COMMISSIONERS' REPORT FOR RECLASSIFICATION

JOINT DRAINAGE DISTRICT NO. 38
OSCEOLA AND O'BRIEN COUNTIES, IOWA

MARCH 2023

PROJECT NO. 21-26157

REPORT FOR:
Joint Drainage District No. 38
Osceola and O'Brien Counties, Iowa

FROM:
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ISG

COMMISIONERS' REPORT
FOR
RECLASSIFICATION OF BENEFITS
JOINT DRAINAGE DISTRICT NO. 38
OSCEOLA AND O'BRIEN COUNTIES, IOWA

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Commissioners' Report

We, Brian VandeHoef, Dale Fulk, and Ivan Droessler, having previously filed oath, depose and say that we are the commissioners duly appointed to reclassify lands within the boundary of Joint Drainage District No. 38, Osceola and O'Brien Counties, Iowa (JDD38).

Drainage District No. 39 (DD39) and Drainage District No. 12 (DD12) were established as concurrent Districts to Drainage District No. 38 (DD38) and discharged their drainage to through the improved Open Ditch of DD38. On April 21, 2022, a letter from legal counsel recommended the Osceola Board of Supervisors consider the transfer of the Main Open Ditch of DD12 to Drainage District No. 38. It was then proposed that Drainage District No. 12 be merged into DD39, with DD39 to be the dominant district whose board would survive the merger to govern the merged district and DD12 as the servient district to be dissolved by the merger. On May 10, 2022, the Osceola County Board of Supervisors, acting as Trustees for Drainage District No. 12 and Drainage District No. 38 approved the transfer of supervision, control, and management of the Main Open Ditch of Drainage District No. 12 to Drainage District No. 38. Then on June 21, 2022, at a public hearing the Osceola County Board of Supervisors, acting as Trustees for Drainage Districts No. 12 and 39, approved a joint resolution to merge Drainage District No. 12 (DD12) into Drainage District No. 39 (DD39), thereby dissolving DD12 with DD39 having supervision, control, and management of the original tile facilities of DD12.

On December 27, 2022, the Osceola County Board of Supervisors tentatively approved the Engineer's Report of Annexation for Drainage District No. 38. This report outlined the investigation of lands benefitting from the DD38 facilities, wherein it was found that 3,029.39 acres of land and road right-of-way drained to JDD38 facilities but were not assessed for benefit by the District. Approximately 296.5 acres of these lands are located within O'Brien County. During the presentation of the Engineer's Report of Annexation, ISG representative Spencer Pech informed the Osceola County Board of Supervisors that with the addition of these lands within O'Brien County, Drainage District No. 38 would become a Joint Drainage District and any further decisions made for the District, including annexation, would have to be made by the Joint Board of Supervisors of Osceola and O'Brien Counties. The Joint Board of Supervisors, acting as Trustees for Joint Drainage District No. 38 (JDD38), approved the annexation of additional lands into the District on February 7, 2023, and ordered reclassification of all benefitted lands.

JDD38 was established in 1917. The original facilities of the District consisted of a Main Open Ditch and ten (10) Brach tile lines. The construction of all JDD38 facilities was paid for under one assessment schedule established in 1918. Since establishment there has been no reclassification of the District but with the transfer of the Main Open Ditch of DD12 to DD38 and the annexation of additional benefitted land, it was recognized that the new Joint District would need to be reclassified to distribute the drainage benefit of each facility to the land served by that facility. Therefore, the Osceola and O'Brien County Joint Board of Supervisors, acting as trustees for Joint Drainage District No. 38, found the existing assessment schedule to be inequitable and at public hearing on February 7, 2023, ordered a reclassification of JDD38.

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

ORIGINAL FACILITIES DESIGNATION	NEW ASSESSMENT DESIGNATION
Main DD12	Main Open Ditch, DD38
Main DD38	Main Open Ditch, JDD38
Branch 38	Branch 1
Branch 38-17.70	Lateral 1
Branch 38-29	Lateral 2
Branch 38-38	Lateral 3
Branch 38-47	Lateral 4 System
Branch 38-47.5	Lateral 4 System
Branch 38-75	Lateral 5
Branch 38-81	Lateral 6
Branch 38-96	Lateral 7
Branch 38-99	Lateral 8

In addition to annexation, it was found that there was one (1) parcel included in the current assessment schedule of original DD38 that does not drain to or receive benefit from the tile facilities of JDD38. This parcel is the southern 17.5 acres of the SW-SE of Section 33, T97N, R40W. It is apparent that the northern portion of the original 40-acre tract does drain to the facilities of the District. This 40-acre parcel was then split into two separate parcels with the original assessment being assigned incorrectly to the southern 17.5 acres. Based on the location and topography it is apparent the land of this southern parcel never drained to the facilities of JDD38, and therefore will not be included in the reclassification of the benefitted lands.

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

For the Main Open Ditch, we have apportioned 100,000 assessment units to the lands in the District according to the relative percentages of benefit they derive. We also used 100,000 assessment units for Tile Branch 1, again apportioning them to the lands benefitted by this tile line according to the relative percentages of the benefit they derive. Then for Tile laterals 1 through 8, we have apportioned 10,000 assessment units each to the lands in the lateral subdistricts according to the relative percentages of the benefit they derive. This includes the Tile lateral No. 4 System.

These apportionments are presented in this Report as the new Assessment Schedules for JDD38. These schedules are intended to provide a basis upon which to spread levies required to cover costs, present and future, incurred by the District for the maintenance, repair or improvement of the facility the schedule is prepared for.

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

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

The schedules also show benefits to the O'Brien County Secondary Road right-of-way, Osceola County Secondary Road right-of-way, and City of Melvin Street right-of way.

We recommend that this Commissioners' Report containing ten (10) assessment schedules for Joint Drainage District No. 38, Osceola and O'Brien Counties be adopted.

Respectfully submitted,

Brian VandeHoef, Landowner

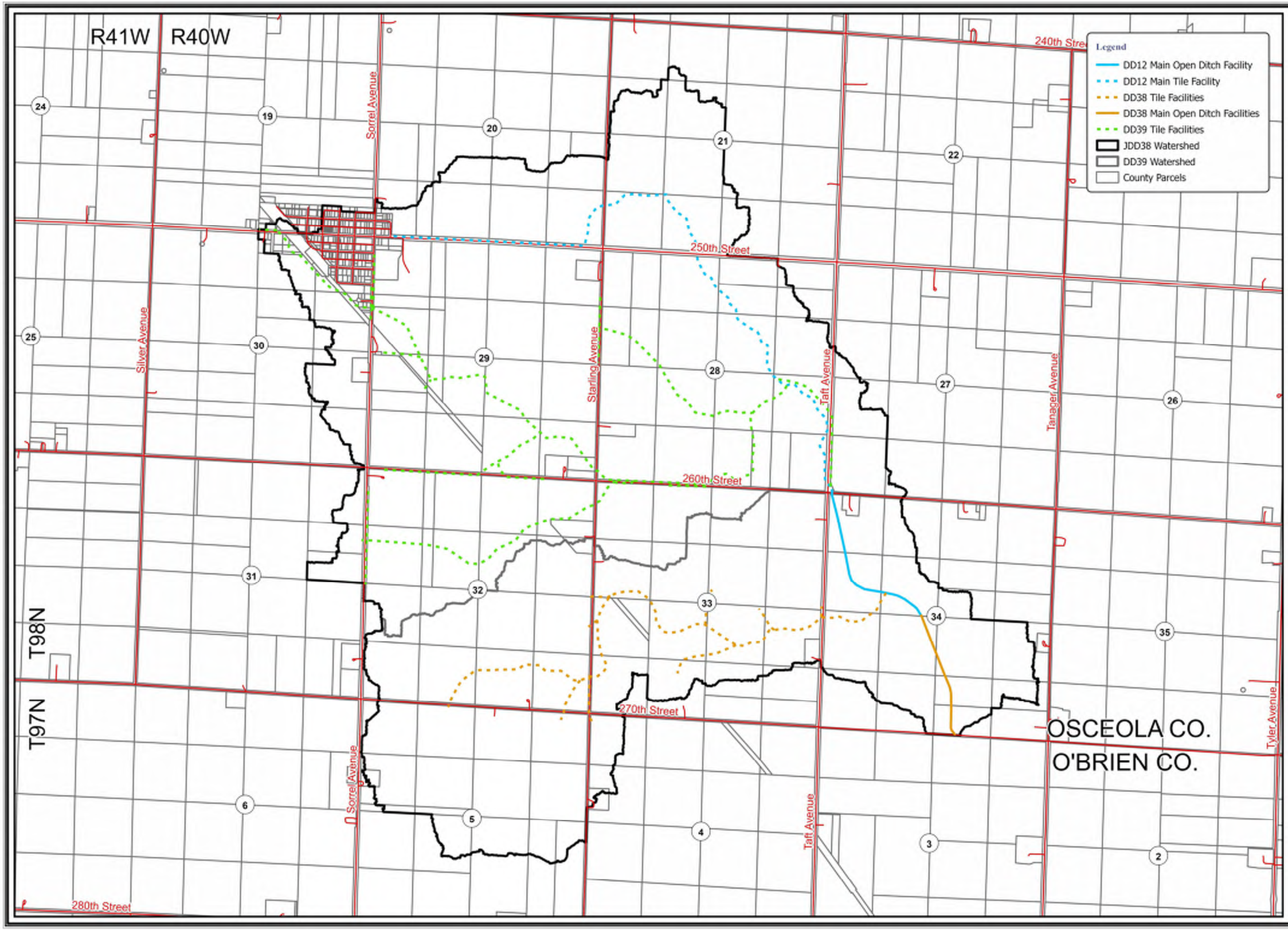
Dale Fulk, Landowner

Ivan Droessler, P.E., Engineer

3/30/2023
Date

APPENDIX A:

JDD38 OSCEOLA AND O'BRIEN COUNTIES, IOWA ORIGINAL FACILITIES & RECLASSIFICATION PLATS



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Historical Facilities **Overview Map**

JDD39 and DD39

Osceola and O'Brien Counties, Iowa

March 17, 2023

PN: 21-26157 / 22-26880

R40W

T98N

T97N

260th Street

270th Street

Starling Avenue

Taft Avenue

Br 38-75

Br 38

Br 38-47.5

Br 38-47

Br 38-29

Br 38-17.70

Br 38

Br 38-87

Br 38-38

Br 38

Br 38-99

Br 38-96

Main Open Ditch

OSCEOLA CO.

