	22 99 23 PARCEL "A" IN SE SW DESC IN PLAT 2016-1359	9.44	229.04	0.97%	0.0229%
0835200005	CHRISTIANSON TUFF H ETAL	35 99 23 SE NE 35 99 23 EX .30 A FOR ROW	37.69	2,251.05	9.50%	0.2251%
0836100001	CHRISTIANSON TUFF H ETAL	36 99 23 NW NW 36 99 23	38.48	2,288.87	9.66%	0.2289%
0836100002	CHRISTIANSON TUFF H ETAL	36 99 23 NE NW 36 99 23	38.48	1,151.67	4.86%	0.1152%
0836100003	CHRISTIANSON TUFF H ETAL	36 99 23 SW NW 36 99 23	40.00	2,066.30	8.72%	0.2066%
0813456001	CLARK KAYLA R	13 99 23 LOT 1 BLK 6 COUPANGERS SUBD	0.13	16.68	0.07%	0.0017%
0835400002	COX CORY L & TRACY L	35 99 23 NE SE 35 99 23 EX OPEN DITCH 2.75 A EX .31 A FOR ROW	34.92	2,900.08	12.24%	0.2900%
0835400005	COX CORY L & TRACY L	35 99 23 SE SE 35 99 23 EX OPEN DITCH .46 A EX .31 A FOR ROW EX A TR CONT 2.92	33.17	3,102.60	13.10%	0.3103%
0835200007	DAHL ALLAN G & JACQUELINE L	35 99 23 TR IN NW NE 35 99 23 DESC IN BK 297 PG 106	10.80	586.10	2.47%	0.0586%
0827400003	DAHLE JOEL R & BETH A	27 99 23 A TR OF LAND DESC AS COMM AT NE COR OF NE SE 27 99 23 TH WLY ALONG N BOUNDRY LINE	4.43	237.51	1.00%	0.0238%
0822200007	DAIRYLAND POWER COOPERATIVE	22 99 23 TR IN NW NE DESC IN PLAT #051597	1.00	45.48	0.19%	0.0045%
0821400005	DAKKEN TODD D & KIMBERLY J	21 99 23 A TR IN N1/2 NE SE 21 99 23 DESC BY PLAT BK 3 PG 40 & 41	1.47	23.15	0.10%	0.0023%
0826300004	DUDA SCHOTANUS ANGELA K	26 99 23 PARCEL "C" IN SE SW 26 99 23 DESC BY PLAT DOC 2012-0574	8.72	349.36	1.47%	0.0349%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
1212200006	EBNER CAROL & THOMPSON LANCE	12 98 23 PART OF THE SE NE 12 98 23 DESC BY PLAT IN BK 5 PG 314	23.42	763.75	3.22%	0.0764%
0821200003	ENDERSON MARK E & SHEILA R	21 99 23 BEG 403' S OF SE COR NE NE 21 99 23 WHICH IS THE PT OF BEG TH W	17.96	759.57	3.21%	0.0760%
0821400004	ENDERSON MARK E & SHEILA R	21 99 23 N1/2 NE SE 21 99 23 EX OPEN DITCH 2.00 A EX A TR	15.88	1,001.17	4.23%	0.1001%
0821200005	ENDERSON MARK E & SHEILA R ETAL	21 99 23 S1/2 NE 21 99 23 EX BEG 403' S OF SE COR NE NE 21 99 23 WHICH THE PT OF BEG TH W	59.06	1,818.27	7.68%	0.1818%
0814400002	ERDAHL RAMON & KAYLENE	14 99 23 COM AT A PT 2 RDS E & 11/2 RDS N OF SW COR OF SE 14 99 23 TH E 167' TH N 668' TH W	2.15	94.67	0.40%	0.0095%
0816200005	EVENSON HARLAN & BEVERLY TRUST	16 99 23 SW NE 16 99 23	10.60	535.63	2.26%	0.0536%
0816200006	EVENSON HARLAN & BEVERLY TRUST	16 99 23 SE NE 16 99 23	38.20	1,827.91	7.72%	0.1828%
0824200006	FJONE MARK A & SUSAN L FAMILY TRUST	24 99 23 E1/2 SW NE 24 99 23 EX 4.78 A IN N1/2 S1/2 NE 24 99 23	17.20	1,174.28	4.96%	0.1174%
0824200007	FJONE MARK A & SUSAN L FAMILY TRUST	24 99 23 SE NE 24 99 23	32.00	3,413.33	14.41%	0.3413%
0824400002	FJONE MARK A & SUSAN L FAMILY TRUST	24 99 23 NW SE 24 99 23 EX COM 386' E OF NW COR TH S 423' TH E 950' TO CEN OF DD TH NWLY ALONG	31.93	4,233.65	17.87%	0.4234%
0824400005	FJONE MARK A & SUSAN L FAMILY TRUST	24 99 23 NE SE 24 99 23 EX OPEN DITCH 2.89 A	36.11	5,735.17	24.21%	0.5735%
0824400006	FJONE MARK A & SUSAN L TRUST	24 99 23 A PIECE ON N SIDE SE SE CONT 1.25 DESC AS COMM AT NE COR SE SE TH W ABOUT 32 RDS TO	1.25	176.13	0.74%	0.0176%
0821400001	FLUGUM ALAN D & DEANNA L	21 99 23 NW SE 21 99 23	40.00	985.11	4.16%	0.0985%
0821400002	FLUGUM ALAN D & DEANNA L	21 99 23 SW SE 21 99 23 EX 7.57 A TR IN SE COR	31.77	688.77	2.91%	0.0689%
1212400010	FRITZ EVAN & CARLIE	12 98 23 A TR OF LAND IN E1/2 SE 12-98-23 260' BY 213' & PARCEL "C" DESC BY PLAT 2020-0891	8.05	231.82	0.98%	0.0232%
0835100007	GANGSEI DANA A ETAL	35 99 23 SE NW 35 99 23 EX OPEN DITCH 4.25 A EX WEST OF DRAINAGE DITCH	24.85	2,099.22	8.86%	0.2099%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0835200006	GANGSEI DANA A ETAL	35 99 23 NW NE 35 99 23 EX .29 A FOR ROW EX TR DESC IN BK 297 PG 106	26.41	1,758.33	7.42%	0.1758%
0835200008	GANGSEI DANA A ETAL	35 99 23 SW NE 35 99 23 EX .30 A FOR ROW EX TR CONT 9.41 A DESC PLAT BK 7 PG 94	28.78	1,711.74	7.23%	0.1712%
0826400007	GILBERTSON JEREMY & JANELLE	26 99 23 A TR IN E 1/2 SE 1/4 DESC BY PLAT IN BK 7 PG 98	4.23	193.29	0.82%	0.0193%
0813456006	GILBERTSON STEVEN A & KATHY R	13 99 23 LOT 4 EX THE NWRLY 36.3' & ALL LOTS 5 & 6 BLK 6 COUPANGERS SUBD	0.38	22.79	0.10%	0.0023%
0803300016	GRACE COMMUNTIY CHURCH OF	03 99 23 TR IN SW SW 3 99 23 DESC Y PLAT IN BK 5 PG 325	1.40	90.71	0.38%	0.0091%
0803451001	GRIFFITHS LISA C	03 99 23 A TR COMM AT NW COR SW SE 3 99 23 TH S 270' TH E 100' TH N 270' TH W 100' TO BEG	0.51	119.64	0.51%	0.0120%
0821200006	GROE DAVID D & LORINDA L	21 99 23 W 235' OF THE E 960' OF THE N 2 ACRES OF SE NE & S 15.75 RDS OF NE NE 21 99 23	2.00	50.36	0.21%	0.0050%
0821200007	GROE DAVID D & LORINDA L	21 99 23 N 2 ACRES OF SE NE & S 15.75 RDS NE NE ALL IN 21 99 23 EX W 235' OF E 960' THEREOF	7.47	280.91	1.19%	0.0281%
0821200009	GROE HOLDINGS LLC	21 99 23 PARCEL "A" LOC IN THE N 1/2 NE 21 99 23 DESC BY PLAT DOC 2018-0245 EX 9.10 ACRES IN FOREST COVER	22.66	531.62	2.24%	0.0532%
0803300010	GROTHER BENJAMIN E	03 99 23 PARCEL A LOCATED IN NE SW 3 99 23 DESC BY PLAT DOC 09-1986	5.66	684.52	2.89%	0.0685%
1201100001	GUSTAFSON CARROLL A & KAREN	01 98 23 NW NW 1 98 23	41.28	1,656.22	6.99%	0.1656%
1201100002	GUSTAFSON CARROLL A & KAREN	01 98 23 NE NW 1 98 23 95W031925 BU4521F	42.89	2,012.82	8.50%	0.2013%
1201100003	GUSTAFSON CARROLL A & KAREN	01 98 23 SW NW 1 98 23 EX OPEN DITCH 1.03 A EX A TR	36.10	1,829.69	7.72%	0.1830%
1201100005	GUSTAFSON CARROLL A & KAREN	01 98 23 SE NW 1 98 23 EX OPEN DITCH .17 A	39.83	2,794.23	11.79%	0.2794%
0827100001	HAMSMITH SHANANDOAH & MARTIN AUSTIN	27 99 23 N 605' OF W 360' OF NW 27 99 23	3.86	126.33	0.53%	0.0126%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0825400006	HANNA RANDY & GERALYN	25 99 23 TR IN SE SEC 25 DESC COM AT SW COR SE TH E 571 TO POB TH CONT E 541' N 749' W 541'	8.55	257.56	1.09%	0.0258%
0825400005	HANNA WANDA K	25 99 23 SW SE 25 99 23 EX A TR 541' E & W BY 749' N & S	29.93	732.92	3.09%	0.0733%
0822400001	HANSON DAVID R LIFE ESTATE & ANNETTE L	22 99 23 NW SE 22 99 23 THORVILSON FARM	40.00	2,451.99	10.35%	0.2452%
0822400002	HANSON DAVID R LIFE ESTATE & ANNETTE L	22 99 23 NE SE 22 99 23 THORVILSON FARM	39.00	3,155.63	13.32%	0.3156%
0823100005	HANSON DAVID R LIFE ESTATE & ANNETTE L	23 99 23 13.33 A IN SW NW 23 99 23 EX A 2.07 AC TR DESC BY PLAT IN DOC #041776 CLEVELAND FARM	11.26	1,025.57	4.33%	0.1026%
0823100006	HANSON DAVID R LIFE ESTATE & ANNETTE L	23 99 23 SE NW 23 99 23 EX .31 A FOR ROW CLEVELAND FARM	38.17	3,860.42	16.30%	0.3860%
0823300001	HANSON DAVID R LIFE ESTATE & ANNETTE L	23 99 23 NW SW 23-99-23 CLEVELAND FARM	39.00	2,822.46	11.91%	0.2822%
0823300002	HANSON DAVID R LIFE ESTATE & ANNETTE L	23 99 23 NE SW 23 99 23 EX .30 A FOR ROW CLEVELAND FARM	38.19	4,591.48	19.38%	0.4591%
0823100001	HANSON DENNIS R & KATHLEEN L LIFE ESTATE	23 99 23 NW NW 23 99 23 VAN RIPER FARM	38.00	2,669.86	11.27%	0.2670%
0823100002	HANSON DENNIS R & KATHLEEN L LIFE ESTATE	23 99 23 NE NW 23 99 23 EX .30 A FOR ROW VAN RIPER FARM	37.20	2,456.22	10.37%	0.2456%
0823100003	HANSON DENNIS R & KATHLEEN L LIFE ESTATE	23 99 23 26.67 A IN SW NW 23 99 23 VAN RIPER FARM	25.67	2,082.26	8.79%	0.2082%
0814326006	HANSON ROSS & PAULA	14 99 23 TR IN NE SW 14 99 23 CONT 1.83 ACRES DESC IN DOC 990764 PLAT BK 7 PG 72	1.83	72.26	0.31%	0.0072%
0822300004	HANSON ROSS ETAL	22 99 23 NE SW 22 99 23	40.00	1,559.36	6.58%	0.1559%
0822300008	HANSON ROSS ETAL	22 99 23 SE SW EXC PARCEL "A" DESC IN PLAT 2016-1359	29.19	714.27	3.02%	0.0714%
0823100007	HANSON SCOTT A & CARRIE	23 99 23 A 2.07 AC TR IN SW NW 23 99 23 DESC IN PLAT #041776	2.07	171.34	0.72%	0.0171%
0823300007	HANSON TODD J & GENTZ BETHANY	23 99 23 THE S 688.6' OF THE E 515' SE SW 23 99 23 EX ROW	6.49	578.16	2.44%	0.0578%

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 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0828200005	HASSEBROEK DARLA D	28 99 23 S 15 A NE NE 28 99 23 EX OPEN DITCH .50 A	10.85	932.87	3.94%	0.0933%
0828200007	HASSEBROEK DARLA D	28 99 23 SE NE 28 99 23 EX A TR 415' X 538' IN SE COR	33.80	1,343.47	5.67%	0.1343%
0828100004	HASSEBROEK SHARLA K	28 99 23 NE NW 28 99 23 EX A TR COMM AT NE COR OF NW 28 99 23 TH W	7.60	280.14	1.18%	0.0280%
0822200002	HAUGEN HARTWICK A ETAL	22 99 23 NE NE 22 99 23	38.00	2,351.67	9.93%	0.2352%
0822200004	HAUGEN HARTWICK A ETAL	22 99 23 SE NE 22 99 23	39.00	2,741.33	11.57%	0.2741%
0814376002	HEATH SARAH	14 99 23 COMM AT A PT 468.6' N OF SE COR OF THE SW 14 99 23 TH W 390.7' TH N 385' TH E 390.7'	3.01	213.28	0.90%	0.0213%
0834200004	HEESCH NORRINE M	34 99 23 AND PART OF PARCEL "A" DESC IN PLAT 2019-1678 CONT .25 NET ACRES SE NE 34 99 23	39.30	2,802.52	11.83%	0.2803%
0834400004	HEESCH NORRINE M	34 99 23 N 6.5 A NE SE 34 99 23	7.41	327.47	1.38%	0.0327%
0835100004	HEESCH NORRINE M	35 99 23 SW NW 35 99 23 EX OPEN DITCH 1.68 A	37.38	3,791.18	16.00%	0.3791%
0835200003	HEESCH NORRINE M	35 99 23 NE NE 35 99 23 EX .35 A ROW	37.00	2,447.64	10.33%	0.2448%
0835300001	HEESCH NORRINE M	35 99 23 NW SW 35 99 23 EX OPEN DITCH 3.72 A	36.28	2,599.18	10.97%	0.2599%
0834200003	HEESCH NORRINE M & ETAL	34 99 23 SW NE 34 99 23 AND PART OF PARCEL "A" DESC BY PLAT 2019-1678 CONT .57 NET ACRES EX OPEN DITCH 5.5 A	35.07	3,980.82	16.80%	0.3981%
0835200009	HEESCH NORRINE M & ETAL	35 99 23 A TR IN W 1/2 NE 35 99 23 DESC BY PLAT BK 7 PG 94	9.41	335.31	1.42%	0.0335%
0835300002	HEESCH NORRINE M & ETAL	35 99 23 NE SW 35 99 23 EX OPEN DITCH 5.11 A	34.89	3,170.48	13.38%	0.3170%
0835300005	HEESCH NORRINE M & ETAL	35 99 23 SE SW 35 99 23 EX OPEN DITCH 1.48 A	36.70	2,451.75	10.35%	0.2452%
0835400001	HEESCH NORRINE M & ETAL	35 99 23 NW SE 35 99 23 EX OPEN DITCH 2.49 A	35.98	3,208.81	13.54%	0.3209%
0835400003	HEESCH NORRINE M & ETAL	35 99 23 SW SE 35 99 23	36.31	1,739.14	7.34%	0.1739%
0834100002	HEESCH NORRINE M & ETAL 3/4 INT	34 99 23 NE NW 34 99 23	39.00	2,653.90	11.20%	0.2654%
0834100003	HEESCH NORRINE M & ETAL 3/4 INT	34 99 23 SW NW 34 99 23	38.17	2,108.73	8.90%	0.2109%
0834100004	HEESCH NORRINE M & ETAL 3/4 INT	34 99 23 SE NW 34 99 23	40.00	2,033.10	8.58%	0.2033%
0828100003	HEIMDAL DENNIS & MARILYN	28 99 23 COM AT NE COR OF NW 28 99 23 TH W ALONG N BOUN LINE OF SEC 28 700' TH S 400' TH E	1.40	13.24	0.06%	0.0013%

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 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
1212200001	HEIMDAL PAUL TRUST & SYLVIA TRUST	12 98 23 NW NE 12 98 23 EX OPEN DITCH .60 A	38.40	2,020.43	8.53%	0.2020%
1212200002	HEIMDAL PAUL TRUST & SYLVIA TRUST	12 98 23 NE NE 12 98 23 EX OPEN DITCH 2.41 A EX THAT PART N & E OF DR DITCH	30.16	1,482.30	6.26%	0.1482%
1212200003	HEIMDAL PAUL TRUST & SYLVIA TRUST	12 98 23 SW NE 12 98 23	39.00	1,609.42	6.79%	0.1609%
1212200005	HEIMDAL PAUL TRUST & SYLVIA TRUST	12 98 23 SE NE 12 98 23 EX OPEN DITCH 4.64 A EX TR DESC IN BK 5 PG 314	10.94	467.81	1.97%	0.0468%
1212200007	HEIMDAL PAUL TRUST & SYLVIA TRUST	12 98 23 ALL THAT PART OF NE 1/4 12 98 23 LYING N & E OF OPEN DITCH	4.02	322.29	1.36%	0.0322%
0810400008	HELGELAND DALE E & SUSAN M	10 99 23 COM 4 RDS N & 1435' W OF SE COR NW SW 10 99 23 TH E 115' N 545' W 285' TO CENTER OF DD	2.34	436.31	1.84%	0.0436%
0810400009	HELGELAND DALE E & SUSAN M	10 99 23 ALL THAT PT OF SE SE 10 99 23 LYING & BEING E OF CTR LINE OF OPEN DITCH OF	0.12	18.73	0.08%	0.0019%
0813377005	HELGESON REBECCA J & JON T	13 99 23 LOT 12 & 13 BLK 3 COUPANGERS SUBD EX 5' ROW TO COUNTY AND EX PART OF LOT 13 DESC	0.40	55.99	0.24%	0.0056%
0815300007	HENDERSON AARON	15 99 23 TR IN W1/2 SW 15 99 23 DESC BY PLAT IN #07-2022	9.58	474.89	2.00%	0.0475%
0821400009	HENELY BLAKE & HENELY STRAUSS TINA M	21 99 23 TR IN SE SE 21 99 23 DESC BY METES & BDS IN BK 250 PG 379-81	8.57	290.97	1.23%	0.0291%
0825300005	HERMANSON ROGER K	25 99 23 SE SW 25 99 23	31.04	756.40	3.19%	0.0756%
0825400004	HERMANSON ROGER K	25 99 23 SE SE 25 99 23	37.52	1,274.41	5.38%	0.1274%
0825400001	HERMANSON ROGER K & RUTH I	25 99 23 NW SE 25 99 23 EX 5 ACRES IN FOREST COVER	35.51	1,085.76	4.58%	0.1086%
0825300003	HERMANSON S E	25 99 23 1 SQ ROD IN SE COR NE SW 25 99 23	0.01	0.10	0.00%	0.0000%
0824100019	HERSHEY MATHEW K	24 99 23 LOT 3 EAGLE LANE SUBD 24 99 23	0.46	75.97	0.32%	0.0076%
0813382005	HUNCHIS CAROL	13 99 23 LOT 7 & 8 BLK 6 COUPANGERS SUBD EX A 20 X 97.59' DESC BY PLAT BK 6 PG 106	0.34	17.49	0.07%	0.0017%
0815200008	INTERSTATE POWER & LIGHT COMPANY	15 99 23 PARCEL "D" NE 15 99 23 DESC BY PLAT DOC 2019-1561	3.20	154.11	0.65%	0.0154%

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		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0810201001	IOWA DEPT OF NATURAL RESOURCES	10 99 23 NW NE 10 99 23	40.00	7,892.15	33.31%	0.7892%
0810251001	IOWA DEPT OF NATURAL RESOURCES	10 99 23 SW NE 10 99 23	40.00	8,450.46	35.67%	0.8450%
0810400007	IOWA DEPT OF NATURAL RESOURCES	10 99 23 ALL OF S1/2 NE SE LYING E OF PUB HWY AND W OF DD #2 EX FOR OPEN DITCH .82 A	11.32	2,758.94	11.65%	0.2759%
0810400011	IOWA DEPT OF NATURAL RESOURCES	10 99 23 E 20 RDS OF SW SE 10 99 23	9.75	805.08	3.40%	0.0805%
0810400012	IOWA DEPT OF NATURAL RESOURCES	10 99 23 W 10 RDS OF S 16 RDS SE SE 10 99 23	1.00	35.94	0.15%	0.0036%
0810400013	IOWA DEPT OF NATURAL RESOURCES	10 99 23 SE SE 10 99 23 EX 1 A IN SW COR & EX .62 A FOR OPEN DITCH & EX THAT PART LYING	38.38	6,954.97	29.36%	0.6955%
0814400004	IOWA DEPT OF NATURAL RESOURCES	14 99 23 TR IN SW SE 14 99 23 DESC BY METES & BDS IN DOC 08-0370	6.48	270.40	1.14%	0.0270%
0815200002	IOWA DEPT OF NATURAL RESOURCES	15 99 23 PARCEL C IN NW NE 15 99 23 DESC BY PLAT DOC 2015-0212	32.04	3,773.35	15.93%	0.3773%
0815200005	IOWA DEPT OF NATURAL RESOURCES	15 99 23 E 10 RDS OF N 8 RDS NW NE 15 99 23	0.50	51.68	0.22%	0.0052%
0815200006	IOWA DEPT OF NATURAL RESOURCES	15 99 23 NE NE 15 99 23	40.00	7,439.64	31.40%	0.7440%
0815200007	IOWA DEPT OF NATURAL RESOURCES	15 99 23 SE NE 15 99 23	40.00	3,900.58	16.46%	0.3901%
0815300008	IOWA DEPT OF NATURAL RESOURCES	15 99 23 THAT PART OF THE W1/2 SW 1/4 AND NE1/4 15 99 23 DESC BY DEED DOC 2012-0684 AND WRP	55.18	3,210.23	13.55%	0.3210%
0833400004	IOWA DEPT OF NATURAL RESOURCES	33 99 23 SE 33 99 23 EX TWO TRACTS DESC IN DOC # 010898	26.60	1,106.86	4.67%	0.1107%
0822400003	JOEBGEN JAMES E & DIXIE L	22 99 23 A TR IN S1/2 SE 22 99 23 DESC IN PLAT DOC 07-0671	17.70	816.35	3.45%	0.0816%
0824100018	JOHANSON MATTHEW C & LISA M	24 99 23 LOT 2 EAGLE LANE SUBD 24 99 23	0.57	107.60	0.45%	0.0108%

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		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0834300001	JOHNSON CURTIS	34 99 23 NW SW 34 99 23	38.19	1,328.10	5.61%	0.1328%
0834300002	JOHNSON CURTIS	34 99 23 NE SW 34 99 23	40.00	2,570.18	10.85%	0.2570%
0834300006	JOHNSON CURTIS	34 99 23 SE SW 34 99 23	32.90	1,708.76	7.21%	0.1709%
0834300007	JOHNSON CURTIS	34 99 23 SW SW 34 99 23 EX 4.07 A SW COR & EX A TR AND EX PARCEL "A" PLAT 2014-0256 BY QCD 2014-0416	20.90	800.02	3.38%	0.0800%
0834400001	JOHNSON CURTIS	34 99 23 N1/2 NW SE 34 99 23 EX OPEN DITCH 1.34 A	18.66	2,122.65	8.96%	0.2123%
0834400002	JOHNSON CURTIS	34 99 23 S1/2 NW SE 34 99 23	20.00	1,802.59	7.61%	0.1803%
0834400003	JOHNSON CURTIS	34 99 23 SW SE 34 99 23	38.19	1,695.90	7.16%	0.1696%
0834400005	JOHNSON CURTIS	34 99 23 THAT PART OF NE SE LYING S OF DD #2 34 99 23 EX TR FOR WILDLIFE	30.35	3,559.71	15.03%	0.3560%
0835300004	JOHNSON JOHN A & NANCY B	35 99 23 E1/2 SW SW 35 99 23 EX OPEN DITCH 1.47 A	17.62	1,753.55	7.40%	0.1754%
1202100003	JOHNSON JOHN A & NANCY B	02 98 23 SW NW 2 98 23 EX DD CONT 1.50 A	37.50	3,108.25	13.12%	0.3108%
1202300001	JOHNSON JOHN A & NANCY B	02 98 23 NW SW 2 98 23 EX DD CONT 5.00 A	34.00	3,363.06	14.20%	0.3363%
1202300002	JOHNSON JOHN A & NANCY B	02 98 23 NE SW 2 98 23	40.00	2,954.98	12.47%	0.2955%
1202300004	JOHNSON JOHN A & NANCY B	02 98 23 SE SW 2 98 23 EX OPEN DITCH 1.52 A	38.48	2,043.86	8.63%	0.2044%
1203100002	JOHNSON JOHN A & NANCY B	03 98 23 NE NW 3 98 23 EX TR TO FOREST COVER	12.10	695.78	2.94%	0.0696%
1203400001	JOHNSON JOHN A & NANCY B	03 98 23 NW SE 3 98 23	10.60	466.00	1.97%	0.0466%
1203400003	JOHNSON JOHN A & NANCY B	03 98 23 SW SE 3 98 23	5.50	306.23	1.29%	0.0306%
1203400004	JOHNSON JOHN A & NANCY B	03 98 23 NE SE 3 98 23	39.00	1,522.69	6.43%	0.1523%
1203400005	JOHNSON JOHN A & NANCY B	03 98 23 SE SE 3 98 23	35.30	1,379.58	5.82%	0.1380%
1210200001	JOHNSON JOHN A & NANCY B	10 98 23 NW NE 10 98 23	1.40	24.69	0.10%	0.0025%
1210200002	JOHNSON JOHN A & NANCY B	10 98 23 NE NE 10 98 23	37.20	1,060.86	4.48%	0.1061%
1212300001	JOHNSON JOHN A & NANCY B	12 98 23 PARCEL A IN SW 12 98 23 DESC BY PLAT DOC #061228	66.03	2,014.78	8.50%	0.2015%
1212300003	JOHNSON JOHN A & NANCY B	12 98 23 PARCEL B IN SW 12 98 23 DESC BY PLAT DOC 061229	78.03	2,968.48	12.53%	0.2968%
1213100006	JOHNSON JOHN A & NANCY B	13 98 23 NE NW 13 98 23 EX A TR DESC IN BK 297 PG 326-7	14.00	337.44	1.42%	0.0337%
1213200001	JOHNSON JOHN A & NANCY B	13 98 23 NW NE 13 98 23	40.00	1,523.49	6.43%	0.1523%
1213200003	JOHNSON JOHN A & NANCY B	13 98 23 SW NE 13 98 23	28.00	646.58	2.73%	0.0647%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0813456003	JORTH RANDY R & CINDY JO	13 99 23 LOT 2 3 & 4 BLK 6 COUPANGERS SUBD EX PART OF LOT 4 DESC IN BK 226 PG 199	0.66	62.46	0.26%	0.0062%
0824400001	JUTTING RANDY L	24 99 23 A TR OF LAND DESC AS COMM AT A PT 386' E OF NW COR OF NW SE 24 99 23 TH S 423' TH	6.15	728.38	3.07%	0.0728%
0828400004	KEPHART JERALD E & PATRICIA F	28 99 23 A TR IN E1/2 SE1/4 28 99 23 DESC BY METE & BDS IN BK 342 PG 318	10.30	394.12	1.66%	0.0394%
0823300003	KESTER LEROY & SUSAN	23 99 23 SW SW 23 99 23	37.64	1,963.83	8.29%	0.1964%
0823300004	KESTER LEROY & SUSAN	23 99 23 SE SW 23 99 23 EX E 385' & EX W 130' OF E 515' OF S 688.6'	25.84	3,195.39	13.49%	0.3195%
0814351002	KINGLAND THOMAS O & SHERYL R	14 99 23 W1/2 SW 14 99 23 EX TR LYING N OF MIDDLE OF DRAINAGE DITCH DESC IN DOC 2022-0918	72.93	7,924.11	33.45%	0.7924%
0814376003	KINGLAND THOMAS O & SHERYL R	14 99 23 LOT 9 TERRACE VIEW SUBD SE SW 14 99 23	0.61	23.77	0.10%	0.0024%
0814376004	KINGLAND THOMAS O & SHERYL R	14 99 23 LOT 8 TERRACE VIEW SUBD SE SW 14 99 23	0.34	20.26	0.09%	0.0020%
0814376013	KINGLAND THOMAS O & SHERYL R	14 99 23 THE S 200' OF THE W 155' OF THE SE 1/4 SW 1/4 14 99 23 STARTING AT THE SW CORNER OF THE SE SW 1/4 DESC BY DEED 2022-0798	0.59	21.90	0.09%	0.0022%
0815400002	KINGLAND THOMAS O & SHERYL R	15 99 23 NE SE 15 99 23 EX A TR TO FOREST COVER	40.00	4,956.44	20.92%	0.4956%
0815400004	KINGLAND THOMAS O & SHERYL R	15 99 23 SE SE 15 99 23 EX A TR TO FOREST COVER	39.00	2,044.05	8.63%	0.2044%
0810300010	KNUDTSON ANDREW A & JENNIE K	10 99 23 A TR IN NE SE 10 99 23 COMM AT S1/4 COR OF SEC 10 TH N 1328.54' TO BEG TH W AND PARCEL A DESC IN PLAT DOC 2019-0232 EXC PARCEL "B" DESC IN PLAT 2019-0232	1.24	110.08	0.46%	0.0110%
0810300001	KNUDTSON KERBY	10 99 23 NW SW 10 99 23	22.40	2,007.78	8.48%	0.2008%
0810300002	KNUDTSON KERBY	10 99 23 SW SW 10 99 23	33.80	2,209.08	9.32%	0.2209%
0810300005	KNUDTSON KERBY	10 99 23 SE SW 10 99 23	38.00	3,109.38	13.13%	0.3109%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0810300008	KNUDTSON KERBY	10 99 23 NE SW EX PARCEL "A" & "B" DESC BY PLAT 2019-0232 AND EX A TR IN SE CORNER OF SAID PARCEL CONT 1.07 AC	38.31	3,504.21	14.79%	0.3504%
0810400001	KNUDTSON KERBY	10 99 23 NW SE 10 99 23	39.00	5,437.89	22.95%	0.5438%
0810400005	KNUDTSON KERBY	10 99 23 ALL OF S1/2 NE SE LYING N OF PUB HWY DESC AS COMM AT A PT 660' S OF NW COR OF	3.68	712.87	3.01%	0.0713%
0810300007	KNUDTSON KERBY A & KAREN KAY	10 99 23 PARCEL "B" DESC BY PLAT 2019-0232 IN NE SE	0.45	15.11	0.06%	0.0015%
0803300013	KNUDTSON MICHAEL	03 99 23 NW SW 3 99 23 LYING S OF M & S L RR AND 1/2 R R ROW	2.80	456.09	1.93%	0.0456%
1202100001	KNUDTSON ROBERT C TRUST	02 98 23 N 22 1/2 A NW NW 2 98 23 EX DD CONT .75 A	19.54	2,033.19	8.58%	0.2033%
1203100007	KNUDTSON ROBERT C TRUST	03 98 23 SE NW 3 98 23 EX A TR TO SAXTON BK 5 PG 188	1.10	54.96	0.23%	0.0055%
1203200002	KNUDTSON ROBERT C TRUST	03 98 23 SW NE 3 98 23	34.50	1,684.68	7.11%	0.1685%
1211400003	KNUDTSON STEVEN C	11 98 23 SW SE 11 98 23	40.00	1,397.38	5.90%	0.1397%
1211400004	KNUDTSON STEVEN C	11 98 23 SE SE 11 98 23 EX .31 A FOR ROW	38.19	1,275.32	5.38%	0.1275%
1213100001	KNUDTSON STEVEN C	13 98 23 NW NW 13 98 23 EX OPEN DITCH 5.06A EX .30 A FOR ROW	27.50	584.95	2.47%	0.0585%
1214200001	KNUDTSON STEVEN C	14 98 23 NW NE 14 98 23	16.50	474.27	2.00%	0.0474%
1214200002	KNUDTSON STEVEN C	14 98 23 NE NE 14 98 23 EX .23 A FOR ROW	28.60	656.84	2.77%	0.0657%
0827100004	KOEPPEN NATHAN A & JANIE M	27 99 23 A TR OF LAND BEG AT A PT 1325' S OF NW COR 27 99 23 TH S 381' TH	6.44	272.45	1.15%	0.0272%
1211100003	KUDEJ JANICE D TRUST ETAL	11 98 23 SW NW 11 98 23	16.20	447.61	1.89%	0.0448%
1211100004	KUDEJ JANICE D TRUST ETAL	11 98 23 SE NW 11 98 23	22.50	771.08	3.25%	0.0771%
0823400006	KVALE STEPHEN M	23 99 23 PARCEL "E" IN SE SE 23 99 23 DESC BY PLAT DOC 2020-2222	1.00	26.52	0.11%	0.0027%
0814400001	LANGFALD RONALD G & ARDIS	14 99 23 NW SE 14 99 23 W OF DD EX OPEN DITCH 4.25 A EX .26 A FOR ROW	29.36	5,127.07	21.64%	0.5127%
0814400006	LANGFALD RONALD G & ARDIS	14 99 23 S1/2 NE SE W OF RICE LAKE 14 99 23 EX OPEN DITCH 2.07 A	1.80	404.65	1.71%	0.0405%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0814400901	LANGFALD RONALD G & ARDIS	14 99 23 2.58 ACRES WITHIN THE NW SE SEC 14 99 23	2.58	121.59	0.51%	0.0122%
0814376007	LINQUIST ALYSON J	14 99 23 LOT 5 TERRACE VIEW SUBD SE SW 14 99 23	0.57	18.36	0.08%	0.0018%
0814376008	LINQUIST ALYSON J	14 99 23 LOT 4 TERRACE VIEW SUBD SE SW 14 99 23	0.53	22.24	0.09%	0.0022%
0814376009	LINQUIST ALYSON JEAN	14 99 23 LOT 3 TERRACE VIEW SUBD SE SW 14 99 23	0.65	31.54	0.13%	0.0032%
0803300011	LOVIK BEVERLY A	03 99 23 SE SW 3 99 23	37.50	4,749.93	20.05%	0.4750%
0827100003	MARTINSON BENJAMIN	27 99 23 ALL THAT PT OF NW NW 27 99 23 LYING S OF DD	5.44	115.80	0.49%	0.0116%
0835100003	MICHAELSON DEAN A & DANA M	35 99 23 NE NW 35 99 23 EX OPEN DITCH 3.00 A	36.00	3,080.67	13.00%	0.3081%
0826300005	MICHAELSON DONNA LIVING TRUST	26 99 23 BEG SE COR SW 26 99 23 TH N 89*09'27" W 1193.28' TO CTR LINE OF DD TH EX PARCEL "C" DESC BY PLAT DOC 2012-0574	46.15	5,129.67	21.65%	0.5130%
0813382004	MILLER DENNIS K & SUSAN M	13 99 23 LOT 9 & 10 BLK 6 COUPANGERS SUBD EX 5' ROW TO COUNTY & A TR 20 X 97.59 LOT 8 BL 6	0.48	24.72	0.10%	0.0025%
0803451007	MOVICK RANDAL	03 99 23 A TR IN SW SE 3 99 23 COM AT NW COR SW SE S 80 RDS TH E 80 RDS TH N 48 RDS TH W 50 ECT	8.37	1,172.79	4.95%	0.1173%
0833200008	NELSON ALAN J	33 99 23 TR IN SE NE 33 99 23 DESC BY METES & BDS IN BK 303 PG 367	1.90	51.42	0.22%	0.0051%
1213200002	NELSON DAVID J	13 98 23 NE NE 13 98 23	38.70	1,149.41	4.85%	0.1149%
1213200004	NELSON DAVID J	13 98 23 SE NE 13 98 23	11.10	325.90	1.38%	0.0326%
0803300009	NELSON GARY J	03 99 23 PART OF PARCEL B DESC BY SURVEY DOC 09-1987 IN NE SW 3-99-23 EX PARCEL A DESC IN	30.78	5,449.84	23.00%	0.5450%
1212400007	NELSON STEVEN P & GREGORY A	12 98 23 SE SE 12 98 23 EX A TRACT 213' X 260' EX A TRACT DESC AS PARCEL "C" IN PLAT 2020-0891	35.74	1,367.39	5.77%	0.1367%
1212400008	NELSON STEVEN P & GREGORY A	12 98 23 NE SE 12 98 23 EX OPEN DITCH 3.1 A EX A TRACT DESC AS PARCEL "C" IN PLAT 2020-0891	30.11	1,455.51	6.14%	0.1456%
1201400002	NELSON VALERE H & ELAINE S TRUST	01 98 23 NW SE 1 98 23 EX THAT PART E OF DD DESC BY PLAT DOC 2010-0414 EX THAT PT	23.46	1,785.18	7.54%	0.1785%
0835100002	OLSON EDWARD E & JULIA A	35 99 23 E1/2 NW NW 35 99 23	19.50	2,370.57	10.01%	0.2371%
0835100006	OLSON EDWARD E & JULIA A	35 99 23 SE NW 35 99 23 LYING W OF DRAINAGE DITCH	10.90	1,252.82	5.29%	0.1253%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0826100001	OLSON JOSIAH GRANT & KARI	26 99 23 A TR IN NW CONT 2.27 ACRES DESC BY PLAT DOC 08- 1609	2.27	243.72	1.03%	0.0244%
0826400002	OLSON MATTHEW & LORELEI	26 99 23 NE SE 26 99 23 EX .31 A FOR ROW	38.17	3,003.73	12.68%	0.3004%
0826400006	OLSON MATTHEW & LORELEI	26 99 23 SE SE 26 99 23 EX .30 A FOR ROW EX A TR CONT 4.23 A PLAT BK 7 PG 98	32.17	1,805.58	7.62%	0.1806%
0823400003	OSTRANDER SUSAN	23 99 23 W1/2 SE 23 99 23 EX A TR DESC IN BK 247 PG 170	28.60	2,117.71	8.94%	0.2118%
0813377003	OSWALD TOM R & JUDITH C	13 99 23 LOT 10 & 11 BLK 3 COUPANGERS SUBD S1/2 13 99 23 EX 5' ROW TO COUNTY	0.15	6.04	0.03%	0.0006%
0814100005	PAYNE CHARLES A TRUST	14 99 23 NW 14 99 23 EX OPEN DITCH 6.62 A EX TR CONT 1.01 A PLAT BK 6 PG 252-3	148.69	23,690.24	100.00%	2.3690%
0803100001	PEDERSON GARY L & CYNTHIA K	03 99 23 NW NW 3 99 23 EX RR 1.61 A AND PART OF THE NE NW DESC IN DOC 2015-0863	4.20	320.44	1.35%	0.0320%
0803100002	PEDERSON GARY L & CYNTHIA K	03 99 23 SW NW 3 99 23	26.80	2,512.37	10.61%	0.2512%
0803300014	PEDERSON GARY L & CYNTHIA K	03 99 23 ALL THAT PART OF NW SW LYING N OF ROW OF M & ST L RR 3 99 23 & N1/2 OF RR ROW	0.40	48.74	0.21%	0.0049%
0823300008	PETERSON BENJAMIN ROY	23 99 23 THE E 385' OF SE SW 23 99 23 EX S 688.6' EX ROW & EX 2.58 A TR DESC BK 333 PG 361	1.92	231.42	0.98%	0.0231%
0825100001	PETERSON DAVID P	25 99 23 N 14.37 A W1/2 NW NW 25 99 23 EX OPEN DITCH .82 A	13.40	2,060.33	8.70%	0.2060%
0825100002	PETERSON DAVID P	25 99 23 N 10.63 A E1/2 NW NW 25 99 23 EX OPEN DITCH .81 A	9.28	1,530.88	6.46%	0.1531%
0826200005	PETERSON DAVID P	26 99 23 NE NE 26 99 23 EX OPEN DITCH 1.93 A AND EX S 304' W 430' N 304' E 430'	33.06	4,557.14	19.24%	0.4557%
0826200007	PETERSON DAVID P	26 99 23 A TR LYING N & W OF DD 2 N1/2 SE NE 26 99 23	0.60	93.82	0.40%	0.0094%
0826200011	PETERSON DAVID P	26 99 23 TR IN NE 26 99 23 DESC BY PLAT IN BK 6 PG 88	5.04	418.04	1.76%	0.0418%
0826200014	PETERSON DAVID P	26 99 23 NW NE 26 99 23 EX .76 A FOR ROW EX 1.30 A EX TR DESC BY PLAT BK 6 PG 88 AND EX PARCEL "D" AS DESC IN 2020-1273	27.79	2,097.08	8.85%	0.2097%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0826200004	PETERSON DAVID P & KATHY S	26 99 23 COMM AT NE COR OF NE NE 26 99 23 TH S 304' TH W 430' TH N 304' TH E 430' TO BEG	3.00	183.59	0.77%	0.0184%
0822200005	PETERSON DENNIS K & SANDRA K	22 99 23 TR IN NW NE 22 99 23 DESC IN PLAT BK 5 PG 270	7.81	399.18	1.68%	0.0399%
0828200001	PETERSON HARLAN W & SHARON F TRUST	28 99 23 NW NE 28 99 23 EX LOTS 1-2-3	33.05	792.97	3.35%	0.0793%
0828200002	PETERSON HARLAN W & SHARON F TRUST	28 99 23 LOTS 1-2-3 IN NW NE 28 99 23	5.59	130.93	0.55%	0.0131%
0828200003	PETERSON HARLAN W & SHARON F TRUST	28 99 23 5.45 A IN NE NE 28 99 23	5.45	296.39	1.25%	0.0296%
0828200004	PETERSON HARLAN W & SHARON F TRUST	28 99 23 20.5 A LYING N OF OPEN DITCH NE NE 28 99 23 EX OPEN DITCH 2.5 A	14.52	1,114.91	4.71%	0.1115%
0828200006	PETERSON HARLAN W & SHARON F TRUST	28 99 23 SW NE 28 99 23	39.40	1,264.62	5.34%	0.1265%
0822400005	PETERSON KATHY S	22 99 23 S 1/2 SE 22 99 23 EX A TR CONT 20.18 AC DESC IN PLAT # 07-0671	58.59	3,393.26	14.32%	0.3393%
0826100002	PETERSON KENNETH M TRUST & HELEN R TRUST	26 99 23 W1/2 NE NW 26 99 23	19.32	1,121.98	4.74%	0.1122%
0826100007	PETERSON KENNETH M TRUST & HELEN R TRUST	26 99 23 NW NW 26 99 23 EX A TR CONT 2.27 ACRES DESC BY PLAT 08-1609	35.37	3,232.74	13.65%	0.3233%
0827200001	PETERSON KENNETH M TRUST & HELEN R TRUST	27 99 23 NW NE 27 99 23	38.64	1,546.92	6.53%	0.1547%
0827200002	PETERSON KENNETH M TRUST & HELEN R TRUST	27 99 23 NE NE 27 99 23	37.65	1,520.92	6.42%	0.1521%
0823400002	PETERSON PARNELL J & MARY J	23 99 23 NE SE 23 99 23	38.18	3,891.75	16.43%	0.3892%
0823400005	PETERSON PARNELL J & MARY J	23 99 23 SE SE 23 99 23 EX PARCEL "E" DESC BY PLAT DOC 2020-2222	39.00	2,980.62	12.58%	0.2981%
0826100003	PETERSON PARNELL J & MARY J	26 99 23 E1/2 NE NW 26 99 23 AND 1.30 A IN NE NW S & W OF R74	19.71	1,088.61	4.60%	0.1089%
0825100006	PRESCOTT LARRY E & CAROL J LIFE ESTATE	25 99 23 S1/2 SW NW 25 99 23	20.00	1,839.73	7.77%	0.1840%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0825300001	PRESCOTT LARRY E & CAROL J LIFE ESTATE	25 99 23 NW SW 25 99 23	40.00	1,193.23	5.04%	0.1193%
0825300004	PRESCOTT LARRY E & CAROL J LIFE ESTATE	25 99 23 SW SW 25 99 23	38.48	825.95	3.49%	0.0826%
0826200009	PRESCOTT LARRY E & CAROL J LIFE ESTATE	26 99 23 S1/2 SE NE 26 99 23 EX .10 A FOR ROW	18.61	3,069.18	12.96%	0.3069%
0826300001	QUAD H FARMS LLC & HOLLAND SHARON K	26 99 23 NW SW 26 99 23	40.00	4,679.44	19.75%	0.4679%
0826300003	QUAD H FARMS LLC & HOLLAND SHARON K	26 99 23 SW SW 26 99 23 & SE SW 26 99 23 EX OPEN DITCH CONT 4.75 A & ALL THAT PT LYING E	32.09	4,777.34	20.17%	0.4777%
0827400001	QUAD H FARMS LLC & HOLLAND SHARON K	27 99 23 NW SE 27 99 23 EX OPEN DITCH 2.3 A	37.70	2,250.48	9.50%	0.2250%
0827400004	QUAD H FARMS LLC & HOLLAND SHARON K	27 99 23 NE SE 27 99 23 EX A TR 4.43 A	35.57	2,981.69	12.59%	0.2982%
0827400005	QUAD H FARMS LLC & HOLLAND SHARON K	27 99 23 SE SE 27 99 23 EX OPEN DITCH 3.17 A	35.83	4,583.27	19.35%	0.4583%
0824100014	RAMAKER JASON W & DAWN D	24 99 23 LOT 6 EAGLE LANE SUBD 24 99 23	0.42	21.96	0.09%	0.0022%
0824100016	RANKIN WAYNE & SHIRLEY	24 99 23 LOT 8 EAGLE LANE SUBD 24 99 23	0.75	108.03	0.46%	0.0108%
0836300005	RANSOM BILLY J & SANDRA K	36 99 23 A TR IN NW SW DESC BY METES IN BDS IN BK 297 PG 308-9	9.92	365.82	1.54%	0.0366%
0835400006	REA JAMES	35 99 23 TR IN E1/2 SE SEC 35 DESC BY METES & BDS IN BK 254 PG 16	2.92	136.83	0.58%	0.0137%
0826400004	REESE DUSTIN L & AMANDA C	26 99 23 A 5 A TR IN SE COR SW SE 26 99 23 25 RDS E & W X 32 RDS N & S	4.08	247.12	1.04%	0.0247%
1202100002	REINES CARROLL	02 98 23 S 1/2 NW NW 2 98 23 EX DD CONT .75 A	18.75	1,348.13	5.69%	0.1348%
1210200003	REINES CARROLL	10 98 23 SW NE 10 98 23	1.90	19.83	0.08%	0.0020%
1210200004	REINES CARROLL	10 98 23 SE NE 10 98 23	17.10	527.51	2.23%	0.0528%
0826200012	RENSHAW FRED & SHARON	26 99 23 COMM AT SE COR SW NE TH W ON CENTERLINE OF SEC 26 TO A PT WHERE SAID LINE INTERSECTS	7.65	1,299.96	5.49%	0.1300%