O'BRIEN CO.

32

34

5

4

3

Legend

- Historical DD38 Tile Facilities
- Historical DD38 Main Open Ditch Facility
- Historical DD12 and DD39 Tile Facilities
- Historical DD12 Main Open Ditch Facility
- Historical DD38 Assessment Boundary
- JDD38 Watershed
- DD39 Watershed
- County Parcels

ISG

Historical Map
Drainage District No. 38
Original Facilities

Osceola and
O'Brien Counties, Iowa
March 17, 2023

PN: 21-26157 / 22-26880

N
W E
S

0 250 500 1,000 Feet
1:12,000

MINNESOTA

R40W

T98N

Legend
- Historical DD12 Main Tile Facility
- Historical DD12 Main Open Ditch Facility
- Historical DD38 and DD39 Tile Facilities
- Historical DD38 Main Open Ditch Facility
- Historical DD12 Assessment Boundary
- JDD38 Watershed
- DD39 Watershed
- County Parcels

Sorrel Avenue
Starling Avenue
Taft Avenue
Tanager Avenue
240th
250th Street
260th Street
Main Tile
Main Tile
Main Open Ditch
20
21
29
28
27
32
33
34

ISG

Historical Map
Drainage District No. 12
Original Facilities

Osceola County, Iowa
March 17, 2023

PN: 21-26157 / 22-26880

N W E S

0 325 650 1,300 Feet
1:15,600

MINNESOTA

OSCEOLA
LYON
DICKINSON
SIOUX
O'BRIEN
CLAY
CHEROKEE
BUENA VISTA

R40W

T98N

Br 161-35

Main Tile

250th Street

Br 132-90

Br 132-50.N

Br 117

Br 110

Br 11-44.S

Br 11-44.N

Starling Avenue

Br 11

Taft Avenue

Branch A

Main Tile

Br 79

Br 79-12

260th Street

Br 53

Br 34

Br 58-64.N

Br 58-64.S

Br 58

30

29

28

31

32

33

Legend

- Historical DD39 Tile Facilities
- Historical DD12 and DD38 Tile Facilities
- Historical DD12 and DD38 Main Open Ditch Facilities
- Historical DD39 Assessment Boundary
- JDD38 Watershed
- DD39 Watershed
- County Parcels

ISG

Historical Map
Drainage District No. 39
Original Facilities

Osceola County, Iowa

March 17, 2023

PN: 21-26157 / 22-26880

N

W E

S

0 275 550 1,100 Feet

1:13,200

MINNESOTA

R41W R40W

T98N

T97N

Legend
- JDD38 Tile Facilities
- JDD38 MOD Facility
- DD39 Facilities
- JDD38 Assessment Boundary
- JDD38 Watershed
- JDD38 Internal Watershed Boundary
- City of Melvin Incorporated Limits

Sorrel Avenue
Silver Avenue
Starling Avenue
Taft Avenue
Tanager Avenue
Tyler Avenue
250th Street
260th Street
270th Street
280th Street
Lateral 1
Lateral 2
Lateral 3
Lateral 4
Lateral 5
Lateral 6
Lateral 7
Lateral 8
Branch 1
Branch 1
Main Open Ditch
OSCEOLA CO.
O'BRIEN CO.

ISG

Joint Drainage District No. 38 Reclassification Plat

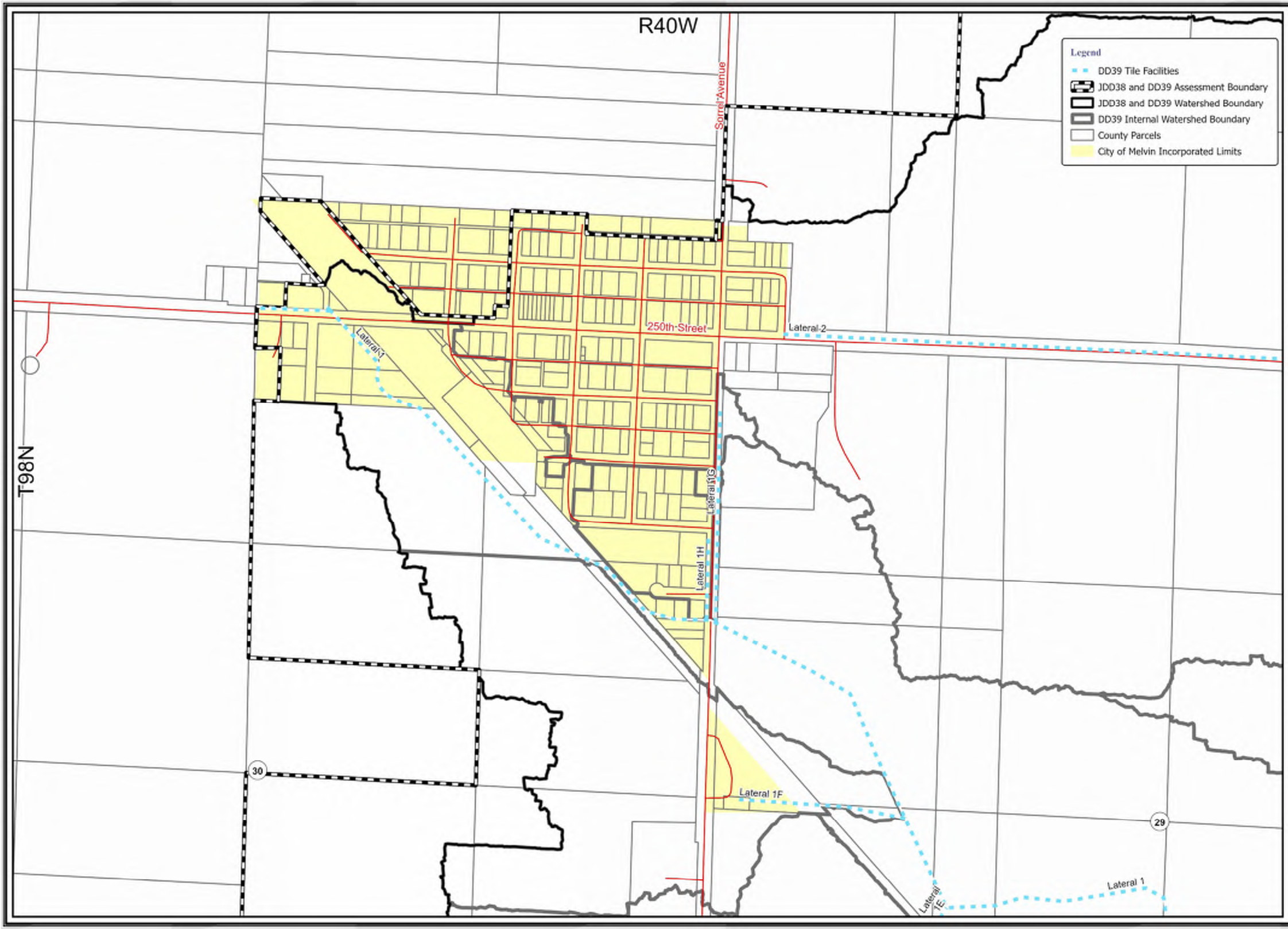
Osceola and O'Brien Counties, Iowa
March 21, 2023

PN: 21-26157

0 500 1,000 2,000 Feet
1:24,000

MINNESOTA

OSCEOLA
OBRIEN



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JDD38 + DD39 City of Melvin Reclassification Plat

Osceola and O'Brien Counties, Iowa

April 03, 2023

PN: 21-26157 / 22-26880

APPENDIX B:

JDD38 – MAIN OPEN DITCH ASSESSMENT PLAT & SCHEDULE

R41W

R40W

T98N

T97N

Sorrel Avenue

Silver Avenue

Starling Avenue

Taft Avenue

Tanager Avenue

Tyler Avenue

240th Street

250th Street

260th Street

270th Street

280th Street

OSCEOLA CO.

O'BRIEN CO.