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PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0826400001	RENSHAW FRED & SHARON	26 99 23 NW SE 26 99 23 EX OPEN DITCH 1.29 A EX .31 A FOR ROW	36.88	5,278.60	22.28%	0.5279%
0826400003	RENSHAW FRED & SHARON	26 99 23 SW SE 26 99 23 EX 32 RDS N & S BY 25 RDS E & W IN SE COR EX .17 A FOR ROW	32.92	1,961.89	8.28%	0.1962%
1211200003	RENSHAW FRED & SHARON	11 98 23 W 1/2 NE NE 11 98 23	20.00	787.96	3.33%	0.0788%
1211200008	RENSHAW FRED & SHARON	11 98 23 SE NE 11 98 23 EX .46 A FOR ROW EX A TR CONT .69 A	36.23	1,156.21	4.88%	0.1156%
1202400001	RENSHAW FRED & SHARON K	02 98 23 NW SE 2 98 23	40.00	2,496.40	10.54%	0.2496%
1202400002	RENSHAW FRED & SHARON K	02 98 23 NE SE 2 98 23 EX OPEN DITCH 2.41 A EX .30 A FOR ROW	35.77	1,710.50	7.22%	0.1711%
1202400003	RENSHAW FRED & SHARON K	02 98 23 SW SE 2 98 23 EX OPEN DITCH 2.74 A	37.26	2,334.04	9.85%	0.2334%
1202400004	RENSHAW FRED & SHARON K	02 98 23 SE SE 2 98 23 EX OPEN DITCH 2.57 A EX .30 A FOR ROW	35.61	1,494.20	6.31%	0.1494%
1211200004	RENSHAW FRED O & SHARON	11 98 23 E1/2 NE NE 11 98 23 EX .46 A FOR ROW AND EX A TR CONT 5.95 A	12.24	540.16	2.28%	0.0540%
1211400001	RENSHAW FRED O & SHARON	11 98 23 NW SE 11 98 23	39.00	978.06	4.13%	0.0978%
1211400002	RENSHAW FRED O & SHARON	11 98 23 NE SE 11 98 23 EX .29 A FOR ROW	37.21	998.35	4.21%	0.0998%
1212100001	RENSHAW FRED O & SHARON	12 98 23 NW NW 12 98 23 EX .30 A FOR ROW	37.23	1,782.88	7.53%	0.1783%
1212100003	RENSHAW FRED O & SHARON	12 98 23 N1/2 SW NW 12 98 23 EX .15 A FOR ROW	19.09	668.32	2.82%	0.0668%
1211200005	RENSHAW JAMES F & BARBARA A	11 98 23 A TR IN NE NE SEC 11 DESC IN BK 247 PG 79	5.95	292.81	1.24%	0.0293%
1211200006	RENSHAW JAMES F & BARBARA A	11 98 23 A TR IN SE NE SEC 11 AS DESC IN BK 247 PG 79-81	0.69	27.28	0.12%	0.0027%
0824200004	RICE LAKE CHAPTER OF THE IZAAK WALTON LEAGUE	24 99 23 COMM AT THE NW COR OF THE E1/2 SW NE TH E ALONG THE N LINE OF ABOVE DESC 20 ACRES	2.40	132.33	0.56%	0.0132%
0813377001	RICE LAKE GOLF & COUNTRY CLUB	13 99 23 LOTS 2 IN SE SW 13 99 23 EX PARTS OF LAKESIDE & COUPANGERS	4.40	833.32	3.52%	0.0833%
0813454003	RICE LAKE GOLF & COUNTRY CLUB	13 99 23 LOT 2 BLK 5 LAKESIDE ADD EX N 20' THEREOF	0.13	16.79	0.07%	0.0017%
0813456007	RICE LAKE GOLF & COUNTRY CLUB	13 99 23 LOT 1 IN SE 13 99 23 EX PARTS OF LAKESIDE & COUPANGERS SUBDS EX EAGLE LANE SUBD	124.10	16,543.06	69.83%	1.6543%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
1201400003	RINDEN MARVIN D & DOLORES LIFE ESTATE	01 98 23 NE SE 1 98 23	40.00	2,627.47	11.09%	0.2627%
1201400005	RINDEN MARVIN D & DOLORES LIFE ESTATE	01 98 23 SE SE 1 98 23	39.00	2,041.74	8.62%	0.2042%
1201400004	RINDEN TRUST	01 98 23 PART OF W1/2 SE 1 98 23 LYING E OF MAIN DRAINAGE DITCH DESC BY PLAT IN DOC 2010-0414	29.62	2,127.60	8.98%	0.2128%
1202100006	RITZERT LARRY J & REBECCA K	02 98 23 COM AT SE COR OF N1/2 2 98 23 TH 2791.25' W TH 80' W TH 90' N TH 320' W TH 300' N TH	7.50	332.61	1.40%	0.0333%
0814326005	ROBERTS JERRY W	14 99 23 TR IN NE SW 14 99 23 CONT 1.26 A DESC IN DOC 990763 PLAT IN BK 7 PG 71	1.26	67.52	0.29%	0.0068%
0815300006	ROBERTS STEPHEN J & DEBRA S	15 99 23 TR IN SE SW AND A TR IN SW SE 15 99 23 DESC IN PLAT BK 5 PG 190-1	6.92	244.41	1.03%	0.0244%
0836200001	RUSLEY STANLEY K	36 99 23 NW NE 36 99 23	38.48	1,154.53	4.87%	0.1155%
0836200003	RUSLEY STANLEY K	36 99 23 SW NE 36 99 23	40.00	1,218.25	5.14%	0.1218%
0836200005	RUSLEY STANLEY K	36 99 23 COM AT NE COR NE 36 99 23 TH S 1654.97 FT ON E LINE OF SEC TO PT OF BEG TH W	3.87	108.12	0.46%	0.0108%
1211200002	RUSLEY STANLEY K	11 98 23 E 1/2 NW NE 11 98 23	20.00	1,090.96	4.61%	0.1091%
1211200007	RUSLEY STANLEY K	11 98 23 E 1/2 SW NE 11 98 23	19.50	605.64	2.56%	0.0606%
0836200002	RUSLEY STANLEY K & ALVINA L	36 99 23 NE NE 36 99 23	28.50	1,296.16	5.47%	0.1296%
0836200004	RUSLEY STANLEY K & ALVINA L	36 99 23 SE NE 36 99 23	31.18	1,060.65	4.48%	0.1061%
1211100002	RUSLEY STANLEY K & ALVINA L	11 98 23 NE NW 11 98 23	40.00	1,722.00	7.27%	0.1722%
1211200001	RUSLEY STANLEY K & ALVINA L	11 98 23 W 1/4 NE 11 98 23	39.50	1,727.28	7.29%	0.1727%
1211300002	RUSLEY STANLEY K & ALVINA L	11 98 23 NE SW 11 98 23	1.40	26.29	0.11%	0.0026%
1211300004	RUSLEY STANLEY K & ALVINA L	11 98 23 SE SW 11 98 23	7.00	173.89	0.73%	0.0174%
1212400001	RUSLEY STANLEY K & ALVINA L	12 98 23 NW SE 12 98 23 EX OPEN DITCH 1.2 A EX A TR IN SW COR	36.10	1,139.47	4.81%	0.1139%
1212400003	RUSLEY STANLEY K & ALVINA L	12 98 23 SW SE 12 98 23 EX OPEN DITCH 592 A	33.30	1,516.09	6.40%	0.1516%
0823400001	SANSKARD CLAIR	23 99 23 A TR OF LAND IN W1/2 SE 23 99 23 DES BY METES & BOUNDS IN BK 247 PG 170	45.49	3,424.00	14.45%	0.3424%
0803451002	SCHMIDT MATTHEW K	03 99 23 COM 100' E OF NW OF SW SE 3 99 23 TH S 270' TH E 90' TH N 270' TH W 90' TO BEG	0.46	104.16	0.44%	0.0104%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0826200013	SEVERIN TRAVIS D & JESSICA R	26 99 23 A TR IN NW1/4 NE 1/4 DESC AS PARCEL "D IN DOC 2020-1273	1.59	92.83	0.39%	0.0093%
0816300001	SEVERSON GARY & VIRGINIA	16 99 23 NW SW 16 99 23	19.90	338.17	1.43%	0.0338%
0816300002	SEVERSON GARY & VIRGINIA	16 99 23 NE SW 16 99 23	20.00	343.11	1.45%	0.0343%
0816300004	SEVERSON GARY & VIRGINIA	16 99 23 SE SW 16 99 23	38.69	827.67	3.49%	0.0828%
0813452027	SHERMAN DARYL & JOYCE	13 99 23 S 30' OF L 11 & ALL OF L 12 & 13 & LOT 10 AND N 10' OF LOT 11 ALONG WITH ALLEY BETWEEN LOTS 10 & 11 BLOCK 3 LAKESIDE ADDITION 13 99 23	0.15	7.24	0.03%	0.0007%
0827300005	SKELLENGER NEAL G	27 99 23 A TR IN SW NW SEC 27 DESC AS S 8 RDS OF W 12 RDS & A TR NW SW DESC IN BK 258 PG 385	6.47	212.45	0.90%	0.0212%
0828200008	SKELLENGER WILLIAM T	28 99 23 A TR OF LAND 415' E & W BY 530' N & S IN SE COR OF NE 28 99 23	4.38	109.31	0.46%	0.0109%
0809400004	SMITH SUSAN L	09 99 23 SE SE 9 99 23 EX A TR IN SE COR	14.40	947.71	4.00%	0.0948%
0810400010	SMITH SUSAN L	10 99 23 W 3/4 SW SE 10 99 23 NOW KNOWN AS PARCEL "A" BY SURVEY DOC 2015-0212	28.58	1,998.24	8.43%	0.1998%
0815100001	SMITH SUSAN L	15 99 23 NW NW 15 99 23	37.19	2,932.07	12.38%	0.2932%
0815100002	SMITH SUSAN L	15 99 23 NE NW 15 99 23	39.00	3,336.44	14.08%	0.3336%
0815100004	SMITH SUSAN L	15 99 23 SE NW 15 99 23	40.00	3,036.02	12.82%	0.3036%
0815100006	SMITH SUSAN L	15 99 23 SW NW 15 99 23 EX A TR CONT 4.86 A	33.33	2,725.29	11.50%	0.2725%
0815200009	SMITH SUSAN L	15 99 23 PARCEL "B" NW NE 15 99 23 DESC BY PLAT DOC 2015-0212 & EX PARCEL "D" DESC BY PLAT 2019-1561	4.60	263.14	1.11%	0.0263%
0822200003	SMITH SUSAN L	22 99 23 SW NE 22 99 23	40.00	2,196.78	9.27%	0.2197%
0822200006	SMITH SUSAN L	22 99 23 NW NE 22 99 23 EX TR DESC IN PLAT BK 5 PG 270 EX TR CONT .99 A DEC PLAT 051597	30.20	2,343.13	9.89%	0.2343%
0822100001	SORENSEN THAYNE	22 99 23 NW NW 22 99 23	37.19	1,828.52	7.72%	0.1829%
0822100003	SORENSEN THAYNE	22 99 23 NE NW 22 99 23 EX BLDG SITE	35.60	2,220.91	9.37%	0.2221%
0828400001	SPENCER DAWN & JAMES MARSHALL	28 99 23 NW SE 28 99 23	8.70	248.00	1.05%	0.0248%
0828400006	SPENCER DAWN & JAMES MARSHALL	28 99 23 NE SE 28 99 23 EX TR DESC BK 342 PG 318	8.70	398.02	1.68%	0.0398%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0813100003	STATE OF IOWA	13 99 23 L 5 IN NW 13 99 23 (39.46 A) NW NE 13 99 23 EX E 1000' OF S 819' (22.00 A)	64.60	13,412.05	56.61%	1.3412%
0814200002	STATE OF IOWA	14 99 23 ALL THAT PART OF NW SE E OF CO DD 2-3 14 99 23 (10 ACRES) W1/2 NE NE 14 99 23	36.90	6,083.05	25.68%	0.6083%
0824200002	STATE OF IOWA	24 99 23 COM AT SE COR OF NW NE TH N ON E LINE OF SAID 40 ACRES 1335' TO NE COR OF SAID	0.50	71.19	0.30%	0.0071%
1203200010	STENE ADAM & RACHEL	03 98 23 PARCEL "B" DESC BY PLAT 2020-1615 NE 3 98 23	10.32	432.09	1.82%	0.0432%
0803300017	STENSRUD MICHAEL I & LAURA J	03 99 23 THAT PART OF SW SW S OF 22.87 HWY 69 3 99 23 EX TR DESC BY PLAT IN BK 5 PG 325	2.40	154.07	0.65%	0.0154%
0822100004	STENSRUDE GENE M	22 99 23 SW NW 22 99 23	35.49	1,045.59	4.41%	0.1046%
0822100005	STENSRUDE GENE M	22 99 23 SE NW 22 99 23	40.00	2,094.84	8.84%	0.2095%
0822300001	STENSRUDE GENE M	22 99 23 N 35 A NW SW 22 99 23	31.07	1,367.37	5.77%	0.1367%
0813377008	STEPHENS PEGGY	13 99 23 LOT 11 & 12 & 13 BLOCK 6 COUPANGERS SUBD EX 5' ROW TO COUNTY	0.65	46.30	0.20%	0.0046%
1212100005	STERRENBURG BRIAN	12 98 23 COM 40 RDS N & 65 RDS E OF SW COR NW SEC 12 TH E 24 RDS TH S 16 RDS TH W 24 RDS TH N	2.70	50.63	0.21%	0.0051%
0814200010	STERRENBURG BRIAN D & KAREN	14 99 23 NW NE 14 99 23 EX TR DESC IN PLAT BK 5 PG 194 -5 AND SW NE N & E OF DD & A TR IN LOT	22.47	2,670.35	11.27%	0.2670%
0815300001	SWANSON SHANE	15 99 23 N 1/2 SW 15 99 23 EX A TR DESC BY PLAT #07-2022 CONT 3.09 ACRES AND EX N 30'OF	19.91	1,208.87	5.10%	0.1209%
0815300003	SWANSON SHANE	15 99 23 SW SW 15 99 23 EX A TR DESC IN PLAT 07-2022 CONT 6.49 A	30.71	1,996.96	8.43%	0.1997%
0824400009	TENOLD ARLYN D & JUDITH A TRUST	24 99 23 SE SE 24 99 23 EX OPEN DITCH 3.81 A EX 1.25 A IN NE COR EX THAT PART OF SE SE LYING N OF CENTER OF DITCH	27.04	5,311.96	22.42%	0.5312%
0825200004	TENOLD ARLYN D & JUDITH A TRUST	25 99 23 E1/2 NE NE 25 99 23	20.00	2,033.37	8.58%	0.2033%
0833200004	THOMPSON BRENDA LEA & DANIEL	33 99 23 COMM AT NE COR NE 33 99 23 TH S 650' W 670' TH N 650' TH E 670' TO BEG	4.10	68.05	0.29%	0.0068%
1202300003	THOMPSON GARY A	02 98 23 SW SW 2 98 23	39.00	1,890.74	7.98%	0.1891%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
1211100001	THOMPSON GARY A	11 98 23 NW NW 11 98 23	39.00	1,423.06	6.01%	0.1423%
1203200007	THOMPSON MARK P & VICTORIA L	03 98 23 A TR IN SE NE 3 98 23 BEG AT NE COR SE NE TH S 190' W 400' N 190' E 400' TO BEG	1.60	64.31	0.27%	0.0064%
1203200009	THOMPSON MARK P & VICTORIA L	03 98 23 SE NE 3 98 23 EX A TR 190' X 400'	37.26	2,106.99	8.89%	0.2107%
0822100002	THOMPSON TRAVIS M	22 99 23 TR IN N1/2 NW 22 99 23 DESC AS COMM AT NW COR OF E1/2 N1/2 NW SAID SEC 22	3.40	210.86	0.89%	0.0211%
0816400007	THOMSON ORLOUE & LYLE	16 99 23 SE 16 99 23 EX A TR BY PLAT IN BK 5 PG 286	107.30	3,671.62	15.50%	0.3672%
0823200001	THORVILSON CLAUDIA J	23 99 23 NW NE 23 99 23 EX .31 A FOR ROW	37.22	2,158.29	9.11%	0.2158%
0823200005	THORVILSON CLAUDIA J	23 99 23 SW NE 23 99 23 EX .34 A FOR ROW EX TR 165' E & W BY 264' N & S CONT .51 A	36.71	3,301.97	13.94%	0.3302%
0823200006	THORVILSON CLAUDIA J	23 99 23 TR COMM AT SW COR OF SW NE OF 23 99 23 TH E 165' N 264' W 165' S 264' TO POB	0.51	32.78	0.14%	0.0033%
0824100008	TIEDMAN DANIEL	24 99 23 BEG SE COR OF GOVT LOT 4 SW NW 24 99 23 290' N & S BY 240' E & W	1.32	105.62	0.45%	0.0106%
0813455007	TIEDMAN DANIEL & SONJA	13 99 23 LOT 7 & S 20' OF L 6 BLK 4 LAKESIDE SUBD S1/2 13 99 23 LAKESIDE ADD	0.16	24.86	0.10%	0.0025%
0813455011	TIEDMAN DANIEL & SONJA	13 99 23 LOT 5 EX N 22.5' LOT 6 EX S 20' 15' X 100' BETWEEN LOTS 5 & 6 13 99 23	0.07	12.66	0.05%	0.0013%
0824400008	TIEDMAN DANIEL & SONJA ETAL	24 99 23 THAT PART OF SE SE 24 99 23 N OF CENTER OF CNTY DITCH EX A TR COMM AT NE COR SE SE TH W 32 RODS TO CENTER OF DITCH TH SELY ALONG CENTER OF DITCH TH NELY ALONG CENTER OF DITCH TO POB	6.85	1,344.48	5.68%	0.1344%
0823200004	TIEDMAN DANIEL G & DAVID C	23 99 23 SE NE 23 99 23	38.18	3,617.51	15.27%	0.3618%
0824100001	TIEDMAN DANIEL G & DAVID C	24 99 23 ALL THAT PART OF W1/2 NW 1/4 W & S OF RICE LAKE EX A TR 240' X 290' ALSO KNOW AS	44.93	6,572.79	27.74%	0.6573%
0824300005	TIEDMAN DANIEL G & DAVID C	24 99 23 S 1/2 SW SW 24 99 23	20.00	1,658.29	7.00%	0.1658%
0824300008	TIEDMAN DANIEL G & DAVID C	24 99 23 SW 1/4 EXC S 1/2 SW SW AND EXC PARCEL "A" DESC BY PLAT 2018-1978	123.98	12,093.31	51.05%	1.2093%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0824400003	TIEDMAN DANIEL G & DAVID C	24 99 23 ALL OF SW SE LYING N OF DD 24 99 23 EX OPEN DITCH 1.67 A	29.01	4,665.21	19.69%	0.4665%
0825100003	TIEDMAN DANIEL G & DAVID C	25 99 23 THAT PART OF THE N 15.75 A NE NW LYING N FROM THE CTR OF DD #2-3 25 99 23	6.07	1,182.47	4.99%	0.1182%
0821400003	TROE JEREMY MICHAEL	21 99 23 COM AT S COR OF SEC 21 99 23 TH S 89*42'53" E 671.53' ALONG S LINE OF SEC	10.53	241.31	1.02%	0.0241%
0813377007	TURVOLD GREG & JULIE	13 99 23 LOT 14 BLK 6 AND 2' WIDE TR IN LOT 13 DESC IN PLAT 09-0167 COUPANGERS SUBD EX 5'	0.19	36.68	0.15%	0.0037%
0825100004	TWEETEN LINDA	25 99 23 THAT PART OF NW NW WHICH LIES S OF CTR LINE OF COUNTY DITCH 25 99 23	13.37	2,594.22	10.95%	0.2594%
0825100005	TWEETEN LINDA	25 99 23 N1/2 SW NW 25 99 23	20.00	3,005.48	12.69%	0.3005%
0826200003	TWEETEN LINDA	26 99 23 ALL THAT PART OF THE SW NE LYING NELY OF COUNTY RD AND SELY OF DD#2 26 99 23	2.43	294.29	1.24%	0.0294%
0826200006	TWEETEN LINDA	26 99 23 A PIECE OF LAND IN SE COR OF NE NE 26 99 23	1.68	204.31	0.86%	0.0204%
0826200008	TWEETEN LINDA	26 99 23 N1/2 SE NE 26 99 23 EX OPEN DITCH 1.24 A EX TR N W OF DITCH 1	18.95	2,579.82	10.89%	0.2580%
0836400006	TWEETEN LINDA K	36 99 23 A TR IN SE1/4 DESC BY METES & BDS IN BK 254 PG 226	5.17	165.47	0.70%	0.0165%
1202100005	TWEETEN LINDA K & JAMES & RUTH	02 98 23 SE NW 2 98 23 EX BLDG SITE AND EX DD CONT 1.50 A	31.00	2,760.57	11.65%	0.2761%
1202200003	TWEETEN LINDA K & JAMES & RUTH I	02 98 23 SW NE 2 98 23	38.85	1,648.02	6.96%	0.1648%
1202200004	TWEETEN LINDA K & JAMES & RUTH I	02 98 23 SE NE 2 98 23 EX .30 A ROW AND E 78.25' OF SE OF NW EX TRS	37.08	1,896.99	8.01%	0.1897%
1201200001	TWEETEN MARILYN D	01 98 23 NW NE 1 98 23 EX OPEN DITCH 2.75 A	39.92	2,153.28	9.09%	0.2153%
1201200002	TWEETEN MARILYN D	01 98 23 NE NE 1 98 23 EX OPEN DITCH .05 A	42.40	1,511.41	6.38%	0.1511%
1201200003	TWEETEN MARILYN D	01 98 23 SW NE 1 98 23 EX OPEN DITCH 6.5 A	33.50	2,165.47	9.14%	0.2165%
1201200004	TWEETEN MARILYN D	01 98 23 SE NE 1 98 23 EX OPEN DITCH 4.6 A	35.40	2,139.96	9.03%	0.2140%
0836100004	TWEETEN WILLIAM	36 99 23 SE NW 36 99 23	40.00	1,332.94	5.63%	0.1333%
0836400002	TWEETEN WILLIAM	36 99 23 NE SE 36 99 23	40.00	1,163.98	4.91%	0.1164%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0836400003	TWEETEN WILLIAM	36 99 23 SW SE 36 99 23 EX OPEN DITCH 1.27 A EX A TR CONT 2.12 A	35.61	1,708.64	7.21%	0.1709%
0836400004	TWEETEN WILLIAM	36 99 23 SE SE 36 99 23	39.00	1,625.73	6.86%	0.1626%
0836400005	TWEETEN WILLIAM	36 99 23 NW SE 36 99 23 EX A TR DESC IN BOOK 254 PAGE 226 CONT 3.05 A	36.95	1,341.39	5.66%	0.1341%
1202100004	TWEETEN WILLIAM	02 98 23 NE NW 2 98 23 EX DD CONT 1.50 A	39.73	3,969.35	16.76%	0.3969%
1202200001	TWEETEN WILLIAM	02 98 23 NW NE 2 98 23	41.66	2,220.38	9.37%	0.2220%
1202200002	TWEETEN WILLIAM	02 98 23 NEFR NE 2 98 23 EX .71 A FOR ROW	36.36	1,442.64	6.09%	0.1443%
0803451003	ULLESTAD BRIAN TIM	03 99 23 A TR OF LAND 115.5' X 135' IN SW SE 3 99 23 DESC BY METES & BDS	0.35	10.84	0.05%	0.0011%
1212400002	ULSES PAUL J & JANICE R	12 98 23 COM 1050' S OF NW COR SE 12 98 23 TH 273' E TH 510' S TH 273' W TH N 510' TO BEG	3.20	116.63	0.49%	0.0117%
0813351002	US FISH & WILDLIFE SERVICE DIVISION OF REALTY	13 99 23 L 3 SW SW 13 99 23 EX A PART OF L 3 EX A TR 18.87 A L 1 & L	1.71	344.55	1.45%	0.0345%
0814200006	US FISH & WILDLIFE SERVICE DIVISION OF REALTY	14 99 23 A TR IN NE 14 99 23 DESC BY PLAT IN BK 5 PG 196-7	38.91	6,284.21	26.53%	0.6284%
0814400003	US FISH & WILDLIFE SERVICE DIVISION OF REALTY	14 99 23 SW SE 14 99 23 EX 2 RDS X 80 RDS ON W SIDE OF SW SW SE & A STRIP 1.5 RDS WIDE	28.82	3,375.44	14.25%	0.3375%
0814400008	US FISH & WILDLIFE SERVICE DIVISION OF REALTY	14 99 23 LOT 1 SE SE 14 99 23 EX A PART OF LOT 1 EX OPEN DITCH 2.85 A	27.85	4,331.67	18.28%	0.4332%
0815400006	US FISH & WILDLIFE SERVICE DIVISION OF REALTY	15 99 23 SW NE & 36.11 A N OF D DITCH IN NW SE ALL IN SEC 15 99 23 DESC IN BK 297 PG 200-1	76.11	6,688.49	28.23%	0.6688%
0823200002	US FISH & WILDLIFE SERVICE DIVISION OF REALTY	23 99 23 NE NE 23 99 23	40.00	5,097.95	21.52%	0.5098%
0828300004	US FISH & WILDLIFE SERVICE DIVISION OF REALTY	28 99 23 149.91 A TR S 1/2 SW & S 1/2 SE 28 99 23 EX 10.80 A D DITCH	7.00	193.63	0.82%	0.0194%
0803300018	USCOC OF GREATER IOWA LLC	03 99 23 TRACT 10 WITHIN PART OF TRACT 9 IN SW 1/4 3 99 23 DESC BY PLAT DOC 2012-2577	0.50	42.47	0.18%	0.0042%
0824100013	VANHOVE DONALD C & CATHERINE	24 99 23 LOT 5 EAGLE LANE SUBD 24 99 23	0.54	28.44	0.12%	0.0028%
0834400006	VOLD JUANITA M	34 99 23 SE SE 34 99 23	38.18	1,722.01	7.27%	0.1722%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0835300003	VOLD JUANITA M	35 99 23 W1/2 SW SW 35 99 23	19.09	1,856.78	7.84%	0.1857%
1203200011	VOLD JUANITA M	03 98 23 NW NE 3 98 23 EX PART OF PARCEL "B" CONT 7.57 AC DESC BY PLAT 2020-1615	32.08	1,908.54	8.06%	0.1909%
1203200012	VOLD JUANITA M	03 98 23 NE NE 3 98 23 EX PART OF PARCEL "B" CONT 2.75 AC DESC BY PLAT 2020-1615	36.51	1,990.40	8.40%	0.1990%
1212300006	VOLD LARRY & KATHY	12 98 23 TR IN SW 12 98 23 DESC BY METES & BDS IN BK 250 PG 382-4	5.29	117.78	0.50%	0.0118%
1212100002	VOLD LARRY D	12 98 23 NE NW 12 98 23	39.00	2,415.05	10.19%	0.2415%
1212100004	VOLD LARRY D	12 98 23 S1/2 SW NW 12 98 23 EX BEG 40 RDS N & 65 RDS E TH E 15 RDS S 16 RDS W 15 RDS N	16.30	437.39	1.85%	0.0437%
1212100006	VOLD LARRY D	12 98 23 SE NW 12 98 23 EX BEG 40 RDS N OF SW COR TH E 9 RDS S 16 RDS W 9 RDS TO BEG	38.10	1,583.83	6.69%	0.1584%
1201100004	VOLD VERNON & BETTY	01 98 23 A TR IN NW 1 98 23 DESC BY METES & BDS	0.53	5.85	0.02%	0.0006%
1201400001	VOLD VERNON & BETTY	01 98 23 A TR DESC AS BEING THAT PT OF W1/2 SE 1 98 23 LYING N OF LATERAL DD & W OF	15.01	1,075.46	4.54%	0.1075%
1201300001	VOLD VERNON A & BETTY	01 98 23 NW SW 1 98 23 EX OPEN DITCH 2.00 A EX .30 A FOR ROW EX TR CONT 4.36 A	36.18	1,701.88	7.18%	0.1702%
1201300002	VOLD VERNON A & BETTY	01 98 23 NE SW 1 98 23 EX OPEN DITCH 3.76 A	36.24	2,174.44	9.18%	0.2174%
1201300003	VOLD VERNON A & BETTY	01 98 23 SW SW 1 98 23 EX .30 A FOR ROW	37.27	1,637.73	6.91%	0.1638%
1201300004	VOLD VERNON A & BETTY	01 98 23 SE SW 1 98 23	39.00	1,956.21	8.26%	0.1956%
0816400006	WASTE MANAGEMENT NATIONAL SERVICES	16 99 23 A TR IN SE 16 99 23 DESC BY PLAT IN BK 5 PG 286	7.96	380.57	1.61%	0.0381%
1213100005	WEMPEN RODNEY & LEANN	13 98 23 A TR IN NE NW SEC 13 DESC IN BK 297 PG 326-7	22.30	625.24	2.64%	0.0625%
0814200008	WESTCOTT SCOTT R & BRONES LORI A M	14 99 23 A TR IN NW NE DESC BY PLAT IN BK 5 PAGE 194- 5	12.66	1,722.98	7.27%	0.1723%
0814376010	WILKINSON MARK L & SUZETTE M	14 99 23 LOTS 1 & 2 TERRANCE VIEW SUBD SE SW	0.61	23.38	0.10%	0.0023%
0814376011	WILKINSON MARK L & SUZETTE M	14 99 23 TR IN SE SW 14 99 23 COMM AT S1/4 COR SEC 14 TH N 200' TO POB TH N 268.6' TH W	2.11	148.14	0.63%	0.0148%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0825300006	WINNEBAGO COUNTY	25 99 23 PARCEL "A" DESC AS PART OF SE SW 25 99 23 DESC BY PLAT DOC 2012-1589	7.44	222.75	0.94%	0.0223%
0825400003	WINNEBAGO COUNTY	25 99 23 PARCEL "B" DESC AS PART OF NW SE 25 99 23 DESC BY PLAT DOC 2012-1589	4.49	350.90	1.48%	0.0351%
0827200003	WINNEBAGO COUNTY	27 99 23 S 1/2 NE 27 99 23 (PART OF OLD COUNTY HOME))	77.33	3,498.25	14.77%	0.3498%
0827300003	WINNEBAGO COUNTY	27 99 23 N1/2 SW EX 2 TRACTS & S1/2 SW & SW SE 27 99 23 AND NW NW 34 99 23 WRP #000512	193.18	10,262.45	43.32%	1.0262%
0834200002	WINNEBAGO COUNTY	34 99 23 N 1/2 NE 34 99 23 & W 1/2 NW NW 35 99 23 EX PARCEL "A" DESC BY PLAT 2019-1678 (PART OF THE COUNTY HOME FARM)	92.94	7,191.40	30.36%	0.7191%
0815100005	WUBBEN MIKE	15 99 23 A TR IN SW NW SEC 15 DESC BY METES & BDS	4.86	360.84	1.52%	0.0361%
0814326001	YOUNG HARRIET J & BILLY K	14 99 23 NE SW 14 99 23 EX OPEN DITCH 3.10 A EX A TR	31.45	3,744.20	15.80%	0.3744%
0814351003	YOUNG HARRIET J & BILLY K	14 99 23 ALL THAT PART OF NW1/4 SW1/4 14 99 23 LYING NORTH OF MIDDLE OF DRAINAGE DITCH	3.09	370.88	1.57%	0.0371%
0814376012	YOUNG HARRIET J & BILLY K	14 99 23 SE SW 14 99 23 EX A TR 468.6' N OF SE COR OF SW 14 99 23 TH W 390.7' TH N 385' TH E EX A TR 200' X 155'	26.72	4,044.21	17.07%	0.4044%
0836300002	ZILA THERESA G TRUST	36 99 23 NE SW 36 99 23	40.00	1,766.10	7.45%	0.1766%
0836300003	ZILA THERESA G TRUST	36 99 23 SW SW 36 99 23 EX OPEN DITCH 4.58 A	34.42	2,810.78	11.86%	0.2811%
0836300004	ZILA THERESA G TRUST	36 99 23 SE SW 36 99 23 EX OPEN DITCH 5.06 A	33.94	2,853.13	12.04%	0.2853%
0836300006	ZILA THERESA G TRUST	36 99 23 NW SW 36 99 23 EX A TR DESC BY PLAT 94-1074	30.08	2,670.99	11.27%	0.2671%
0000000002	IOWA DOT		11.83	2,185.76		0.2186%
0000000003	WINNEBAGO SECONDARY ROADS		340.79	28,319.02		2.8319%
TOTAL RURAL WINNEBAGO COUNTY			11,468.76	823,021.31		82.3021%

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PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
LAKE MILLS PARCELS						
0802353007	5 ALARM INVESTMENT COMPANY LLC	02 99 23 LOT 12 E1/2 SW SW SMITHS SUBD NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2	0.10	19.60	0.08%	0.0020%
0811108008	AAMODT FAYE C	11 99 23 LOTS 11-12 SMITHS SUB OF W1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.38	42.33	0.18%	0.0042%
0811102012	ADAMS BRUCE D	11 99 23 LOT 27 IN HELGESONS 5TH ADD	0.32	37.88	0.16%	0.0038%
0811106003	ADAMS CONNIE SUE	11 99 23 N 16' L 88 & S 33.5' L 89 ALL IN SUBD W1/2 NW NW 11 99 23 AND THE W1/2 OF THE ADJ AND W 95' OF S 13' OF N 16' OF LOT 89 DOC 2013-1013 AND EX S 8' OF N 24' OF LOT 88 DOC 2013-1012	0.23	25.71	0.11%	0.0026%
0811111008	ADAMS JERRY W TRUST	11 99 23 LOT 21 AUD RES OF C D SMITHS SUBD OF W1/2 NW 11 99 23 & E HALF OF ADJ ALLEY	0.20	22.22	0.09%	0.0022%
0811151009	ALBINO JUAN & VAZQUEZ HEIDI	11 99 23 LOT 13 & W 5' LOT 12 BRACKEYS 2ND ADD	0.37	45.22	0.19%	0.0045%
0811102008	ALMELIEN ROSEMARY K	11 99 23 LOT 23 HELGESONS 5TH ADDITION	0.23	27.78	0.12%	0.0028%
0802306001	ALPW #3 LLC	02 99 23 W 72.76' OF LOT 13 AND ALL OF LOTS 21 22 23 AUDITORS RESURVEY OF SD	0.56	112.01	0.47%	0.0112%
0811102016	ANDERSON CRAIG H	11 99 23 LOT 10 HELGESONS 5TH ADD	0.19	23.34	0.10%	0.0023%
0811152014	ANDERSON LAVERN W & SHERYL D TRUST	11 99 23 LOT 4 BRACKEYS 1ST ADD	0.18	21.94	0.09%	0.0022%
0811152012	ANDERSON RANDY W & JONI	11 99 23 LOT 19 HELGESONS 4TH ADD	0.15	17.92	0.08%	0.0018%
0811159010	ANDERSON STEVEN M & LEANNA K	11 99 23 E 12.5 FT OF LOT 15 & LOT 16 ROLLING ACRES ADD EX S 20 FT	0.29	31.26	0.13%	0.0031%
0811153007	ARNESON CHARLES D	11 99 23 LOT 71 EX E 80' AND N 21' OF LOT 72 EX E 80 FT AUD RES OF W1/2 NW 11 99 23 NOW KNOWN	0.23	26.25	0.11%	0.0026%
0802376008	ARRAZOLO JOHN E	02 99 23 LOT 9 BLK 2 SMITH ADD & A 10 SF TR IN LOT 8 BLK 2	0.20	23.12	0.10%	0.0023%
0802353024	ARWAY FAMILY IRREVOCABLE TRUST	02 99 23 LOT 25 SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2	0.21	41.12	0.17%	0.0041%
0811179001	ASBURY METHODIST EPISCOPAL CHURCH	11 99 23 COM AT SW COR OF SE NW 11 99 23 TH 7 RODS N TO POB TH N 20 1/4 RODS TH E 23 1/2 RODS	2.78	224.16	0.95%	0.0224%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0802306003	BACACAO HENRY & HERMINIA	02 99 23 N 60' LOT 24 WADSWORTH SUBD OF 15 A IN NW SW 2 99 23	0.17	20.28	0.09%	0.0020%
0802151013	BAGO LAND COMPANY LLC	02 99 23 N 70' OF LOTS 4 & 5 BLK 2 E D HINMANS ADD	0.03	3.40	0.01%	0.0003%
0802157008	BAGO LAND COMPANY LLC	02 99 23 LOT 5 BLK 8 HINMANS ADD SW NW 2 99 23	0.23	26.43	0.11%	0.0026%
0802305003	BAGO LAND COMPANY LLC	02 99 23 W1/2 LOT 43 WADSWORTH SUBD OF 15 A IN NW SW 2 99 23	0.21	25.27	0.11%	0.0025%
0802306005	BAGO LAND COMPANY LLC	02 99 23 LOT 25 WADS SUBD OF 15 A IN NW SW 2 99 23 EX N 6'4" THEREOF AND EX S 15'	0.36	42.21	0.18%	0.0042%
0802379003	BAGO LAND COMPANY LLC	02 99 23 LOT 7 BLK 7 SMITHS ADD	0.20	22.31	0.09%	0.0022%
0811105001	BANWART DARLENE F	11 99 23 L 96, 97 AUD RES SUBD W1/2 NW NE 11 99 23 EX E 63' OF L 96-97 NOW KNOWN AS AUD RES	0.23	27.07	0.11%	0.0027%
0811101016	BANWART THOMAS & VICKIE L	11 99 23 LOT 28 HELGESONS 5TH ADD AND A TR CONT 7268 SF DESC IN BK 297 PG 9-11	0.39	48.90	0.21%	0.0049%
0803476003	BAUMANN JEFFREY	03 99 23 COM 25 RDS W OF NE COR SE SE 3 99 23 TH S 10 RDS W 11 RDS N 10 RDS E 11 RDS TO	0.34	36.17	0.15%	0.0036%
0811154010	BEATY STEVEN	11 99 23 LOT 11 BRACKEYS 1ST ADD	0.21	22.53	0.10%	0.0023%
0802356011	BEENKEN RICHARD	02 99 23 LOT 38 & W 94' LOT 34 E1/2 SW SW 2 99 23 SMITH SUBD NOW KNOWN AS AUD RES C D SMITHS	0.54	63.41	0.27%	0.0063%
0802356006	BEHR DELANE E & DARLENE E	02 99 23 LOT 41 AUD RES C D SMITHS SUBD OF E1/2 SW SW 2 99 23 EX E 68 FT	0.25	29.98	0.13%	0.0030%
0802302016	BELL AJ	02 99 23 LOT 6 HINMANS SUBD N1/2 NW SW 2 99 23	0.19	22.40	0.09%	0.0022%
0802353003	BENANNA STENE LLC	02 99 23 TH E 31.5' OF LOT 17 AUD RES C D SMITHS SUBD E1/2 SW SW 2 99 23	0.09	18.83	0.08%	0.0019%
0811159006	BENSON CRAIG R	11 99 23 LOT 9 ROLLING ACRES ADD	0.18	19.90	0.08%	0.0020%
0803401004	BENSON DANA	03 99 23 A TR IN W1/2 NW SE 3 99 23 DESC BY METES & BOUNDS A TR 160' BY 100'	0.35	35.47	0.15%	0.0035%
0811152011	BERGAN KATIE L	11 99 23 LOT 20 HELGESONS 4TH ADD	0.15	17.92	0.08%	0.0018%
0811301015	BERGER ROBERT E & SHEILA K	11 99 23 PARCEL "A" LOCATED IN NW SW 11 99 23	1.14	94.27	0.40%	0.0094%
0802305005	BERGLAND WESLEY A & CAROL ANNE	02 99 23 W 8 1/2 RDS OF LOT 39 IN WADSWORTHS SUBD OF 15 A IN NW SW 2 99 23	0.21	25.36	0.11%	0.0025%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0811155011	BERGO MAVIS	11 99 23 S 35.5' OF LOT 113 AND ALL OF LOT 114 SUBD SW NW 11 99 23 NOW KNOWN AS AUD RES	0.33	35.58	0.15%	0.0036%
0802306021	BLS LLC	02 99 23 LOTS 32-33 S D WADS SUBD OF 15 A IN NW SE EX N 15' 2 99 23	0.12	24.84	0.10%	0.0025%
0802306022	BLS LLC	02 99 23 LOTS 29-30-31 SUBD OF E 15 A NW SW EX N 15' THEREOF 2 99 23 WADS	0.19	37.66	0.16%	0.0038%
0802308006	BLS LLC	02 99 23 LOTS 3 & 4 BLK 4 ORIG PLAT	0.15	17.50	0.07%	0.0018%
0802356027	BLS LLC	02 99 23 S 75' LOT 36 EX TH W 50' SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D	0.14	16.33	0.07%	0.0016%
0811159021	BLS LLC	11 99 23 LOT 24 ROLLING ACRES ADD	0.22	23.44	0.10%	0.0023%
0811102013	BODENHAM JOHN & DAWN	11 99 23 LOT 14 HELGESONS 5TH ADD N1/2 OF OF LOT 13	0.25	30.90	0.13%	0.0031%
0811157005	BOEHMER JAMES A & ANGELA M	11 99 23 LOT 4 BRACKEYS 2ND ADD	0.29	31.43	0.13%	0.0031%
0811155012	BOYKEN PAUL D	11 99 23 LOT 3 ROLLING ACRES ADD	0.23	24.53	0.10%	0.0025%
0811103001	BOYSEN ROSS	11 99 23 N 6 RDS OF LOT 106 AUD RES C D SMITHS SUBD W1/2 NW 11 99 23	0.14	16.18	0.07%	0.0016%
0802352027	BRACKEY ARLYS I	02 99 23 UND 1/5 INT MILL ST CONDO ON LOTS 15 & 16 PART L 14 AUD RES OF CD SMITHS SUBD W1/2	0.71	144.51	0.61%	0.0145%
0811152006	BRACKEY LEROY W	11 99 23 E 66' OF TH W 198' OF TH N 9 RDS OF L 131 AUD RES OF SUBD W1/2 NW 11 99 23 NOW KNOWN	0.23	25.11	0.11%	0.0025%
0810276006	BRACKEY SHIRLEY FAMILY TRUST	10 99 23 S 93.7' OF N 333' OF S 663' OF E 125' OF SE NE 10 99 23	0.27	32.47	0.14%	0.0032%
0811154011	BRANDENBURG ALEX & ERIN	11 99 23 LOT 12 BRACKEYS 1ST ADD & N 20' LOT 13	0.28	33.37	0.14%	0.0033%
0802307002	BRANSTAD TERRY E & SCHWARM RICHARD P	02 99 23 LOTS 9-10 BLK 3 ORIG PLAT EX E 8'	0.28	55.40	0.23%	0.0055%
0811155013	BRAY JOHN & SUSAN M	11 99 23 LOT 2 ROLLING ACRES ADD	0.26	27.98	0.12%	0.0028%
0811155014	BRAY JOHN & SUSAN M	11 99 23 LOT 1 ROLLING ACRES ADD	0.23	24.87	0.10%	0.0025%
0811156011	BRONES MARGIE L	11 99 23 LOT 6 BRACKEYS 2ND ADD	0.52	62.13	0.26%	0.0062%
0802379002	BRUA TERESA A	02 99 23 LOT 6 BLK 7 C D SMITHS ADD	0.20	22.05	0.09%	0.0022%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0811159015	BRUNSVOLD BETTY G	11 99 23 S 19' LOT 120 & ALL LOT 121-122 & N 19' LOT 123 SMITHS SUBD NE SW NW 11 99 23 ETC	0.52	55.39	0.23%	0.0055%
0811155004	BRUNSVOLD GERALD D & BETTY	11 99 23 L 17 BRACKEYS 1ST ADD EX A PART DESC BY METES & BOUNDS	0.21	23.31	0.10%	0.0023%
0803476008	BRUNSVOLD GERALD D & BETTY G	03 99 23 TR COMM 184' S OF NE COR SE SE 3 99 23 TH S ON SEC LINE 638' TH W 34 RDS N 40 RDS E	8.39	802.95	3.39%	0.0803%
0811102019	BRUNSVOLD GERALD D & BETTY G	11 99 23 LOT 5 HELGESONS 5TH ADD & S 50' LOT 6	0.43	51.27	0.22%	0.0051%
0811108006	BUDACH JOHN P & KATLIN	11 99 23 LOTS 7 & 8 SMITHS SUBD NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.38	41.35	0.17%	0.0041%
0811155003	BUTLER TAMMY D	11 99 23 L 16 & A TR OF LAND COMM AT A PT 25' N OF THE SE COR OF L 15 DESC BY METES & BOUND	0.24	26.18	0.11%	0.0026%
0811301006	CARLSON AMANDA	11 99 23 A TR DESC AS PART OF PARCEL C IN PLAT DOC 07-1180 CONT 1.18 AC	1.18	112.26	0.47%	0.0112%
0802310013	CASEYS MARKETING COMPANY	02 99 23 LOT 8 BLK 1 & E 1/2 OF LOT 7 BLK 1 AND S 32' OF LOT 3 BLK 1 EX W 40'	0.36	68.39	0.29%	0.0068%
0811107005	CASPERSON TIMOTHY A & APRIL M	11 99 23 E1/2 LOTS 41 & 42 IN C D SMITHS SUBD W1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D	0.19	21.02	0.09%	0.0021%
0802353028	CAVETT BRUCE L & BARRETT DEBBIE S	02 99 23 LOT 28 SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2	0.21	40.89	0.17%	0.0041%
0811106007	CAVETT GORDON O	11 99 23 W1/2 OF LOTS 68 & 69 IN AUD RES OF SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D	0.17	19.29	0.08%	0.0019%
0803501003	CHICAGO NORTHWESTERN RAILROAD	03 99 23 ROW LOCATED IN SECTIONS 2 & 3-99-23	16.05	2,830.33	11.95%	0.2830%
0811301012	CHOSE KATHY S	11 99 23 THAT PART OF LOT 6 IN NW SW 11 99 23 COM AT NW COR L 6 E 1033.19' TO POB TH E 120' TH S	0.57	56.57	0.24%	0.0057%
0811106004	CHOSE NANCY J	11 99 23 LOT 87 & S 25.5' OF LOT 88 IN SUBD W1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D AND S 8' OF THE N 24' OF LOT 88 DOC 2013- 1012	0.26	29.85	0.13%	0.0030%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0811157002	CHOSE RANDY L & JANIS S	11 99 23 LOT 1 BRACKEYS 2ND ADD	0.26	28.92	0.12%	0.0029%
0810226005	CHRISTIANSEN ROGER G	10 99 23 E1/2 NE NE 10-99-23 E OF DRAINAGE DITCH EX A 7268 SF TR IN B 297 PG 9 & 11 & EXCEPT PARCEL "A" DESC IN DOC 2016-0445	1.67	209.12	0.88%	0.0209%
0810276002	CHRISTIANSEN ROGER G	10 99 23 COM AT NE COR SE NE TH W 20 RDS TH S 60 RDS E 20 RDS N 60 RDS TO BEG EX A TR 701.25	10.20	773.70	3.27%	0.0774%
0811101015	CHRISTIANSEN ROGER G & FRANCES L T	11 99 23 LOT 29 HELGESONS 5TH ADD	0.21	25.89	0.11%	0.0026%
0811111006	CHRISTIANSON COLE	11 99 23 E 75' LOTS 25-26 & N 2 RDS L 24 C D SMITH SUBD NW NW 11-99-23 & W1/2 ADJ ALLEY NOW	0.25	28.87	0.12%	0.0029%
0810276005	CHRISTIANSON JOEL A & MARLYS C	10 99 23 N 189.3' OF S 663' OF THE E 125' OF SE NE 10 99 23	0.54	66.14	0.28%	0.0066%
0802306015	CHRISTIANSON LEON	02 99 23 BEG AT A PT 645.25' E & 204.94' N OF SW COR NW SW 2 99 23 W TH N 40.7' X 170'	0.16	31.13	0.13%	0.0031%
0802306016	CHRISTIANSON LEON	02 99 23 LOT 6 WADS SUBD E 15 A NW SW 2 99 23	0.11	21.39	0.09%	0.0021%
0802306018	CHRISTIANSON LEON	02 99 23 LOT 4 WADSWORTHS SUBD E 15 A NW SW 2 99 23	0.10	18.91	0.08%	0.0019%
0802306019	CHRISTIANSON LEON	02 99 23 LOT 3 WADSWORTH SUBD E 15 A NW SW 2 99 23 AND THE N 28' OF LOT 26 WADSWORTH'S	0.09	17.13	0.07%	0.0017%
0802352019	CHRISTIANSON LEON	02 99 23 S 24' OF LOT 17 W1/2 SW SW 2 99 23 AND 33' DIRECTLY S OF LOT 17 NOW KNOWN AS AUD RES	0.12	23.06	0.10%	0.0023%
0811151003	CHRISTIANSON TERRY & DEBRA	11 99 23 LOT 4 & N 30' OF L 5 IN HELGESONS 4TH ADD	0.21	25.96	0.11%	0.0026%
0803401005	CI ONE HOLDINGS LLC	03 99 23 A TR IN W1/2 NW1/4 SE1/4 3 99 23 DESC AS 100' X 100'	0.22	22.17	0.09%	0.0022%
0802302002	CITY OF LAKE MILLS	02 99 23 TR IN HINMANS ADD 100' E & W BY 140' N & S WATER TOWER	0.24	47.35	0.20%	0.0047%
0802305013	CITY OF LAKE MILLS	02 99 23 W 119.5' OF L 36 WADS WORTHS SUBD OF 15 A IN NW SW AUD RESURVEY 2 99 23	0.35	70.34	0.30%	0.0070%
0802305014	CITY OF LAKE MILLS	02 99 23 LOT 36 EX. W 119.5' & S 1 RD OF L 38 WADSWORTHS SUBD OF 15 A NW SW 2 99 23	0.34	69.19	0.29%	0.0069%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0802307001	CITY OF LAKE MILLS	02 99 23 LOTS 11 & 12 BLK 3	0.28	27.80	0.12%	0.0028%
0802307004	CITY OF LAKE MILLS	02 99 23 LOTS 7 & 8 BLK 3 EX N 30' LOT 8 ORIG PLAT EX E 8' WAS COMMERCIAL	0.19	38.17	0.16%	0.0038%
0802307007	CITY OF LAKE MILLS	02 99 23 LOTS 5 & 6 & S 23' OF LOT 4 BLK 3 ORIG PLAT EX W 8'	0.35	68.32	0.29%	0.0068%
0802309001	CITY OF LAKE MILLS	02 99 23 W 66' LOT 2	0.11	21.00	0.09%	0.0021%
0802309002	CITY OF LAKE MILLS	02 99 23 E 1/2 OF LOT 2 BLK 2 EX E 14'	0.09	16.76	0.07%	0.0017%
0802309015	CITY OF LAKE MILLS	02 99 23 N 10' OF W 48' OF LOT 7 BLK 2 ORIG PLAT	0.01	2.35	0.01%	0.0002%
0802310006	CITY OF LAKE MILLS	02 99 23 W 24' OF THE S 2 RDS OF THE N 3 RDS OF LOT 5 BLK 1 ORIG PLAT WAS COMMERCIAL	0.02	3.46	0.01%	0.0003%
0802310007	CITY OF LAKE MILLS	02 99 23 COM 24' E & 77' N OF SW COR L 5 BLK 1 TH N 45' TO ALLEY E 33' S 45' W 33' TO BEG	0.03	6.49	0.03%	0.0006%
0802310008	CITY OF LAKE MILLS	02 99 23 N 22 5/6' OF W 24' OF S 82 1/2" OF L 5 BLK 1 WAS COMMERCIAL	0.01	2.39	0.01%	0.0002%
0802310009	CITY OF LAKE MILLS	02 99 23 W 24' OF S 59 2/3' OF LOT 5 BLK 1 WAS COMMERCIAL	0.04	6.94	0.03%	0.0007%
0802310010	CITY OF LAKE MILLS	02 99 23 COM AT A PT 24' E OF SW COR LOT 5 IN BLK 1 TH N 77' E 33' S 77' WAS COMMERCIAL	0.08	15.44	0.07%	0.0015%
0802353001	CITY OF LAKE MILLS	02 99 23 W 27.5' OF L 19 SMITH SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.08	16.59	0.07%	0.0017%
0802353017	CITY OF LAKE MILLS	02 99 23 S 1 RD OF L 14 SUBD OF W1/2 SW SW 2 99 23 N 55' OF LOTS 20-21 SMITHS SUBD E1/2 SW	0.19	37.22	0.16%	0.0037%
0802353018	CITY OF LAKE MILLS	02 99 23 N 55' OF L 22 AUD RES C D SMITH SUBD E1/2 SW SW 2 99 23	0.09	17.30	0.07%	0.0017%
0802353027	CITY OF LAKE MILLS	02 99 23 L 27 SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2 SW	0.21	40.84	0.17%	0.0041%
0802354006	CITY OF LAKE MILLS	LOT 21 SMITHS SUBD OF W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2	0.92	96.18	0.41%	0.0096%
0802354007	CITY OF LAKE MILLS	02 99 23 LOT 19 AUDITOR RESURVEY OF CD SMITH SUBD OF THE W1/2 SW SW 2 99 23	2.37	245.73	1.04%	0.0246%

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 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0802355001	CITY OF LAKE MILLS	02 99 23 PART OF W1/2 SW SW 2 99 23 DESC BY METES & BOUNDS NOW KNOWN AS AUD RES C D SMITHS	0.10	20.72	0.09%	0.0021%
0802355003	CITY OF LAKE MILLS	02 99 23 S 75' OF TR A IN W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 SW	0.01	2.82	0.01%	0.0003%
0802356001	CITY OF LAKE MILLS	02 99 23 A TR OF LAND IN L 42 AUD SURVEY OF CD SMITH H'S SUBD OF E1/2 SW SW 2 99 23 DESC AS	0.88	176.44	0.74%	0.0176%
0802356004	CITY OF LAKE MILLS	02 99 23 BEG AT THE NE COR OF L 30 IN CD SMITH SUBD OF E1/2 OF SW SW SEC 2 TH W 136.5' TH S	0.90	179.10	0.76%	0.0179%
0802356005	CITY OF LAKE MILLS	02 99 23 THAT PT OF L 42 C D SMITH SUBD OF E1/2 OF SW SW 2 99 23 DESC AS BEG AT A PT 514.8' N	5.80	576.65	2.43%	0.0577%
0802356021	CITY OF LAKE MILLS	02 99 23 BEG 197.9' W & 448.8' N OF SE COR SW SW 2 99 23 TH N 66' W 9.1' S 66' E 9.1' TO	0.01	1.63	0.01%	0.0002%
0803100005	CITY OF LAKE MILLS	03 99 23 ALL THAT PT OF SE NW 3 99 23 LYING N OF MPLS & ST L RR ROW & S OF THE PUBLIC HWY	20.16	1,683.57	7.11%	0.1684%
0803451004	CITY OF LAKE MILLS	03 99 23 E 50 RDS OF N 32 RDS OF SW SE & COM 30 RDS E OF NW COR OF SW SE	13.65	1,458.91	6.16%	0.1459%
0803451006	CITY OF LAKE MILLS	03 99 23 PART OF SW SE 3 99 23 DESC BY PLAT IN BK 6 PAGE 84-5	15.34	3,117.13	13.16%	0.3117%
0803476007	CITY OF LAKE MILLS	03 99 23 COMM AT A PT 561' W OF SE COR OF SE SE 3 99 23 W OF THE 5TH PM & WHICH PT IS ALSO	16.93	3,235.60	13.66%	0.3236%
0803476009	CITY OF LAKE MILLS	03 99 23 COM SE COR SE SE SEC 3 N 190' TO POB W 41.25' N 113.15 W 445.5 N 196 E 487 S	2.30	219.61	0.93%	0.0220%
0803476010	CITY OF LAKE MILLS	03 99 23 COM SE COR SE SE SEC 3 W 228.7 TO POB TH W 323.3 N 499.68 E 74.25 S 309.18 E	1.98	127.13	0.54%	0.0127%
0803476011	CITY OF LAKE MILLS	03 99 23 COM SE COR SE SE SEC 3 W 228.7 N 190.5 W 258.05 N 113.15 E 445.5 S 113.15 E	2.03	210.47	0.89%	0.0210%
0811152018	CITY OF LAKE MILLS	11 99 23 LOTS 84 & 85 SMITHS SUBD NE SW NW 11 99 23 NOW KNOWN AS LOTS 84 & 85 OF	0.37	41.98	0.18%	0.0042%
0811101011	CLARK DIANE L	11 99 23 L 34 HELGESON'S 5TH ADD & A TR IN LOT 33 DESC BY METES AND BOUNDS	0.49	61.56	0.26%	0.0062%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0811105005	CLARK WILLIAM H & DIANE L	11 99 23 LOT 59 & N1/2 LOT 60 C D SMITHS SUBD NW NW 11 99 23 & E1/2 OF ALLEY NOW KNOWN AS	0.30	34.48	0.15%	0.0034%
0811108004	COLBY DANIEL & SHEILA	11 99 23 LOTS 35-36 EX THE E 50' & EX TH C&NW RR ROW ACROSS TH SW COR OF SAID LOTS ALL IN	0.22	25.26	0.11%	0.0025%
0811108005	COLBY DANIEL & SHEILA	11 99 23 E 50' LOTS 35-36 IN AUD RES C D SMITHS SUBD OF W1/2 NW 11 99 23	0.11	12.83	0.05%	0.0013%
0811108002	COLBY DANIEL L & SHEILA A	11 99 23 W 132' OF LOTS 37 & 38 AUD RES C D SMITH SUBD W1/2 NW 11 99 23	0.30	33.86	0.14%	0.0034%
0802309018	CONNOR CASEY G & JULIE	02 99 23 E 18' OF L 7 EX N 10' & L 8 EX N 10' & W 14 OF S 123.4' OF WASHIN ST BETWEEN BLKS 1 & 2	0.25	47.25	0.20%	0.0047%
0803476002	CRUZ VAZQUEZ LUIS GERALDO & MONTALVO PEREZ YAHAIRA	03 99 23 W 70' OF TR COMM 25 RDS W OF NE COR SE SE 3 99 23 TH S 10 RDS BY 11 RDS EX N 50'	0.21	22.71	0.10%	0.0023%
0803427002	CUMMINS ENGINE CO INC	03 99 23 LOTS 5-6-7-8-9-10-11 12-13 NE SE 3 99 23 & TR IN NW SW 2 99 23 AND PART OF VACATED PARK STREET FILED IN MISC RECORDS BK 5 PAGE 394 EX TR TO CITY	11.21	2,324.87	9.81%	0.2325%
0803429002	CUMMINS ENGINE CO INC	03 99 23 A TR IN NE SE 3 99 23 BOUNDED ON N BY 2ND AVE N ON E BY L 1-2-3 & 4 & S BY RR ROW	0.77	161.90	0.68%	0.0162%
0811103009	DAHLE WANDA	11 99 23 LOTS 49-50 SMITHS SUB E1/2 NW NW 11 99 23 & N 41.25' OF LOT 51 AND S 105' IF KIT 106 NOW KNOWN AS AUD RES CD SMITHS	0.60	69.80	0.29%	0.0070%
0811159004	DAHN CARYL	11 99 23 LOTS 115-116-117-118 SUBD SW NW 11 99 23 EX W 90' OF L 118 & W 90' OF N 35.5' L 117	0.53	57.02	0.24%	0.0057%
0802306013	DAKKEN DANA J	02 99 23 LOT 8 WADS SUBD OF NW SW 2 99 23 EX TH N 5' OF L 8 2 99 23	0.10	19.49	0.08%	0.0019%
0802352015	DAS LEASING LLC	02 99 23 LOT 14 EX S 1 RD CD SMITHS SUBD W1/2 SW SW 2 99 23 EX TR TO FLUGUM EX TR #012115	0.37	74.47	0.31%	0.0074%
0802352018	DAS LEASING LLC	02 99 23 LOT 13 SUBD W1/2 SW SW 2 99 23 EX N 66.40 FEET NOW KNOWN AS AUD RES C D SMITHS SUBD	0.31	62.33	0.26%	0.0062%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0802353033	DAVES AUTO SERVICE INC	02 99 23 N 66 1/4' OF LOT 1 AND PART OF PARCEL "A" DESC BY PLAT DOC 2020-1867 AUD RES OF C D SMITHS SUBD OF TH E1/2 OF SW SW 2 99 23	0.10	19.86	0.08%	0.0020%
0803429012	DAVIDSON DARREL	03 99 23 LOT 4 SUBD NE SE 3 99 23 EX W 107.25'	0.33	40.96	0.17%	0.0041%
0811106001	DAVIDSON GLORIA J	11 99 23 TH W 95' OF L 90 91 & W 95' OF N 16' L 89 SUBD W1/2 NW NW 11 99 23 EX W 95' OF S 13' OF N 16' OF LOT 89 - DOC 2013-1013	0.22	25.40	0.11%	0.0025%
0811157010	DAVIS CRYSTAL M	11 99 23 LOT 13 ROLLING ACRES ADD	0.47	51.30	0.22%	0.0051%
0811110003	DEAL ROBERT S III & TAYLOR	11 99 23 TH W 99' OF LOT 29 & 30 W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2	0.23	25.98	0.11%	0.0026%
0802305009	DENTON CATHERINE M	02 99 23 E 124' OF LOT 41 IN S D WADS SUBD OF 15 A NW SW 2 99 23	0.19	22.42	0.09%	0.0022%
0811301002	DEVRIES DANIEL L & MELANIE J	11 99 23 COMM AT NW COR OF L 6 SUBD NW SW 11 99 23 A TR DESC BY METES & BOUNDS	0.86	100.15	0.42%	0.0100%
0811101010	DOMOKOS DOUGLAS P & LAUREL A	11 99 23 LOT 35 & S 1/2 LOT 36 HELGESONS 5TH ADD	0.52	65.11	0.27%	0.0065%
0802352029	DONS MOTOR MART INC	02 99 23 A TR IN LOT 14 DESC DOC #012308 PLAT # 012115 ALSO LOT 12 AND W 109 1/2' OF LOT	1.51	309.27	1.31%	0.0309%
0802306012	EPLAND TRUCKING INC	02 99 23 LOT 9 & N 5' OF LOT 8 WADSWORTHS SUBD OF 15 A NW SW 2 99 23	0.14	27.44	0.12%	0.0027%
0811107001	ERDAHL RITA A	11 99 23 TH W1/2 LOTS 45-46 C D SMITHS SUBD NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.19	21.80	0.09%	0.0022%
0811159020	EVJEN JAMES	11 99 23 LOT 25 ROLLING ACRES ADD	0.25	27.71	0.12%	0.0028%
0811159002	EVJEN JAMES ALLEN	11 99 23 E 85' OF LOTS 78 & 119 IN AUD RES W1/2 NW 11 99 23 & ALLEY NOW KNOWN AS AUD RES	0.23	24.67	0.10%	0.0025%
0802310004	FARMERS TRUST & SAVINGS BANK	02 99 23 LOT 1 BLK 1 EX THE W 40' AND LOT 3 BLK 1 EX THE W 40' AND EX THE S 32'	0.12	23.20	0.10%	0.0023%
0802306008	FEDERAL NATIONAL MORTGAGE ASSOCIATION	02 99 23 N1/2 LOT 12 WADSWORTHS SUBD 15 A NW SW 2 99 23	0.29	35.12	0.15%	0.0035%
0803427001	FIVE STAR COOPERATIVE	03 99 23 A TR IN N1/2 SE 3-99-23 LYING S OF RR DESC BY METES AND BOUNDS	4.16	431.86	1.82%	0.0432%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0803429001	FIVE STAR COOPERATIVE	03 99 23 PART NE SE 3 99 23 DESC BY METES AND BOUNDS	3.11	644.06	2.72%	0.0644%
0803429006	FIVE STAR COOPERATIVE	03 99 23 LOT 1 SUBD NE SE 3 99 23	0.61	119.92	0.51%	0.0120%
0803476012	FIVE STAR COOPERATIVE	03 99 23 PAR 2 SE SE 3 99 23 CONT .19 A AND PAR 3 SW SW 2 99 23 CONT .24 A	0.40	41.24	0.17%	0.0041%
0811102002	FJELSTAD CYNTHIA	11 99 23 LOT 16 HELGESON'S 5TH ADD & PT OF L 17 EX TR DESC BY METES AND BOUNDS	0.21	25.97	0.11%	0.0026%
0811151011	FJELSTAD DAVID L & DONNA L LIFE ESTATE	11 99 23 LOT 11 BRACKEYS 2ND ADD	0.35	41.99	0.18%	0.0042%
0802305012	FJELSTAD DAVID SCOTT	02 99 23 TH E 95.25' L 37 EX N 10' & THE S 56' OF N 132' OF L 38 AUD RES WADS SUBD 2 99 23	0.15	30.69	0.13%	0.0031%
0811159019	FJELSTAD DOROTHY L LIFE ESTATE	11 99 23 LOT 26 ROLLING ACRES ADD	0.48	52.37	0.22%	0.0052%
0811111012	FJELSTAD GARY & NANCY	11 99 23 W 90' OF LOTS 24-26 C D SMITHS SUBD OF NW NW 11-99-23 EX S 3.8' OF LOT 24 EX N 66'	0.14	15.59	0.07%	0.0016%
0802157003	FJELSTAD RAY & STARR	02 99 23 TH W 65' OF LOTS 1 & 4 BLK 8 HINMANS ADD SW NW 2 99 23 & E1/2 ALLEY	0.23	25.57	0.11%	0.0026%
0803427003	FLEETGUARD INC	03 99 23 A TR IN NE SE 3 99 23 DESC AS PAR #1 CONT .57 A & A TR IN SEC 2 DESC AS PAR #2 .43 A	0.86	85.54	0.36%	0.0086%
0811154003	FLESCHE MARK B TRUST	11 99 23 LOT 18 HELGESONS 4TH ADD	0.15	17.93	0.08%	0.0018%
0811111001	FLO CHRIS	11 99 23 TH W1/2 OF LOTS 27-28 SMITHS SUBD OF W1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D	0.19	21.41	0.09%	0.0021%
0802157001	FLO GERALD W & FRANKS ANGELA	02 99 23 W 71' OF LOT 2 & 3 BLK 8 E D HINMANS ADD SW SW 2 99 23	0.22	24.21	0.10%	0.0024%
0802352025	FLUGUM ALAN	02 99 23 PARCEL B CONT 10,569 SF AS DESC BY PLAT IN BK 6 PG 144-6 NOW KNOWN AS AUD RES	0.25	50.45	0.21%	0.0050%
0802352016	FLUGUM ALAN D	02 99 23 PART LOT 14 CD SMITHS W1/2 SW SW 2 99 23 DESC BY METES & BDS NOW KNOWN AS AUD RES	0.68	140.54	0.59%	0.0141%
0802352026	FLUGUM ALAN D & DEANNA L	02 99 23 PARCEL A CONT 3738 SF AS DESC BY PLAT IN BK 6 PG 144-6 & EASEMENT ON PARCEL B	0.09	18.38	0.08%	0.0018%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0811101017	FLUGUM ALAN D & DEANNA L	11 99 23 LOTS 39 & 40 HELGESONS 5TH ADD EX S 10' LOT 39	1.45	180.04	0.76%	0.0180%
0811102007	FLUGUM MAJELLA R	11 99 23 LOT 22 HELGESONS 5TH ADD	0.22	26.29	0.11%	0.0026%
0811151015	FLUGUM SCOTT & JOAN	11 99 23 LOT 12 BRACKEYS 2ND ADD EX W 5'	0.33	39.23	0.17%	0.0039%
0802355002	FLUGUM SCOTT CHARLES & JOAN ELLEN	02 99 23 TRACT A IN W1/2 SW SW 2 99 23 EX A TR DESC IN BK 242 PG 490 TO CITY DESC AS THE S 75' THEREOF	0.23	46.10	0.19%	0.0046%
0802151016	FO PROPERTIES LLC	02 99 23 BEG AT A PT 8' W OF SE COR LOT 4 BLK 2 HINMANS ADD TH N 76' TH E TO BOUNDARY LINE	0.08	9.18	0.04%	0.0009%
0802356012	FREEMAN BRADLEY	02 99 23 LOT 37 EX A TRI 15 X 15' TR IN NE COR E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D	0.25	29.06	0.12%	0.0029%
0803429005	FREITAG ROSARIO R	03 99 23 LOT 2 SUBD NE SE 3 99 23	0.46	56.62	0.24%	0.0057%
0811159013	FRISK JACK & RHONDA L	11 99 23 LOT 18 ROLLING ACRES ADD AND S 40' OF LOT 17	0.33	36.26	0.15%	0.0036%
0803476005	FRYDENLUND JAMES F & CYNTHIA M	03 99 23 COM AT A PT 246' W OF NE COR SE SE 3 99 23 TH S 165' W 150' N 165' E 150' TO BEG	0.49	50.06	0.21%	0.0050%
0811152001	FULLER FLOYD & WILMA JEANNE	11 99 23 THE N 82' OF L 22 HELGESONS 4TH ADD	0.13	16.54	0.07%	0.0017%
0811157001	GARCIA SANTOS & RAEJEAN R	11 99 23 LOT 21 IN BRACKEY 1ST ADD	0.20	22.04	0.09%	0.0022%
0811152009	GARDNER CHARLES D & DIANNE S	11 99 23 E 60' L 86-108-109 AUD RES SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.20	23.09	0.10%	0.0023%
0802353002	GAU KELLY & ANTHONY	02 99 23 LOT 18 IN SUBD E1/2 SW SW E 6" OF LOT 19 & W 16" OF LOT 17 SUB E1/2 SW SW 2 99 23	0.08	15.54	0.07%	0.0016%
0802157004	GAVILON GRAIN LLC	02 99 23 LOTS 6-7-8 BLK 8 HINMANS ADD EX A PIECE 25' WIDE ALONG S BOUNDARY LOT 8	1.19	133.50	0.56%	0.0134%
0802301001	GAVILON GRAIN LLC	02 99 23 PART SW NW & NW SW 2 99 23 COM NW COR SW TH S 314.12' ALONG W LINE SW TO PT 250'	4.40	857.04	3.62%	0.0857%
0802302020	GERTSEN JAMES A & DEBORAH S	02 99 23 LOT 14 WADSWORTH SUBD OF 15 ACRES IN NW SW EX TH N 66' 2 99 23	0.18	21.59	0.09%	0.0022%
0802305016	GILBERTSON STEVEN A & KATHY R	02 99 23 E 120' OF N 12' OF L 44 & E 120' OF LOT 45 IN AUD RES OF S D WADSWORTHS SUB OF 15	0.31	60.14	0.25%	0.0060%