Legend

- JDD38 Tile Facilities
- JDD38 MOD Facility
- DD39 Facilities
- JDD38 Watershed
- JDD38 Assessment Boundary
- City of Melvin Incorporated Limits

Label Key:
Net Benefitted Acres
Classification / Acre

ISG

JDD38
Main Open Ditch
Assessment Plat

Osceola and
O'Brien Counties, Iowa
April 03, 2023

PN: 21-26157

N
W E
S

0 500 1,000 2,000 Feet
1:25,000

MINNESOTA

R40W

T98N

Sorrel Avenue

250th Street

CITY OF MELVIN ROADS

24
0.38

30

Legend

- DD39 Facilities
- JDD38 Watershed
- JDD38 Assessment Boundary
- City of Melvin Incorporated Limits

Label Key:
Net Benefitted Acres
Classification / Acre

ISG

JDD38
Main Open Ditch
Assessment Plat - Melvin

Osceola and
O'Brien Counties, Iowa
April 03, 2023

PN: 21-26157

N
W E
S

0 100 200 400 Feet
1:4,800

MINNESOTA

Joint Drainage District No. 38

Location: Osceola County, Iowa
ISG Project Number: 21-26157
Date: April 11, 2023

JDD38 Main Open Ditch Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T97N R40W, LINCOLN TOWNSHIP, O'BRIEN COUNTY							
Vantol, Helen J Rev Trust	0002042200	04-97-40	04-97-40 NW 1/4 NW 1/4	19.00	5.85	248.32	0.25%
	0002042300	04-97-40	04-97-40 SW 1/4 NW 1/4 EXC PARCEL C & D	7.50	2.32	98.52	0.10%
VB Farms, Inc.	0002042325	04-97-40	04-97-40 PARCEL C & D OF SW 1/4 NW 1/4	2.00	0.64	26.99	0.03%
Wolters, Christopher M & Katie	0002051100	05-97-40	05-97-40 NE 1/4 NE 1/4	34.00	9.01	382.72	0.38%
	0002051400	05-97-40	05-97-40 SE 1/4 NE 1/4	39.00	9.05	384.3	0.38%
Johnson, Janeen M EtAl 1/2 & JO	0002051200	05-97-40	05-97-40 NW 1/4 NE 1/4	35.50	6.50	275.99	0.28%
	0002051300	05-97-40	05-97-40 SW 1/4 NE 1/4	40.00	5.85	248.38	0.25%
Brockshus, Allen R & Penny J Joint	0002052100	05-97-40	05-97-40 NE 1/4 NW 1/4	36.00	6.34	269.25	0.27%
	0002052200	05-97-40	05-97-40 NW 1/4 NW 1/4	31.00	4.48	190.17	0.19%
Lorch Pork, A Partnership	0002052300	05-97-40	05-97-40 SW 1/4 NW 1/4 EXC COMM W 1/4 COR, N 558.8	26.00	3.41	145.07	0.15%
	0002052350	05-97-40	05-97-40 S 5 AC OF SW 1/4 NW 1/4	3.00	0.58	24.61	0.02%
	0002052400	05-97-40	05-97-40 SE 1/4 NW 1/4 EXC S 5 AC	35.00	5.82	247.39	0.25%
	0002052450	05-97-40	05-97-40 S 5 AC OF SE 1/4 NW 1/4	5.00	0.81	34.41	0.03%
Dather, Nolean N & Dather, Ang	0002052330	05-97-40	05-97-40 COMM W 1/4 COR, N 558.8' TO PT BEG, N 382	2.50	0.43	18.22	0.02%
Damman, Marilyn	0002053100	05-97-40	05-97-40 NE 1/4 SW 1/4	17.00	2.40	101.81	0.10%
Vanbeek, Jeff and Lisa	0002054100	05-97-40	05-97-40 PARCEL C OF SE 1/4	10.50	2.32	98.55	0.10%

Sorensen, Kristine K Rev Trust	0002054125	05-97-40	05-97-40 PARCEL B OF E 1/2 SE 1/4	13.00	2.31	98.01	0.10%
	0002054200	05-97-40	05-97-40 PARCEL B OF W 1/2 SE 1/4	25.50	3.34	141.9	0.14%

T98N R40W, BAKER TOWNSHIP, OSCEOLA COUNTY

Graves, Daniel W	040102041010	20 -98 -40	NE4 SE4 EXC PARCEL A	21.00	12.05	511.89	0.51%
	040102042000	20 -98 -40	NW1/4 SE1/4	16.00	7.42	315.24	0.32%
Wallin, Christine K	040102043000	20 -98 -40	SW1/4 SE1/4	38.21	20.73	880.6	0.88%
	040102044000	20 -98 -40	SE1/4 SE1/4	37.21	23.54	1000.12	1.00%
Moncrief Family Living Trust	040102121000	21 -98 -40	NE1/4 NW1/4	2.00	1.15	48.8	0.05%
	040102123000	21 -98 -40	SW1/4 NW1/4	29.50	21.81	926.59	0.93%
	040102124000	21 -98 -40	SE1/4 NW1/4	33.00	28.69	1218.66	1.22%
	040102131000	21 -98 -40	NE1/4 SW1/4	40.00	38.63	1641.16	1.64%
	040102132000	21 -98 -40	NW1/4 SW1/4	39.00	35.59	1512.16	1.51%
	040102133000	21 -98 -40	SW1/4 SW1/4	37.17	30.77	1307.35	1.31%
	040102134000	21 -98 -40	SE1/4 SW1/4	38.17	41.89	1779.6	1.78%
	040102142000	21 -98 -40	NW1/4 SE1/4	2.00	1.35	57.17	0.06%
	040102143000	21 -98 -40	SW1/4 SE1/4	14.00	11.81	501.54	0.50%
Uhlir Revocable Trust, Janet M	040102723000	27 -98 -40	SW1/4 NW1/4	4.50	5.06	214.88	0.21%
No Farms LLC	040102732000	27 -98 -40	NW1/4 SW1/4	28.50	31.96	1357.81	1.36%
Schultz & Sons Inc, Ronald	040102733000	27 -98 -40	SW1/4 SW1/4	36.94	45.96	1952.47	1.95%
	040102734000	27 -98 -40	SE1/4 SW1/4	3.50	4.59	195.14	0.20%

Remmers, Julie	040102811010	28 -98 -40	S1/2 NE1/4 NE1/4	8.50	7.95	337.53	0.34%
	040102812010	28 -98 -40	S1/2 NW1/4 NE1/4	20.00	21.77	924.76	0.92%
Remmers, Chad A & Julie A	040102811020	28 -98 -40	N1/2 NE1/4 NE1/4	2.00	2.22	94.21	0.09%
	040102812020	28 -98 -40	N1/2 NW1/4 NE1/4	18.22	15.47	657.24	0.66%
	040102843010	28 -98 -40	E1/3 SW1/4 SE1/4	13.00	13.20	560.9	0.56%
	040102843020	28 -98 -40	W2/3 SW1/4 SE1/4	26.00	28.96	1230.32	1.23%
Burns, Jeffrey D & Brenda L	040102813000	28 -98 -40	SW1/4 NE1/4	40.00	51.22	2176.04	2.18%
	040102814000	28 -98 -40	SE1/4 NE1/4	38.48	45.37	1927.28	1.93%
Ahrenstorff Inc	040102821000	28 -98 -40	NE1/4 NW1/4	39.25	37.75	1603.92	1.60%
	040102824000	28 -98 -40	SE1/4 NW1/4	41.08	35.34	1501.38	1.50%
Beek, Danny	040102822010	28 -98 -40	E1/2 NW1/4 NW1/4 (PART PARCEL B)	19.16	17.56	746.01	0.75%
	040102823010	28 -98 -40	E1/2 SW1/4 NW1/4 (PART PARCEL B)	20.06	16.27	691.29	0.69%
Mayer, Leisa	040102822020	28 -98 -40	W1/2 NW1/4 NW1/4 (PART PARCEL A)	19.16	13.92	591.31	0.59%
	040102823020	28 -98 -40	W1/2 SW1/4 NW1/4 (PART PARCEL A)	20.06	16.54	702.55	0.70%
Remmers, Roger L & Margaret	040102831010	28 -98 -40	NE1/4 SW1/4	40.00	34.38	1460.58	1.46%
	040102832010	28 -98 -40	NW1/4 SW1/4	39.00	26.29	1116.7	1.12%
	040102833010	28 -98 -40	SW1/4 SW1/4 LESS TR	32.30	22.90	972.83	0.97%
	040102833020	28 -98 -40	SW1/4 SW1/4 TRACT	5.70	4.48	190.44	0.19%
	040102834000	28 -98 -40	SE1/4 SW1/4	39.00	30.15	1281	1.28%
Max Hatch Trust	040102841000	28 -98 -40	NE1/4 SE1/4	38.18	58.96	2504.76	2.50%
	040102842000	28 -98 -40	NW1/4 SE1/4	40.00	49.06	2084.09	2.08%
Remmers, Ryan & Doris J	040102844010	28 -98 -40	W1/3 SE1/4 SE1/4	13.00	17.80	756.09	0.76%
	040102844020	28 -98 -40	E2/3 SE1/4 SE1/4	24.19	41.61	1767.67	1.77%
	040103422010	34 -98 -40	NW4 NW4 EXC PARCEL A	33.62	53.72	2282.38	2.28%
	040103422020	34 -98 -40	NW1/4 NW1/4 PARCEL A	3.85	8.17	347.28	0.35%
	040103423000	34 -98 -40	SW1/4 NW1/4	38.48	48.99	2081.06	2.08%