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PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0803428005	GOPHER/HAWKEYE PROPERTIES LLC	03 99 23 PARCELS A B C DESC AS THAT PART OF LOT 16 IN NE SE 3 99 23 SHOWN IN PLAT DOC	2.71	579.41	2.45%	0.0579%
0803428009	GOPHER/HAWKEYE PROPERTIES LLC	03 99 23 PARCEL E ALL THAT PART OF LOT 16 IN SUBD NE SE 3 99 23 AS SHOWN IN PLAT BOOK 1	0.36	76.60	0.32%	0.0077%
0803428012	GOPHER/HAWKEYE PROPERTIES LLC	03 99 23 PARCEL "F" LOCATED IN SECTOPM 3 99 23 DESC BY PLAT DOC 2012-0635	1.23	263.06	1.11%	0.0263%
0811152017	GRAHAM CURTIS L & LINDA A	11 99 23 LOT 1 IN BRACKEYS 1ST ADD	0.25	27.71	0.12%	0.0028%
0802353019	GREIMAN STEPHEN B & ROSALIE R	02 99 23 S 77' OF LOTS 20-21 AUD RES C D SMITHS SUBD OF E1/2 SW SW 2 99 23	0.26	51.44	0.22%	0.0051%
0803476006	GREIMAN STEPHEN B & ROSALIE R	03 99 23 TR COM AT NE COR SE 3 99 23 TH S ON SEC LINE 187' BY 246'	0.77	79.01	0.33%	0.0079%
0811111002	GRIFFITHS LADONNA J	11 99 23 E1/2 OF LOTS 27 & 28 SMITHS SUBD W1/2 NW 11 99 23 & W1/2 OF ADJ ALLEY NOW KNOWN	0.21	23.55	0.10%	0.0024%
0811102011	GROE DARWIN & SANDRA	11 99 23 LOT 25 & 26 HELGESONS 5TH ADD	0.53	64.02	0.27%	0.0064%
0811154001	GROE DARYL D & CHERYL	11 99 23 LOT 16 HELGESONS 4TH ADD	0.15	18.01	0.08%	0.0018%
0802379005	GROTEWOLD BRAD E & JEANIE J	02 99 23 E1/2 LOTS 1 & 4 BLK 7 SMITHS ADD	0.18	20.24	0.09%	0.0020%
0811110005	GROTEWOLD BRAD E & JEANIE J	11 99 23 TR COM AT SW COR L 18 AUD RES W1/4 NW 11 99 23 DESC BY METES & BOUNDS NOW	0.19	21.56	0.09%	0.0022%
0803200004	GUDMONSON DUANE V & JUDY A	03 99 23 A TR IN SW NE 3 99 23 DESC BY METES & BDS IN BK 238 P 348	1.80	177.68	0.75%	0.0178%
0811102015	GULICK ANTHONY B	11 99 23 LOT 11 HELGESONS 5TH ADD	0.19	22.72	0.10%	0.0023%
0811156008	HAGEN ALAN	11 99 23 LOT 9 BRACKEYS 2ND ADD	0.37	43.72	0.18%	0.0044%
0802307006	HAGEN LINDA REVOCABLE TRUST	02 99 23 LOT 3 & N 1 RD 10' LOT 4 BLK 3 ORIG PLAT EX W 8'	0.21	41.71	0.18%	0.0042%
0811152020	HAM JAMIE & SARAH	11 99 23 W1/2 OF LOTS 80-81 AUD RES SUBD W1/2 NW 1/4 11 99 23 NOW KNOWN AS AUD RES C D	0.19	20.75	0.09%	0.0021%
0811159003	HANNA DOUGLAS R & CANDACE K	11 99 23 W 90' OF LOT 118 & W 90' OF N 35 1/2' OF LOT 117 SUBD OF SW NW 11 99 23 NOW KNOWN AS	0.18	19.01	0.08%	0.0019%
0811151014	HANSEN MICHAEL S & GAIL L	11 99 23 LOT 9 & 10 HELGESONS 4TH ADD EX TRACT	0.37	44.43	0.19%	0.0044%
0811154012	HARMON DUAINIE M & ELLYN L	11 99 23 LOT 13 EX N 20' & N 3' OF OUTLOT A BRACKEYS 1ST ADD	0.18	21.03	0.09%	0.0021%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0802356022	HARPESTAD SHERI L	02 99 23 A TR 16.4' W & 448.8' N OF SE COR SW SW 2 99 23 66' X 181.5' NOW KNOWN AS AUD RES CD SMITHS SUBD E1/2 SW1/4 SW1/4)	0.28	32.11	0.14%	0.0032%
0811111009	HAUGLAND WANDA K	11 99 23 LOTS 22-23 SMITHS SUB W1/2 NW EX W 66' NOW KNOWN AS AUD RES C D SMITHS	0.19	21.34	0.09%	0.0021%
0811102004	HEBRINK KEVIN L & JANET K	11 99 23 LOT 19 HELGESONS 5TH ADD	0.21	25.50	0.11%	0.0026%
0811104007	HEGEL JOHN M E	11 99 23 LOTS 56,57,& 58 WHICH LIE SWRLY OF C.N.W.T. CO. IN AUD RES OF W1/2 NW 1/4 11 99 23	0.20	23.93	0.10%	0.0024%
0811155010	HEIMDAHL GARY & GREGOR DARLENE M	11 99 23 N 14' OF L 113 & L 112 & S 21.5' L 111 NE SW NW 11 99 23 85' X 165' NOW KNOWN	0.33	35.46	0.15%	0.0035%
0811158001	HEITLAND PAUL G & LEONA J	11 99 23 LOT 21 ROLLING ACRES ADD	0.21	23.54	0.10%	0.0024%
0811301007	HELGELAND DALE E & SUSAN M	11 99 23 COM SE COR SW SW 11 99 23 TH N 1442' TH W 1320' TH S 122' TO NW COR TH E 1320'	3.70	345.60	1.46%	0.0346%
0811301014	HELGELAND DALE E & SUSAN M	11 99 23 LOT 1 EX S 122' & LOT 2 SUBD NW SW 11 99 23 EX A TR DESC AS PARCEL "A"	8.66	835.31	3.53%	0.0835%
0811351002	HELGELAND DALE E & SUSAN M	11 99 23 SW SW 11-99-23 EX PART LYING & BEING W OF CTR LINE OF DD 2	32.40	3,141.58	13.26%	0.3142%
0802353008	HELGESON BRUCE & CONSTANCE	02 99 23 LOT 11 EX E 3' SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.17	33.04	0.14%	0.0033%
0802352023	HELGESON CAROL R	02 99 23 UND 1/5 INT IN MILL ST CONDO ON LOTS 15 & 16 & PART LOT 14 AUD RES CD SMITHS SUBD	0.71	144.51	0.61%	0.0145%
0811156004	HELGESON SCOTT N	11 99 23 LOT 21 BRACKEYS 2ND ADD	0.37	44.59	0.19%	0.0045%
0811156005	HELGESON SCOTT N	11 99 23 LOT 20 BRACKEYS 2ND ADD	0.31	37.40	0.16%	0.0037%
0811158002	HELLAND KEITH & JOANNE T	11 99 23 LOT 22 ROLLING ACRES ADD	0.21	23.79	0.10%	0.0024%
0811159011	HELLAND KEITH T & JO ANNE T	11 99 23 S 20' LOT 16 & LOT 17 EX S 40' ROLLING ACRES SUBD	0.18	19.52	0.08%	0.0020%
0811153004	HENDERSON BARRY & THORSON BRENDA	11 99 23 LOT 70 AUD RES OF W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 NW	0.37	41.56	0.18%	0.0042%
0811152015	HENDERSON MELANIE T	11 99 23 LOT 3 BRACKEYS 1ST ADD	0.19	20.73	0.09%	0.0021%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0811111003	HEPPERLY JUSTIN J	11 99 23 TH W1/2 LOTS 19-20 EX TH E 10' C D SMITHS SUBD NW NW 11 99 23 & E1/2 OF ADJ ALLEY NOW	0.18	20.71	0.09%	0.0021%
0802354002	HERMANSON BRADLEY K	02 99 23 LOT 20 SMITH SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2	0.99	103.30	0.44%	0.0103%
0811105003	HERMANSON JEFFREY S & MARLENE S	11 99 23 LOTS 92-93 SMITHS SUBD NE SW NW 11 99 23 & W1/2 OF ALLEY NOW KNOWN AS	0.39	45.46	0.19%	0.0045%
0811152003	HIGBEE SHIRLEY G	11 99 23 TR BEG AT NE COR LOT 130 AUD RES C D SMITH SUBD W1/2 NW 11 99 23 150' X 100'	0.34	41.94	0.18%	0.0042%
0802305004	HO WILLIAM	02 99 23 LOTS 40-41-42 WADS SUBD 15 A OF NW SW EX E 124' OF LOT 41- 42 NW SW 2 99 23	0.48	56.95	0.24%	0.0057%
0811102020	HODGES RUSSELL J JR & JANORA L	11 99 23 LOT 1 & W1/2 LOT 2 HELGESONS 5TH ADD	0.35	43.58	0.18%	0.0044%
0802306020	HOFFMAN JERRY & MARILYN	02 99 23 E 70' OF LOT 2 S D WADSWORTHS SUBD OF E 15 A NW SW 2 99 23	0.03	6.33	0.03%	0.0006%
0811111011	HOFFMAN JERRY L & MARILYN	11 99 23 W 90' OF L 26 & W 90' OF N 16.5 OF L 25 IN CD SMITHS SUBD NW NW 11 99 23 NOW KNOWN AS	0.14	15.57	0.07%	0.0016%
0811157006	HOFFMAN JERRY L & MARILYN	11 99 23 LOT 4 & W1/2 LOT 5 IN ROLLING ACRES ADD	0.32	35.02	0.15%	0.0035%
0810276003	HOFFMAN TRAVIS L	10 99 23 A TR COMM AT A PT 30' S OF SW COR OF L 4 HELGESONS 4TH ADD SAID PT OF BEG ON SEC	0.45	55.52	0.23%	0.0056%
0811151005	HOFFMAN TRAVIS L	11 99 23 L 7 HELGESONS 4TH ADD AND N 7' OF L 8 AND S 10' OF LOT 6	0.17	21.17	0.09%	0.0021%
0811155001	HOFFMANN PORTER GAIL L	11 99 23 LOT 14 IN BRACKEYS 1ST ADD	0.15	16.17	0.07%	0.0016%
0811102005	HONSEY NICKOLAS	11 99 23 LOT 20 HELGESONS 5TH ADD	0.21	25.94	0.11%	0.0026%
0802305006	HONSEY NICOLE	02 99 23 LOT 37 EX EAST 95.25' & LOT 38 EX TH N 66' & TH S 73' WADSWORTHS SUBD	0.24	29.19	0.12%	0.0029%
0802306023	HRUBETZ DUSTIN S	02 99 23 LOT 28 WADS SUBD OF 15 A NW SW 2 99 23	0.05	9.15	0.04%	0.0009%
0802352014	HUNTINGTON BLAKE P & BAUMANN MACKENZIE S	02 99 23 N 108' L 17 W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2	0.27	53.29	0.22%	0.0053%
0811159005	HURLEY HAROLD N & KAREN S	11 99 23 LOT 10 ROLLING ACRES ADD	0.20	21.51	0.09%	0.0022%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0811107003	HYLLAND AMBER L	11 99 23 LOTS 43-44 C D SMITHS SUBD IN TH W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D	0.38	43.55	0.18%	0.0044%
0810226001	IOWA DEPT OF NATURAL RESOURCES	10 99 23 THE WESTERLY 186.26' OF THE W1/2 NE NE 10 99 23	5.65	507.36	2.14%	0.0507%
0810400006	IOWA DEPT OF NATURAL RESOURCES	10 99 23 COMM 660' S & 473' E FROM NW COR NE SE 10, TH NELY 500' TH NELY 165' TO CENTER OF	3.75	261.24	1.10%	0.0261%
0810400014	IOWA DEPT OF NATURAL RESOURCES	10 99 23 A 6.46 AC TR DESC IN DOC #040009 10 99 23	6.46	579.02	2.44%	0.0579%
0811351001	IOWA DEPT OF NATURAL RESOURCES	11 99 23 THAT PART OF SW SW 11-99-23 LYING W OF CENTER LINE OF DD 2 11-99-23	2.00	364.43	1.54%	0.0364%
0802353005	IVERSON DAVID M	02 99 23 LOT 15 C D SMITHS SUB E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2	0.08	15.28	0.06%	0.0015%
0811159009	IVERSON STEPHEN & KATHRYN C	11 99 23 LOT 15 ROLLING ACRES EX E 12.5'	0.25	27.30	0.12%	0.0027%
0811105008	JAMTGAARD JOSEPH M	11 99 23 E1/2 OF LOTS 63 & 64 SMITHS SUBD W1/2 NW NW 11 99 23 & LOT 62 & E1/2 OF ALLEY ADJ	0.38	44.88	0.19%	0.0045%
0802305010	JAMTGAARD LOIS A	02 99 23 E 115.5' LOT 39 & N 76' OF LOT 38 WADSWORTHS SUBD E 15 A NW SW	0.24	28.82	0.12%	0.0029%
0811154013	JOHNSON EVAN G & KALI M	11 99 23 OUTLOT A EX TH N 3' IN BRACKEYS 1ST ADD EX S 25'	0.25	29.57	0.12%	0.0030%
0811152013	JOHNSON LARRY D	11 99 23 LOT 5 BRACKEYS 1ST ADD	0.18	22.17	0.09%	0.0022%
0811104003	JOHNSON LEIGH	11 99 23 LOT 102 IN AUD RES OF W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 NW	0.18	21.04	0.09%	0.0021%
0811111007	JOHNSON RICK L & CHRISTINE A LIFE ESTATE	11 99 23 LOT 22 SMITHS SUBD LOT 23 AUD RES W1/2 NW 11 99 23 EX E 99' NOW KNOWN AS AUD RES	0.14	15.97	0.07%	0.0016%
0811301018	JOHNSON ROSE E	11 99 23 TRACTS F & G OF PLAT RECORDED IN BK 150 PG 250 REC OFFICE	10.28	922.28	3.89%	0.0922%
0811155006	JOHNSON SANDRA L	11 99 23 LOT 19 BRACKEYS 1ST ADD	0.22	24.49	0.10%	0.0024%
0802305001	JOHNSON STEVEN B	02 99 23 LOT 45 WADSWORTHS SUB OF 15 A NW SW 2 99 23 EX E 120'	0.37	43.35	0.18%	0.0043%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0802308009	K AND K PROPERTY LLC	LOTS 5 6 7 8 AND S1/2 9 BLOCK 4	0.11	12.04	0.05%	0.0012%
0811155005	KADING DAVID L & D'ANN R	11 99 23 LOT 18 & PART LOT 17 DESC AS COM AT NW COR LOT 17 S ALONG WESTERLY LINE 108' TO	0.21	23.30	0.10%	0.0023%
0802151018	KANE MICHAEL R & FRANK JOANN	02 99 23 LOTS 4-5 HINMANS ADD EX N 140' & EX S 76' OF E 74' & EX S 132' OF W 58' BLK 2	0.10	11.42	0.05%	0.0011%
0811101012	KEMP SUSAN J	11 99 23 LOT 32 HELGESONS 5TH & L 33 HELGESONS 5TH EX A TR DESC BY METES AND BOUNDS	0.46	56.46	0.24%	0.0056%
0802356026	KEOUGH RYAN A & LYNNE R	02 99 23 LOT 35 & S 23 1/2' OF LOT 33 & A TRIANG PIECE IN NE COR DESC BY METES & BOUNDS NOW	0.40	45.67	0.19%	0.0046%
0811106008	KESLER JAMES D & ROWENA S	11 99 23 E 1/2 LOTS 68-69 IN CD SMITHS SUBD OF W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D	0.16	17.79	0.08%	0.0018%
0802151027	KOPPEN MARISA	02 99 23 S 81.75' OF N 151.75' OF THE E 1/2 OF LOT 2 & THE S 81.75' OF THE N 151.75' OF LOTS 3,4 & 5 IN BLK 2 ED HINMANS EXC A TRACT DESC IN DOC 2017-0452	0.09	10.16	0.04%	0.0010%
0811156003	KRAUSE SANDRA L	11 99 23 LOT 16 BRACKEYS 2ND ADD EX W 39.2' & LOT 17 BRACKEYS 2ND	0.48	58.47	0.25%	0.0058%
0802352003	KREUSCHER DENNIS R & KATHRYN J	02 99 23 BEG AT NE COR OF L 10 AUD RES C D SMITH SUB W1/2 SW 2 99 23 TH E 32' .5" TH S 132' TH	0.10	19.96	0.08%	0.0020%
0811159018	KURTZ BRADY E	11 99 23 TR COMM 119' S OF NE COR L 133 AUD RES C D SMITH SUBD W1/2 NW 11 99 23 119' X 180'	0.49	53.52	0.23%	0.0054%
0802353020	LAKE MILLS COMMUNITY SCHOOL	02 99 23 LOT 22 C D SMITHS SUB OF E1/2 SW SW 2 99 23 EX TH N 55' THEREOF NOW KNOWN AS AUD RES	0.12	24.03	0.10%	0.0024%
0802353021	LAKE MILLS COMMUNITY SCHOOL	02 99 23 LOT 23 SMITHS SUBD EX E 10' E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.17	33.63	0.14%	0.0034%
0811326005	LAKE MILLS COMMUNITY SCHOOL DISTRICT	11 99 23 PARCEL "E" BEING A PART OF SW1/4 11 99 23 DESC BY PLAT DOC 2022-0137 CONT .38 ACRES	0.38	31.24	0.13%	0.0031%
0802309008	LAKE MILLS ENTERTAINMENT INC	02 99 23 S 2 RDS OF N 4 RDS OF LOT 5 BLK 2	0.05	10.74	0.05%	0.0011%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0802309009	LAKE MILLS ENTERTAINMENT INC	02 99 23 W 28' OF S1/2 OF LOT 5 BLK 2 ORIG PLAT	0.05	10.05	0.04%	0.0010%
0802309010	LAKE MILLS ENTERTAINMENT INC	02 99 23 E 23' OF W 51' OF S 4 RDS LOT 5 BLK 2 ORIG PLAT	0.04	6.96	0.03%	0.0007%
0802309011	LAKE MILLS ENTERTAINMENT INC	02 99 23 E 15' OF S 4 RD OF LOT 5 W 8' OF LOT 6 E 5' OF W 13' OF N1/2 LOT 6 BLK 2	0.05	10.65	0.04%	0.0011%
0802309012	LAKE MILLS ENTERTAINMENT INC	02 99 23 THE EAST 22' OF THE W 30' OF S 1/2 LOT 6 AND THE E 17' OF W 30' OF N 1/2 LOT 6	0.06	10.77	0.05%	0.0011%
0802309014	LAKE MILLS ENTERTAINMENT INC	02 99 23 E 36' OF LOT 6 BLK 2 EX N 10' OF E 36' OF LOT 6	0.12	22.39	0.09%	0.0022%
0802302015	LAKE MILLS LUMBER COMPANY	02 99 23 LOT 7 HINMANS SUBD & TR BEG AT NE COR LOT 7 TH N 14.15' W 143.5 FT S 55' TO N LINE OF	0.17	32.57	0.14%	0.0033%
0802353032	LAKE MILLS PUBLIC LIBRARY	PART OF LOTS 1 & 2 AUD RES OF CD SMITHS SUBD LOC IN E 1/2 SW1/4 SW1/4 2 99 23 DESC AS PARCEL C DESC BY PLAT OF SURVEY DOC 2020-1867	0.10	20.59	0.09%	0.0021%
0802356003	LAKE MILLS SCHOOL DISTRICT	02 99 23 TR IN L 42 AUD SURVEY CD SMITHS SUBD E1/2 SW SW 2 99 23 80' E & W X 156 N & S	0.29	57.00	0.24%	0.0057%
0811107006	LAKE MILLS SCHOOL DISTRICT	11 99 23 LOTS 1 & 2 SUBD W1/2 NW 11 99 23 SMITHS SUBD NOW KNOWN AS AUD RES C D SMITHS SUBD	0.38	43.37	0.18%	0.0043%
0811107007	LAKE MILLS SCHOOL DISTRICT	11 99 23 LOTS 3 & 4 SUBD W1/2 NW 11 99 23 SMITHS SUBD NOW KNOWN AS AUD RES C D SMITHS SUBD	0.38	41.42	0.17%	0.0041%
0811179002	LAKE MILLS SCHOOL DISTRICT	11 99 23 L 24 SUBD E1/2 NW 11 99 23 14.57 ACRES	5.66	466.72	1.97%	0.0467%
0811326002	LAKE MILLS SCHOOL DISTRICT	11 99 23 A TR OF LAND DESC AS COM AT A PT 292.5' E OF NW COR OF NE SW 11 99 23 W OF 5TH PM	0.46	37.97	0.16%	0.0038%
0811152016	LAMPMAN SAMANTHA J	11 99 23 LOT 2 IN BRACKEYS 1ST ADD	0.22	24.38	0.10%	0.0024%
0802356009	LANGFALD DIANE L	02 99 23 LOT 40 SMITHS SUBD OF E1/2 SW SW 2 99 23 EX W 50' THEREOF NOW KNOWN AS AUD RES C D	0.25	29.30	0.12%	0.0029%
0810276007	LANGFALD RONALD G	10 99 23 COM 1 RD W FROM SE COR OF NE 10 99 23 RUN TH N 20 RDS TH W TO DITCH #2 TH S	4.00	363.30	1.53%	0.0363%
0811157011	LANGFALD RONALD G	11 99 23 LOT 12 ROLLING ACRES ADD	0.23	25.71	0.11%	0.0026%
0811157012	LANGFALD RONALD G	11 99 23 LOT 11 ROLLING ACRES ADD	0.26	28.90	0.12%	0.0029%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0811159022	LANGFALD RONALD G & ARDIS E	11 99 23 LOT 23 ROLLING ACRES ADD	0.25	27.36	0.12%	0.0027%
0811105006	LANGFALD SKYLER A	11 99 23 LOTS 61 & S1/2 OF LOT 60 AUD RES OF CD SMITHS SUBD W1/2 NW 11 99 23 & ALLEY	0.30	34.48	0.15%	0.0034%
0811159008	LAU ORLAN F & MARY E	11 99 23 LOT 7 ROLLING ACRES ADD	0.33	35.72	0.15%	0.0036%
0802356008	LCI LLC	02 99 23 TH W 50' OF L 40 SMITHS SUBD OF E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D	0.15	17.87	0.08%	0.0018%
0811110006	LCI LLC	11 99 23 LOT 17-18 W1/2 NW 11 99 23 EX A TR DESC BY METES & BOUNDS NOW KNOWN AS AUD RES C D	0.09	10.46	0.04%	0.0010%
0811159016	LCI LLC	11 99 23 L 124 & S 30.5' OF LOT 123 SMITH SUBD NE SW NW 11 99 23 & E 1/2 ADJ ALLEY NOW	0.35	37.75	0.16%	0.0038%
0802307005	LEEGAARD JOHN D	02 99 23 LOTS 1 & 2 BLK 3 ORIG PLAT EX W 8'	0.28	54.79	0.23%	0.0055%
0802306009	LEEGAARD ROSE V	02 99 23 S1/2 LOT 12 WADS SUBD OF 15 A NW SW 2 99 23	0.29	35.02	0.15%	0.0035%
0811159007	LEVINE MATTHEW & JENNIFER	11 99 23 LOT 8 ROLLING ACRES	0.33	35.72	0.15%	0.0036%
0811104005	LIMESAND LARRY D	11 99 23 W 111' L 98,99,100 IN AUD RES OF W1/2 NW 11 99 23 & LOT 55 & ADJ ALLEY NOW KNOWN	0.40	47.62	0.20%	0.0048%
0802302003	LM COMMERCIAL RENTALS LLC	02 99 23 L 9 HINMANS SUBD NW SW 2 99 23 EX W 100' EX E 82' EX TR TO CITY	0.19	38.28	0.16%	0.0038%
0802302010	LM COMMERCIAL RENTALS LLC	02 99 23 ALL LOTS 8 15 16 18 19 20 & LOT 17 EX N 31.2' OF THE W 132' & EX THE E 100' OF W	4.36	875.93	3.70%	0.0876%
0802303008	LM COMMERCIAL RENTALS LLC	02 99 23 LOTS 3-4-5-6-7-8-9 AND 10 EX N 24.5' OF LOT 10 BLK 6 ORIG PLAT	0.67	131.05	0.55%	0.0131%
0802305008	LM COMMERCIAL RENTALS LLC	02 99 23 E 124' OF LOT 42 WADS SUBD	0.19	22.42	0.09%	0.0022%
0802305017	LM COMMERCIAL RENTALS LLC	02 99 23 E1/2 LOTS 43 & 44 EX N 12' OF E 120' OF LOT 44 ALL IN AUD RES OF S D WADWORTHS SUBD	0.39	77.15	0.33%	0.0077%
0803428008	LM COMMERCIAL RENTALS LLC	03 99 23 PARCEL D DESC AS ALL THAT PART OF LOT 16 IN SUBDE NE SE 3 99 23 AS SHOWN IN PLAT	1.06	224.50	0.95%	0.0225%
0802154011	LOPEZ ALBERTO A	02 99 23 S1/2 LOT 5 BLK 3 E D HINMANS ADD	0.13	13.90	0.06%	0.0014%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0811152019	LUND JAMES E & MARYANN J	11 99 23 LOTS 82-83 SMITHS SUB NE SW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 NW	0.37	41.50	0.18%	0.0042%
0802379006	LYNG DAVID A	02 99 23 LOT 5 SMITH ADD BLK 7	0.19	20.72	0.09%	0.0021%
0802309016	MAIN STREET PIZZA LLC	02 99 23 W 48' OF LOT 7 BLK 2 EX N 10'	0.15	28.88	0.12%	0.0029%
0802356019	MANNES AARON & SCHEIB KRISTEN MARIE	02 99 23 PART LOT 42 C D SMITH SUBD E1/2 SW SW 2 99 23 BEG AT SE COR A TR 80' X 181.5' NOW	0.33	39.35	0.17%	0.0039%
0802352004	MANNES WAYNE	02 99 23 E 11 1/2" OF LOT 9 2 99 23 SUBD W1/2 SW ALL LOT 6 7 & 8 SMITHS S 33' LOTS 5	0.30	60.72	0.26%	0.0061%
0811105002	MANNES WAYNE E & SUSAN D	11 99 23 LOT 94 & 95 IN W 1/2 NW 11 99 23 & W 1/2 OF ABUTTING ALLEY NOW KNOWN AS AUD RES C D	0.39	45.97	0.19%	0.0046%
0802310003	MANUFACTURERS BANK & TRUST CO	02 99 23 LOTS 2 & 4 & W 40' OF LOT 3 BLK 1 EX A TR SOLD TO LAKE MILLS	0.05	9.94	0.04%	0.0010%
0802310012	MANUFACTURERS BANK & TRUST CO	02 99 23 E 44 FT OF LOT 6 AND W1/2 OF LOT 7 BLK 1	0.22	43.26	0.18%	0.0043%
0802376002	MARTHINSON NORMAKAY	02 99 23 W 11 1/2 RDS OF S 9 RDS LOT 1 BLK 1 SMITH ADD	0.04	4.98	0.02%	0.0005%
0802353010	MARTINEZ PROPERTIES LLC	02 99 23 LOT 9 & 1' E&W & 80' N&S OF LOT 10 SMITHS SUBD E1/2 SW SW 2 99 23	0.07	13.88	0.06%	0.0014%
0802154009	MARTINSON BEN	02 99 23 LOT 7 BLK 3 E D HINMANS ADD	0.14	15.90	0.07%	0.0016%
0802356014	MARTINSON BEN	02 99 23 PARCEL "A" DESC AS THE E 105.06' OF THE N 64' OF LOT 29 AUDITORS RESURVEY OF	0.15	30.23	0.13%	0.0030%
0802356015	MARTINSON BEN	02 99 23 PARCEL "B" DESC AS THE N 64' OF LOT 29 AUDITORS RESURVFY OF CD SMITHS SUBD OF THE	0.09	17.08	0.07%	0.0017%
0802356017	MARTINSON BEN	02 99 23 PARCEL "C" DESC AS LOT 31 EXCEPT THE N 45.50'AND EX THE S 8.62' IN AUD RES	0.30	35.49	0.15%	0.0035%
0802356016	MARTINSON DANIEL J	02 99 23 PARCEL "C" DESC AS LOT 29 EX THE N 64' AND THE N 45.5' OF	0.24	28.62	0.12%	0.0029%
0802306024	MARVEL ENTERPRISES LLC	02 99 23 L 1-26-27 WADSWORTHS SUBD E 15 A NW SW 2 99 23 EX THE N 28' OF LOT 26	0.13	25.59	0.11%	0.0026%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0802356010	MARVEL ENTERPRISES LLC	02 99 23 L 39 & PART OF L 42 BEG AT NW COR L 39 TH N 132' E 66' TO NW COR L 34 TH S ON W	0.40	47.11	0.20%	0.0047%
0811110004	MARY BRAD S & KIMBERLY A	11 99 23 LOTS 29-30-31-32 EX W 99' W1/2 NW 11 99 23 & W1/2 OF ADJ ALLEY NOW KNOWN	0.26	29.68	0.13%	0.0030%
0811110002	MARY RYAN W	11 99 23 W 99' OF LOT 31 & TH S 26.5' OF W 99' OF LOT 32 W1/2 NW 11 99 23 AUD RES NOW	0.17	19.94	0.08%	0.0020%
0811106002	MARY TYLER	11 99 23 E 70' OF LOTS 90 & 91 AND E 70' OF N 16' OF LOT 89 ALL IN SUBD OF NW NW 11 99 23 &	0.22	24.98	0.11%	0.0025%
0811151001	MCCORD FABIAN J & LINDSAY J	11 99 23 LOT 1 & N 30' OF LOT 2 HELGESONS 4TH ADD & S 90' OF W 20' OF L 130 AUD RES SMITHS	0.25	30.99	0.13%	0.0031%
0802309006	MEHUS DALE	02 99 23 W 80' OF S 32' LOT 4 BLK 2	0.06	11.49	0.05%	0.0011%
0811104002	MEHUS DALE G	11 99 23 LOT 103 SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 NW 11 99 23	0.15	17.34	0.07%	0.0017%
0802306004	MENAGH JOHN RICHARD	02 99 23 S1/2 OF LOT 24 WADS SUBD OF 15 A IN NW SW 2 99 23 N 6'4" OF LOT 25	0.22	26.38	0.11%	0.0026%
0802151023	MEYER DAVID A & ANGEL R	02 99 23 LOT 6 EX W 6 RDS BLK 2 HINMANS ADD	0.01	1.42	0.01%	0.0001%
0811151002	MEYER LEVI M & EMA K	11 99 23 LOT 3 & S 30' LOT 2 HELGESONS 4TH ADD & S 90' OF N 180' OF W 20 FT OF L 130 AUD RES	0.24	30.06	0.13%	0.0030%
0811101018	MILLER BARBARA JO	11 99 23 LOT 37 EX S 62.5' & LOT 38 S 10' LOT 39 HELGESONS 5TH ADD	0.64	80.08	0.34%	0.0080%
0802154007	MILLER JEFFREY D	02 99 23 LOT 9 BLK 3 HINMANS ADD	0.03	2.98	0.01%	0.0003%
0811152021	MILLER KRIS	11 99 23 E1/2 OF LOTS 80 & 81 AUD RES SUBD OF W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.19	20.75	0.09%	0.0021%
0811153005	MILLER MILDRED E & J WAYNE	11 99 23 LOTS 73-74 SMITHS SUB NE SW NW 11 99 23 TH W 35' OF LOT 75 AUD RES W1/2 NW	0.45	50.56	0.21%	0.0051%
0811301017	MONDT BRANDON & CHRISTINE	11 99 23 W 355.59' OF LOT 6 SUBD NW SW EXC W 122' DESC BY PLAT 2019-0416	1.15	136.43	0.58%	0.0136%
0802356023	MONSON GALE B & PHYLLIS	02 99 23 COM 66' N OF NE COR L 33 C D SMITH SUBD E1/2 SW SW 2 99 23 TH W 181.5' N 66' E	0.28	32.11	0.14%	0.0032%

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 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0802353025	MONTGOMERY JAMES E	02 99 23 LOT 26 SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2	0.21	41.20	0.17%	0.0041%
0811102003	MSCS VENTURES LLC	11 99 23 LOTS 17 & 18 HELGESON 5TH ADD EX A TR DESC BY METES & BOUNDS	0.20	25.24	0.11%	0.0025%
0811301009	MURRA DAVID F	11 99 23 LOT 6 SUBD OF NW SW 11 99 23 EX THE W 533.38' EX TWO TRS DESC BK 297 PG 415	0.90	104.35	0.44%	0.0104%
0811158004	MUSKIE DEVELOPMENT MIDWEST LLC	11 99 23 LOT 19 ROLLING ACRES ADD	0.22	24.21	0.10%	0.0024%
0811151008	MYLI SUZANNE	11 99 23 LOTS 11 & 12 HELGESONS 4TH ADD	0.40	48.79	0.21%	0.0049%
0811154009	NELSON DONNA	11 99 23 LOT 10 BRACKEYS 1ST ADD	0.26	29.28	0.12%	0.0029%
0811101005	NELSON FREDERIC R & BETH A	11 99 23 S 82.5' OF L 125 IN AUD RES OF C D SMITHS SUBD OF W1/2 NW 11 99 23	0.33	39.96	0.17%	0.0040%
0803401002	NELSON GARY J	03 99 23 W1/2 NW SE 3 99 23 S 150' OF W 360' & EX E 300' OF S 660' EX PARCEL "C" DESC BY	13.93	1,449.80	6.12%	0.1450%
0803401007	NELSON GARY J	03 99 23 PARCEL "A" IN W1/2 NW SE 3 99 23 DESC BY PLAT DOC 2011-0772	1.85	194.54	0.82%	0.0195%
0803428002	NELSON GARY J	03 99 23 THE S 150' OF LOT 14 SUBD NE SE 3 99 23	0.40	87.09	0.37%	0.0087%
0803428003	NELSON GARY J	03 99 23 LOT 15 SUBD NE SE 3 99 23 EX E 105'	1.80	389.83	1.65%	0.0390%
0803428006	NELSON GARY J	03 99 23 TH W 625' OF LOT 16 SUBD NE SE 3 99 23 EX HWY ROW EX E 235'	2.20	480.22	2.03%	0.0480%
0811157003	NELSON JOHN & CATHY	11 99 23 LOT 2 BRACKEYS 2ND ADD	0.22	23.47	0.10%	0.0023%
0811155008	NELSON KEVIN & KATHLEEN	11 99 23 W1/2 OF LOTS 79 & 110 AND W1/2 OF N 28' OF LOT 111 IN NE SW NW 11-99-23 NOW KNOWN AS	0.24	26.79	0.11%	0.0027%
0811107008	NELSON MICHAEL D	11 99 23 LOTS 5-6 SMITHS SUBD W1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2	0.38	41.91	0.18%	0.0042%
0811103004	NELSON SONDRAL	11 99 23 LOTS 47-48 IN AUD RES OF C D SMITHS SUBD IN NW NW 11 99 23 EX TH W 75.5'	0.20	23.59	0.10%	0.0024%
0802309005	NERBY EUGENE	02 99 23 N1/2 LOT 4 BLK 2 & N 1' OF S1/2 LOT 4 EX E 10'	0.10	19.93	0.08%	0.0020%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0802353029	NERBY EUGENE	02 99 23 PARCEL "B" LOC IN PART OF LOT 2 AUD RES CD SMITH SUBD OF THE E 1/2 OF SW SW 02 99 23 DESC BY PLAT 2020-1867	0.15	28.63	0.12%	0.0029%
0811156012	NEUWOHNER JEFFREY R & SUSAN J	11 99 23 LOT 5 BRACKEYS 2ND ADD	0.25	29.00	0.12%	0.0029%
0811326003	NICKSON KENNETH J & DARCY R	11 99 23 BEG 50' W OF NE COR NE SW 11 99 23 TH W 229.27' S 190' E 229.27' N 190'TO BEG	0.96	82.49	0.35%	0.0082%
0811109001	NICKSON LEE J & BARBARA K	11 99 23 LOTS 13-14 SMITHS SUB E1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2	0.34	38.41	0.16%	0.0038%
0811109002	NICKSON LEE J & BARBARA K	11 99 23 LOTS 15 & 16 SMITHS SUBD E1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.08	8.52	0.04%	0.0009%
0811326006	NICKSON LEE J & BARBARA K	11 99 23 NE SW 11 99 23 EX N 55.5' OF W 747.5' & EX E 279.27' OF N 190 EX .26 A FOR ROW EX PARCEL "E" DESC BY PLAT DOC 2022-0137	35.06	3,027.22	12.78%	0.3027%
0802306014	NORBY HOLDINGS LLC	02 99 23 N 47' OF LOT 7 WADSWORTHS SUBD OF E 15 A NW SW 2 99 23	0.19	36.41	0.15%	0.0036%
0811102017	NOREM ROBERT E & JOAN E LIFE ESTATE	11 99 23 LOTS 8-9 HELGESONS 5TH ADD	0.42	50.09	0.21%	0.0050%
0811179003	NORWEGIAN EVANGELICAL LUTHERAN CONGREGATION	11 99 23 COM AT SW COR OF SE NW TH N 7 RODS TH E 23.5 RODS TH S 7 RODS TH W 23.5 SALEM SUNNYSIDE	0.96	80.32	0.34%	0.0080%
0802356013	ODEGAARD PAUL W & CAROL	02 99 23 TH S 100' OF TH W 50' OF LOT 36 SMITHS SUBD E1/2 SW 2 99 23 NOW KNOWN AS AUD RES C D	0.11	13.25	0.06%	0.0013%
0802306011	OLE'S OFFICE LLC	02 99 23 LOT 10 AND E 121.86' OF LOT 11 WADSWORTH SUBD PLAT IN #022190	0.31	61.89	0.26%	0.0062%
0811102001	OLSON AARON R & FELICITY R	11 99 23 LOT 15 HELGESONS 5TH ADD & PART OF LOT 16 DESC BY METES AND BOUNDS	0.23	27.94	0.12%	0.0028%
0802352024	OLTMAN RICHARD D & NANCY K	02 99 23 UND 1/5 INT IN MILL ST CONDO LOTS 15 & 16 PART L 14 AUD RES OF CD SMITHS SUBD W1/2	0.71	144.51	0.61%	0.0145%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0811101009	OSTRANDER NATHAN & CHELSEY	11 99 23 N1/2 OF LOT 36 AND S 62.5 OF LOT 37 HELGESONS 5TH ADD	0.54	66.72	0.28%	0.0067%
0802356018	OVERLAND JUSTIN A	02 99 23 LOT 32 SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2 SW SW 2 99	0.25	29.19	0.12%	0.0029%
0802356028	OVERLAND JUSTIN A	02 99 23 TRACT "E" DESC AS THE S 8.62' OF LOT 31 AUDITORS RESURVEY OF CD SMITHS SUBD OF THE	0.05	5.90	0.02%	0.0006%
0802306007	PARKSIDE APARTMENTS	02 99 23 E 198.5' OF L 13 IN AUD RES OF SUBD S D WADSWORTH'S 15 ACRES NW SW 2 99 23	0.32	64.74	0.27%	0.0065%
0811376001	PAYNE CHARLES A TRUST	11 99 23 SE SW 11 99 23 EX .30 A FOR ROW	38.36	3,526.44	14.89%	0.3526%
0811102009	PEARSON AMY & PAISLEY JAMES C	11 99 23 LOT 24 HELGESONS 5TH ADDITION	0.28	33.26	0.14%	0.0033%
0811155009	PEDERSON ALAIN & PITKIN TWYLA	11 99 23 E1/2 OF LOTS 79 & 110 & N 28' OF L 111 NE SW NW 11 99 23 82.5' BY 127' NOW KNOWN AS	0.24	27.02	0.11%	0.0027%
0811101013	PEDERSON BENJAMIN & WILSON BROOKE	11 99 23 LOT 31 HELGESONS 5TH ADD	0.28	34.23	0.14%	0.0034%
0803200009	PEDERSON GARY	03 99 23 NE NE 3 99 23 SE NE EX RR ACRES & EX S 495' OF E 115' EX E 23' OF 1 400'	3.60	369.28	1.56%	0.0369%
0803200002	PEDERSON GARY & CYNTHIA K	03 99 23 SW NE 3 99 23 EX RR 4.69 A & EX A TR	0.30	30.89	0.13%	0.0031%
0811151012	PEDERSON JEFFREY A & ERIN S	11 99 23 LOT 10 BRACKEYS 2ND ADD	0.35	41.70	0.18%	0.0042%
0802352002	PEDERSON STEVEN M	02 99 23 LOT 10 & E 47 1/2' LOT 11 SMITHS SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES	0.21	43.36	0.18%	0.0043%
0810226002	PETERSON BENJAMIN R & MEGAN S	10 99 23 A TR LYING W OF CEN LINE OF DD #2 IN NE NE 10 99 23 EX W 5.65 A	17.66	1,656.48	6.99%	0.1656%
0810226006	PETERSON BENJAMIN R & MEGAN S	10 99 23 A TRACT OF LAND IN THE NE1/4 NE1/4 PARCEL A DESC IN DOC 2016-0445	11.87	1,121.80	4.74%	0.1122%
0811101001	PETERSON BENJAMIN R & MEGAN S	11 99 23 L 127-129 & W 82.5' OF LOT 126 IN AUD RES W1/2 NW 11 99 23 NOW KNOWN AS	1.04	128.44	0.54%	0.0128%
0802354003	PETERSON DENNIS K & SANDRA K	02 99 23 LOTS 24 SMITHS SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES	1.08	110.94	0.47%	0.0111%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0802354004	PETERSON DENNIS K & SANDRA K	02 99 23 TR IN SW COR SEC 2 DESC IN PLAT BK 4 PG 192 NOW KNOWN AS AUD RES	0.72	73.98	0.31%	0.0074%
0802154006	PETERSON DONALD W & DE ANN J	02 99 23 N1/2 OF LOTS 5 & 6 HINMANS ADD SW NW BLK 3 2-99-23	0.16	17.49	0.07%	0.0017%
0810400003	PETERSON DONALD W & DEANN	10 99 23 TRACT IN N1/2 NE SE 10 99 23 DESC BY METES AND BOUNDS	1.98	199.24	0.84%	0.0199%
0803401003	PETERSON FRANCES L	03 99 23 THE E 300' OF S 660' W1/2 NW SE 3 99 23 EX HWY ROW EX E 186.65' OF S 163' EX	1.91	201.25	0.85%	0.0201%
0811152005	PETERSON JASON C	11 99 23 E 66' OF W 132' OF N 9 RDS OF L 131 AUD RES W1/2 NW 11 99 23 NOW KNOWN AS AUD RES	0.23	24.81	0.10%	0.0025%
0803429009	PETERSON ROBERT N & MARY J	03 99 23 W 157.5' OF LOT 3 SUBD OF NE SE 3 99 23	0.24	29.70	0.13%	0.0030%
0803429011	PETERSON ROBERT N & MARY J	03 99 23 W 76.31' OF LOT 4 SUBD NE SE 3 99 23	0.19	23.38	0.10%	0.0023%
0803429013	PETERSON ROBERT N & MARY J	03 99 23 E 93.84' OF W 170.15' OF LOT 4 NE SE 3 99 23	0.23	28.75	0.12%	0.0029%
0803401006	PETERSON STEVEN E & KATHLEEN L	03 99 23 A TR OF LAND IN THE W1/2 NW SE SEC 3 DESC IN BK 212 PG 158	0.08	7.76	0.03%	0.0008%
0803401008	PETERSON STEVEN E & KATHLEEN L	03 99 23 PARCEL "C" IN W1/2 NW SE 3 99 23 DESC BY PLAT DOC 2011-0772	0.36	35.73	0.15%	0.0036%
0803426001	PIERCE GARY & JENELLE	03 99 23 PART OF NE SE 3 99 23 LYING NLY OF N LINE 2ND ST & SWLY OF A LINE PAR WITH & DIST	0.56	58.10	0.25%	0.0058%
0811156009	PIERCE GARY W & JENELLE PEARL	11 99 23 LOT 8 BRACKEYS 2ND ADD	0.35	41.88	0.18%	0.0042%
0811153003	POBANZ JOHN	11 99 23 LOT 76 SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 NW	0.38	41.88	0.18%	0.0042%
0811157004	POTTER ANNETTE L	11 99 23 LOT 3 BRACKEYS 2ND ADD	0.22	23.65	0.10%	0.0024%
0811159014	PRICE JACKSON R	11 99 23 LOT 77 & N 30 1/2' LOT 120 C D SMITHS SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES	0.31	33.81	0.14%	0.0034%
0803476001	RANDALL READY MIX LLC	03 99 23 COM AT A PT 33' S & 594' W OF NE COR SE SE 3 99 23 RUNN TH W 669' TO CTR OF D D 2	3.79	409.68	1.73%	0.0410%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0811105007	REDINGER EILEEN L	11 99 23 W1/2 LOTS 63 & 64 IN AUD RES OF C D SMITHS SUBD W1/2 NW 11 99 23 & E1/2 OF ADJ ALLEY	0.21	24.08	0.10%	0.0024%
0802353004	REDINGER PHARMACY LLC	02 99 23 LOT 16 SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2	0.08	15.27	0.06%	0.0015%
0802356024	REINES CARROLL & VIRGEAN	02 99 23 TR COMM AT SE COR OF L 42 SMITH SUBD E1/2 SW SW 2 99 23 TH W 132' S 20.5' W 100.5'	0.40	47.17	0.20%	0.0047%
0802379010	REINES VIRGEAN & CARROLL	02 99 23 UNIT #3 OF G & H COND & AN UNDIVIDED 1/3 INT IN LOTS 2-3 BLK 7 CD SMITHS ADD	0.40	46.18	0.19%	0.0046%
0802157006	REINES VIRGEAN I	02 99 23 LOT 1 BLK 8 HINMANS ADD SW NW 2 99 23 EX W 65' THEREOF	0.14	15.16	0.06%	0.0015%
0811157008	RICE DANIEL L & ALLISON A	11 99 23 LOT 6 ROLLING ACRES ADD & E 1/2 LOT 5	0.35	38.26	0.16%	0.0038%
0811101003	RICE GREGORY M & JULIE A	11 99 23 E 82.5' OF L 126 IN SMITHS SUBD NE SW NW 11 99 23 IN AUD RES W1/2 NW 11 99 23 NOW	0.33	40.13	0.17%	0.0040%
0811101004	RICE LARRY W & HELEN	11 99 23 N 82.5' OF L 125 IN AUD RES OF C D SMITHS SUBD OF W1/2 NW 11 99 23	0.33	39.98	0.17%	0.0040%
0802376017	RICHARDS DOUGLAS & VIVIAN	02 99 23 E1/2 OF LOTS 7 & 10 BLK 2 SMITHS ADD EX W 3 FT	0.02	2.41	0.01%	0.0002%
0811151004	RICHARDSON DEBRA K	11 99 23 S1/2 LOT 5 HELGESONS 4TH ADD & N 50' OF LOT 6	0.18	21.99	0.09%	0.0022%
0811104006	RILES CHADEN H & JOCELYN D	11 99 23 VAC ALLEY BWT L 56 57 & 58 & L 100 99 & 98 AUD RES W1/2 NW & E 54' L 98 99 & 100 & W	0.29	34.42	0.15%	0.0034%
0811400010	RITTER ADAM J & MEGAN A	11 99 23 TR IN NW SE 11 99 23 200' X 400' DESC IN DOC #09-1818	0.90	63.29	0.27%	0.0063%
0802352020	RITTER JULIE A	02 99 23 UNIT B OF L 1 MILL ST CONDOS ASSC & UND 50% INT IN L 16 AUD RES CD SMITH SUBD W1/2 SW	0.71	144.51	0.61%	0.0145%
0811108001	ROBERTS NATHAN A & MALINDA M	11 99 23 LOTS 39 & 40 IN AUD SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2	0.38	42.33	0.18%	0.0042%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