Benz, Mary R - Life Estate & Use	040102911010	29 -98 -40	NE1/4 NE1/4 EXC PARCEL A	31.36	17.67	750.55	0.75%
	040102912000	29 -98 -40	NW1/4 NE1/4	38.21	20.90	887.94	0.89%
	040102921020	29 -98 -40	NE1/4 NW1/4 TRACT	9.46	3.96	168.02	0.17%
	040102922040	29 -98 -40	26.06 AC TR NW1/4 NW1/4	25.95	8.59	365.08	0.37%
	040102923010	29 -98 -40	N 6.36 AC SW1/4 NW1/4 (PART PARCEL K)	8.31	2.39	101.66	0.10%
	040102924020	29 -98 -40	NW 1.59 AC TR SE1/4 NW1/4 (PART PARCEL K)	2.34	0.76	32.17	0.03%
	040102931040	29 -98 -40	NE1/4 SW1/4 TRACT (FORMER RR ROW)	1.46	0.60	25.63	0.03%
	040102934040	29 -98 -40	SE1/4 SW1/4 TRACT (FORMER RR ROW)	2.64	0.99	42.07	0.04%
	040102932040	29 -98 -40	NW1/4 SW1/4 TRACT (FORMER RR ROW)	1.29	0.53	22.6	0.02%
Benz, Mary R	040102911020	29 -98 -40	NE1/4 NE1/4 PARCEL A	5.85	3.41	144.87	0.14%
Benz Revocable Trust, Phyllis J	040102913000	29 -98 -40	SW1/4 NE1/4	40.00	18.91	803.17	0.80%
	040102914000	29 -98 -40	SE1/4 NE1/4	39.00	23.77	1009.79	1.01%
	040102941000	29 -98 -40	NE1/4 SE1/4	39.00	22.86	971.3	0.97%
	040102942000	29 -98 -40	NW1/4 SE1/4	40.00	22.23	944.5	0.94%
	040102943000	29 -98 -40	SW1/4 SE1/4	39.00	21.85	928.36	0.93%
	040102944010	29 -98 -40	SE4 SE4 EXC A,B,C (EXC PARCELS A,B,C)	24.82	17.09	725.96	0.73%
Benz, Scott W	040102921010	29 -98 -40	E 30 AC NE1/4 NW1/4 (PART PARCEL M)	28.63	12.58	534.36	0.53%
	040102923020	29 -98 -40	SW1/4 NW1/4 NE RR EXC N6.36 AC	27.80	10.14	430.71	0.43%
	040102924010	29 -98 -40	E 30 AC SE1/4 NW1/4 (PART PARCEL M)	30.00	12.35	524.5	0.52%
	040102924030	29 -98 -40	SE1/4 NW1/4 TRACT	8.41	2.92	123.89	0.12%
	040102931010	29 -98 -40	NE1/4 SW1/4 TR N RR (PART PARCEL M)	29.78	14.01	595.17	0.60%
	040102931020	29 -98 -40	NE1/4 SW1/4 TR N RR	6.18	2.80	119.13	0.12%
	040102934010	29 -98 -40	5.48 AC TR N RR SE1/4 SW1/4 (PART PARCEL M)	5.48	2.20	93.55	0.09%
	040102932010	29 -98 -40	NW1/4 SW1/4 TRACT	4.40	1.96	83.4	0.08%
Osceola County	040102922010	29 -98 -40	MELVIN ARBORETUM PK NW1/4 NW1/4	8.68	2.21	93.85	0.09%
Michelson, Kory S	040102922020	29 -98 -40	TR 100' X 348' NW1/4 NW1/4	0.80	0.26	11.22	0.01%

Church, United Methodist Church of Melvin IA-The	040102922030	29 -98 -40	TR 306' X 100' NW1/4 NW1/4 (.70 AC)	0.70	0.18	7.74	0.01%
	040102922050	29 -98 -40	TR 198.3' X 326' NW1/4 NW1/4	1.24	0.58	24.52	0.02%
Moet, Audrey C	040102922060	29 -98 -40	TR 75' X 198' NW1/4 NW1/4 (.034 AC)	0.28	0.11	4.77	0.00%
	040102922070	29 -98 -40	TR 155' X 198.3' NW1/4 NW1/4	0.59	0.19	8.18	0.01%
	040102922080	29 -98 -40	TR 70' X 165' NW1/4 NW1/4 (.26 AC)	0.27	0.08	3.57	0.00%
Benz, Mary Strubbe	040102931030	29 -98 -40	2.08 AC TR W RR NE1/4 SW1/4	2.08	0.73	31.08	0.03%
	040102932030	29 -98 -40	S 13.96 AC NW1/4 SW1/4	13.45	4.88	207.26	0.21%
	040102933000	29 -98 -40	SW1/4 SW1/4	37.50	12.29	521.98	0.52%
	040102934030	29 -98 -40	SE1/4 SW1/4 W RR	30.96	11.51	488.9	0.49%
Nonneman, Robert J & Barbara Jean	040102932020	29 -98 -40	NW1/4 SW1/4 TR W RR	18.63	5.76	244.77	0.24%
	040103014020	30 -98 -40	SE1/4 NE1/4 W RR-TR	14.50	3.43	145.7	0.15%
	040103042000	30 -98 -40	NW1/4 SE1/4	2.00	0.46	19.52	0.02%
	040103041010	30 -98 -40	NE1/4 SE1/4 LESS TR	29.50	7.22	306.92	0.31%
Benz, Charles W & Diane E	040102944020	29 -98 -40	SE1/4 SE1/4 TRACT (PARCEL A)	5.88	4.00	169.86	0.17%
	040102944030	29 -98 -40	SE1/4 SE1/4 PARCEL C	4.72	4.91	208.63	0.21%
	040102944040	29 -98 -40	SE1/4 SE1/4 PARCEL B	2.58	2.59	109.87	0.11%
Holtz, Avonelle	040103011000	30 -98 -40	NE1/4 NE1/4 TRACT	5.41	1.23	52.35	0.05%
	040103012000	30 -98 -40	NW1/4 NE1/4 LESS TRS	11.50	2.56	108.67	0.11%
Hawkeye Land Company	040103011010	30 -98 -40	1.91 AC TR NE1/4 NE1/4	1.91	0.49	20.68	0.02%
Sorensen Revocable Trust, Kristine K	040103013030	30 -98 -40	SW1/4 NE1/4 TRACT	3.50	0.80	34.14	0.03%
	040103014030	30 -98 -40	SE1/4 NE1/4 W RR-TR	13.69	3.25	138.14	0.14%
	040103014040	30 -98 -40	2.27 AC TR SE1/4 NE1/4	2.13	0.67	28.45	0.03%
Helmers, Jerry G & Lindsey J	040103041020	30 -98 -40	NE1/4 SE1/4 TRACT	4.76	1.49	63.29	0.06%
Sorensen Revocable Trust, Lance D	040103044000	30 -98 -40	SE1/4 SE1/4	19.00	5.14	218.22	0.22%

Heynen, Drew & Tricia	040103111000	31 -98 -40	NE1/4 NE1/4	11.50	3.12	132.34	0.13%
Heynen, Kyle James & Andrea Gayle	040103114010	31 -98 -40	N1/2 SE1/4 NE1/4	7.50	1.85	78.63	0.08%
	040103114020	31 -98 -40	S1/2 SE1/4 NE1/4	15.50	4.22	179.08	0.18%
Jacobs, Katrina L	040103211010	32 -98 -40	NE1/4 NE1/4 LESS TR	29.93	18.90	802.75	0.80%
	040103212010	32 -98 -40	NW1/4 NE1/4	39.00	21.11	896.92	0.90%
	040103213000	32 -98 -40	SW1/4 NE1/4	40.00	16.93	719.33	0.72%
	040103214010	32 -98 -40	SE1/4 NE1/4 LESS TR	34.64	11.06	469.75	0.47%
Helmers, Matthew P	040103211030	32 -98 -40	NE1/4 NE1/4 TRACT	8.07	6.75	286.56	0.29%
	040103214030	32 -98 -40	SE1/4 NE1/4 TRACT	4.36	1.91	81.09	0.08%
Brockshus Joint Revoc Trust, Allen R & Penny J	040103221010	32 -98 -40	NE1/4 NW1/4 LESS W 8 AC	31.88	13.75	584.33	0.58%
	040103221020	32 -98 -40	W 8 AC NE1/4 NW1/4	7.47	3.50	148.5	0.15%
	040103222010	32 -98 -40	NW1/4 NW1/4	37.92	15.03	638.64	0.64%
	040103223000	32 -98 -40	SW1/4 NW1/4	38.84	16.68	708.75	0.71%
	040103224010	32 -98 -40	SE1/4 NW1/4 LESS W 8 AC	32.69	17.43	740.53	0.74%
	040103224020	32 -98 -40	W 8 AC SE1/4 NW1/4	7.66	3.48	147.97	0.15%
Den Beste, Ruth	040103231000	32 -98 -40	NE1/4 SW1/4	40.00	12.01	510.26	0.51%
	040103232000	32 -98 -40	NW1/4 SW1/4	33.00	8.10	343.93	0.34%
	040103233000	32 -98 -40	SW1/4 SW1/4	34.00	5.21	221.39	0.22%
	040103234000	32 -98 -40	SE1/4 SW1/4	39.00	8.51	361.57	0.36%
Knock, Jerry L	040103241000	32 -98 -40	NE1/4 SE1/4	39.00	11.84	503.19	0.50%
	040103242000	32 -98 -40	NW1/4 SE1/4	40.00	9.82	417.38	0.42%
	040103243000	32 -98 -40	SW1/4 SE1/4	39.00	9.43	400.82	0.40%
	040103244000	32 -98 -40	SE1/4 SE1/4	38.00	11.25	478.1	0.48%
Timmons, Philip R & Brenda R	040103311000	33 -98 -40	NE1/4 NE1/4	37.48	46.63	1981	1.98%
	040103314000	33 -98 -40	SE1/4 NE1/4	38.47	28.95	1229.69	1.23%
	040103433000	34 -98 -40	SW1/4 SW1/4	8.00	4.15	176.13	0.18%
	040103434000	34 -98 -40	SE1/4 SW1/4	27.50	4.24	180.19	0.18%