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		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0802379008	RODBERG STEVEN G & BONNIE L	02 99 23 UNIT #1 OF G & H COND & AN UNDIVIDED 1/3 INT IN LOTS 2-3 BLK 7 CD SMITHS ADD	0.40	46.18	0.19%	0.0046%
0802356020	RODER DREW M & CHALSEA R	02 99 23 PART L 42 COMM AT SE COR L 32 TH W ALONG S SIDE OF L 197.9' S 173' E 197.9' N 173'	0.39	45.79	0.19%	0.0046%
0802379009	ROGNES JERALD M & SUSAN K	02 99 23 UNIT #2 OF G & H COND & AN UNDIVIDED 1/3 INT IN LOTS 2-3 BLK 7 CD SMITHS ADD	0.40	46.18	0.19%	0.0046%
0811101014	ROGSTAD CHRIS & SHANA	11 99 23 LOT 30 HELGESONS 5TH ADD	0.23	28.37	0.12%	0.0028%
0811107002	ROGSTAD LINDA E & ROGER D	11 99 23 TH E1/2 OF LOTS 45-46 SMITHS SUBD W1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.19	21.76	0.09%	0.0022%
0811301008	ROGSTAD ROGER & LINDA E	11 99 23 PART OF L 6 NW SW COMM AT NW OF OF L 6 E 533.38' TO POB TH E 188.40 S 245.05'	0.90	105.79	0.45%	0.0106%
0811400011	RON'S LP GAS SERVICE	11 99 23 NW SE 11 99 23 EX .24 A FOR ROW EX TR 200' X 400' EX A TR BEING A PORTION OF PARCEL "A" DESC BY PLAT DOC # 2020-2269	18.90	1,403.59	5.92%	0.1404%
0811154006	ROSEN LYNN O & KATHLEEN D	11 99 23 LOTS 8 & 9 BRACKEYS 1ST ADD	0.35	38.34	0.16%	0.0038%
0811108007	ROSS BENJAMIN L & JESSICA E	11 99 23 LOTS 9-10 E 2 RDS LOTS 37-38 C D SMITHS SUBD OF W1/2 NW NW 11 99 23 NOW KNOWN AS	0.45	50.21	0.21%	0.0050%
0802309007	RUPP ROBERT H JR & CONSTANCE S	02 99 23 N 2 RDS OF LOT 5 BLK 2	0.05	10.59	0.04%	0.0011%
0811154004	SABIN CONNIE L	11 99 23 LOT 6 BRACKEYS 1ST ADD	0.18	22.02	0.09%	0.0022%
0811326001	SALEM LUTHERAN CHURCH	11 99 23 COM AT NW COR OF NE SW TH E 392.5' TH S 55.5' TH W 392.5' TH N 55.5' SALEM SUNNYSIDE	0.50	41.51	0.18%	0.0042%
0811301016	SAUER ADAM D & JENNIFER A	11 99 23 W 122' OF PART OF LOT 6 SUBD NW SW DESC BY PLAT 94-0972	0.59	69.20	0.29%	0.0069%
0811101006	SCHOONOVER STEPHANIE & STEFFENS DAVID A	11 99 23 LOTS 42 & 43 IN HELGESONS 5TH ADD EX PART OF LOT 42 DES IN PLAT BK 5 PAGE 17	0.49	59.44	0.25%	0.0059%
0811156006	SCHREINER ROBERT A & PAULA M	11 99 23 LOT 19 BRACKEYS 2ND ADD	0.32	38.03	0.16%	0.0038%
0811156007	SCHREINER ROBERT A & PAULA M	11 99 23 LOT 18 BRACKEYS 2ND ADD	0.32	38.66	0.16%	0.0039%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0802354005	SCHRIEVER DANNY R & RHONDA	02 99 23 LOT 18 & 23 SMITHS SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS	1.33	136.55	0.58%	0.0137%
0802310011	SCHWARM RICHARD P	02 99 23 W 22' OF L 6 AND E 4' L 5 BLK 1	0.08	14.99	0.06%	0.0015%
0811156010	SCHWARTZ MARIE & SCOTT	11 99 23 LOT 7 BRACKEYS 2ND ADD	0.35	42.05	0.18%	0.0042%
0802379007	SEELY SAMANTHA J	02 99 23 LOT 8 SMITHS ADD BLK 7	0.19	20.90	0.09%	0.0021%
0810276004	SHIFFLETT CRAIG S & KARI S	10 99 23 COMM 330' N OF SE COR SE NE 10-99-23 TH W 125' N 701.75' E 125' S 701.75' TO BEG EX	0.61	74.89	0.32%	0.0075%
0811151013	SHIFFLETT CRAIG S & KARI S	11 99 23 LOT 8 HELGESONS 4TH ADD EX TR DESC BY METES AND BOUNDS	0.23	28.05	0.12%	0.0028%
0811153006	SHIRK CORINNE	11 99 23 LOT 75 EX W 35' IN AUD RES W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.30	32.68	0.14%	0.0033%
0811104001	SINGELSTAD KERMIT A & BRENDA M	11 99 23 LOTS 104-105 C D SMITHS SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.35	42.68	0.18%	0.0043%
0811158003	SKATTER LOREN R & SANDRA K	11 99 23 LOT 20 ROLLING ACRES ADD	0.22	24.21	0.10%	0.0024%
0811103008	SKELLENGER DUANE J	11 99 23 THOSE PARTS OF LOTS 53-54-55-56 IN AUD RES OF C D SMITHS SUB W1/2 NW 11 99 23	0.26	30.12	0.13%	0.0030%
0811102014	SKELLENGER JON E	11 99 23 LOT 12 HELGESONS 5TH ADD & S1/2 OF LOT 13	0.27	32.93	0.14%	0.0033%
0811301005	SKOGEN JILL M	11 99 23 LOT 3 & S1/2 LOT 4 NW SW 11 99 23 & TH S 6 3/8 RDS NE NE SE 10 99 23 E OF D D 2	8.82	852.66	3.60%	0.0853%
0811301020	SKOGEN JILL M	11 99 23 TRACTS A, B,C, D & E OF PLAT REC BK 150 PG 250	3.75	346.31	1.46%	0.0346%
0811103007	SLETTEN JAMES D & DAGMAR K	11 99 23 L 107 & S 16 1/2' OF L 52 IN AUD RES SUBD W1/2 NW 11 99 23 & LOT 51 EX N 41.25 &	0.36	41.83	0.18%	0.0042%
0811156002	SMG HOLDINGS LLC	11 99 23 TH E 52.8' OF LOT 15 AND W 39.2' OF LOT 16 BRACKEYS 2ND ADD	0.43	51.35	0.22%	0.0051%
0811152002	SMITH JOEY N	11 99 23 S 68' OF LOT 22 HELGESON 4TH ADD	0.11	13.81	0.06%	0.0014%
0802305002	SORENSEN ANTHONY P	02 99 23 W1/2 LOT 44 IN AUD RES S D WADSWORTHS SUBD NW SW 2 99 23	0.21	25.27	0.11%	0.0025%
0811102021	SORENSEN MARY L	11 99 23 LOT 3 & E1/2 OF LOT 2 HELGESONS 5TH ADD	0.31	37.37	0.16%	0.0037%

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 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0811152010	SORENSEN TODD A	11 99 23 LOT 21 HELGESONS 4TH ADD	0.13	15.91	0.07%	0.0016%
0811153001	SPIES RANEN W & WHITNEY A	11 99 23 LOT 72 EX N 21' AUD RES OF W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.29	32.82	0.14%	0.0033%
0811102018	SPOONER TODD J & LILLIAN I	11 99 23 LOT 7 & N 20' OF LOT 6 IN HELGESON 5TH ADD	0.30	35.31	0.15%	0.0035%
0802353022	SPRECHER KEVIN T	02 99 23 E 10' L 23 & W1/2 L 24 AUD RES C D SMITH SUBD E1/2 SW SW 2 99 23	0.14	27.84	0.12%	0.0028%
0802356007	SPRECHER KEVIN T	02 99 23 THE E 68' OF L 41 C D SMITH'S SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.21	24.87	0.10%	0.0025%
0802353009	SPRECHER KYLE	02 99 23 LOT 10 EX 1' E & W & 80' N & S & N 3' OF LOT 11 SMITHS SUBD E1/2 SW SW 2 99 23	0.08	15.67	0.07%	0.0016%
0802157007	SPRECHER STEVEN E	02 99 23 E 90' LOT 4 BLK 8 E D HINMANS ADD SW NW 2 99 23	0.14	15.16	0.06%	0.0015%
0811400009	STATE OF IOWA	11 99 23 TR IN SE SE 11 99 23 DESC BY METES & BDS	0.60	47.92	0.20%	0.0048%
0811106006	STEELE JEFFREY	11 99 23 LOT 66 EX N 15' & LOT 67 AUD RES W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.33	38.14	0.16%	0.0038%
0811154007	STEELE JEFFREY & MEGAN	11 99 23 LOTS 14 & 15 HELGESONS 4TH ADD	0.33	39.27	0.17%	0.0039%
0811101007	STEFFENS DAVID A	11 99 23 LOT 41 HELGESONS 5TH ADD AND A PART OF LOT 42 DESC IN PLAT BOOK 5 PAGE 17	0.43	53.15	0.22%	0.0053%
0802356025	STENE LOREN	02 99 23 LOT 33 EX S 23 1/2' SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D	0.33	37.96	0.16%	0.0038%
0811154002	STENE THELMA E	11 99 23 LOT 17 HELGESONS 4TH ADD	0.15	17.82	0.08%	0.0018%
0811104004	STENERSEN RAYMOND	11 99 23 LOT 101 IN AUD RES OF W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2	0.19	22.29	0.09%	0.0022%
0811400003	STERRENBURG BRIAN & KAREN	11 99 23 190' X 350' IN SW COR S1/2 SW SE 11 99 23	1.12	91.54	0.39%	0.0092%
0811400002	STERRENBURG BRIAN D & KAREN	11 99 23 NW SW SE 11 99 23 EX .15 A FOR ROW	9.10	729.75	3.08%	0.0730%
0811400004	STERRENBURG BRIAN D & KAREN	11 99 23 S1/2 SW SE 11 99 23 EX A TR 190' X 350' E & W IN TH SW COR OF S1/2 SW SE & NE SW SE	26.90	2,241.11	9.46%	0.2241%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0811400012	STERREBERG BRIAN D & KAREN	11 99 23 A TR IN NW SE BEING A PORTION OF PARCEL "A" DESC IN PLAT DOC # 2020-2269	2.55	204.26	0.86%	0.0204%
0811152004	STORBY MICHAEL L	11 99 23 W 4 RDS OF TH N 9 RDS OF LOT 131 SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.23	27.45	0.12%	0.0027%
0802302001	SWANSON BROOKE L	02 99 23 LOT 10 HINMANS SUBD N1/2 NW SW 2 99 23 & N 31.2' OF W 132' WADSWORTH SUBD & PART	0.26	52.83	0.22%	0.0053%
0811156001	TAFT DAVID L & MELISSA K	11 99 23 LOT 14 & 15 BRACKEYS 2ND ADD EX E 52.8'	0.49	59.67	0.25%	0.0060%
0802376016	THOMPSON JAMES & KATHLEEN	02 99 23 W1/2 LOTS 7 & 10 C D SMITHS ADD BLK 2 & W 3' OF E1/2 OF LOTS 7 & 10 BLK 2	0.10	11.28	0.05%	0.0011%
0811102022	THOMPSON MARSHALL A	11 99 23 LOT 4 HELGESONS 5TH ADD	0.22	25.31	0.11%	0.0025%
0811103003	THOMSON LYLE I & ORLOUE M	11 99 23 W 75.5' OF L 47-48 AUD RES C D SMITHS SUBD NW NW 11 99 23	0.17	20.15	0.09%	0.0020%
0811157009	THORSON DARRIN D	11 99 23 LOT 14 ROLLING ACRES ADD	0.27	29.20	0.12%	0.0029%
0811111004	THORSON JENNIFER J	11 99 23 E1/2 L 19-20 & THE E 10' OF W1/2 L 19-20 C D SMITH SUBD NW NW 11 99 23 NOW KNOWN AS	0.21	23.73	0.10%	0.0024%
0803428001	THORSON PATRICIA A & THORSON ARLIN	03 99 23 LOT 14 SUBD NE SE 3 99 23 EX S 150'	0.61	128.19	0.54%	0.0128%
0802157002	THORSON REBEKAH & CHARLES	02 99 23 E 84' OF LOTS 2 & 3 BLK 8 HINMANS ADD TH W1/2 OF ALLEY	0.28	32.05	0.14%	0.0032%
0802306017	TK EMPIRE LLC	02 99 23 LOT 5 WADS SUBD E 15 A NW SW 2 99 23	0.10	19.76	0.08%	0.0020%
0811110001	TREBIL KIM L & OBERG PENNY S	11 99 23 THAT PART OF L 32-33 34 IN AUD RES W1/2 NW 11 99 23 DESC BY METES AND BOUNDS NOW	0.10	11.77	0.05%	0.0012%
0803401011	TRYTTEN DARLENE M	03 99 23 TR COM 40 RDS E OF NW COR NW SE 3 99 23 S 80 RDS TH E 40 RDS TH N TO SOUTHERLY ROW	15.92	1,685.13	7.11%	0.1685%
0803401012	TRYTTEN LARRY A	03 99 23 A 1.01 A TR IN NW SE 3 99 23 DESC IN PLAT 051332 DOC # 051349 N TO SOUTHERLY ROW	1.01	105.16	0.44%	0.0105%
0802305015	TWEDT JOEL E	02 99 23 LOT 34 WADSWORTHS SUBD OF 15 A IN NW SW 2 99 23 & LOT 35 & A TR 10' X 34' EX A TR	0.13	26.50	0.11%	0.0027%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0811107004	U S DEPARTMENT OF AGRICULTURE	11 99 23 W1/2 LOTS 41 & 42 C D SMITHS SUBD W1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.19	21.06	0.09%	0.0021%
0811301013	UBBEN MARLYS G ETAL	11 99 23 THAT PART OF LOT 6 IN NW SW 11 99 23 COM AT NW COR L 6 E 1153.19' TO POB TH E 169.81'	0.69	68.22	0.29%	0.0068%
0802376007	ULFERTS JEREMIAH J	02 99 23 LOT 8 BLK 2 C D SMITHS ADD EX A 10 SF TR DESC IN DOC #05-1587	0.15	17.00	0.07%	0.0017%
0803401009	ULLESTAD BRIAN	03 99 23 THE E 186.65' OF S 163' OF W1/2 NW SE 3-99-23 EX HWY ROW	0.48	51.30	0.22%	0.0051%
0802154008	UNGER FRANCIS D & MARY D	02 99 23 LOT 8 BLK 3 E D HINMANS ADD	0.09	10.39	0.04%	0.0010%
0803476004	UNKNOWN OWNERSHIP SEE LEGAL FIELD FOR INFO	03 99 23 A 16.5' X 132' TR IN NE COR OF SE SE 3 99 23	0.05	5.19	0.02%	0.0005%
0811153002	VANRYSWYK KALLI J	11 99 23 E 80' OF LOT 71 & E 80' OF N 21' OF LOT 72 AUD RES OF W1/2 OF NW 11 99 23 NOW KNOWN	0.22	24.82	0.10%	0.0025%
0802306010	VELASQUEZ RONALD & BERGO JAYME	02 99 23 LOT 11 EX E 121.86' WADSWORTH SUBD DESC IN PLAT DOC 022190	0.15	30.29	0.13%	0.0030%
0811155007	VERHOEF ELIZABETH	11 99 23 LOT 20 BRACKEYS 1ST ADD	0.22	24.21	0.10%	0.0024%
0811155002	VINE JEFFREY M	11 99 23 ALL L 15 BRACKEYS 1ST EX A TRACT DESC BY METES AND BOUNDS	0.14	14.89	0.06%	0.0015%
0811301011	VOIGT ARNOLD M & JEANNE B	11 99 23 THAT PART OF LOT 6 IN NW SW 11 99 23 COM AT NW COR L 6 E 910.19' TO POB TH E 120' TH S	0.57	66.28	0.28%	0.0066%
0811105004	VOLDAHL LARRY A & EMILY L	11 99 23 E 63' OF L 96-97 AUD RDS SUBD W1/2 NW NW 11 99 23 & W1/2 OF ALLEY NOW KNOWN AS	0.16	18.91	0.08%	0.0019%
0811106005	VRIEZE MELANIE S	11 99 23 LOT 65 & N 15' LOT 66 AUD RES OF W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.24	27.89	0.12%	0.0028%
0811159001	WANGSNESS ROGER DEAN & KAREN	11 99 23 W 80' OF LOTS 78 & 119 AUD RES W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS	0.18	20.26	0.09%	0.0020%
0811102006	WELTER WILLIAM RAYMOND III & MEAGHAN	11 99 23 LOT 21 HELGESONS 5TH ADD	0.22	26.65	0.11%	0.0027%
0802353006	WESTMAR HOMES LLC	02 99 23 L 13-14 IN AUD RES OF C D SMITHS SUBD OF E1/2 SW SW 2 99 23	0.15	29.36	0.12%	0.0029%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0802379004	WIEBER MARY JO	02 99 23 W1/2 LOTS 1 & 4 BLK 7 SMITHS ADD	0.20	22.83	0.10%	0.0023%
0802302004	WILD ROSE CORP	02 99 23 THE E 58 FT OF A TR NW SW 2-99-23 DESC BK 123 PG 84	0.09	18.44	0.08%	0.0018%
0802302005	WILD ROSE CORP	02 99 23 A TR 4873 SQ FT DESC BY METES & BOUNDS IN BK 242 PG 13-14	0.13	25.36	0.11%	0.0025%
0811154005	WILLERT TRACY	11 99 23 LOT 7 BRACKEYS 1ST ADD	0.18	21.71	0.09%	0.0022%
0802154010	WILLERT TREVOR D	02 99 23 S1/2 LOT 6 BLK 3 E D HINMANS ADD	0.13	13.90	0.06%	0.0014%
0802309003	WINNEBAGO COOPERATIVE TELECOM ASSOCIATION	02 99 23 W 64' OF LOT 1 & W 64' OF N 58' OF LOT 3 BLK 2	0.21	40.16	0.17%	0.0040%
0802309004	WINNEBAGO COOPERATIVE TELECOM ASSOCIATION	02 99 23 E 68' OF L 1 & E 68' OF N 58' OF L 3 BLK 2	0.19	37.07	0.16%	0.0037%
0810276001	WINNEBAGO COOPERATIVE TELECOM ASSOCIATION	10 99 23 SE NE EX E 20 RDS 10 99 23 EXEMPT FOR OPEN DITCH	24.00	2,357.04	9.95%	0.2357%
0810400015	WINNEBAGO COOPERATIVE TELECOM ASSOCIATION	10 99 23 LYING W OF OPEN DITCH & HWY 10 99 23 EX TR EX 6.68 A TR DESC IN DOC #040009	1.39	142.04	0.60%	0.0142%
0802351001	WINNEBAGO COUNTY	02 99 23 L 22 C D SMITHS SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2	1.38	144.21	0.61%	0.0144%
0802352007	WINNEBAGO MUTUAL INSURANCE ASSOCIATION	02 99 23 LOT 4 & 5 EX S 33' OF L 5 SMITHS SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES	0.09	18.37	0.08%	0.0018%
0802352008	WINNEBAGO MUTUAL INSURANCE ASSOCIATION	02 99 23 LOT 3 SMITHS SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2	0.03	6.72	0.03%	0.0007%
0802352009	WINNEBAGO MUTUAL INSURANCE ASSOCIATION	02 99 23 LOTS 1 & 2 & N 66.4' OF LOT 13 SMITHS SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES	0.22	44.98	0.19%	0.0045%
0811159017	WIRT RICHARD P & KATHERINE K	11 99 23 TR COM AT NE COR L 133 AUD RES C D SMITH SUBD W1/2 NW 11 99 23 119' BY 180'	0.50	54.04	0.23%	0.0054%
0802307003	WISEMAN JERRY D & REBECCA G FAMILY TRUST	02 99 23 N 30' OF LOT 8 BLK 3 ORIG PLAT EX E 8'	0.09	17.64	0.07%	0.0018%
0803429010	WONSMOS CHRIS & LISA	03 99 23 LOT 3 SUBD NE SE 3 99 23 EX W 157.5'	0.22	27.56	0.12%	0.0028%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0802352021	YOST LAUREL	02 99 23 UND 1/5 INT MILL ST CONDO ON LOT 15 & 16 PART OF 14 AUD RES OF CD SMITH SUBD W1/2 SW	0.71	144.51	0.61%	0.0145%
0811152007	YOUNG BRIAN W & TRACY J	11 99 23 L 86 108 109 EX THE E 120' & E 19' OF N 9 RDS OF L 131 AUD RES W1/2 NW 11 99 23 NOW	0.23	25.47	0.11%	0.0025%
0802353012	YOUNG TRACY	02 99 23 LOTS 3-4-5-6-7 SMITHS SUBD E1/2 SW SW 2 99 23 ALSO BEG NW COR L 2 SMITH SUBD	0.46	90.38	0.38%	0.0090%
0811154008	ZABEL ROBERT & FERN	11 99 23 LOT 13 HELGESONS 4TH ADD	0.20	24.35	0.10%	0.0024%
0811152008	ZEIGLER DONNA J	11 99 23 W 60' OF E 120' OF LOTS 86-108-109 AUD RES SUBD W1/2 NW 11 99 23 NOW KNOWN AS	0.20	22.82	0.10%	0.0023%
0000000010	LAKE MILLS STREETS		43.62	5,289.17		0.5289%
TOTAL LAKE MILLS			660.69	75,747.51		7.5748%
TOTAL WINNEBAGO COUNTY			12,129.45	898,768.82		89.8769%

WORTH COUNTY PARCELS						
0531100003	ABBEY, CAROL J ABBEY, SCOTT P ABBEY, DRAKE A	31-99-22 FR. SW NW EX. PAR.	11.18	249.09	1.05%	0.0249%
0531100004	ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P	31-99-22 NE NW	33.20	379.04	1.60%	0.0379%
0531100005	ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P	31-99-22 SE NW	40.00	634.20	2.68%	0.0634%
0531100006	ABBEY, CAROL J ABBEY, SCOTT P ABBEY, DRAKE A	31-99-22 PAR. IN SW NW EX. PAR	19.32	310.71	1.31%	0.0311%
0531200002	ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P	31-99-22 NW NE EX. PAR.	24.10	287.63	1.21%	0.0288%
0531200003	ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P	31-99-22 SW NE	39.00	1,219.61	5.15%	0.1220%
0531300001	ABBEY, CAROL J ABBEY, SCOTT P ABBEY, DRAKE A	31-99-22 FRL. NW SW EX. PAR.	21.90	766.50	3.24%	0.0767%

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 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0918100001	ANDERSON, QUENTIN TRUST ANDERSON, JANICE R TRUST	SECTION:18 TOWNSHIP:98 RANGE:22 FRL NW NW FERTILE	14.90	375.21	1.58%	0.0375%
0906100003	BRAKKE, JEFFREY A	6-98-22 NE NW	39.62	1,411.80	5.96%	0.1412%
0906100005	BRAKKE, JEFFREY A	6-98-22 N 7/8 SE NW EX. PARS.	31.58	1,260.71	5.32%	0.1261%
0532300003	BRONES, LAURA L TRUST BRONES, LAURA L & LYNN A BRONES, LYNN A TRUST	32-99-22 SW SW	24.20	666.24	2.81%	0.0666%
0906100004	CARLSON, SHIRLEY J	6-98-22 PAR. IN SE NW(350X350)	2.54	42.37	0.18%	0.0042%
0531200001	DURGIN, LOREN JOSEPH & MEYER, DAWN MARIE LANGFALD, RONALD & ARDIS	31-99-22 PARCEL IN NW NE	0.20	2.05	0.01%	0.0002%
0531200005	HEESCH, CLINT HEESCH, PAIGE MARIE CHRISTIANSON, TUFF HEESCH HEESCH, NORRINE M HEESCH, WYATT COLE HEESCH, CODI JO	31 99 22 SE NE	21.80	427.16	1.80%	0.0427%
0532100003	HEESCH, CLINT HEESCH, PAIGE MARIE HEESCH, WYATT COLE HEESCH, NORRINE M CHRISTIANSON, TUFF HEESCH HEESCH, TELL LANE	32 99 22 SW NW	1.30	17.67	0.07%	0.0018%
0531400002	HEESCH, NORRINE M CHRISTIANSON, TUFF HEESCH HEESCH, WYATT COLE CHRISTIANSON, COLT HEESCH HEESCH, TELL LANE	SECTION:31 TOWNSHIP:99 RANGE:22 NE SE BRISTOL	39.00	1,173.35	4.95%	0.1173%
0532300001	HEESCH, NORRINE M HEESCH, TELL LANE CHRISTIANSON, COLT HEESCH CHRISTIANSON, TUFF HEESCH HEESCH, WYATT COLE	SECTION:32 TOWNSHIP:99 RANGE:22 NW SW BRISTOL	21.00	448.30	1.89%	0.0448%

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.

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0907100001	HEIMDAL, PAUL TRUST & SYLVIA TRUST	SECTION:07 TOWNSHIP:98 RANGE:22 FERTILE W 1/2 NW W. DITCH	17.50	587.64	2.48%	0.0588%
0907100002	HEIMDAL, PAUL TRUST & SYLVIA TRUST	7 98 22 W 1/2 NW E. DITCH	52.50	1,949.48	8.23%	0.1949%
0907100004	HEIMDAL, PAUL TRUST & SYLVIA TRUST	7 98 22 NE NW EX. PAR.	18.30	640.74	2.70%	0.0641%
0907100005	HEIMDAL, PAUL TRUST & SYLVIA TRUST	7 98 22 SE NW	11.80	406.02	1.71%	0.0406%
0907300001	HEIMDAL, PAUL TRUST & SYLVIA TRUST	7 98 22 W 1/2 NW FRL. SW	17.60	622.38	2.63%	0.0622%
0531100007	LANGE, WILLIAM D & CARMEN	31 99 22 PAR. SW NW	4.67	56.00	0.24%	0.0056%
0906200005	LEE, JESSE R & SADIE A	SECTION:06 TOWNSHIP:98 RANGE:22 PAR "A" IN PT FRL NE 1/4 FERTILE	1.00	15.23	0.06%	0.0015%
0530300001	OLSON, EDWARD E & JULIA & LEILA	30 99 22 FRL. NW SW	37.59	3,073.23	12.97%	0.3073%
0530300002	OLSON, EDWARD E & JULIA & LEILA	30 99 22 NE SW	37.10	2,172.83	9.17%	0.2173%
0530300003	OLSON, EDWARD E & JULIA & LEILA	30 99 22 FRL. SW SW	36.40	783.93	3.31%	0.0784%
0530300004	OLSON, EDWARD E & JULIA & LEILA	30 99 22 SE SW	21.30	398.91	1.68%	0.0399%
0530400001	OLSON, EDWARD E & JULIA & LEILA	30 99 22 NW SE EXC. PAR.	26.60	1,068.24	4.51%	0.1068%
0907300002	RAMSEY FAMILY TRUST RODBERG, BONNIE	SECTION:07 TOWNSHIP:98 RANGE:22 NE NW SW FERTILE	3.70	128.78	0.54%	0.0129%
0907300004	RAMSEY FAMILY TRUST RODBERG, BONNIE	SECTION:07 TOWNSHIP:98 RANGE:22 SE NW SW FERTILE	8.90	290.07	1.22%	0.0290%
0907300007	RAMSEY FAMILY TRUST RODBERG, BONNIE	SECTION:07 TOWNSHIP:98 RANGE:22 SW SW FERTILE	25.00	716.60	3.02%	0.0717%
0906200001	RAMSEY FARMS LLC	SECTION:06 TOWNSHIP:98 RANGE:22 FRL NW NE FERTILE	42.58	1,891.08	7.98%	0.1891%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0906200002	RAMSEY FARMS LLC	SECTION:06 TOWNSHIP:98 RANGE:22 FRL NE NE FERTILE	25.00	722.44	3.05%	0.0722%
0906200004	RAMSEY FARMS LLC	SECTION:06 TOWNSHIP:98 RANGE:22 SE NE FERTILE	22.20	861.43	3.64%	0.0861%
0906200006	RAMSEY FARMS LLC	SECTION:06 TOWNSHIP:98 RANGE:22 SW NE EXC PAR "A" FERTILE	20.90	841.76	3.55%	0.0842%
0906300003	RINDEN TRUST RINDEN, DANIEL V & MARY R	6-98-22 FRL. SW SW	36.94	1,423.55	6.01%	0.1424%
0906300004	RINDEN TRUST RINDEN, DANIEL V & MARY R	6-98-22 SE SW	26.90	958.45	4.05%	0.0958%
0531100001	RUSLEY, STANLEY K RUSLEY, STEVEN RUSLEY, STEVEN T & JOHSON, LINDA A	31 99 22 FRL. NW NW	36.27	466.70	1.97%	0.0467%
0519100012	SCHMIDT, JOSEPH O SCHMIDT, MAVIS D DRYDEN, JANELLE K	SECTION:19 TOWNSHIP:99 RANGE:22 BRISTOL GOVT. LOT 4 IN E 1/2 NW E OF CO DITCH	18.00	2,103.15	8.88%	0.2103%
0519200003	SCHMIDT, JOSEPH O DRYDEN, JANELLE K SCHMIDT, MAVIS D	SECTION:19 TOWNSHIP:99 RANGE:22 BRISTOL GOVT LOT 3 IN W 1/2 NE EXC PAR	30.80	3,254.43	13.74%	0.3254%
0531300004	SLATTUM, CRAIG	SECTION:31 TOWNSHIP:99 RANGE:22 NE SW BRISTOL	39.18	1,576.57	6.65%	0.1577%
0531300005	SLATTUM, CRAIG	SECTION:31 TOWNSHIP:99 RANGE:22 SE SW BRISTOL	36.00	1,169.60	4.94%	0.1170%
0531400001	SLATTUM, CRAIG	SECTION:31 TOWNSHIP:99 RANGE:22 NW SE BRISTOL	39.00	1,379.14	5.82%	0.1379%
0531400003	SLATTUM, CRAIG	SECTION:31 TOWNSHIP:99 RANGE:22 SW SE BRISTOL	38.00	1,145.82	4.84%	0.1146%
0519100004	STATE OF IA	SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN SW NW BRISTOL	2.93	141.36	0.60%	0.0141%
0519100009	STATE OF IOWA		2.54	170.31	0.72%	0.0170%
0519100010	STATE OF IOWA PROPERTY TAX COORDINATOR	19 99 22 LOT 4 IN E 1/2 NWW. OF CO. DITCH	22.26	2,811.79	11.87%	0.2812%
0519100011	STATE OF IOWA	SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN SE NE BRISTOL	0.69	87.35	0.37%	0.0087%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0519300001	STATE OF IOWA & ACTING THROUGH DNR IOWA DNR CLEAR LAKE WILDLIFE UNIT	SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN FRL NW SW BRISTOL	22.02	3,911.46	16.51%	0.3911%
0519300002	STATE OF IOWA & ACTING THROUGH DNR IOWA DNR CLEAR LAKE WILDLIFE UNIT	SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN NW COR NE SW BRISTOL	1.66	287.75	1.21%	0.0288%
0519100005	STATE OF IOWA ACTING THROUGH IOWA DEPARTMENT OF NATURAL RESOURCES IOWA DNR CLEAR LAKE WILDLIFE UNIT	19-99-22 FRL. SW NW EX.	29.28	4,825.44	20.37%	0.4825%
0906100002	STAUFFER, SUSAN HUGO, LORI RINDEN, PATRICIA RINDEN, DOLORES	SECTION:6 TOWNSHIP:98 RANGE:22 FRL SW NW FERTILE	34.80	1,039.82	4.39%	0.1040%
0906100006	STAUFFER, SUSAN RINDEN, DOLORES RINDEN, PATRICIA HUGO, LORI	SECTION:6 TOWNSHIP:98 RANGE:22 S 1/8 SE NW FERTILE	3.80	215.14	0.91%	0.0215%
0906300001	STAUFFER, SUSAN RINDEN, DOLORES RINDEN, PATRICIA HUGO, LORI	SECTION:6 TOWNSHIP:98 RANGE:22 FRL NW SW FERTILE	36.94	1,413.37	5.97%	0.1413%
0906300005	STAUFFER, SUSAN RINDEN, PATRICIA HUGO, LORI RINDEN, DOLORES	SECTION:6 TOWNSHIP:98 RANGE:22 NE SW EX PAR FERTILE	26.10	1,112.09	4.69%	0.1112%
0906300006	STAUFFER, SUSAN RINDEN, DOLORES HUGO, LORI RINDEN, PATRICIA	SECTION:6 TOWNSHIP:98 RANGE:22 PAR IN NE SW FERTILE	4.40	113.17	0.48%	0.0113%
0530100008	SUMMERS, CAROLE	30 99 22 PAR. IN FRL NW NW(1.21 A.) & PAR. IN FRL. SW NW (1.14 A.)	2.35	114.59	0.48%	0.0115%
0530100013	TENOLD, ANDREW & KATELYN	SECTION:30 TOWNSHIP:99 RANGE:22 PAR B IN SE NW & SW NE BRISTOL	1.49	39.86	0.17%	0.0040%
0519300003	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:19 TOWNSHIP:99 RANGE:22 FRL NW SW EXC PAR BRISTOL	11.82	1,956.71	8.26%	0.1957%