Schiphoff, Lorna L	040103312000	33 -98 -40	NW1/4 NE1/4	39.00	28.58	1214.02	1.21%
	040103313000	33 -98 -40	SW1/4 NE1/4	40.00	21.85	928.1	0.93%
Knock, Marlo	040103321000	33 -98 -40	NE1/4 NW1/4	39.00	30.10	1278.55	1.28%
	040103322000	33 -98 -40	NW1/4 NW1/4	38.00	33.49	1422.63	1.42%
	040103323000	33 -98 -40	SW1/4 NW1/4	39.00	20.83	884.77	0.88%
	040103324000	33 -98 -40	SE1/4 NW1/4	40.00	18.95	804.88	0.80%
Jacques Farms LLC	040103331000	33 -98 -40	NE1/4 SW1/4	40.00	19.25	817.94	0.82%
	040103334000	33 -98 -40	SE1/4 SW1/4	24.50	9.02	383.05	0.38%
Raveling RLT, Bruce	040103332010	33 -98 -40	NW1/4 SW1/4 LESS FORMER RR	36.17	14.30	607.45	0.61%
	040103332020	33 -98 -40	NW1/4 SW1/4 TRACT	2.83	1.10	46.81	0.05%
	040103333000	33 -98 -40	SW1/4 SW1/4	28.50	9.35	397.02	0.40%
Vander Lee, Gary Dean & Jayne Ann	040103341010	33 -98 -40	NE1/4 SE1/4 PT PAR A	34.00	29.05	1233.99	1.23%
	040103341020	33 -98 -40	NE1/4 SE1/4 TRACT	4.00	3.84	163.32	0.16%
	040103342000	33 -98 -40	NW1/4 SE1/4 PT PAR A	40.83	29.53	1254.52	1.25%
	040103343010	33 -98 -40	SW1/4 SE1/4 PT PAR A	12.50	6.61	280.77	0.28%
	040103344010	33 -98 -40	SE1/4 SE1/4 PT PAR A	2.00	1.23	52.11	0.05%
Timmons Inc	040103413020	34 -98 -40	S1/2 SW1/4 NE1/4	11.00	5.01	213.04	0.21%
	040103431000	34 -98 -40	NE1/4 SW1/4	40.00	19.70	836.95	0.84%
	040103432000	34 -98 -40	NW1/4 SW1/4	38.47	33.59	1426.85	1.43%
	040103441010	34 -98 -40	NE4 SE4 EXC PARCEL A	27.50	2.98	126.72	0.13%
	040103442000	34 -98 -40	NW1/4 SE1/4	40.00	10.38	441.14	0.44%
Krueger Revocable U/A, Rodney R	040103421000	34 -98 -40	NE1/4 NW1/4	17.50	17.25	732.88	0.73%
	040103424000	34 -98 -40	SE1/4 NW1/4	35.50	25.82	1096.7	1.10%
Van Meeteren, Eileen R	040103443010	34 -98 -40	N1/2 SW1/4 SE1/4	20.00	3.38	143.5	0.14%
	040103444010	34 -98 -40	N1/2 SE1/4 SE1/4	12.00	1.38	58.55	0.06%

Van Meeteren, Eugene A	040103443020	34 -98 -40	S1/2 SW1/4 SE1/4	15.00	0.98	41.73	0.04%
R&M Zylstra Enterprises LLC	060102031000	20 -98 -40	NE1/4 SW1/4 YEAR	14.50	6.04	256.44	0.26%
	060102033010	20 -98 -40	SW1/4 SW1/4 TR YEAR	8.50	3.10	131.81	0.13%
	060102034000	20 -98 -40	SE1/4 SW1/4 TR YEAR	38.32	15.30	650.15	0.65%
Year, Frederick B	060102033020	20 -98 -40	SW1/4 SW1/4 TR	9.00	2.65	112.48	0.11%

CITY OF MELVIN, T98N R40W, BAKER TOWNSHIP, OSCEOLA COUNTY

Farmers Cooperative Society	300010100000	30 -98 -40	BLK A ORIGINAL	0.07	0.03	1.43	0.001%
	300082923020	29 -98 -40	.25 AC TR W RR SW1/4 NW1/4 UNPLATTED LANDS	0.25	0.14	5.74	0.006%
Benz, Charles W & Diane E	300010101000	19 -98 -40	LOT 1 E 33 2/3' LOT 2 BLK 1 ORIGINAL	0.21	0.08	3.42	0.003%
	305020403000	30 -98 -40	LOT 3 EXC E. 5.16' LOTS 4-9 BLK 4 SOUTHSIDE ADDITION	2.22	0.54	22.87	0.023%
	305103014010	30 -98 -40	LOT 5; LOT 6 LESS TR BLK 1 BRANDT'S ADDITION AG LANDS	0.83	0.25	10.76	0.011%
Philiph, Cameron	300010102000	19 -98 -40	W16 1/3' LOT 2 LOT 3 BLK 1 ORIGINAL	0.22	0.08	3.58	0.004%
	300010105000	19 -98 -40	W1/2 LOT 5 E45' LOT 6 BLK 1	0.23	0.09	3.74	0.004%
Gutierrez, Alexis R	300010104000	19 -98 -40	LOT 4 E1/2 LOT 5 BLK 1	0.25	0.10	4.07	0.004%
Van Engen, Myron & Connie	300010106000	19 -98 -40	W5' LOT 6 LOT 7 BLK 1 ORIGINAL	0.18	0.06	2.38	0.002%
	300010108000	19 -98 -40	LOT 8 BLK 1 ORIGINAL	0.16	0.06	2.6	0.003%
	300040110020	20 -98 -40	S 68' LOTS 10-11-12 BLK 1 PARK ADDITION	0.24	0.09	3.96	0.004%
Anderson, Ann M	300010201000	19 -98 -40	LOTS 1-2 BLK 2 ORIGINAL	0.33	0.13	5.37	0.005%

Church, First Reformed Church	300010203000	19 -98 -40	LOT 3	E1/2 LOT 4	BLK 2	0.2	0.06	2.64	0.003%
	300010204000	19 -98 -40	W1/2 LOT 4	LOT 5	BLK 2 ORIGINAL	0.2	0.08	3.25	0.003%
	300010206000	19 -98 -40	LOT 6	BLK 2	ORIGINAL	0.16	0.06	2.59	0.003%
Drenkow, Timothy W & Kathleen E	300010301000	19 -98 -40	LOT 1 ORIGINAL	E1/2 LOT 2	BLK 3	0.25	0.09	3.9	0.004%
Wynja, Michael J & Kay E	300010302000	19 -98 -40	W1/2 LOT 2	LOT 3	BLK 3	0.25	0.09	3.9	0.004%
	300010304000	19 -98 -40	LOT 4	BLK 3	ORIGINAL	0.16	0.06	2.49	0.002%
Van Kekerix, Teresa	300010305000	19 -98 -40	LOT 5	BLK 3	ORIGINAL	0.16	0.06	2.49	0.002%
	300081944030	19 -98 -40	TR 100' X 96.7'	N BLK 3	UNPLATTED LANDS	0.22	0.07	2.79	0.003%
Van Kekerix, Steve & Teresa	300081944050	19 -98 -40	TR 96'X150'	N BLK 3	UNPLATTED LANDS	0.33	0.10	4.18	0.004%
Davids, Riley	300010306000	19 -98 -40	LOT 6	BLK 3	ORIGINAL	0.16	0.06	2.49	0.002%
Melvin Savings Bank	300010716010	19 -98 -40	S1/2 LOTS 16-17-18	BLK 7	ORIGINAL	0.12	0.06	2.64	0.003%
Collins, William G II	300010801000	19 -98 -40	LOT 1; E1/2 LOT 2	BLK 8	ORIGINAL	0.25	0.09	3.9	0.004%
Clancy, Eric	300010803000	19 -98 -40	W1/2 LOT 2	LOT 3	BLK 8 ORIGINAL	0.25	0.09	3.9	0.004%
Heitritter, David & Rebecca	300010804000	19 -98 -40	LOT 4	E1/2 LOT 5	BLK 8	0.25	0.09	3.9	0.004%
Benz, Joan P	300010805000	19 -98 -40	W1/2 LOT 5	LOT 6	BLK 8	0.25	0.09	3.9	0.004%
Dau Living Trust, Allen E	300010807000	19 -98 -40	LOT 7	BLK 8	ORIGINAL	0.08	0.04	1.75	0.002%