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0519300004	TENOLD, ARLYN & JUDITH REVOCABLE TRUST TENOLD, ARLYN D TENOLD, JUDITH A	SECTION:19 TOWNSHIP:99 RANGE:22 NE SW EXC PAR BRISTOL	36.18	4,268.72	18.02%	0.4269%
0519300006	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:19 TOWNSHIP:99 RANGE:22 FRL SW SW EXC PAR BRISTOL	38.08	5,946.08	25.10%	0.5946%
0519300007	TENOLD, ARLYN & JUDITH REVOCABLE TRUST TENOLD, JUDITH A TENOLD, ARLYN D	SECTION:19 TOWNSHIP:99 RANGE:22 SE SW BRISTOL	40.00	2,373.32	10.02%	0.2373%
0519400001	TENOLD, ARLYN & JUDITH REVOCABLE TRUST TENOLD, JUDITH A TENOLD, ARLYN D	SECTION:19 TOWNSHIP:99 RANGE:22 NW SE BRISTOL	36.10	2,175.07	9.18%	0.2175%
0519400010	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:19 TOWNSHIP:99 RANGE:22 SW SE BRISTOL	38.88	1,308.62	5.52%	0.1309%
0530100003	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:30 TOWNSHIP:99 RANGE:22 W 1/4 SE NW BRISTOL	10.00	553.35	2.34%	0.0553%
0530100004	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:30 TOWNSHIP:99 RANGE:22 N 50 RDS NE NW EXC W 2 RDS BRISTOL	24.38	2,810.39	11.86%	0.2810%
0530100007	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:30 TOWNSHIP:99 RANGE:22 FRL NW NW EXC PAR BRISTOL	37.02	3,080.12	13.00%	0.3080%
0530100009	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:30 TOWNSHIP:99 RANGE:22 FRL SW NW EXC PAR BRISTOL	36.27	4,395.49	18.55%	0.4395%
0530100011	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:30 TOWNSHIP:99 RANGE:22 W 2 RDS OF N 50 RDS OF NE NW BRISTOL	0.62	53.39	0.23%	0.0053%
0530200001	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:30 TOWNSHIP:99 RANGE:22 N 50 RDS NW NE BRISTOL	24.38	2,559.45	10.80%	0.2559%
0530100010	TENOLD, PAUL A & TERESA L	30 99 22 S 30 RDS OF NE NW	15.00	865.20	3.65%	0.0865%
0530100012	TENOLD, PAUL A & TERESA L	SECTION:30 TOWNSHIP:99 RANGE:22 E 3/4 SE NW EX PAR B BRISTOL	29.30	1,346.17	5.68%	0.1346%
0530200002	TENOLD, PAUL A & TERESA L	30 99 22 S 30 RDS. OF NW NE	14.62	1,436.65	6.06%	0.1437%

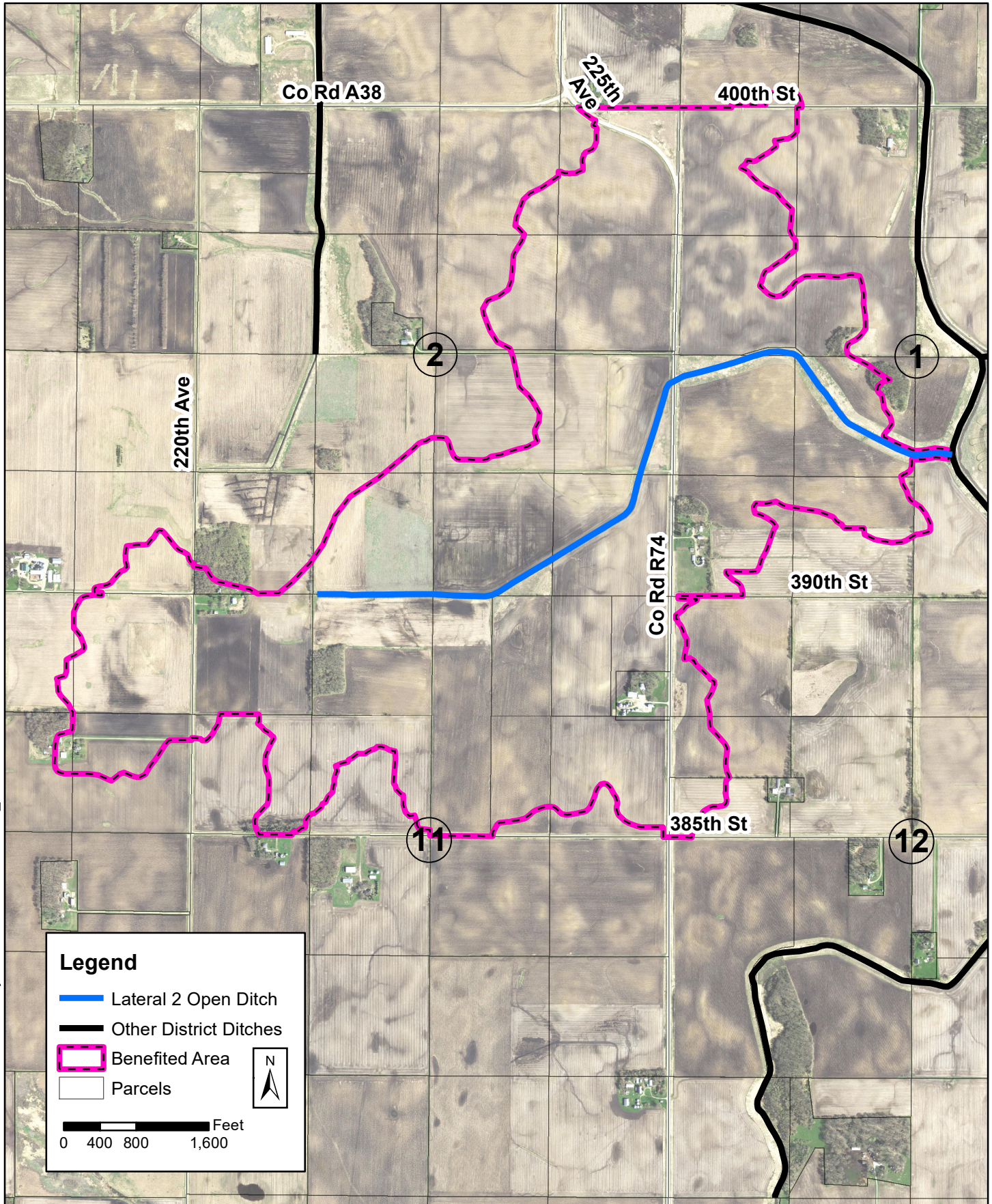
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$1,000,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0530200008	TENOLD, PAUL A & TERESA L	SECTION:30 TOWNSHIP:99 RANGE:22 SE NW EX PAR B BRISTOL	38.21	1,665.97	7.03%	0.1666%
0531200004	TENOLD, PAUL A & TERESA L	SECTION:31 TOWNSHIP:99 RANGE:22 NE NE BRISTOL	3.00	43.44	0.18%	0.0043%
0531400004	TENOLD, PAUL A. & TERESA	31 99 22 SE SE	38.00	1,305.22	5.51%	0.1305%
0531300002	TWEETEN, MARILYN D	SECTION:31 TOWNSHIP:99 RANGE:22 FRL NW SW EX PAR BRISTOL	7.94	343.65	1.45%	0.0344%
0531300003	TWEETEN, MARILYN D	SECTION:31 TOWNSHIP:99 RANGE:22 FRL SW SW BRISTOL	31.97	1,595.48	6.73%	0.1595%
0906100001	TWEETEN, MARILYN D	SECTION:06 TOWNSHIP:98 RANGE:22 FRL NW NW FERTILE	32.19	1,626.71	6.87%	0.1627%
0907100003	WALBERG, JONATHAN L & CHRISTEN G	SECTION:07 TOWNSHIP:98 RANGE:22 PAR IN NE NW FERTILE	0.40	5.91	0.02%	0.0006%
0000000099	WORTH SECONDARY ROADS		45.65	2,856.73		0.2857%
TOTAL WORTH COUNTY			1,897.84	101,231.18		10.1231%
TOTAL (ALL)			14,027.29	1,000,000.00		100.0000%

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Joint Drainage District No. 2-3
Lateral 2 Open Ditch
Benefited Lands Map
Winnebago County, Iowa



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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
WINNEBAGO COUNTY PARCELS						
1201100001	GUSTAFSON CARROLL A & KAREN	01 98 23 NW NW 1 98 23	32.80	1,197.88	26.78%	2.396%
1201100003	GUSTAFSON CARROLL A & KAREN	01 98 23 SW NW 1 98 23 EX OPEN DITCH 1.03 A EX A TR	34.50	1,443.58	32.27%	2.887%
1201100005	GUSTAFSON CARROLL A & KAREN	33 99 23 SE 33 99 23 EX TWO TRACTS DESC IN DOC # 010898	14.30	542.27	12.12%	1.085%
1202300002	JOHNSON JOHN A & NANCY B	25 99 23 NE SW EX TRIANG PIECE 23.4' BY 23.4' SE EX PART OF PARCEL "C" DESC BY PLAT 2021-0446	2.70	160.25	3.58%	0.321%
1202300004	JOHNSON JOHN A & NANCY B	02 98 23 SE SW 2 98 23 EX OPEN DITCH 1.52 A	32.40	4,127.11	92.26%	8.254%
1203400005	JOHNSON JOHN A & NANCY B	13 98 23 NW NW 13 98 23 EX OPEN DITCH 5.06A EX .30 A FOR ROW	9.20	471.85	10.55%	0.944%
1210200001	JOHNSON JOHN A & NANCY B	10 98 23 NW NE 10 98 23	1.40	55.16	1.23%	0.110%
1210200002	JOHNSON JOHN A & NANCY B	10 98 23 NE NE 10 98 23	37.20	2,442.98	54.61%	4.886%
1211100003	KUDEJ JANICE D TRUST ETAL	11 98 23 SW NW 11 98 23	16.20	1,004.82	22.46%	2.010%
1211100004	KUDEJ JANICE D TRUST ETAL	11 98 23 SE NW 11 98 23	22.50	1,460.88	32.66%	2.922%
1201400002	NELSON VALERE H & ELAINE S TRUST	01 98 23 NE SW 1 98 23 EX OPEN DITCH 3.76 A	1.10	20.88	0.47%	0.042%
1210200003	REINES CARROLL	10 98 23 SW NE 10 98 23	1.90	43.28	0.97%	0.087%
1210200004	REINES CARROLL	10 98 23 SE NE 10 98 23	17.10	1,209.39	27.04%	2.419%
1211200003	RENSHAW FRED & SHARON	11 98 23 W 1/2 NE NE 11 98 23	20.00	1,202.72	26.89%	2.405%
1211200008	RENSHAW FRED & SHARON	11 98 23 SE NE 11 98 23 EX .46 A FOR ROW EX A TR CONT .69 A	29.80	1,267.23	28.33%	2.534%
1202400001	RENSHAW FRED & SHARON K	02 98 23 NW SE 2 98 23	14.20	777.79	17.39%	1.556%
1202400002	RENSHAW FRED & SHARON K	02 98 23 NE SE 2 98 23 EX OPEN DITCH 2.41 A EX .30 A FOR ROW	35.77	1,684.69	37.66%	3.369%
1202400003	RENSHAW FRED & SHARON K	02 98 23 SW SE 2 98 23 EX OPEN DITCH 2.74 A	37.26	4,473.33	100.00%	8.947%
1202400004	RENSHAW FRED & SHARON K	02 98 23 SE SE 2 98 23 EX OPEN DITCH 2.57 A EX .30 A FOR ROW	35.61	2,283.06	51.04%	4.566%
1211200004	RENSHAW FRED O & SHARON	11 98 23 E1/2 NE NE 11 98 23 EX .46 A FOR ROW AND EX A TR CONT 5.95 A	12.24	806.54	18.03%	1.613%

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PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
1212100001	RENSHAW FRED O & SHARON	11 99 23 ALL L 15 BRACKEYS 1ST EX A TRACT DESC BY METES AND BOUNDS	6.50	288.18	6.44%	0.576%
1212100003	RENSHAW FRED O & SHARON	02 99 23 E 90' LOT 4 BLK 8 E D HINMANS ADD SW NW 2 99 23	7.80	288.70	6.45%	0.577%
1211200005	RENSHAW JAMES F & BARBARA A	11 98 23 A TR IN NE NE SEC 11 DESC IN BK 247 PG 79	5.95	385.10	8.61%	0.770%
1211200006	RENSHAW JAMES F & BARBARA A	11 98 23 A TR IN SE NE SEC 11 AS DESC IN BK 247 PG 79-81	0.69	36.42	0.81%	0.073%
1202100006	RITZERT LARRY J & REBECCA K	10 99 23 E 20 RDS OF SW SE 10 99 23	1.50	64.36	1.44%	0.129%
1211200002	RUSLEY STANLEY K	11 98 23 E 1/2 NW NE 11 98 23	20.00	1,758.66	39.31%	3.517%
1211200007	RUSLEY STANLEY K	11 98 23 E 1/2 SW NE 11 98 23	17.00	763.46	17.07%	1.527%
1211100002	RUSLEY STANLEY K & ALVINA L	11 98 23 NE NW 11 98 23	40.00	4,017.69	89.81%	8.035%
1211200001	RUSLEY STANLEY K & ALVINA L	11 98 23 W 1/4 NE 11 98 23	39.50	2,525.55	56.46%	5.051%
1202300003	THOMPSON GARY A	11 99 23 THE N 82' OF L 22 HELGESONS 4TH ADD	3.50	138.04	3.09%	0.276%
1211100001	THOMPSON GARY A	11 98 23 NW NW 11 98 23	39.00	3,484.56	77.90%	6.969%
1202200003	TWEETEN LINDA K & JAMES & RUTH I	PART OF LOTS 1 & 2 AUD RES OF CD SMITHS SUBD LOC IN E 1/2 SW1/4 SW1/4 2 99 23 DESC AS PARCEL C DESC BY PLAT OF SURVEY DOC 2020-1867	17.00	513.76	11.48%	1.028%
1202200004	TWEETEN LINDA K & JAMES & RUTH I	02 98 23 SE NE 2 98 23 EX .30 A ROW AND E 78.25' OF SE OF NW EX TRS	37.08	1,795.22	40.13%	3.590%
1202200001	TWEETEN WILLIAM	11 99 23 LOTS 35-36 EX THE E 50' & EX TH C&NW RR ROW ACROSS TH SW COR OF SAID LOTS ALL IN	4.90	142.31	3.18%	0.285%
1202200002	TWEETEN WILLIAM	02 98 23 NEFR NE 2 98 23 EX .71 A FOR ROW	30.50	1,083.40	24.22%	2.167%
1212100004	VOLD LARRY D	02 99 23 UNIT B OF L 1 MILL ST CONDOS ASSC & UND 50% INT IN L 16 AUD RES CD SMITH SUBD W1/2 SW	6.00	175.52	3.92%	0.351%
1201100004	VOLD VERNON & BETTY	01 98 23 A TR IN NW 1 98 23 DESC BY METES & BDS	0.10	4.29	0.10%	0.009%
1201300001	VOLD VERNON A & BETTY	01 98 23 NW SW 1 98 23 EX OPEN DITCH 2.00 A EX .30 A FOR ROW EX TR CONT 4.36 A	36.18	1,169.10	26.13%	2.338%
1201300002	VOLD VERNON A & BETTY	01 98 23 NE SW 1 98 23 EX OPEN DITCH 3.76 A	28.10	921.79	20.61%	1.844%

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.

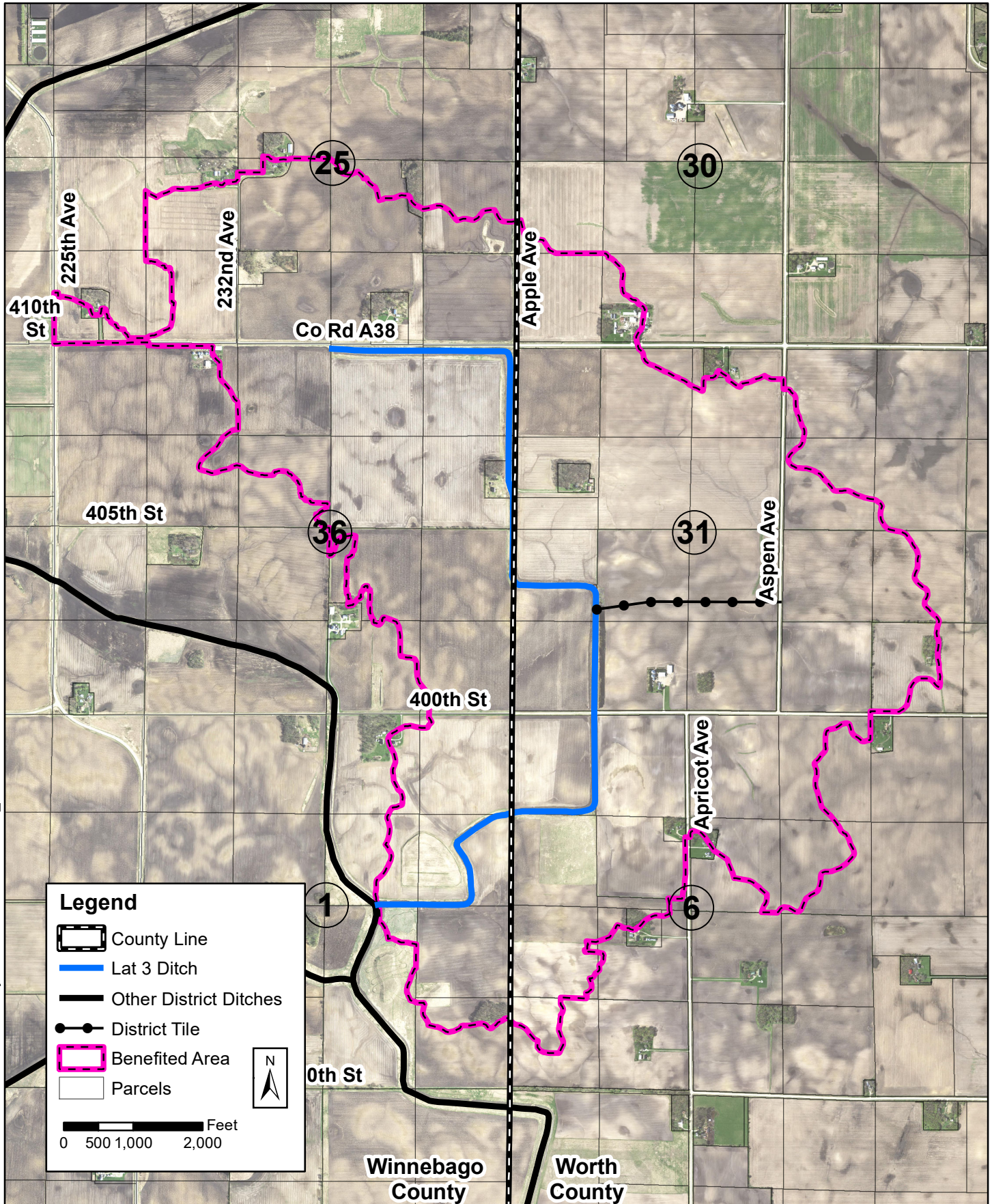
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
1201300003	VOLD VERNON A & BETTY	01 98 23 SW SW 1 98 23 EX .30 A FOR ROW	29.30	1,062.20	23.75%	2.124%
1201300004	VOLD VERNON A & BETTY	11 99 23 L 17 BRACKEYS 1ST ADD EX A PART DESC BY METES & BOUNDS	16.40	354.31	7.92%	0.709%
0836300003	ZILA THERESA G TRUST	22 99 23 NW NW 22 99 23	1.00	25.95	0.58%	0.052%
0836300004	ZILA THERESA G TRUST	03 99 23 A TR OF LAND IN THE W1/2 NW SE SEC 3 DESC IN BK 212 PG 158	0.10	0.87	0.02%	0.002%
0000000003	WINNEBAGO SECONDARY ROADS	02 99 23 LOT 28 SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2	33.73	2,324.87	51.97%	4.650%
TOTAL			830.01	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.

Joint Drainage District No. 2-3 Lateral 3 Open Ditch Benefited Lands Map

Winnebago and Worth County, Iowa



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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
WINNEBAGO COUNTY PARCELS						
0825400002	AAMODT JAN & PAUL	25 99 23 NE SE 25 99 23	16.60	862.54	32.42%	1.7251%
0825300007	ABBEY CAROL J	25 99 23 PARCEL "C" LOC IN SE NW AND NE SW 25 99 23 DESC BY PLAT DOC # 2021-0446	3.50	90.91	3.42%	0.1818%
0825300008	ABBEY CAROL J ETAL	25 99 23 NE SW EX TRIANG PIECE 23.4' BY 23.4' SE EX PART OF PARCEL "C" DESC BY PLAT 2021-0446	35.40	1,500.15	56.38%	3.0003%
0836100001	CHRISTIANSON TUFF H ETAL	36 99 23 NW NW 36 99 23	4.30	165.18	6.21%	0.3304%
0836100002	CHRISTIANSON TUFF H ETAL	36 99 23 NE NW 36 99 23	38.48	1,352.52	50.83%	2.7050%
0836100003	CHRISTIANSON TUFF H ETAL	36 99 23 SW NW 36 99 23	4.70	67.62	2.54%	0.1352%
0826400007	GILBERTSON JEREMY & JANELLE	26 99 23 A TR IN E 1/2 SE 1/4 DESC BY PLAT IN BK 7 PG 98	1.40	72.27	2.72%	0.1445%
0825400006	HANNA RANDY & GERALYN	25 99 23 TR IN SE SEC 25 DESC COM AT SW COR SE TH E 571 TO POB TH CONT E 541' N 749' W 541'	8.55	532.74	20.02%	1.0655%
0825400005	HANNA WANDA K	25 99 23 SW SE 25 99 23 EX A TR 541' E & W BY 749' N & S	29.93	1,876.01	70.51%	3.7520%
0825300005	HERMANSON ROGER K	25 99 23 SE SW 25 99 23	31.04	2,134.01	80.20%	4.2680%
0825400004	HERMANSON ROGER K	25 99 23 SE SE 25 99 23	37.52	2,660.80	100.00%	5.3216%
0825400001	HERMANSON ROGER K & RUTH I	25 99 23 NW SE 25 99 23 EX 5 ACRES IN FOREST COVER	27.70	1,450.62	54.52%	2.9012%
0826400006	OLSON MATTHEW & LORELEI	26 99 23 SE SE 26 99 23 EX .30 A FOR ROW EX A TR CONT 4.23 A PLAT BK 7 PG 98	8.20	376.23	14.14%	0.7525%
0825300001	PRESCOTT LARRY E & CAROL J LIFE ESTATE	25 99 23 NW SW 25 99 23	27.20	1,321.33	49.66%	2.6427%
0825300004	PRESCOTT LARRY E & CAROL J LIFE ESTATE	25 99 23 SW SW 25 99 23	29.50	1,148.75	43.17%	2.2975%
1201400003	RINDEN MARVIN D & DOLORES LIFE ESTATE	01 98 23 NE SE 1 98 23	40.00	623.16	23.42%	1.2463%
1201400005	RINDEN MARVIN D & DOLORES LIFE ESTATE	01 98 23 SE SE 1 98 23	11.70	112.37	4.22%	0.2247%
1201400004	RINDEN TRUST	01 98 23 PART OF W1/2 SE 1 98 23 LYING E OF MAIN DRAINAGE DITCH DESC BY PLAT IN DOC 2010-0414	6.30	109.15	4.10%	0.2183%

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.

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION SECTION & LEGAL DESC.	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
			(ACRES)		(% OF MAX)	(%)
0836200001	RUSLEY STANLEY K	36 99 23 NW NE 36 99 23	38.48	1,267.01	47.62%	2.5340%
0836200003	RUSLEY STANLEY K	36 99 23 SW NE 36 99 23	40.00	1,297.58	48.77%	2.5952%
0836200005	RUSLEY STANLEY K	36 99 23 COM AT NE COR NE 36 99 23 TH S 1654.97 FT ON E LINE OF SEC TO PT OF BEG TH W	3.87	135.98	5.11%	0.2720%
0836200002	RUSLEY STANLEY K & ALVINA L	36 99 23 NE NE 36 99 23	28.50	1,530.12	57.51%	3.0602%
0836200004	RUSLEY STANLEY K & ALVINA L	36 99 23 SE NE 36 99 23	31.18	1,246.97	46.86%	2.4939%
0836400006	TWEETEN LINDA K	36 99 23 A TR IN SE1/4 DESC BY METES & BDS IN BK 254 PG 226	0.10	0.41	0.02%	0.0008%
1201200001	TWEETEN MARILYN D	01 98 23 NW NE 1 98 23 EX OPEN DITCH 2.75 A	10.00	148.43	5.58%	0.2969%
1201200002	TWEETEN MARILYN D	01 98 23 NE NE 1 98 23 EX OPEN DITCH .05 A	42.10	611.79	22.99%	1.2236%
1201200003	TWEETEN MARILYN D	01 98 23 SW NE 1 98 23 EX OPEN DITCH 6.5 A	13.80	173.09	6.51%	0.3462%
1201200004	TWEETEN MARILYN D	01 98 23 SE NE 1 98 23 EX OPEN DITCH 4.6 A	35.40	626.18	23.53%	1.2524%
0836100004	TWEETEN WILLIAM	36 99 23 SE NW 36 99 23	21.60	408.58	15.36%	0.8172%
0836400002	TWEETEN WILLIAM	36 99 23 NE SE 36 99 23	40.00	924.74	34.75%	1.8495%
0836400003	TWEETEN WILLIAM	36 99 23 SW SE 36 99 23 EX OPEN DITCH 1.27 A EX A TR CONT 2.12 A	4.00	52.38	1.97%	0.1048%
0836400004	TWEETEN WILLIAM	36 99 23 SE SE 36 99 23	38.30	943.26	35.45%	1.8865%
0836400005	TWEETEN WILLIAM	36 99 23 NW SE 36 99 23 EX A TR DESC IN BOOK 254 PAGE 226 CONT 3.05 A	30.10	496.54	18.66%	0.9931%
0825300006	WINNEBAGO COUNTY	25 99 23 PARCEL "A" DESC AS PART OF SE SW 25 99 23 DESC BY PLAT DOC 2012-1589	7.44	621.60	23.36%	1.2432%
0825400003	WINNEBAGO COUNTY	25 99 23 PARCEL "B" DESC AS PART OF NW SE 25 99 23 DESC BY PLAT DOC 2012-1589	0.80	37.81	1.42%	0.0756%
0000000003	WINNEBAGO SECONDARY ROADS		19.22	1,537.26		3.0745%
TOTAL WINNEBAGO COUNTY			766.91	28,516.09		57.0322%

WORTH COUNTY PARCELS

0531100003	ABBEY, CAROL J	31-99-22 FR. SW NW EX. PAR.	11.18	248.73	9.35%	0.4975%
0531100004	ABBEY, CAROL J	31-99-22 NE NW	33.20	344.67	12.95%	0.6893%
0531100005	ABBEY, CAROL J	31-99-22 SE NW	40.00	504.57	18.96%	1.0091%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0531100006	ABBEY, CAROL J	31-99-22 PAR. IN SW NW EX. PAR	19.32	416.37	15.65%	0.8327%
0531200002	ABBEY, CAROL J	31-99-22 NW NE EX. PAR.	24.10	193.04	7.25%	0.3861%
0531200003	ABBEY, CAROL J	31-99-22 SW NE	39.00	914.13	34.36%	1.8283%
0531300001	ABBEY, CAROL J	31-99-22 FRL. NW SW EX. PAR.	21.90	699.41	26.29%	1.3988%
0906100003	BRASSE, JEFFREY A	6-98-22 NE NW	39.62	832.42	31.28%	1.6648%
0906100005	BRASSE, JEFFREY A	6-98-22 N 7/8 SE NW EX. PARS.	31.58	662.86	24.91%	1.3257%
0532300003	BRONES, LAURA L TRUST	32-99-22 SW SW	24.20	463.47	17.42%	0.9269%
0906100004	CARLSON, SHIRLEY J	6-98-22 PAR. IN SE NW(350X350)	2.54	22.03	0.83%	0.0441%
0531200001	DURGIN, LOREN JOSEPH & MEYER, DAWN MARIE	31-99-22 PARCEL IN NW NE	0.20	1.32	0.05%	0.0026%
0531200005	HEESCH, CLINT	31 99 22 SE NE	21.80	291.75	10.96%	0.5835%
0532100003	HEESCH, CLINT	32 99 22 SW NW	1.30	12.51	0.47%	0.0250%
0531400002	HEESCH, NORRINE M	SECTION:31 TOWNSHIP:99 RANGE:22 NE SE BRISTOL	39.00	914.30	34.36%	1.8286%
0532300001	HEESCH, NORRINE M	SECTION:32 TOWNSHIP:99 RANGE:22 NW SW BRISTOL	21.00	316.87	11.91%	0.6337%
0531100007	LANGE, WILLIAM D & CARMEN	31 99 22 PAR. SW NW	4.67	53.54	2.01%	0.1071%
0906200005	LEE, JESSE R & SADIE A	SECTION:06 TOWNSHIP:98 RANGE:22 PAR "A" IN PT FRL NE 1/4 FERTILE	1.00	8.09	0.30%	0.0162%
0530300001	OLSON, EDWARD E & JULIA & LEILA	30 99 22 FRL. NW SW	2.70	154.99	5.82%	0.3100%
0530300003	OLSON, EDWARD E & JULIA & LEILA	30 99 22 FRL. SW SW	36.40	1,625.79	61.10%	3.2516%
0530300004	OLSON, EDWARD E & JULIA & LEILA	30 99 22 SE SW	12.10	189.52	7.12%	0.3790%
0906200001	RAMSEY FARMS LLC	SECTION:06 TOWNSHIP:98 RANGE:22 FRL NW NE FERTILE	42.58	1,028.69	38.66%	2.0574%

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.

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0906200002	RAMSEY FARMS LLC	SECTION:06 TOWNSHIP:98 RANGE:22 FRL NE NE FERTILE	25.00	369.21	13.88%	0.7384%
0906200004	RAMSEY FARMS LLC	SECTION:06 TOWNSHIP:98 RANGE:22 SE NE FERTILE	22.20	392.49	14.75%	0.7850%
0906200006	RAMSEY FARMS LLC	SECTION:06 TOWNSHIP:98 RANGE:22 SW NE EXC PAR "A" FERTILE	20.90	435.83	16.38%	0.8717%
0906300003	RINDEN TRUST	6-98-22 FRL. SW SW	36.94	332.99	12.51%	0.6660%
0531100001	RUSLEY, STANLEY K	31 99 22 FRL. NW NW	36.27	841.98	31.64%	1.6840%
0531300004	SLATTUM, CRAIG	SECTION:31 TOWNSHIP:99 RANGE:22 NE SW BRISTOL	39.18	1,398.82	52.57%	2.7976%
0531300005	SLATTUM, CRAIG	SECTION:31 TOWNSHIP:99 RANGE:22 SE SW BRISTOL	36.00	781.19	29.36%	1.5624%
0531400001	SLATTUM, CRAIG	SECTION:31 TOWNSHIP:99 RANGE:22 NW SE BRISTOL	39.00	1,129.55	42.45%	2.2591%
0531400003	SLATTUM, CRAIG	SECTION:31 TOWNSHIP:99 RANGE:22 SW SE BRISTOL	38.00	859.68	32.31%	1.7194%
0906100002	STAUFFER, SUSAN	SECTION:6 TOWNSHIP:98 RANGE:22 FRL SW NW FERTILE	34.80	417.41	15.69%	0.8348%
0906100006	STAUFFER, SUSAN	SECTION:6 TOWNSHIP:98 RANGE:22 S 1/8 SE NW FERTILE	3.80	110.74	4.16%	0.2215%
0906300001	STAUFFER, SUSAN	SECTION:6 TOWNSHIP:98 RANGE:22 FRL NW SW FERTILE	36.70	341.99	12.85%	0.6840%

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.

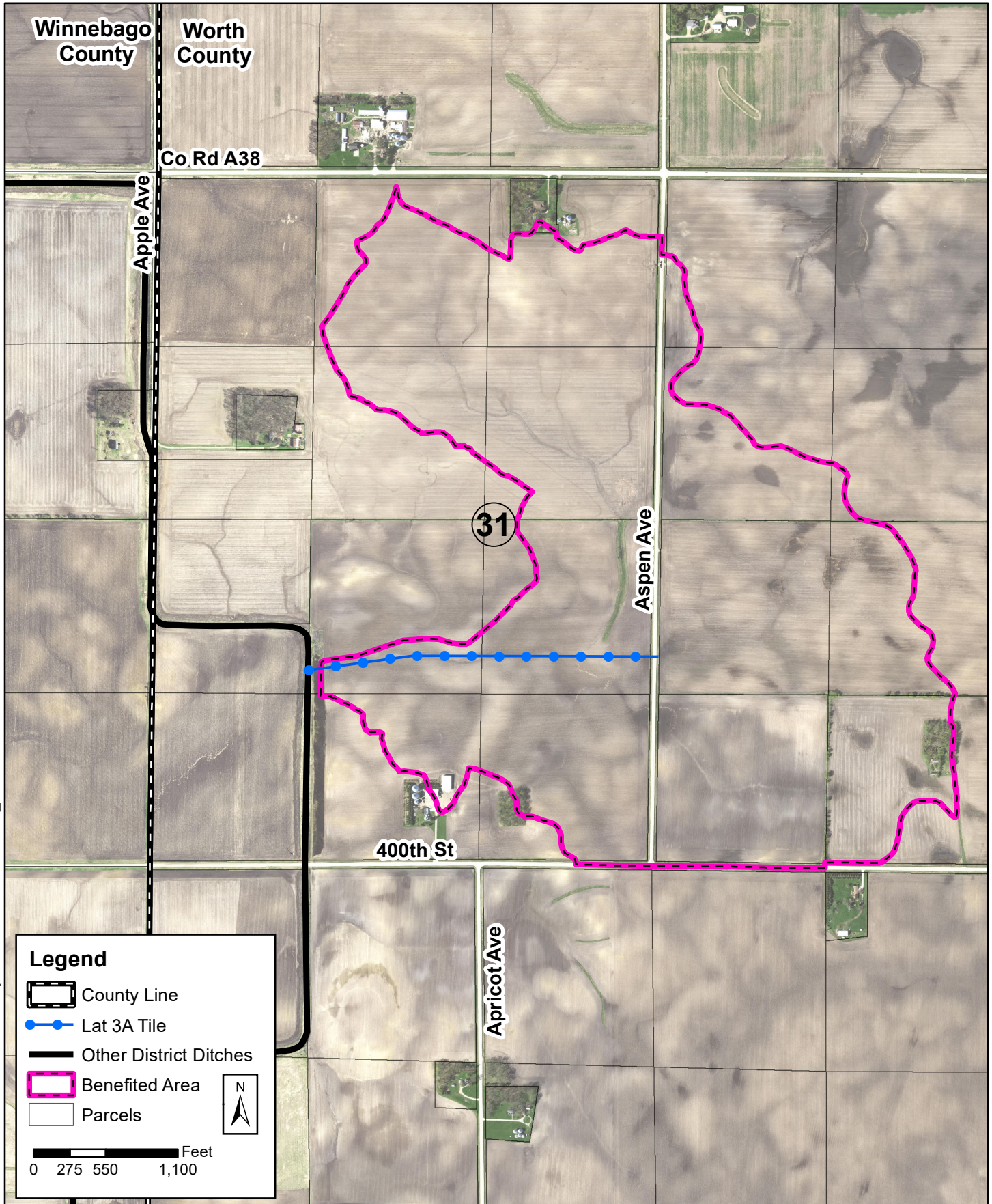
JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0906300005	STAUFFER, SUSAN	SECTION:6 TOWNSHIP:98 RANGE:22 NE SW EX PAR FERTILE	4.20	42.43	1.59%	0.0849%
0906300006	STAUFFER, SUSAN	SECTION:6 TOWNSHIP:98 RANGE:22 PAR IN NE SW FERTILE	2.30	31.22	1.17%	0.0624%
0531200004	TENOLD, PAUL A & TERESA L	SECTION:31 TOWNSHIP:99 RANGE:22 NE NE BRISTOL	3.00	29.15	1.10%	0.0583%
0531400004	TENOLD, PAUL A. & TERESA	31 99 22 SE SE	38.00	993.58	37.34%	1.9872%
0531300002	TWEETEN, MARILYN D	SECTION:31 TOWNSHIP:99 RANGE:22 FRL NW SW EX PAR BRISTOL	7.94	347.42	13.06%	0.6948%
0531300003	TWEETEN, MARILYN D	SECTION:31 TOWNSHIP:99 RANGE:22 FRL SW SW BRISTOL	31.97	1,053.13	39.58%	2.1063%
0906100001	TWEETEN, MARILYN D	SECTION:06 TOWNSHIP:98 RANGE:22 FRL NW NW FERTILE	32.19	925.32	34.78%	1.8506%
0000000099	WORTH COUNTY SECONDARY ROADS		23.56	750.71		1.5014%
TOTAL WORTH COUNTY			981.34	21,483.91		42.9678%
TOTAL (ALL)			1,748.25	50,000.00		100.0000%

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.