Mastbergen, Allen & Charlotte	300010808000	19 -98 -40	LOT 8	BLK 8	ORIGINAL	0.08	0.03	1.29	0.001%
	300010907000	19 -98 -40	LOTS 7-8-9	BLK 9	ORIGINAL	0.25	0.13	5.55	0.006%
	300010910020	19 -98 -40	LOTS 10-11	BLK 9	ORIGINAL	0.16	0.05	2.1	0.002%
	300011217000	30 -98 -40	LOTS 17-18	BLK 12	ORIGINAL	0.33	0.12	5.31	0.005%
	300011304000	30 -98 -40	LOTS 4 THRU 8	BLK 13	ORIGINAL	0.41	0.21	8.94	0.009%
Bootsma, Brandon A & Brandi	300010809000	19 -98 -40	LOT 9	BLK 8	ORIGINAL	0.08	0.03	1.29	0.001%
	300010810020	19 -98 -40	LOT 10	BLK 8	ORIGINAL	0.08	0.02	1.05	0.001%
	300010811000	19 -98 -40	LOT 11	BLK 8	ORIGINAL	0.08	0.02	1.05	0.001%
	300010812000	19 -98 -40	LOT 12	BLK 8	ORIGINAL	0.08	0.03	1.29	0.001%
	300011603000	30 -98 -40	LOT 3	BLK 16	ORIGINAL	0.16	0.06	2.59	0.003%
Kenyon, Roland	300010813000	19 -98 -40	LOT 13	BLK 8	ORIGINAL	0.08	0.03	1.29	0.001%
Benz, Gary T	300010814000	19 -98 -40	LOT 14	BLK 8	ORIGINAL	0.08	0.03	1.29	0.001%
	300010901000	19 -98 -40	LOTS 1-2	BLK 9	ORIGINAL	0.33	0.12	5.28	0.005%
	300010903000	19 -98 -40	LOTS 3-4	BLK 9	ORIGINAL	0.33	0.12	5.21	0.005%
	300010905000	19 -98 -40	LOT 5	BLK 9		0.16	0.05	2.03	0.002%
	300010912000	19 -98 -40	LOTS 12-13	BLK 9	ORIGINAL	0.16	0.05	2.1	0.002%
Ohrt, Alice C	300010815000	19 -98 -40	LOTS 15-16	BLK 8	ORIGINAL	0.16	0.06	2.57	0.003%
Jobes, John W	300010817000	19 -98 -40	LOTS 17-18	BLK 8	ORIGINAL	0.16	0.08	3.52	0.004%
	300011101000	30 -98 -40	LOTS 1 THRU 8	BLK 11	ORIGINAL	1.27	0.50	21.04	0.021%
Mastbergen, Sue Ann	300010906000	19 -98 -40	LOT 6	BLK 9	ORIGINAL	0.16	0.06	2.49	0.002%

City of Melvin	300010914000	19 -98 -40	LOTS 14-15 BLK 9 ORIGINAL LIBRARY	0.16	0.06	2.59	0.003%
	300011114000	30 -98 -40	LOTS 14-15-16 BLK 11 ORIGINAL BALL DIAMOND	0.47	0.18	7.76	0.008%
	300011302000	30 -98 -40	W 16' LOT 2 LOT 3 BLK 13 ORIGINAL	0.13	0.07	2.84	0.003%
	300011301000	30 -98 -40	LOT 1; E 9' LOT 2 BLK 13 ORIGINAL FIRE DEPARTMENT	0.11	0.06	2.43	0.002%
	300083012010	30 -98 -40	.24 AC TRACT NW1/4 NE1/4 SEC 30-98-40 UNPLATTED LANDS	0.24	0.12	4.89	0.005%
	300083014010	30 -98 -40	TR 58' WIDE NE COR SE1/4 NE1/4 UNPLATTED LANDS	0.38	0.16	6.59	0.007%
	300083014020	30 -98 -40	TR 50' WIDE NE COR SE1/4 NE1/4 UNPLATTED LANDS	0.27	0.11	4.81	0.005%
Moon, Janet R - Life Estate	300010916020	19 -98 -40	LOTS 16-17-18 BLK 9 ORIGINAL	0.25	0.09	3.97	0.004%
Claussen, Trent	300011001000	19 -98 -40	LOTS 1-2 BLK 10 ORIGINAL	0.28	0.11	4.6	0.005%
Waldron, Kimberly	300011003000	19 -98 -40	LOT 3 BLK 10 ORIGINAL	0.16	0.06	2.63	0.003%
Miller, Harvey L	300011004000	19 -98 -40	LOT 4 BLK 10	0.16	0.06	2.63	0.003%
Ahrenstorff, Shane R	300011005000	19 -98 -40	LOTS 5-6 BLK 10 ORIGINAL	0.33	0.13	5.43	0.005%
Michelson, Rexford G & Julia F	300011007000	19 -98 -40	LOTS 7-8 BLK 10 ORIGINAL	0.33	0.13	5.43	0.005%
Mc Dougall, Pauline J	300011009000	19 -98 -40	LOTS 9-10 BLK 10	0.33	0.13	5.44	0.005%
Raveling, Bruce Lee	300011011000	19 -98 -40	LOTS 11-12 BLK 10 ORIGINAL	0.33	0.13	5.44	0.005%
Griese, Gary L	300011013000	19 -98 -40	LOT 13 BLK 10 ORIGINAL	0.16	0.06	2.64	0.003%
Melvin Condominiums - Master Card	300011014000	19 -98 -40	MELVIN CONDOMINIUMS MASTER CARD LOTS 14-15-16 BLK 10 ORIGINAL	0.16	0.06	2.64	0.003%

Taylor, Cathy Jean	300011014001	19 -98 -40	MELVIN CONDOMINIUMS UNIT #1 - EAST UNIT LOTS 14-15-16 BLK 10 ORIGINAL	0.13	0.05	2.15	0.002%
Gruis, David M & Bonnie B	300011014002	19 -98 -40	MELVIN CONDOMINIUMS UNIT #2 - WEST UNIT LOTS 14-15-16 BLK 10 ORIGINAL	0.16	0.06	2.64	0.003%
Osceola County Cooperative Oil Company	300050101000	19 -98 -40	LOT 1 BLK 1 NORTHWEST ADDITION	0.15	0.04	1.77	0.002%
Helmers, Wendell & Ruth	300050102010	19 -98 -40	PARCEL J OF LOT 2 BLK 1 NORTHWEST ADDITION	0.12	0.04	1.74	0.002%
Stevenson, Paige	300050102020	19 -98 -40	LOT 2 EXC PARCEL J LOTS 3-4 BLK 1 NORTHWEST ADDITION	0.59	0.20	8.6	0.009%
Schneidermann, Kelly	300030101000	20 -98 -40	LOTS 1-2-3 BLK 1 SUE ADDITION	0.31	0.12	5.05	0.005%
Mitchell, Michelle	300040101000	20 -98 -40	LOTS 1-2 W 25.9' LOT 3 BLK 1 PARK ADDITION	0.41	0.16	6.87	0.007%
Klatt, Nicholas J	300040103000	20 -98 -40	E 25' LOT 3 LOT 4 BLK 1 PARK ADDITION	0.25	0.10	4.21	0.004%
Osceola County	300040105000	20 -98 -40	VACANT LOTS LOTS 5-6 BLK 1 PARK ADDITION	0.33	0.11	4.52	0.005%
	300040107000	20 -98 -40	2ND RD SHED/MELVIN LOT 7 BLK 1 PARK ADDITION	0.16	0.09	3.62	0.004%
Cohen, Michael R	300040108000	20 -98 -40	LOT 8 BLK 1 PARK ADDITION	0.16	0.06	2.54	0.003%
	300040109000	20 -98 -40	LOT 9 BLK 1 PARK ADDITION	0.16	0.06	2.54	0.003%
Hernandez, Felipe Herrera	300040110010	20 -98 -40	N 74' LOTS 10-11-12 BLK 1 PARK ADDITION	0.26	0.10	4.25	0.004%
Dvorak, Marion A	300040201010	20 -98 -40	N13.88' W156' LOT 1 LOT 2 BLK 2 PARK ADDITION	0.22	0.08	3.57	0.004%

Vargas, Jose Guadalupe	300040201020	20 -98 -40	W156.9' EXC N13.88' LOT 1 BLK 2	0.3	0.11	4.86	0.005%
	300040201030	20 -98 -40	E150' EXC E90' LOT 1 W 60' LOT 3 BLK 2 PARK ADDITION	0.2	0.08	3.19	0.003%
	300040201040	20 -98 -40	W40' E90' LOTS 1 & 3 BLK 2 PARK ADDITION	0.13	0.05	2.08	0.002%
Lintzenick, Kaye K	300040201050	20 -98 -40	E 50' LOTS 1 & 3 BLK 2 PARK ADDITION	0.16	0.06	2.56	0.003%
	300040201060	20 -98 -40	N142' 2ND AVE EAST BLK 2 PARK ADDITION	0.22	0.08	3.52	0.004%
Church, American Lutheran Church of Melvin	300011109010	30 -98 -40	LOTS 9-10 W1/2 LOT 11 BLK 11 ORIGINAL	0.41	0.16	6.77	0.007%
	300011111000	30 -98 -40	E1/2 LOT 11 LOTS 12-13 BLK 11 ORIGINAL	0.41	0.16	6.76	0.007%
Holtz, Dennis & Twyla	300011201000	30 -98 -40	LOTS 1-2 E 20' LOT 3 BLK 12 ORIGINAL	0.23	0.09	3.7	0.004%
Ney, Robert T & Darcy R	300011203000	30 -98 -40	W 5' LOT 3; LOT 4 E 20' LOT 5 BLK 12 ORIGINAL	0.16	0.06	2.58	0.003%
Mastbergen, John A	300011205000	30 -98 -40	W 5' LOT 5 LOTS 6-7 BLK 12 ORIGINAL	0.26	0.10	4.19	0.004%
Guthrie Post #470 of The American Legion	300011209000	30 -98 -40	LOTS 9-10-11 LOT 12 EXC S80' BLK 12 ORIGINAL	0.28	0.15	6.2	0.006%
CSL Iowa System LLC	300011212020	30 -98 -40	S 30' LOT 12 BLK 12 ORIGINAL	0.02	0.01	0.44	0.000%
	300011212030	30 -98 -40	S50' N112' LOT 12 BLK 12 ORIGINAL	0.03	0.02	0.66	0.001%
Uribe Camacho, Jose Ricardo Perez, Fanny Denisse	300011213000	30 -98 -40	LOT 13 BLK 12 ORIGINAL	0.16	0.06	2.55	0.003%
Alesch, Michael J	300011214000	30 -98 -40	LOTS 14-15 BLK 12 ORIGINAL	0.33	0.12	5.28	0.005%
Alesch, Michael J & Brenda	300011216000	30 -98 -40	LOT 16 BLK 12 ORIGINAL	0.16	0.06	2.57	0.003%

Raveling RLT, Bruce	300011309000	30 -98 -40	LOTS 9-10-11-12 BLK 13 ORIGINAL	0.33	0.17	7.2	0.007%
	300011314000	30 -98 -40	S8 1/2' LOT 14 LOTS 15-16-17-18 BLK 13 ORIGINAL	0.35	0.18	7.63	0.008%
	300011319000	30 -98 -40	LOTS 19-20-21 S 10' LOT 22 BLK 13 ORIGINAL	0.28	0.10	4.45	0.004%
	300011322000	30 -98 -40	N 15' LOT 22 LOTS 23-24 BLK 13	0.2	0.07	3.18	0.003%
	300011401000	30 -98 -40	LOTS 1-2-3 BLK 14 ORIGINAL	0.25	0.13	5.45	0.005%
	300011416000	30 -98 -40	LOTS 16-17-18 BLK 14 ORIGINAL	0.16	0.08	3.26	0.003%
	300011416010	30 -98 -40	VAC RR AVE W OF LOTS 16-17-18	0.11	0.05	2.24	0.002%
	300011707000	30 -98 -40	LOT 7 LESS E 14' LOT 8 BLK 17 ORIGINAL	0.28	0.11	4.55	0.005%
	300081943060	19 -98 -40	6.23 AC TRACT SW1/4 SE1/4 SEC 19-98-40 UNPLATTED LANDS	2.00	0.94	39.95	0.040%
	300083012030	30 -98 -40	3.69 AC TR NE1/4 NE1/4 & NW1/4 NE1/4	3.57	1.75	74.2	0.074%
Juber Implement Inc	300011313000	30 -98 -40	LOT 13 N 16 1/2' LOT 14 BLK 13 ORIGINAL	0.11	0.06	2.4	0.002%
Wolterstorff, Judy	300011404000	30 -98 -40	LOTS 4-5-6 BLK 14 ORIGINAL	0.25	0.09	3.97	0.004%
	300011407000	30 -98 -40	LOTS 7-8 E1/2 LOT 9 BLK 14 ORIGINAL	0.2	0.10	4.36	0.004%
	300070103000	30 -98 -40	LOTS 3-4 BLK 1 SOUTHWEST ADDITION	0.28	0.08	3.35	0.003%
	300070201000	30 -98 -40	LOT 1 BLK 2 SOUTHWEST ADDITION AG LANDS	1.19	0.33	14.22	0.014%
Hinkey, Donald H & Alice F	300011409000	30 -98 -40	W1/2 LOT 9 LOTS 10-11-12 VAC RR AVE S BLK 14 ORIGINAL	0.28	0.10	4.44	0.004%
Marksmen Farms LLC	300011413010	30 -98 -40	LOTS 13-14-15 BLK 14 ORIGINAL	0.25	0.12	5.1	0.005%
	300011413020	30 -98 -40	VAC RR AVE W L 13-15	0.11	0.04	1.63	0.002%
Garcia, Jaqueline A	300011501000	30 -98 -40	LOTS 1-2-3 BLK 15 ORIGINAL	0.25	0.09	3.95	0.004%
	300011504000	30 -98 -40	LOT 4 BLK 15 ORIGINAL	0.08	0.03	1.19	0.001%
Schnell, Casey Bryan	300011505000	30 -98 -40	LOTS 5-6-7-8-9 E 11' LOT 10 BLK 15 ORIGINAL	0.27	0.09	4	0.004%

Kizer, Timothy J	300011510000	30 -98 -40	W 14' LOT 10 LOTS 11-12 BLK 15 ORIGINAL	0.15	0.05	2.22	0.002%
White, Joe Dean & Mary Ann	300011513010	30 -98 -40	E100' L13; L14 EXC N65'; S77' L15 BLK 15 ORIGINAL	0.12	0.04	1.5	0.002%
	300020302000	30 -98 -40	LOT 2 BLK 3 SOUTHSIDE ADDITION	0.19	0.07	2.93	0.003%
Calderon Banda, Angelica	300011514010	30 -98 -40	N65' LOTS 14-15 BLK 15 ORIGINAL	0.15	0.05	2.31	0.002%
Juber, Michael R	300011601000	30 -98 -40	LOTS 1-2 BLK 16 ORIGINAL	0.33	0.13	5.34	0.005%
Vreeman, Colton	300011604000	30 -98 -40	LOTS 4-5 BLK 16 ORIGINAL	0.16	0.06	2.57	0.003%
Bootsma, Gerilyn	300011714020	30 -98 -40	N 50' LOTS 14-15-16 BLK 17 ORIGINAL	0.17	0.07	2.76	0.003%
Castro, Victorina	300011606000	30 -98 -40	LOT 6 BLK 16 ORIGINAL	0.16	0.06	2.54	0.003%
Wallace, Nancy K	300011607000	30 -98 -40	LOTS 7-8 BLK 16 ORIGINAL	0.16	0.05	2.05	0.002%
	300011609000	30 -98 -40	LOT 9 BLK 16 ORIGINAL	0.16	0.05	2.05	0.002%
	300011610000	30 -98 -40	LOTS 10-11 BLK 16 ORIGINAL	0.33	0.12	5.23	0.005%
Ver Mulm, Roger J	300011612000	30 -98 -40	LOT 12 BLK 16 ORIGINAL	0.16	0.06	2.56	0.003%
Kruse, Roger A & Dee A	300011701000	30 -98 -40	LOTS 1-2 BLK 17 ORIGINAL	0.32	0.12	5.23	0.005%
Scholten, Rosalie	300011703000	30 -98 -40	LOT 3 BLK 17 ORIGINAL	0.16	0.06	2.6	0.003%
Lester, Ronald D	300011704000	30 -98 -40	LOT 4 BLK 17 ORIGINAL	0.16	0.06	2.58	0.003%
Peterson, Jordan	300011705000	30 -98 -40	LOT 5 BLK 17 ORIGINAL	0.16	0.06	2.6	0.003%
Gruis, Daniel J & Helen M	300011706000	30 -98 -40	LOT 6; E 14' LOT 7 BLK 17 ORIGINAL	0.21	0.08	3.41	0.003%
Hoffman, Joseph G	300011709010	30 -98 -40	S1/2 LOT 9 S1/2 W1/2 LOT 10 BLK 17 ORIGINAL	0.45	0.17	7.32	0.007%