Joint Drainage District No. 2-3 Lateral 3A Tile Benefited Lands Map

Winnebago and Worth County, Iowa



RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
WORTH COUNTY PARCELS						
0531100004	ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P	31-99-22 NE NW	23.40	238.69	14.23%	2.3869%
0531100005	ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P	31-99-22 SE NW	15.20	267.24	15.93%	2.6724%
0531200002	ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P	31-99-22 NW NE EX. PAR.	24.10	250.05	14.90%	2.5005%
0531200003	ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P	31-99-22 SW NE	36.60	1,203.62	71.74%	12.0362%
0532300003	BRONES, LAURA L TRUST BRONES, LAURA L & LYNN A BRONES, LYNN A TRUST	32-99-22 SW SW	24.20	607.43	36.21%	6.0743%
0531200001	DURGIN, LOREN JOSEPH & MEYER, DAWN MARIE LANGFALD, RONALD & ARDIS	31-99-22 PARCEL IN NW NE	0.20	1.66	0.10%	0.0166%
0531200005	HEESCH, CLINT HEESCH, PAIGE MARIE CHRISTIANSON, TUFF HEESCH HEESCH, NORRINE M HEESCH, WYATT COLE HEESCH, CODI JO	31 99 22 SE NE	21.80	532.04	31.71%	5.3204%
0532100003	HEESCH, CLINT HEESCH, PAIGE MARIE HEESCH, WYATT COLE HEESCH, NORRINE M CHRISTIANSON, TUFF HEESCH HEESCH, TELL LANE	32 99 22 SW NW	1.30	22.32	1.33%	0.2232%
0531400002	HEESCH, NORRINE M CHRISTIANSON, TUFF HEESCH HEESCH, WYATT COLE CHRISTIANSON, COLT HEESCH HEESCH, TELL LANE	SECTION:31 TOWNSHIP:99 RANGE:22 NE SE BRISTOL	39.00	1,677.66	100.00%	16.7766%
0532300001	HEESCH, NORRINE M HEESCH, TELL LANE CHRISTIANSON, COLT HEESCH CHRISTIANSON, TUFF HEESCH HEESCH, WYATT COLE	SECTION:32 TOWNSHIP:99 RANGE:22 NW SW BRISTOL	21.00	546.17	32.56%	5.4617%

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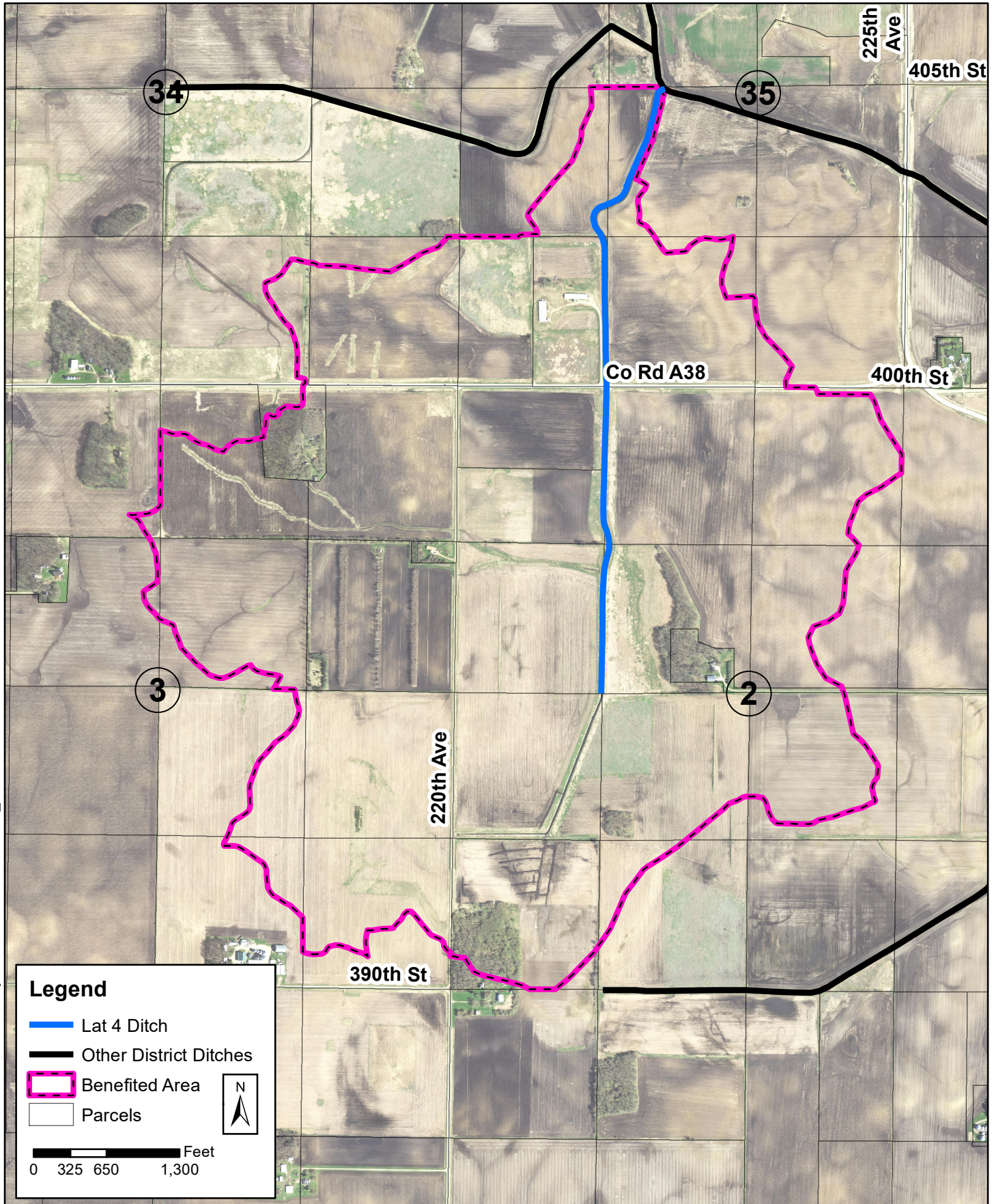
JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0531300004	SLATTUM, CRAIG	SECTION:31 TOWNSHIP:99 RANGE:22 NE SW BRISTOL	10.00	200.92	11.98%	2.0092%
0531300005	SLATTUM, CRAIG	SECTION:31 TOWNSHIP:99 RANGE:22 SE SW BRISTOL	12.90	173.16	10.32%	1.7316%
0531400001	SLATTUM, CRAIG	SECTION:31 TOWNSHIP:99 RANGE:22 NW SE BRISTOL	33.70	1,470.22	87.64%	14.7022%
0531400003	SLATTUM, CRAIG	SECTION:31 TOWNSHIP:99 RANGE:22 SW SE BRISTOL	31.00	1,076.25	64.15%	10.7625%
0531200004	TENOLD, PAUL A & TERESA L	SECTION:31 TOWNSHIP:99 RANGE:22 NE NE BRISTOL	3.00	52.84	3.15%	0.5284%
0531400004	TENOLD, PAUL A. & TERESA	31 99 22 SE SE	38.00	1,370.85	81.71%	13.7085%
0000000099	WORTH SECONDARY ROADS		8.53	308.88		3.0888%
TOTAL WORTH COUNTY			343.93	10,000.00		100.0000%

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.

Joint Drainage District No. 2-3 Lateral 4 Open Ditch Benefited Lands Map

Winnebago County, Iowa



RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
WINNEBAGO COUNTY PARCELS						
0835300001	HEESCH NORRINE M	35 99 23 NW SW 35 99 23 EX OPEN DITCH 3.72 A	11.20	50.13	5.04%	0.5013%
0835300002	HEESCH NORRINE M & ETAL	35 99 23 NE SW 35 99 23 EX OPEN DITCH 5.11 A	8.50	38.58	3.88%	0.3858%
0835300005	HEESCH NORRINE M & ETAL	35 99 23 SE SW 35 99 23 EX OPEN DITCH 1.48 A	33.40	321.15	32.31%	3.2115%
0835400003	HEESCH NORRINE M & ETAL	35 99 23 SW SE 35 99 23	2.40	7.72	0.78%	0.0772%
0834400003	JOHNSON CURTIS	34 99 23 SW SE 34 99 23	5.10	28.69	2.89%	0.2869%
0835300004	JOHNSON JOHN A & NANCY B	35 99 23 E1/2 SW SW 35 99 23 EX OPEN DITCH 1.47 A	17.62	244.99	24.65%	2.4499%
1202100003	JOHNSON JOHN A & NANCY B	02 98 23 SW NW 2 98 23 EX DD CONT 1.50 A	37.50	833.47	83.86%	8.3347%
1202300001	JOHNSON JOHN A & NANCY B	02 98 23 NW SW 2 98 23 EX DD CONT 5.00 A	34.00	993.84	100.00%	9.9384%
1202300002	JOHNSON JOHN A & NANCY B	02 98 23 NE SW 2 98 23	36.90	864.84	87.02%	8.6484%
1202300004	JOHNSON JOHN A & NANCY B	02 98 23 SE SW 2 98 23 EX OPEN DITCH 1.52 A	6.50	78.58	7.91%	0.7858%
1203100002	JOHNSON JOHN A & NANCY B	03 98 23 NE NW 3 98 23 EX TR TO FOREST COVER	0.90	12.11	1.22%	0.1211%
1203400001	JOHNSON JOHN A & NANCY B	03 98 23 NW SE 3 98 23	10.60	103.54	10.42%	1.0354%
1203400003	JOHNSON JOHN A & NANCY B	03 98 23 SW SE 3 98 23	5.50	73.45	7.39%	0.7345%
1203400004	JOHNSON JOHN A & NANCY B	03 98 23 NE SE 3 98 23	39.00	389.18	39.16%	3.8918%
1203400005	JOHNSON JOHN A & NANCY B	03 98 23 SE SE 3 98 23	26.10	315.51	31.75%	3.1551%
1202100001	KNUDTSON ROBERT C TRUST	02 98 23 N 22 1/2 A NW NW 2 98 23 EX DD CONT .75 A	19.54	372.39	37.47%	3.7239%
1203100007	KNUDTSON ROBERT C TRUST	03 98 23 SE NW 3 98 23 EX A TR TO SAXTON BK 5 PG 188	1.10	9.63	0.97%	0.0963%
1203200002	KNUDTSON ROBERT C TRUST	03 98 23 SW NE 3 98 23	34.50	329.56	33.16%	3.2956%
1202100002	REINES CARROLL	02 98 23 S 1/2 NW NW 2 98 23 EX DD CONT .75 A	18.75	283.22	28.50%	2.8322%
1202400001	RENSHAW FRED & SHARON K	02 98 23 NW SE 2 98 23	25.70	264.35	26.60%	2.6435%
1202100006	RITZERT LARRY J & REBECCA K	02 98 23 COM AT SE COR OF N1/2 2 98 23 TH 2791.25' W TH 80' W TH 90' N TH 320' W TH 300' N TH	6.00	54.42	5.48%	0.5442%
1203200010	STENE ADAM & RACHEL	03 98 23 PARCEL "B" DESC BY PLAT 2020-1615 NE 3 98 23	8.50	70.22	7.07%	0.7022%
1202300003	THOMPSON GARY A	02 98 23 SW SW 2 98 23	35.70	528.57	53.18%	5.2857%
1203200007	THOMPSON MARK P & VICTORIA L	03 98 23 A TR IN SE NE 3 98 23 BEG AT NE COR SE NE TH S 190' W 400' N 190' E 400' TO BEG	1.60	14.78	1.49%	0.1478%

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.

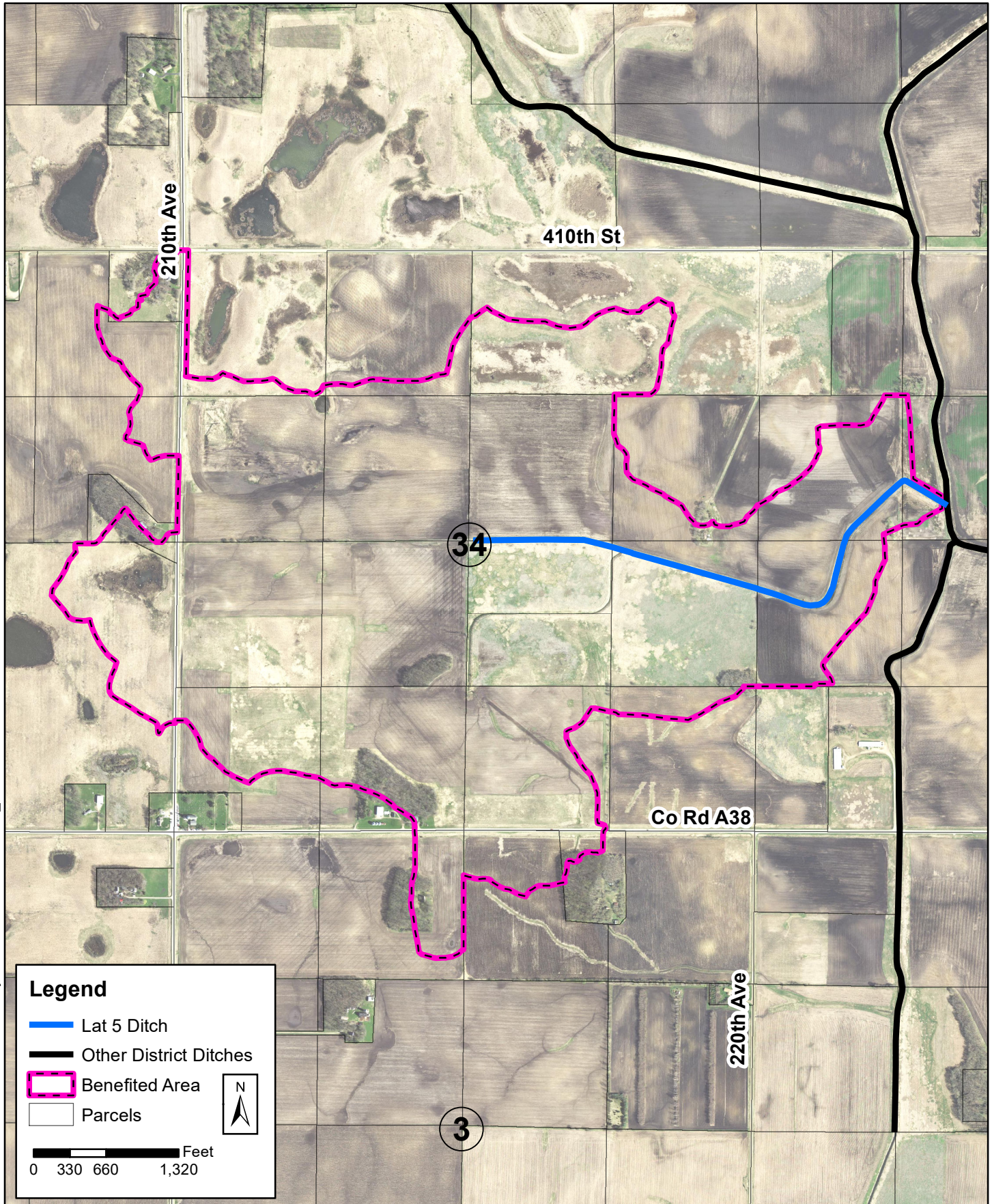
JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
1203200009	THOMPSON MARK P & VICTORIA L	03 98 23 SE NE 3 98 23 EX A TR 190' X 400'	37.26	461.79	46.47%	4.6179%
1202100005	TWEETEN LINDA K & JAMES & RUTH	02 98 23 SE NW 2 98 23 EX BLDG SITE AND EX DD CONT 1.50 A	31.00	615.77	61.96%	6.1577%
1202200003	TWEETEN LINDA K & JAMES & RUTH I	02 98 23 SW NE 2 98 23	21.50	170.29	17.13%	1.7029%
1202100004	TWEETEN WILLIAM	02 98 23 NE NW 2 98 23 EX DD CONT 1.50 A	39.73	727.01	73.15%	7.2701%
1202200001	TWEETEN WILLIAM	02 98 23 NW NE 2 98 23	34.00	337.11	33.92%	3.3711%
0834400006	VOLD JUANITA M	34 99 23 SE SE 34 99 23	31.90	189.96	19.11%	1.8996%
0835300003	VOLD JUANITA M	35 99 23 W1/2 SW SW 35 99 23	19.09	248.57	25.01%	2.4857%
1203200011	VOLD JUANITA M	03 98 23 NW NE 3 98 23 EX PART OF PARCEL "B" CONT 7.57 AC DESC BY PLAT 2020-1615	23.10	283.51	28.53%	2.8351%
1203200012	VOLD JUANITA M	03 98 23 NE NE 3 98 23 EX PART OF PARCEL "B" CONT 2.75 AC DESC BY PLAT 2020-1615	36.51	399.61	40.21%	3.9961%
0000000003	WINNEBAGO SECONDARY ROADS		19.50	283.46		2.8346%
TOTAL WINNEBAGO COUNTY			720.20	10,000.00		100.0000%

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.

Joint Drainage District No. 2-3 Lateral 5 Open Ditch Benefited Lands Map

Winnebago County, Iowa



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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
WINNEBAGO COUNTY PARCELS						
0833400007	ALBERTSON DAVID C & SHERYL	33 99 23 A TR IN NE SE 33 99 23 DESC IN DOC #010898	0.61	2.99	0.19%	0.0299%
0833200003	BRANSTAD FARMS LAND LLC	33 99 23 NE NE 33 99 23 EX TR COM NE COR TH S 650' TH W 670' TH N 650' TH E 670' TO BEG	8.60	58.26	3.75%	0.5826%
0833200007	BRANSTAD FARMS LAND LLC	33 99 23 SE NE 33 99 23 EX TR DESC IN BK 303 PG 367	4.60	34.94	2.25%	0.3494%
0834200004	HEESCH NORRINE M	34 99 23 AND PART OF PARCEL "A" DESC IN PLAT 2019- 1678 CONT .25 NET ACRES SE NE 34 99 23	10.70	130.69	8.42%	1.3069%
0834400004	HEESCH NORRINE M	34 99 23 N 6.5 A NE SE 34 99 23	7.41	90.65	5.84%	0.9065%
0835100004	HEESCH NORRINE M	35 99 23 SW NW 35 99 23 EX OPEN DITCH 1.68 A	24.00	218.50	14.07%	2.1850%
0835300001	HEESCH NORRINE M	35 99 23 NW SW 35 99 23 EX OPEN DITCH 3.72 A	25.30	397.35	25.59%	3.9735%
0834200003	HEESCH NORRINE M & ETAL	34 99 23 SW NE 34 99 23 AND PART OF PARCEL "A" DESC BY PLAT 2019-1678 CONT .57 NET ACRES EX OPEN DITCH 5.5 A	35.07	1,552.89	100.00%	15.5289%
0834100002	HEESCH NORRINE M & ETAL 3/4 INT	34 99 23 NE NW 34 99 23	6.00	115.43	7.43%	1.1543%
0834100003	HEESCH NORRINE M & ETAL 3/4 INT	34 99 23 SW NW 34 99 23	38.17	667.48	42.98%	6.6748%
0834100004	HEESCH NORRINE M & ETAL 3/4 INT	34 99 23 SE NW 34 99 23	40.00	773.80	49.83%	7.7380%
0833400004	IOWA DEPT OF NATURAL RESOURCES	33 99 23 SE 33 99 23 EX TWO TRACTS DESC IN DOC # 010898	26.60	285.96	18.41%	2.8596%
0834300001	JOHNSON CURTIS	34 99 23 NW SW 34 99 23	38.19	361.21	23.26%	3.6121%
0834300002	JOHNSON CURTIS	34 99 23 NE SW 34 99 23	40.00	754.92	48.61%	7.5492%
0834300006	JOHNSON CURTIS	34 99 23 SE SW 34 99 23	32.90	440.19	28.35%	4.4019%
0834300007	JOHNSON CURTIS	34 99 23 SW SW 34 99 23 EX 4.07 A SW COR & EX A TR AND EX PARCEL "A" PLAT 2014-0256 BY QCD 2014-0416	20.90	195.13	12.57%	1.9513%
0834400001	JOHNSON CURTIS	34 99 23 N1/2 NW SE 34 99 23 EX OPEN DITCH 1.34 A	18.66	844.06	54.35%	8.4406%
0834400002	JOHNSON CURTIS	34 99 23 S1/2 NW SE 34 99 23	20.00	535.63	34.49%	5.3563%
0834400003	JOHNSON CURTIS	34 99 23 SW SE 34 99 23	33.00	401.08	25.83%	4.0108%

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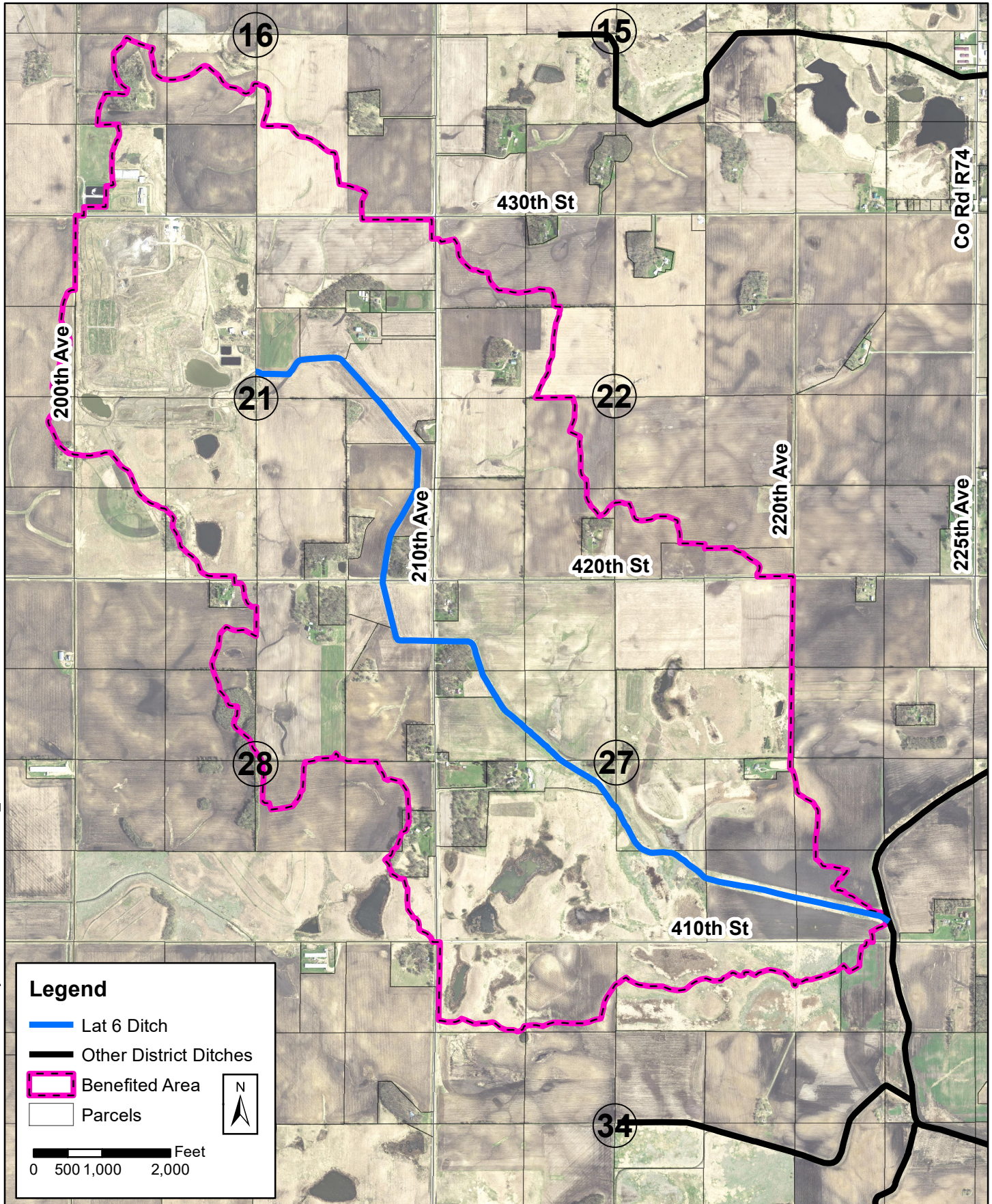
JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0834400005	JOHNSON CURTIS	34 99 23 THAT PART OF NE SE LYING S OF DD #2 34 99 23 EX TR FOR WILDLIFE	30.35	883.68	56.91%	8.8368%
1203100002	JOHNSON JOHN A & NANCY B	03 98 23 NE NW 3 98 23 EX TR TO FOREST COVER	11.20	121.26	7.81%	1.2126%
0833200008	NELSON ALAN J	33 99 23 TR IN SE NE 33 99 23 DESC BY METES & BDS IN BK 303 PG 367	1.90	13.35	0.86%	0.1335%
0835100006	OLSON EDWARD E & JULIA A	35 99 23 SE NW 35 99 23 LYING W OF DRAINAGE DITCH	3.10	30.72	1.98%	0.3072%
1203200010	STENE ADAM & RACHEL	03 98 23 PARCEL "B" DESC BY PLAT 2020-1615 NE 3 98 23	1.80	20.61	1.33%	0.2061%
0833200004	THOMPSON BRENDA LEA & DANIEL	33 99 23 COMM AT NE COR NE 33 99 23 TH S 650' W 670' TH N 650' TH E 670' TO BEG	4.10	17.58	1.13%	0.1758%
0834400006	VOLD JUANITA M	34 99 23 SE SE 34 99 23	6.50	44.79	2.88%	0.4479%
1203200011	VOLD JUANITA M	03 98 23 NW NE 3 98 23 EX PART OF PARCEL "B" CONT 7.57 AC DESC BY PLAT 2020-1615	8.90	101.27	6.52%	1.0127%
0827300003	WINNEBAGO COUNTY	27 99 23 N1/2 SW EX 2 TRACTS & S1/2 SW & SW SE 27 99 23 AND NW NW 34 99 23 WRP #000512	3.30	35.58	2.29%	0.3558%
0834200002	WINNEBAGO COUNTY	34 99 23 N 1/2 NE 34 99 23 & W 1/2 NW NW 35 99 23 EX PARCEL "A" DESC BY PLAT 2019-1678 (PART OF THE COUNTY HOME FARM)	28.90	731.72	47.12%	7.3172%
0000000003	WINNEBAGO SECONDARY ROADS		13.60	138.28		1.3828%
TOTAL WINNEBAGO COUNTY			544.36	10,000.00		100.0000%

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.

Joint Drainage District No. 2-3 Lateral 6 Open Ditch Benefited Lands Map

Winnebago County, Iowa



PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
WINNEBAGO COUNTY PARCELS						
0821400006	ABELE BRIAN D & BARBARA R LIFE ESTATE	21 99 23 S1/2 NE SE 21 99 23 EX OPEN DITCH 1.60 A	17.65	841.16	11.06%	1.6823%
0821400008	ABELE BRIAN D & BARBARA R LIFE ESTATE	21 99 23 SE SE 21 99 23 EX OPEN DITCH 3.15 A EX A TR CONT 8.57 A AND EX PARCEL "A" DESC BY PLAT DOC 2015-0283 CONT 3.66 NET ACRES	21.79	926.91	12.19%	1.8538%
0821200008	ABELE STEVEN W & JANICE L	21 99 23 N 1/2 NE 21 99 23 EX S 15.75 RODS IN NE NE & EX PARCEL "A" DESC IN PLAT DOC 2018-0245	45.36	1,421.49	18.70%	2.8430%
0822300002	ABELE STEVEN W & JANICE L	22 99 23 S 5 A NW SW 22 99 23	4.78	186.19	2.45%	0.3724%
0822300003	ABELE STEVEN W & JANICE L	22 99 23 SW SW 22 99 23	36.84	1,014.26	13.34%	2.0285%
0828100005	BLISS DAVID P & CAROLE A TRUST	28 99 23 SE NW 28 99 23 EX 8.58 FOREST COVER	9.00	173.30	2.28%	0.3466%
0816300003	CENTRAL DISPOSAL SYSTEMS INC	16 99 23 SW SW 16 99 23	24.30	570.97	7.51%	1.1419%
0820200002	CENTRAL DISPOSAL SYSTEMS INC	20 99 23 NE NE 20 99 23	0.70	10.38	0.14%	0.0208%
0820200004	CENTRAL DISPOSAL SYSTEMS INC	20 99 23 SE NE 20 99 23	5.90	114.37	1.50%	0.2287%
0820400002	CENTRAL DISPOSAL SYSTEMS INC	20 99 23 NE SE 20 99 23	5.40	145.43	1.91%	0.2909%
0821100001	CENTRAL DISPOSAL SYSTEMS INC	21 99 23 NW 21 99 23	157.75	7,603.42	100.00%	15.2068%
0821300001	CENTRAL DISPOSAL SYSTEMS INC	21 99 23 NW SW 21 99 23	32.00	1,237.11	16.27%	2.4742%
0821300002	CENTRAL DISPOSAL SYSTEMS INC	21 99 23 NE SW 21 99 23	40.00	1,402.91	18.45%	2.8058%
0821300003	CENTRAL DISPOSAL SYSTEMS INC	21 99 23 SW SW 21 99 23	2.00	54.01	0.71%	0.1080%
0821300004	CENTRAL DISPOSAL SYSTEMS INC	21 99 23 SE SW 21 99 23	33.40	985.95	12.97%	1.9719%
0827100002	CHRISTIANSON ERIC & KATHY	27 99 23 NW NW 27 99 23 EX A 5 A TR IN NW COR AND EX THAT PART S OF DD & ALSO COM SW COR NW	25.20	588.12	7.73%	1.1762%
0827100007	CHRISTIANSON ERIC & KATHY	27 99 23 NE NW 27 99 23	38.64	545.68	7.18%	1.0914%
0827100008	CHRISTIANSON ERIC & KATHY	27 99 23 SE NW 27 99 23 EX OPEN DITCH 2.00 A	38.00	842.60	11.08%	1.6852%
0827100009	CHRISTIANSON ERIC & KATHY	27 99 23 SW NW 27 99 23 EX OPEN DITCH 2.43 A EX 6.45 A IN NW COR EX A TR 8 RDS X 12 RD	28.68	467.60	6.15%	0.9352%
0827300006	CHRISTIANSON ERIC L & KATHY L	27 99 23 A TR IN N1/2 SW1/4 27 99 23 DESC BY METE & BDS IN BK 258 PG 269-70	32.80	275.40	3.62%	0.5508%

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.

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0822300007	CHRISTIANSON PORK LLP	22 99 23 PARCEL "A" IN SE SW DESC IN PLAT 2016-1359	9.44	65.77	0.87%	0.1315%
0827400003	DAHLE JOEL R & BETH A	27 99 23 A TR OF LAND DESC AS COMM AT NE COR OF NE SE 27 99 23 TH WLY ALONG N BOUNDRY LINE	4.30	51.56	0.68%	0.1031%
0821400005	DAKKEN TODD D & KIMBERLY J	21 99 23 A TR IN N1/2 NE SE 21 99 23 DESC BY PLAT BK 3 PG 40 & 41	1.47	23.43	0.31%	0.0469%
0821200003	ENDERSON MARK E & SHEILA R	21 99 23 BEG 403' S OF SE COR NE NE 21 99 23 WHICH IS THE PT OF BEG TH W	17.96	981.13	12.90%	1.9623%
0821400004	ENDERSON MARK E & SHEILA R	21 99 23 N1/2 NE SE 21 99 23 EX OPEN DITCH 2.00 A EX A TR	15.88	1,105.50	14.54%	2.2110%
0821200005	ENDERSON MARK E & SHEILA R ETAL	21 99 23 S1/2 NE 21 99 23 EX BEG 403' S OF SE COR NE NE 21 99 23 WHICH THE PT OF BEG TH W	59.06	2,360.60	31.05%	4.7212%
0821400001	FLUGUM ALAN D & DEANNA L	21 99 23 NW SE 21 99 23	40.00	1,400.47	18.42%	2.8009%
0821400002	FLUGUM ALAN D & DEANNA L	21 99 23 SW SE 21 99 23 EX 7.57 A TR IN SE COR	31.77	979.52	12.88%	1.9590%
0821200006	GROE DAVID D & LORINDA L	21 99 23 W 235' OF THE E 960' OF THE N 2 ACRES OF SE NE & S 15.75 RDS OF NE NE 21 99 23	2.00	66.70	0.88%	0.1334%
0821200007	GROE DAVID D & LORINDA L	21 99 23 N 2 ACRES OF SE NE & S 15.75 RDS NE NE ALL IN 21 99 23 EX W 235' OF E 960' THEREOF	7.47	373.37	4.91%	0.7467%
0821200009	GROE HOLDINGS LLC	21 99 23 PARCEL "A" LOC IN THE N 1/2 NE 21 99 23 DESC BY PLAT DOC 2018-0245 EX 9.10 ACRES IN FOREST COVER	22.66	734.04	9.65%	1.4681%
0827100001	HAMSMITH SHANANDOAH & MARTIN AUSTIN	27 99 23 N 605' OF W 360' OF NW 27 99 23	3.86	70.65	0.93%	0.1413%
0822300004	HANSON ROSS ETAL	22 99 23 NE SW 22 99 23	23.90	509.05	6.70%	1.0181%
0822300008	HANSON ROSS ETAL	22 99 23 SE SW EXC PARCEL "A" DESC IN PLAT 2016-1359	26.80	530.43	6.98%	1.0609%
0828200005	HASSEBROEK DARLA D	28 99 23 S 15 A NE NE 28 99 23 EX OPEN DITCH .50 A	10.85	590.19	7.76%	1.1804%
0828200007	HASSEBROEK DARLA D	28 99 23 SE NE 28 99 23 EX A TR 415' X 538' IN SE COR	33.80	819.52	10.78%	1.6390%
0828100004	HASSEBROEK SHARLA K	28 99 23 NE NW 28 99 23 EX A TR COMM AT NE COR OF NW 28 99 23 TH W	7.60	155.76	2.05%	0.3115%

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.

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0834100002	HEESCH NORRINE M & ETAL 3/4 INT	34 99 23 NE NW 34 99 23	33.00	460.88	6.06%	0.9218%
0828100003	HEIMDAL DENNIS & MARILYN	28 99 23 COM AT NE COR OF NW 28 99 23 TH W ALONG N BOUN LINE OF SEC 28 700' TH S 400' TH E	1.40	23.96	0.32%	0.0479%
0821400009	HENELY BLAKE & HENELY STRAUSS TINA M	21 99 23 TR IN SE SE 21 99 23 DESC BY METES & BDS IN BK 250 PG 379-81	8.57	224.88	2.96%	0.4498%
0822400003	JOEBGEN JAMES E & DIXIE L	22 99 23 A TR IN S1/2 SE 22 99 23 DESC IN PLAT DOC 07-0671	12.70	112.32	1.48%	0.2246%
0828400004	KEPHART JERALD E & PATRICIA F	28 99 23 A TR IN E1/2 SE1/4 28 99 23 DESC BY METE & BDS IN BK 342 PG 318	10.30	86.06	1.13%	0.1721%
0827100004	KOEPPEN NATHAN A & JANIE M	27 99 23 A TR OF LAND BEG AT A PT 1325' S OF NW COR 27 99 23 TH S 381' TH	6.44	132.06	1.74%	0.2641%
0827100003	MARTINSON BENJAMIN	27 99 23 ALL THAT PT OF NW NW 27 99 23 LYING S OF DD	5.44	56.36	0.74%	0.1127%
0835100002	OLSON EDWARD E & JULIA A	35 99 23 E1/2 NW NW 35 99 23	2.40	19.78	0.26%	0.0396%
0828200001	PETERSON HARLAN W & SHARON F TRUST	28 99 23 NW NE 28 99 23 EX LOTS 1-2-3	33.05	699.74	9.20%	1.3995%
0828200002	PETERSON HARLAN W & SHARON F TRUST	28 99 23 LOTS 1-2-3 IN NW NE 28 99 23	5.59	95.01	1.25%	0.1900%
0828200003	PETERSON HARLAN W & SHARON F TRUST	28 99 23 5.45 A IN NE NE 28 99 23	5.45	201.89	2.66%	0.4038%
0828200004	PETERSON HARLAN W & SHARON F TRUST	28 99 23 20.5 A LYING N OF OPEN DITCH NE NE 28 99 23 EX OPEN DITCH 2.5 A	14.52	762.51	10.03%	1.5250%
0828200006	PETERSON HARLAN W & SHARON F TRUST	28 99 23 SW NE 28 99 23	39.40	748.14	9.84%	1.4963%
0822400005	PETERSON KATHY S	22 99 23 S 1/2 SE 22 99 23 EX A TR CONT 20.18 AC DESC IN PLAT # 07-0671	16.60	147.91	1.95%	0.2958%
0827200001	PETERSON KENNETH M TRUST & HELEN R TRUST	27 99 23 NW NE 27 99 23	38.64	599.88	7.89%	1.1998%
0827200002	PETERSON KENNETH M TRUST & HELEN R TRUST	27 99 23 NE NE 27 99 23	37.40	288.10	3.79%	0.5762%

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.

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0826300001	QUAD H FARMS LLC & HOLLAND SHARON K	26 99 23 NW SW 26 99 23	6.00	65.20	0.86%	0.1304%
0826300003	QUAD H FARMS LLC & HOLLAND SHARON K	26 99 23 SW SW 26 99 23 & SE SW 26 99 23 EX OPEN DITCH CONT 4.75 A & ALL THAT PT LYING E	22.00	448.51	5.90%	0.8970%
0827400001	QUAD H FARMS LLC & HOLLAND SHARON K	27 99 23 NW SE 27 99 23 EX OPEN DITCH 2.3 A	37.70	533.38	7.02%	1.0668%
0827400004	QUAD H FARMS LLC & HOLLAND SHARON K	27 99 23 NE SE 27 99 23 EX A TR 4.43 A	35.57	531.62	6.99%	1.0632%
0827400005	QUAD H FARMS LLC & HOLLAND SHARON K	27 99 23 SE SE 27 99 23 EX OPEN DITCH 3.17 A	35.83	663.02	8.72%	1.3260%
0816300001	SEVERSON GARY & VIRGINIA	16 99 23 NW SW 16 99 23	19.90	624.83	8.22%	1.2497%
0816300002	SEVERSON GARY & VIRGINIA	16 99 23 NE SW 16 99 23	20.00	613.83	8.07%	1.2277%
0816300004	SEVERSON GARY & VIRGINIA	16 99 23 SE SW 16 99 23	38.69	1,406.95	18.50%	2.8139%
0827300005	SKELLENGER NEAL G	27 99 23 A TR IN SW NW SEC 27 DESC AS S 8 RDS OF W 12 RDS & A TR NW SW DESC IN BK 258 PG 385	6.47	113.16	1.49%	0.2263%
0828200008	SKELLENGER WILLIAM T	28 99 23 A TR OF LAND 415' E & W BY 530' N & S IN SE COR OF NE 28 99 23	4.38	66.69	0.88%	0.1334%
0822100001	SORENSEN THAYNE	22 99 23 NW NW 22 99 23	15.50	578.22	7.60%	1.1564%
0822100003	SORENSEN THAYNE	22 99 23 NE NW 22 99 23 EX BLDG SITE	2.30	49.60	0.65%	0.0992%
0828400001	SPENCER DAWN & JAMES MARSHALL	28 99 23 NW SE 28 99 23	8.70	143.27	1.88%	0.2865%
0828400006	SPENCER DAWN & JAMES MARSHALL	28 99 23 NE SE 28 99 23 EX TR DESC BK 342 PG 318	8.70	231.85	3.05%	0.4637%
0822100004	STENSRUDE GENE M	22 99 23 SW NW 22 99 23	35.49	1,118.84	14.71%	2.2377%
0822100005	STENSRUDE GENE M	22 99 23 SE NW 22 99 23	11.30	319.06	4.20%	0.6381%
0822300001	STENSRUDE GENE M	22 99 23 N 35 A NW SW 22 99 23	31.07	1,229.68	16.17%	2.4594%
0816400007	THOMSON ORLOUE & LYLE	16 99 23 SE 16 99 23 EX A TR BY PLAT IN BK 5 PG 286	36.80	971.16	12.77%	1.9423%
0821400003	TROE JEREMY MICHAEL	21 99 23 COM AT S COR OF SEC 21 99 23 TH S 89*42'53" E 671.53' ALONG S LINE OF SEC	10.53	217.43	2.86%	0.4349%
0828300004	US FISH & WILDLIFE SERVICE DIVISION OF REALTY	28 99 23 149.91 A TR S 1/2 SW & S 1/2 SE 28 99 23 EX 10.80 A D DITCH	7.00	32.12	0.42%	0.0642%

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.

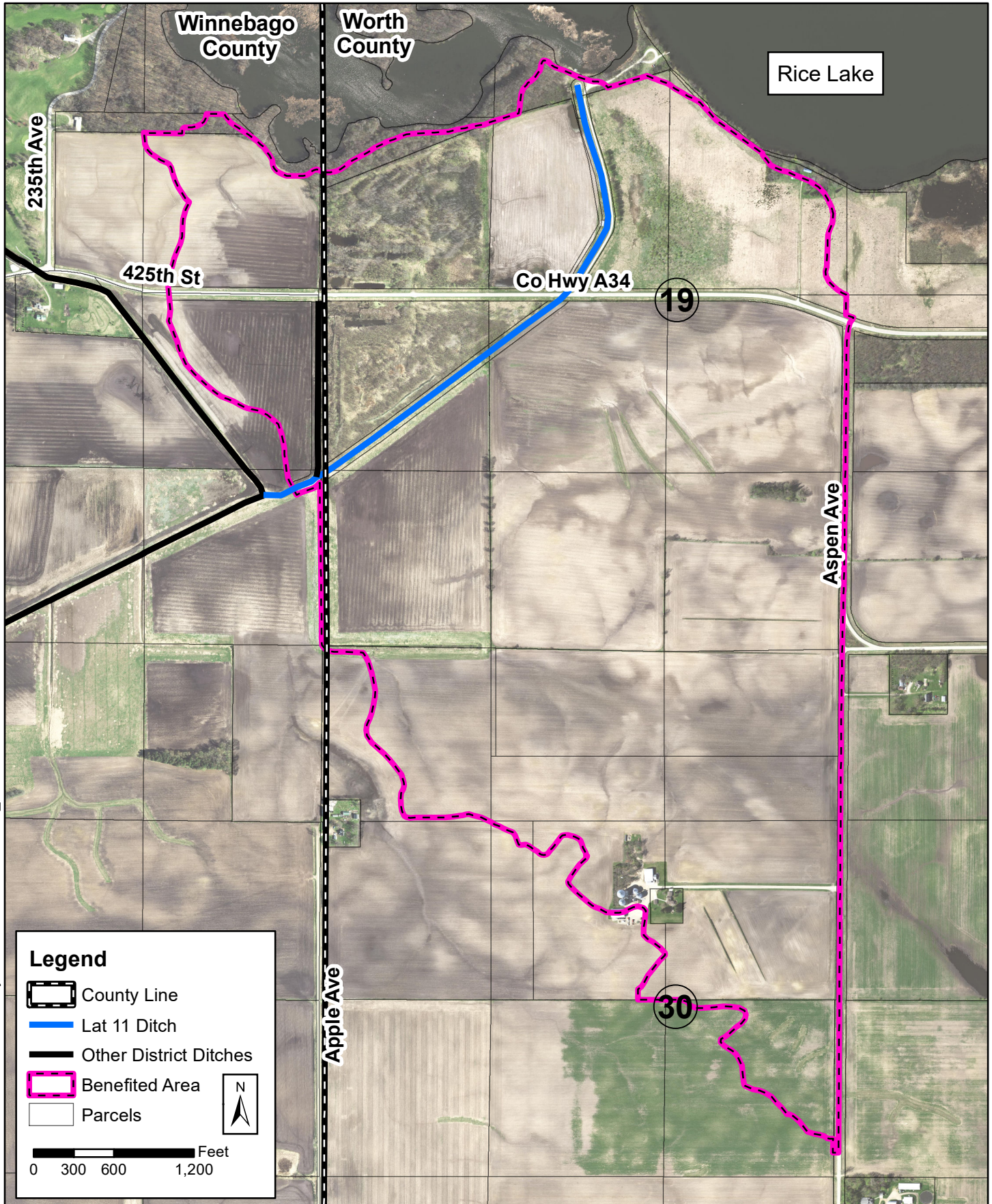
JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0827200003	WINNEBAGO COUNTY	27 99 23 S 1/2 NE 27 99 23 (PART OF OLD COUNTY HOME))	77.33	729.68	9.60%	1.4594%
0827300003	WINNEBAGO COUNTY	27 99 23 N1/2 SW EX 2 TRACTS & S1/2 SW & SW SE 27 99 23 AND NW NW 34 99 23 WRP #000512	186.90	2,047.87	26.93%	4.0957%
0834200002	WINNEBAGO COUNTY	34 99 23 N 1/2 NE 34 99 23 & W 1/2 NW NW 35 99 23 EX PARCEL "A" DESC BY PLAT 2019-1678 (PART OF THE COUNTY HOME FARM)	37.70	445.04	5.85%	0.8901%
0000000003	WINNEBAGO SECONDARY ROADS		58.85	1,934.56		3.8691%
TOTAL WINNEBAGO COUNTY			1,944.62	50,000.00		100.0000%

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.

Joint Drainage District No. 2-3 Lateral 11 Open Ditch Benefited Lands Map

Winnebago and Worth County, Iowa



RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
WINNEBAGO COUNTY PARCELS						
0824200007	FJONE MARK A & SUSAN L FAMILY TRUST	24 99 23 SE NE 24 99 23	26.30	311.11	19.57%	3.1111%
0824400005	FJONE MARK A & SUSAN L FAMILY TRUST	24 99 23 NE SE 24 99 23 EX OPEN DITCH 2.89 A	19.50	379.50	23.87%	3.7950%
0824400006	FJONE MARK A & SUSAN L TRUST	24 99 23 A PIECE ON N SIDE SE SE CONT 1.25 DESC AS COMM AT NE COR SE SE TH W ABOUT 32 RDS TO	0.30	5.95	0.37%	0.0595%
0824200004	RICE LAKE CHAPTER OF THE IZAAK WALTON LEAGUE	24 99 23 COMM AT THE NW COR OF THE E1/2 SW NE TH E ALONG THE N LINE OF ABOVE DESC 20 ACRES	1.00	3.13	0.20%	0.0313%
0000000003	WINNEBAGO SECONDARY ROADS		2.57	60.12		0.6012%
TOTAL WINNEBAGO COUNTY			49.67	759.81		7.5981%

WORTH COUNTY PARCELS						
0530400001	OLSON, EDWARD E & JULIA & LEILA	30 99 22 NW SE EXC. PAR.	14.30	31.65	1.99%	0.3165%
0519200003	SCHMIDT, JOSEPH O DRYDEN, JANELLE K SCHMIDT, MAVIS D	SECTION:19 TOWNSHIP:99 RANGE:22 BRISTOL GOVT LOT 3 IN W 1/2 NE EXC PAR	30.80	1,589.98	100.00%	15.8998%
0519100012	SCHMIDT, JOSEPH O SCHMIDT, MAVIS D DRYDEN, JANELLE K	SECTION:19 TOWNSHIP:99 RANGE:22 BRISTOL GOVT. LOT 4 IN E 1/2 NW E OF CO DITCH	18.00	1,018.76	64.07%	10.1876%
0519100004	STATE OF IA	SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN SW NW BRISTOL	2.93	14.78	0.93%	0.1478%
0519100009	STATE OF IOWA		2.54	103.06	6.48%	1.0306%
0519100011	STATE OF IOWA	SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN SE NE BRISTOL	0.69	42.75	2.69%	0.4275%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0519300001	STATE OF IOWA & ACTING THROUGH DNR IOWA DNR CLEAR LAKE WILDLIFE UNIT	SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN FRL NW SW BRISTOL	22.02	435.30	27.38%	4.3530%
0519300002	STATE OF IOWA & ACTING THROUGH DNR IOWA DNR CLEAR LAKE WILDLIFE UNIT	SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN NW COR NE SW BRISTOL	1.66	98.16	6.17%	0.9816%
0519100005	STATE OF IOWA ACTING THROUGH IOWA DEPARTMENT OF NATURAL RESOURCES IOWA DNR CLEAR LAKE WILDLIFE UNIT	19-99-22 FRL. SW NW EX.	29.28	504.65	31.74%	5.0465%
0519100010	STATE OF IOWA PROPERTY TAX COORDINATOR	19 99 22 LOT 4 IN E 1/2 NWW. OF CO. DITCH	21.60	464.10	29.19%	4.6410%
0530100013	TENOLD, ANDREW & KATELYN	SECTION:30 TOWNSHIP:99 RANGE:22 PAR B IN SE NW & SW NE BRISTOL	1.49	3.14	0.20%	0.0314%
0519300003	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:19 TOWNSHIP:99 RANGE:22 FRL NW SW EXC PAR BRISTOL	11.82	227.39	14.30%	2.2739%
0519300006	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:19 TOWNSHIP:99 RANGE:22 FRL SW SW EXC PAR BRISTOL	38.08	706.18	44.41%	7.0618%
0519400010	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:19 TOWNSHIP:99 RANGE:22 SW SE BRISTOL	38.88	109.09	6.86%	1.0909%
0530100003	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:30 TOWNSHIP:99 RANGE:22 W 1/4 SE NW BRISTOL	0.70	2.12	0.13%	0.0212%
0530100004	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:30 TOWNSHIP:99 RANGE:22 N 50 RDS NE NW EXC W 2 RDS BRISTOL	24.38	297.20	18.69%	2.9720%

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.

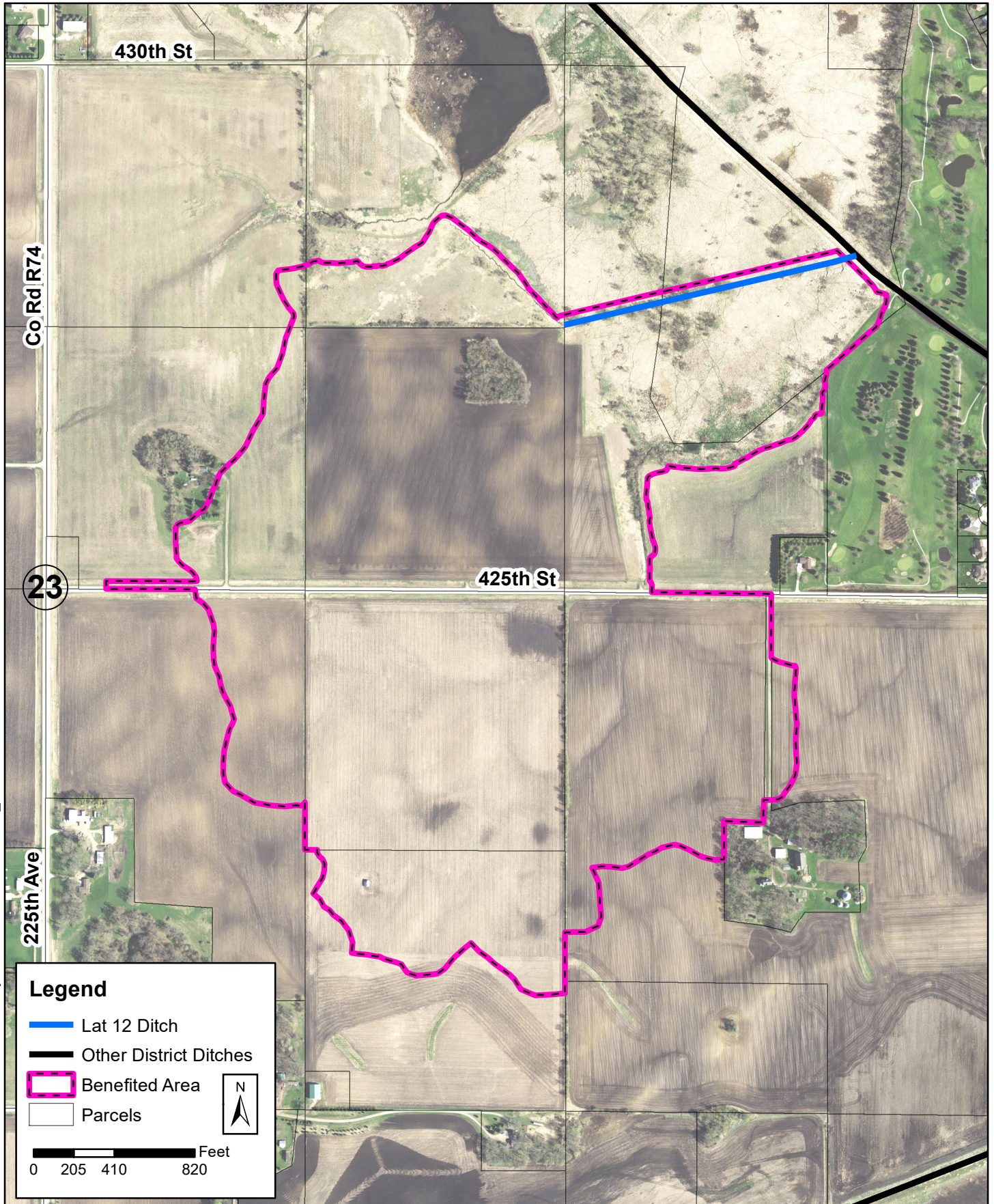
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0530100007	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:30 TOWNSHIP:99 RANGE:22 FRL NW NW EXC PAR BRISTOL	24.20	223.69	14.07%	2.2369%
0530100011	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:30 TOWNSHIP:99 RANGE:22 W 2 RDS OF N 50 RDS OF NE NW BRISTOL	0.62	5.74	0.36%	0.0574%
0530200001	TENOLD, ARLYN & JUDITH REVOCABLE TRUST	SECTION:30 TOWNSHIP:99 RANGE:22 N 50 RDS NW NE BRISTOL	24.38	235.42	14.81%	2.3542%
0519300004	TENOLD, ARLYN & JUDITH REVOCABLE TRUST TENOLD, ARLYN D TENOLD, JUDITH A	SECTION:19 TOWNSHIP:99 RANGE:22 NE SW EXC PAR BRISTOL	36.18	1,218.45	76.63%	12.1845%
0519300007	TENOLD, ARLYN & JUDITH REVOCABLE TRUST TENOLD, JUDITH A TENOLD, ARLYN D	SECTION:19 TOWNSHIP:99 RANGE:22 SE SW BRISTOL	40.00	370.36	23.29%	3.7036%
0519400001	TENOLD, ARLYN & JUDITH REVOCABLE TRUST TENOLD, JUDITH A TENOLD, ARLYN D	SECTION:19 TOWNSHIP:99 RANGE:22 NW SE BRISTOL	36.10	775.86	48.80%	7.7586%
0530100010	TENOLD, PAUL A & TERESA L	30 99 22 S 30 RDS OF NE NW	15.00	86.13	5.42%	0.8613%
0530100012	TENOLD, PAUL A & TERESA L	SECTION:30 TOWNSHIP:99 RANGE:22 E 3/4 SE NW EX PAR B BRISTOL	12.20	34.50	2.17%	0.3450%
0530200002	TENOLD, PAUL A & TERESA L	30 99 22 S 30 RDS. OF NW NE	14.62	134.38	8.45%	1.3438%
0530200008	TENOLD, PAUL A & TERESA L	SECTION:30 TOWNSHIP:99 RANGE:22 SE NW EX PAR B BRISTOL	38.21	132.38	8.33%	1.3238%
0000000099	WORTH SECONDARY ROADS		12.99	374.97		3.7497%
TOTAL WORTH COUNTY			513.67	9,240.19		92.4019%
TOTAL (ALL)			563.34	10,000.00		100.0000%

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.

Joint Drainage District No. 2-3 Lateral 12 Open Ditch Benefited Lands Map

Winnebago County, Iowa



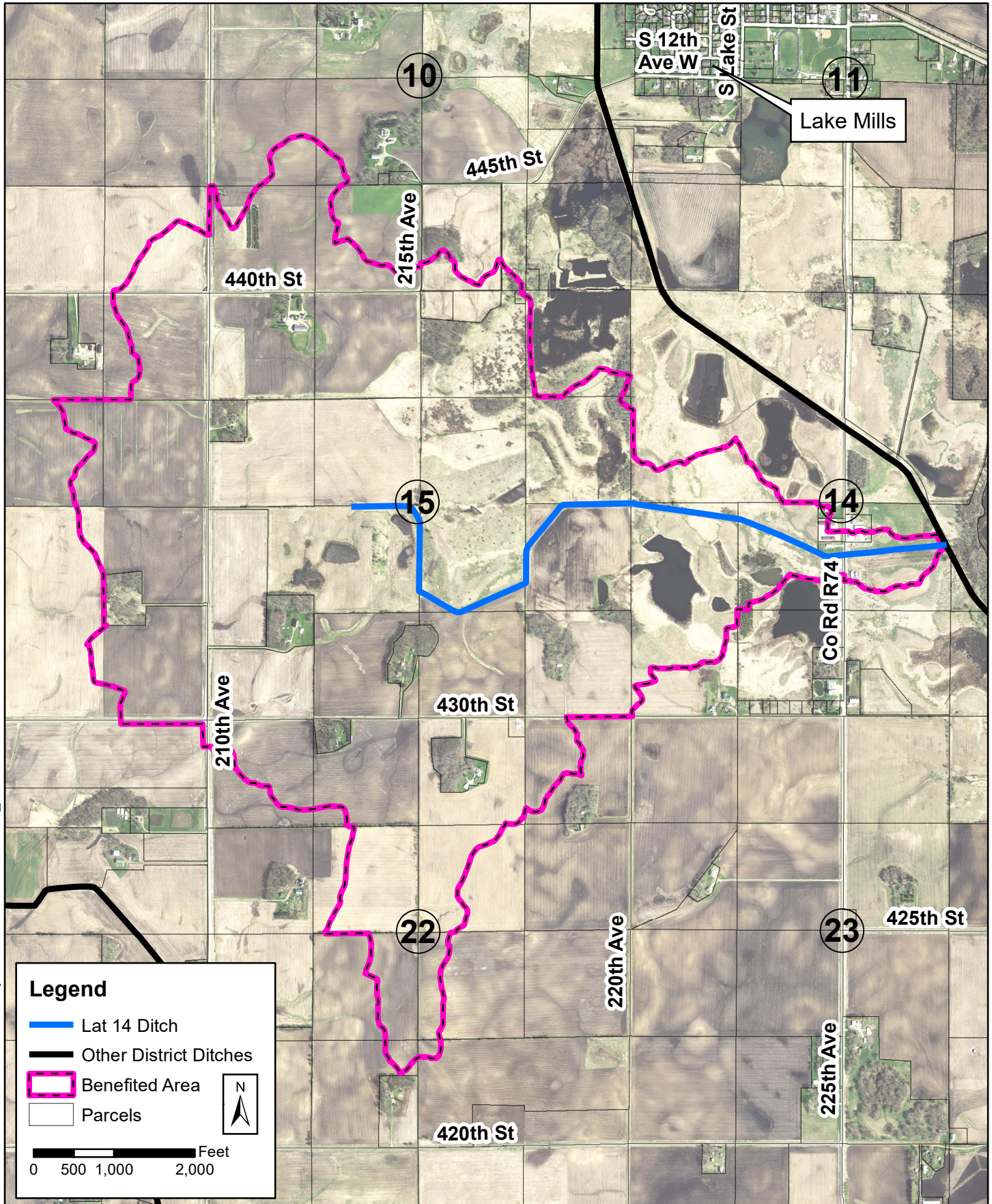
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
WINNEBAGO COUNTY PARCELS						
0824300007	BEAL CALVIN G & BROOKE K	24 99 23 PARCEL "A" SW 1/4 DESC BY PLAT 2018-1978	0.80	22.46	1.09%	0.2246%
0823400002	PETERSON PARNELL J & MARY J	23 99 23 NE SE 23 99 23	38.18	1,532.86	74.64%	15.3286%
0823400005	PETERSON PARNELL J & MARY J	23 99 23 SE SE 23 99 23 EX PARCEL "E" DESC BY PLAT DOC 2020-2222	16.30	487.16	23.72%	4.8716%
0823400001	SANSGARD CLAIR	23 99 23 A TR OF LAND IN W1/2 SE 23 99 23 DES BY METES & BOUNDS IN BK 247 PG 170	10.10	289.37	14.09%	2.8937%
0813100003	STATE OF IOWA	13 99 23 L 5 IN NW 13 99 23 (39.46 A) NW NE 13 99 23 EX E 1000' OF S 819' (22.00 A)	15.40	1,609.78	78.39%	16.0978%
0823200001	THORVILSON CLAUDIA J	23 99 23 NW NE 23 99 23 EX .31 A FOR ROW	0.80	50.62	2.47%	0.5062%
0823200005	THORVILSON CLAUDIA J	23 99 23 SW NE 23 99 23 EX .34 A FOR ROW EX TR 165' E & W BY 264' N & S CONT .51 A	10.90	610.77	29.74%	6.1077%
0823200004	TIEDMAN DANIEL G & DAVID C	23 99 23 SE NE 23 99 23	38.18	2,053.54	100.00%	20.5354%
0824100001	TIEDMAN DANIEL G & DAVID C	24 99 23 ALL THAT PART OF W1/2 NW 1/4 W & S OF RICE LAKE EX A TR 240' X 290' ALSO KNOW AS	16.80	1,014.57	49.41%	10.1457%
0824300008	TIEDMAN DANIEL G & DAVID C	24 99 23 SW 1/4 EXC S 1/2 SW SW AND EXC PARCEL "A" DESC BY PLAT 2018-1978	32.80	1,076.44	52.42%	10.7644%
0823200002	US FISH & WILDLIFE SERVICE DIVISION OF REALTY	23 99 23 NE NE 23 99 23	10.50	841.06	40.96%	8.4106%
0000000003	WINNEBAGO SECONDAR ROADS		6.32	411.37		4.1137%
TOTAL WINNEBAGO COUNTY			197.08	10,000.00		100.0000%

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.

Joint Drainage District No. 2-3 Lateral 14 Open Ditch Benefited Lands Map

Winnebago County, Iowa



RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
WINNEBAGO COUNTY PARCELS						
0816200003	ABELE PAUL	16 99 23 NE NE 16 99 23	28.20	381.99	10.69%	0.7640%
0815300005	ANDERSON ALEC	15 99 23 SE SW 15 99 23 EX TR DESC IN BK 281 PG 301	33.91	1,951.53	54.64%	3.9031%
0815400005	ANDERSON ALEC	15 99 23 SW SE 15 99 23 EX TR 1.83 A	37.17	1,591.62	44.56%	3.1832%
0815400007	ANDERSON ALEC	15 99 23 NW SE 15 99 23 EX TR DESC BY METES & BDS IN BK 297 PG 200	2.21	147.45	4.13%	0.2949%
0814326004	CASPERSON TIMOTHY A & APRIL M	14 99 23 PART OF NE SW DESC BY PLAT BK 6 PG 319	0.79	14.73	0.41%	0.0295%
0822200007	DAIRYLAND POWER COOPERATIVE	22 99 23 TR IN NW NE DESC IN PLAT #051597	1.00	30.82	0.86%	0.0616%
0816200005	EVENSON HARLAN & BEVERLY TRUST	16 99 23 SW NE 16 99 23	10.60	296.38	8.30%	0.5928%
0816200006	EVENSON HARLAN & BEVERLY TRUST	16 99 23 SE NE 16 99 23	38.20	680.82	19.06%	1.3616%
0822400001	HANSON DAVID R LIFE ESTATE & ANNETTE L	22 99 23 NW SE 22 99 23 THORVILSON FARM	9.80	311.95	8.73%	0.6239%
0814326006	HANSON ROSS & PAULA	14 99 23 TR IN NE SW 14 99 23 CONT 1.83 ACRES DESC IN DOC 990764 PLAT BK 7 PG 72	1.30	10.45	0.29%	0.0209%
0822300004	HANSON ROSS ETAL	22 99 23 NE SW 22 99 23	16.20	635.88	17.80%	1.2718%
0822300008	HANSON ROSS ETAL	22 99 23 SE SW EXC PARCEL "A" DESC IN PLAT 2016-1359	2.80	54.33	1.52%	0.1087%
0822200002	HAUGEN HARTWICK A ETAL	22 99 23 NE NE 22 99 23	13.80	591.03	16.55%	1.1821%
0815300007	HENDERSON AARON	15 99 23 TR IN W1/2 SW 15 99 23 DESC BY PLAT IN #07-2022	9.58	512.54	14.35%	1.0251%
0815200008	INTERSTATE POWER & LIGHT COMPANY	15 99 23 PARCEL "D" NE 15 99 23 DESC BY PLAT DOC 2019-1561	3.20	58.32	1.63%	0.1166%
0810400011	IOWA DEPT OF NATURAL RESOURCES	10 99 23 E 20 RDS OF SW SE 10 99 23	1.30	10.67	0.30%	0.0213%
0815200002	IOWA DEPT OF NATURAL RESOURCES	15 99 23 PARCEL C IN NW NE 15 99 23 DESC BY PLAT DOC 2015-0212	32.04	1,521.09	42.59%	3.0422%

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.

RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0815200005	IOWA DEPT OF NATURAL RESOURCES	15 99 23 E 10 RDS OF N 8 RDS NW NE 15 99 23	0.50	17.37	0.49%	0.0347%
0815200006	IOWA DEPT OF NATURAL RESOURCES	15 99 23 NE NE 15 99 23	6.20	281.21	7.87%	0.5624%
0815200007	IOWA DEPT OF NATURAL RESOURCES	15 99 23 SE NE 15 99 23	40.00	1,810.21	50.68%	3.6204%
0815300008	IOWA DEPT OF NATURAL RESOURCES	15 99 23 THAT PART OF THE W1/2 SW 1/4 AND NE1/4 15 99 23 DESC BY DEED DOC 2012-0684 AND WRP	55.18	3,571.83	100.00%	7.1437%
0814351002	KINGLAND THOMAS O & SHERYL R	14 99 23 W1/2 SW 14 99 23 EX TR LYING N OF MIDDLE OF DRAINAGE DITCH DESC IN DOC 2022-0918	57.20	2,479.50	69.42%	4.9590%
0815400002	KINGLAND THOMAS O & SHERYL R	15 99 23 NE SE 15 99 23 EX A TR TO FOREST COVER	40.00	2,605.02	72.93%	5.2100%
0815400004	KINGLAND THOMAS O & SHERYL R	15 99 23 SE SE 15 99 23 EX A TR TO FOREST COVER	39.00	1,188.68	33.28%	2.3774%
0810300001	KNUDTSON KERBY	10 99 23 NW SW 10 99 23	7.20	123.95	3.47%	0.2479%
0810300002	KNUDTSON KERBY	10 99 23 SW SW 10 99 23	33.80	684.62	19.17%	1.3692%
0810300005	KNUDTSON KERBY	10 99 23 SE SW 10 99 23	15.80	307.37	8.61%	0.6147%
0810300008	KNUDTSON KERBY	10 99 23 NE SW EX PARCEL "A" & "B" DESC BY PLAT 2019-0232 AND EX A TR IN SE CORNER OF SAID PARCEL CONT 1.07 AC	3.40	62.40	1.75%	0.1248%
0814400001	LANGFALD RONALD G & ARDIS	14 99 23 NW SE 14 99 23 W OF DD EX OPEN DITCH 4.25 A EX .26 A FOR ROW	12.30	284.94	7.98%	0.5699%
0814400901	LANGFALD RONALD G & ARDIS	14 99 23 2.58 ACRES WITHIN THE NW SE SEC 14 99 23	0.80	6.44	0.18%	0.0129%
0814100005	PAYNE CHARLES A TRUST	14 99 23 NW 14 99 23 EX OPEN DITCH 6.62 A EX TR CONT 1.01 A PLAT BK 6 PG 252-3	22.10	1,058.34	29.63%	2.1167%
0822200005	PETERSON DENNIS K & SANDRA K	22 99 23 TR IN NW NE 22 99 23 DESC IN PLAT BK 5 PG 270	7.81	262.14	7.34%	0.5243%
0822400005	PETERSON KATHY S	22 99 23 S 1/2 SE 22 99 23 EX A TR CONT 20.18 AC DESC IN PLAT # 07-0671	1.40	30.45	0.85%	0.0609%

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.

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0814326005	ROBERTS JERRY W	14 99 23 TR IN NE SW 14 99 23 CONT 1.26 A DESC IN DOC 990763 PLAT IN BK 7 PG 71	0.50	7.24	0.20%	0.0145%
0815300006	ROBERTS STEPHEN J & DEBRA S	15 99 23 TR IN SE SW AND A TR IN SW SE 15 99 23 DESC IN PLAT BK 5 PG 190-1	6.92	197.01	5.52%	0.3940%
0809400004	SMITH SUSAN L	09 99 23 SE SE 9 99 23 EX A TR IN SE COR	14.40	266.85	7.47%	0.5337%
0810400010	SMITH SUSAN L	10 99 23 W 3/4 SW SE 10 99 23 NOW KNOWN AS PARCEL "A" BY SURVEY DOC 2015-0212	6.20	98.15	2.75%	0.1963%
0815100001	SMITH SUSAN L	15 99 23 NW NW 15 99 23	37.19	1,068.93	29.93%	2.1379%
0815100002	SMITH SUSAN L	15 99 23 NE NW 15 99 23	39.00	1,304.82	36.53%	2.6096%
0815100004	SMITH SUSAN L	15 99 23 SE NW 15 99 23	40.00	2,082.39	58.30%	4.1648%
0815100006	SMITH SUSAN L	15 99 23 SW NW 15 99 23 EX A TR CONT 4.86 A	33.33	2,255.33	63.14%	4.5107%
0815200009	SMITH SUSAN L	15 99 23 PARCEL "B" NW NE 15 99 23 DESC BY PLAT DOC 2015-0212 & EX PARCEL "D" DESC BY PLAT 2019-1561	4.60	101.25	2.83%	0.2025%
0822200003	SMITH SUSAN L	22 99 23 SW NE 22 99 23	20.30	664.88	18.61%	1.3298%
0822200006	SMITH SUSAN L	22 99 23 NW NE 22 99 23 EX TR DESC IN PLAT BK 5 PG 270 EX TR CONT .99 A DEC PLAT 051597	30.20	1,561.80	43.73%	3.1236%
0822100001	SORENSEN THAYNE	22 99 23 NW NW 22 99 23	22.40	1,219.05	34.13%	2.4381%
0822100003	SORENSEN THAYNE	22 99 23 NE NW 22 99 23 EX BLDG SITE	33.30	1,681.02	47.06%	3.3620%
0822100005	STENSRUDE GENE M	22 99 23 SE NW 22 99 23	28.60	1,224.56	34.28%	2.4491%
0815300001	SWANSON SHANE	15 99 23 N 1/2 SW 15 99 23 EX A TR DESC BY PLAT #07-2022 CONT 3.09 ACRES AND EX N 30'OF	19.91	1,297.60	36.33%	2.5952%
0815300003	SWANSON SHANE	15 99 23 SW SW 15 99 23 EX A TR DESC IN PLAT 07-2022 CONT 6.49 A	30.71	1,751.82	49.05%	3.5036%
0822100002	THOMPSON TRAVIS M	22 99 23 TR IN N1/2 NW 22 99 23 DESC AS COMM AT NW COR OF E1/2 N1/2 NW SAID SEC 22	3.40	176.71	4.95%	0.3534%
0816400007	THOMSON ORLOUE & LYLE	16 99 23 SE 16 99 23 EX A TR BY PLAT IN BK 5 PG 286	70.50	3,214.38	89.99%	6.4288%
0815400006	US FISH & WILDLIFE SERVICE DIVISION OF REALTY	15 99 23 SW NE & 36.11 A N OF D DITCH IN NW SE ALL IN SEC 15 99 23 DESC IN BK 297 PG 200-1	76.11	3,294.92	92.25%	6.5898%
0816400006	WASTE MANAGEMENT NATIONAL SERVICES	16 99 23 A TR IN SE 16 99 23 DESC BY PLAT IN BK 5 PG 286	7.96	386.59	10.82%	0.7732%

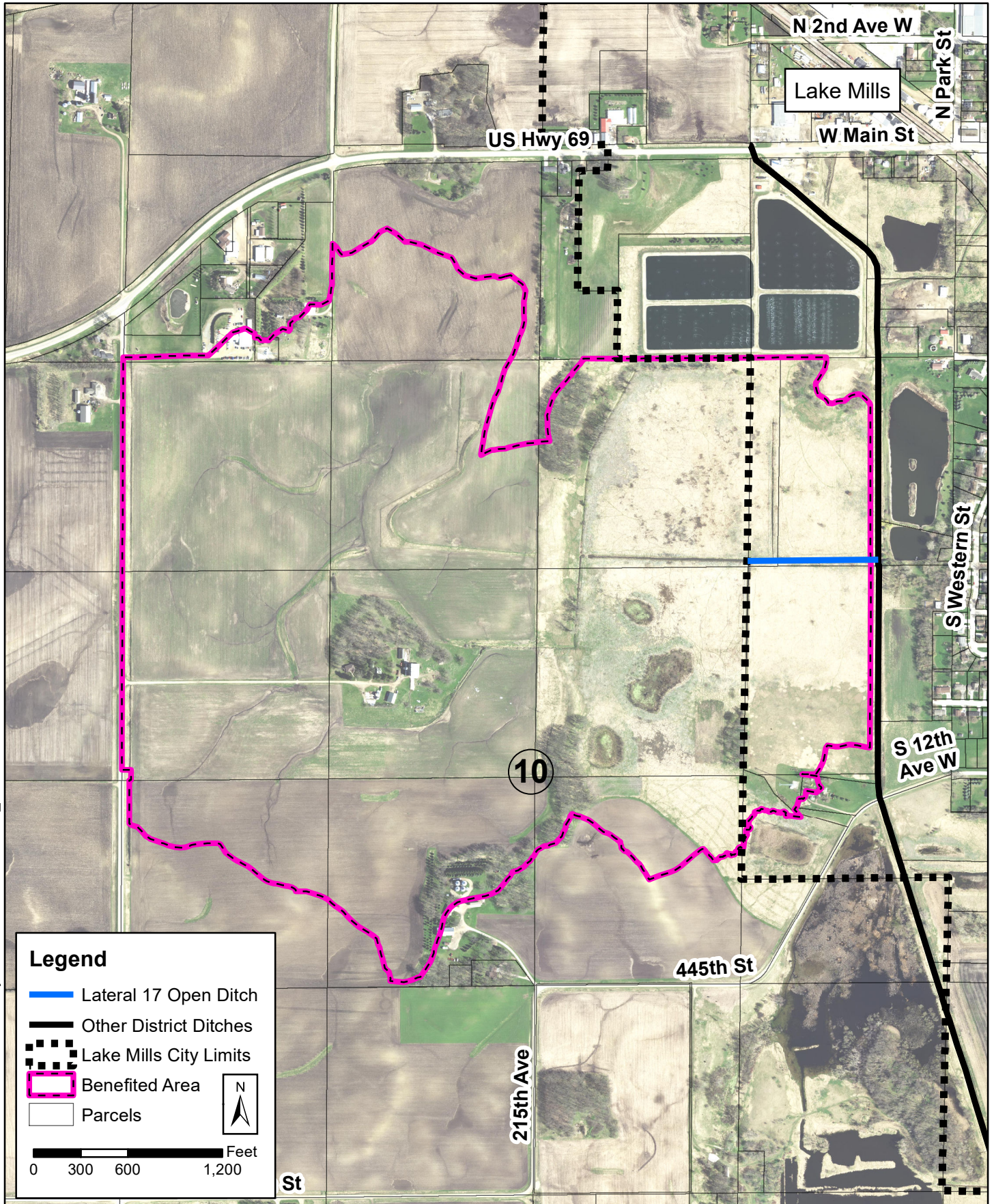
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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0815100005	WUBBEN MIKE	15 99 23 A TR IN SW NW SEC 15 DESC BY METES & BDS	4.86	194.64	5.45%	0.3893%
0814326001	YOUNG HARRIET J & BILLY K	14 99 23 NE SW 14 99 23 EX OPEN DITCH 3.10 A EX A TR	23.80	747.00	20.91%	1.4940%
0814351003	YOUNG HARRIET J & BILLY K	14 99 23 ALL THAT PART OF NW1/4 SW1/4 14 99 23 LYING NORTH OF MIDDLE OF DRAINAGE DITCH	3.09	123.79	3.47%	0.2476%
0000000003	WINNEBAGO SECONDARY ROADS		32.02	1,503.20		3.0064%
TOTAL WINNEBAGO COUNTY			1,174.09	50,000.00		100.0000%

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.

Joint Drainage District No. 2-3
Lateral 17 Open Ditch
Benefited Lands Map
 Winnebago County, Iowa



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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
WINNEBAGO COUNTY PARCELS						
0810100001	BORGMEYER CRAIG M & KATHLEEN M	10 99 23 NW NW 10 99 23	37.18	589.60	31.47%	5.8960%
0810100002	BORGMEYER CRAIG M & KATHLEEN M	10 99 23 NE NW 10 99 23	36.60	790.48	42.20%	7.9048%
0810100003	BORGMEYER CRAIG M & KATHLEEN M	10 99 23 SW NW 10 99 23	38.17	684.72	36.55%	6.8472%
0810100004	BORGMEYER CRAIG M & KATHLEEN M	10 99 23 SE NW 10 99 23	40.00	882.98	47.13%	8.8298%
0803300016	GRACE COMMUNTIY CHURCH OF	03 99 23 TR IN SW SW 3 99 23 DESC Y PLAT IN BK 5 PG 325	1.40	13.00	0.69%	0.1300%
0810201001	IOWA DEPT OF NATURAL RESOURCES	10 99 23 NW NE 10 99 23	39.30	1,639.62	87.53%	16.3962%
0810251001	IOWA DEPT OF NATURAL RESOURCES	10 99 23 SW NE 10 99 23	40.00	1,873.31	100.00%	18.7331%
0810300001	KNUDTSON KERBY	10 99 23 NW SW 10 99 23	15.10	253.69	13.54%	2.5369%
0810300008	KNUDTSON KERBY	10 99 23 NE SW EX PARCEL "A" & "B" DESC BY PLAT 2019-0232 AND EX A TR IN SE CORNER OF SAID PARCEL CONT 1.07 AC	27.60	505.15	26.97%	5.0515%
0810400001	KNUDTSON KERBY	10 99 23 NW SE 10 99 23	14.10	441.09	23.55%	4.4109%
0803300011	LOVIK BEVERLY A	03 99 23 SE SW 3 99 23	18.30	299.63	15.99%	2.9963%
0803300017	STENSRUD MICHAEL I & LAURA J	03 99 23 THAT PART OF SW SW S OF 22.87 HWY 69 3 99 23 EX TR DESC BY PLAT IN BK 5 PG 325	2.40	25.09	1.34%	0.2509%
0803300018	USCOC OF GREATER IOWA LLC	03 99 23 TRACT 10 WITHIN PART OF TRACT 9 IN SW 1/4 3 99 23 DESC BY PLAT DOC 2012-2577	0.50	6.75	0.36%	0.0675%
0000000003	WINNEBAGO SECONDARY ROADS		3.61	60.49		0.6049%
TOTAL RURAL WINNEBAGO COUNTY			314.26	8,065.60		80.6560%

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.

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		SECTION & LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
LAKE MILLS PARCELS						
0810226001	IOWA DEPT OF NATURAL RESOURCES	10 99 23 THE WESTERLY 186.26' OF THE W1/2 NE NE 10 99 23	5.65	248.18	13.25%	2.4818%
0810400014	IOWA DEPT OF NATURAL RESOURCES	10 99 23 A 6.46 AC TR DESC IN DOC #040009 10 99 23	1.40	54.24	2.90%	0.5424%
0810226002	PETERSON BENJAMIN R & MEGAN S	10 99 23 A TR LYING W OF CEN LINE OF DD #2 IN NE NE 10 99 23 EX W 5.65 A	14.70	633.50	33.82%	6.3350%
0810400003	PETERSON DONALD W & DEANN	10 99 23 TRACT IN N1/2 NE SE 10 99 23 DESC BY METES AND BOUNDS	0.31	3.07	0.16%	0.0307%
0810276001	WINNEBAGO COOPERATIVE TELECOM ASSOCIATION	10 99 23 SE NE EX E 20 RDS 10 99 23 EXEMPT FOR OPEN DITCH	22.70	988.93	52.79%	9.8893%
0810400015	WINNEBAGO COOPERATIVE TELECOM ASSOCIATION	10 99 23 LYING W OF OPEN DITCH & HWY 10 99 23 EX TR EX 6.68 A TR DESC IN DOC #040009	0.80	6.48	0.35%	0.0648%
TOTAL LAKE MILLS			45.56	1,934.40		19.3440%
TOTAL (ALL)			359.82	10,000.00		100.0000%

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