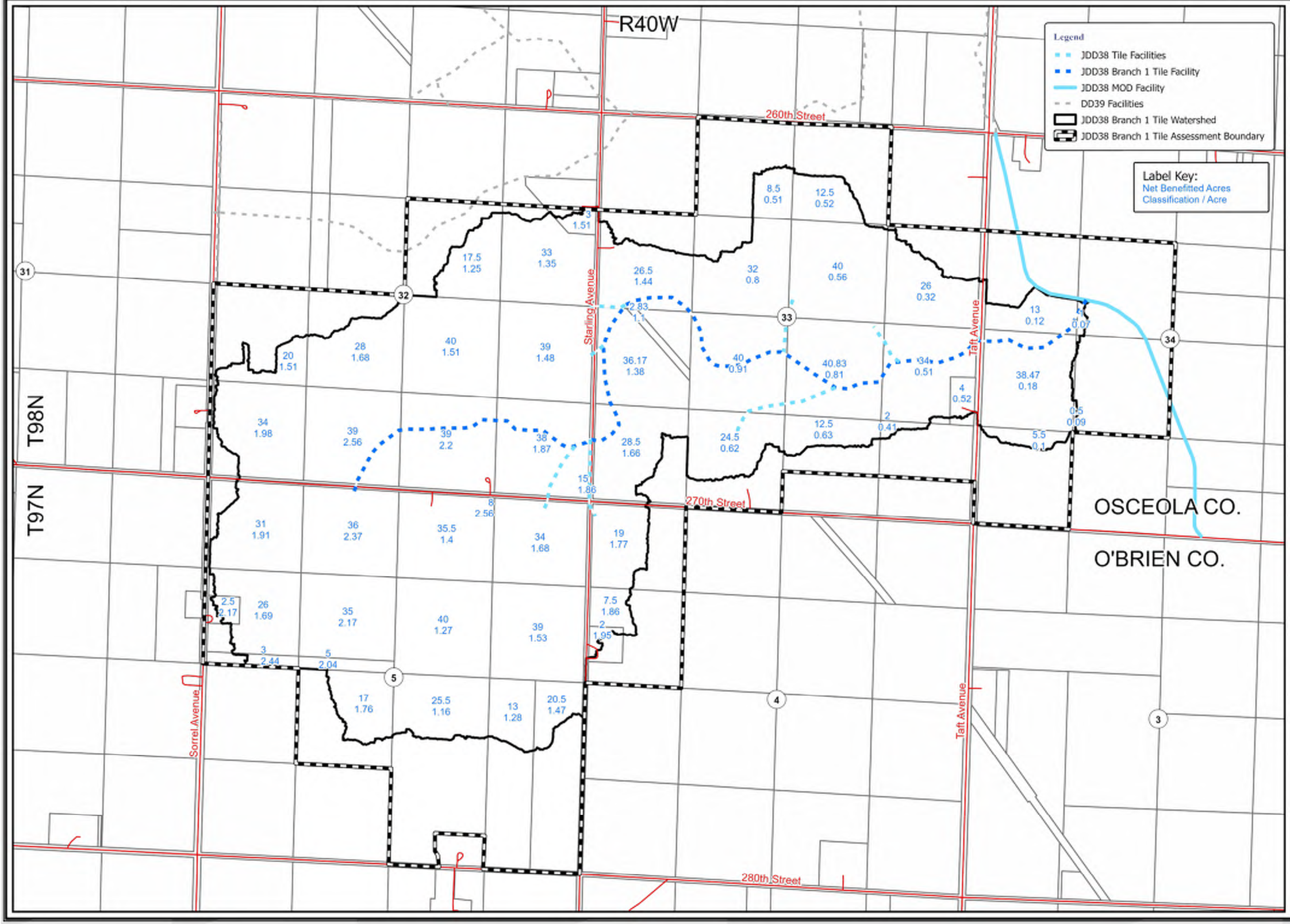
Nasers, Robert S	300011709020	30 -98 -40	N1/2 LOT 9 N1/2 W1/2 LOT 10 BLK 17	0.12	0.05	1.94	0.002%
Hall, Scott	300011712000	30 -98 -40	E1/2 LOT 12 LOT 13 BLK 17 ORIGINAL	0.25	0.10	4.07	0.004%
Baker, Michael & Amy	300011714010	30 -98 -40	S 92' LOTS 14-15-16 BLK 17 ORIGINAL	0.32	0.12	5.19	0.005%
Schultz, Margaret	300020101010	30 -98 -40	E 73.2' LOT 1 BLK 1 SOUTHSIDE ADDITION	0.25	0.09	3.97	0.004%
Esteban, Juan Carlos Divas	300020101020	30 -98 -40	W 10' LOT 1 LOT 2 BLK 1 SOUTHSIDE ADDITION	0.28	0.10	4.31	0.004%
Van Ommeren, Peter D	300020103000	30 -98 -40	LOT 3 BLK 1 SOUTHSIDE ADDITION	0.34	0.12	5.23	0.005%
Johnson, Carol J	300020104000	30 -98 -40	LOT 4 BLK 1 SOUTHSIDE ADDITION	0.17	0.06	2.62	0.003%
Michelson, Christopher C	300020105000	30 -98 -40	LOT 5; E50' LOT 6 BLK 1 SOUTHSIDE ADDITION	0.52	0.19	8.01	0.008%
	300020106000	30 -98 -40	W50' LOT 6 BLK 1 SOUTHSIDE ADDITION	0.17	0.05	2.13	0.002%
Castro Diaz, Gabriela	300020107010	30 -98 -40	W75' LOT 7 BLK 1 SOUTHSIDE ADDITION	0.26	0.09	4	0.004%
Damman, Robert G & Marilyn M	300020107020	30 -98 -40	E25' LOT 7 W50' LOT 8 BLK 1 SOUTHSIDE ADDITION	0.26	0.09	4	0.004%
Benz Revocable Trust, Phyllis J	300020108010	30 -98 -40	S1/2 E1/2 LOT 8 S1/2 LOT 9 BLK 1 SOUTHSIDE ADDITION	0.27	0.10	4.15	0.004%
	300020401000	30 -98 -40	LOTS 1-2 BLK 4 SOUTHSIDE ADDITION	0.68	0.17	7.16	0.007%
Schroeder, Leann M	300020108020	30 -98 -40	N1/2 E1/2 LOT 8 N1/2 LOT 9 BLK 1 SOUTHSIDE ADDITION	0.27	0.10	4.15	0.004%
Langenfeld, Terry & Jennifer	300020201000	30 -98 -40	LOT 1 BLK 2 SOUTHSIDE ADDITION	0.34	0.12	5.26	0.005%
Heitritter, Paul D & Joyce E	300020202000	30 -98 -40	LOT 2 BLK 2 SOUTHSIDE ADDITION	0.34	0.12	5.26	0.005%

Dau, Allen E & Judith A	300020203000	30 -98 -40	LOT 3	BLK 2	SOUTHSIDE ADDITION	0.34	0.12	5.24	0.005%
Selzer, Brandon Charles & Angela Rose	300020204000	30 -98 -40	LOT 4; W1/2 LOT 5	BLK 2	SOUTHSIDE ADDITION	0.39	0.14	6.04	0.006%
Schreck, Dennis J & Sheryl L	300020206000	30 -98 -40	E1/2 LOT 5; LOT 6	BLK 2	SOUTHSIDE	0.39	0.14	6.04	0.006%
Schiphoff, Colton Ross	300020207000	30 -98 -40	LOT 7	BLK 2	SOUTHSIDE ADDITION	0.26	0.09	4.01	0.004%
Nonneman, Robert J & Barbara Jean	300020301010	30 -98 -40	N 82' LOT 1	BLK 3	SOUTHSIDE ADDITION	0.19	0.07	3.07	0.003%
Knock, Robert B	300020301020	30 -98 -40	S 68' LOT 1	BLK 3	SOUTHSIDE ADDITION	0.16	0.06	2.46	0.002%
Foster, Jared	300020303020	30 -98 -40	LOT 3	BLK 3	SOUTHSIDE ADDITION	0.28	0.10	4.31	0.004%
Krogman, Philip G	300060101000	30 -98 -40	LOTS 1-2	BLK 1	BRANDT'S ADDITION	0.42	0.17	7.22	0.007%
	300060109000	30 -98 -40	LOT 9	BLK 1	BRANDT'S ADDITION 30	0.23	0.09	3.89	0.004%
Sorensen, Craig L & Barbara K	300060103000	30 -98 -40	LOT 3	BLK 1	BRANDT'S ADDITION	0.21	0.08	3.56	0.004%
	300060104000	30 -98 -40	LOT 4	BLK 1	BRANDT'S ADDITION	0.2	0.08	3.22	0.003%
Sorensen, Llyn C & Peggy L	300060106020	30 -98 -40	TR IN LOT 6	BLK 1	BRANDT'S ADDITION	0.18	0.07	2.8	0.003%
	300060107000	30 -98 -40	LOT 7	BLK 1	BRANDT'S ADDITION	0.29	0.17	7.16	0.007%
Klatt, Darry L	300060108000	30 -98 -40	LOT 8	BLK 1	BRANDT'S ADDITION	0.23	0.12	5.15	0.005%
Holtz, Avonelle	300070101000	30 -98 -40	LOT 1	BLK 1	SOUTHWEST ADDITION	0.51	0.14	6.05	0.006%
	305103012010	30 -98 -40	LOT 6 AG LANDS	BLK 1	SOUTHWEST ADDITION	0.72	0.15	6.56	0.007%
	305103012040	30 -98 -40	LOT 4 AG LANDS	BLK 2	SOUTHWEST ADDITION	0.71	0.15	6.54	0.007%
	305103012050	30 -98 -40	.71 AC TRACT AG LANDS	NW1/4 NE1/4	SEC 30-98-40	0.71	0.26	10.92	0.011%
	305103012060	30 -98 -40	VAC PT CTR ST E 6TH AVE & S L4 BLK 2 SOUTHWEST ADDITION NW4 NE4 TR AG LANDS			0.28	0.06	2.61	0.003%

Sorensen, Jeffrey S & Stacey J	300070102000	30 -98 -40	LOT 2	BLK 1	SOUTHWEST ADDITION	0.24	0.08	3.52	0.004%
	300070105000	30 -98 -40	LOT 5	BLK 1	SOUTHWEST ADDITION	0.34	0.10	4.04	0.004%
Sterler, Ronald D	300070202010	30 -98 -40	W150' LOT 2	BLK 2	SOUTHWEST ADDITION	0.69	0.19	8.22	0.008%
FCS Cooperative	300070202020	30 -98 -40	LOT 2 EXC W 150' ADDITION	BLK 2	SOUTHWEST	0.18	0.06	2.63	0.003%
	300070203000	30 -98 -40	LOT 3	BLK 2	SOUTHWEST ADDITION	1.2	0.42	17.79	0.018%
	300070204000	30 -98 -40	VAC PT CENTER ST ADDN	S LOT 3	BLK 2 SOUTHWEST	0.63	0.22	9.41	0.009%
	300082923010	29 -98 -40	4 AC TR W RR EXC .25 NW1/4 UNPLATTED LANDS	100' WIDE STRIP	SW1/4	4.89	2.73	115.82	0.116%
	300083012040	30 -98 -40	3.06 AC TRACT UNPLATTED LANDS	NW1/4 NE1/4	SEC 30-98-40	3.06	1.47	62.47	0.062%
	300083014030	30 -98 -40	.369 AC TR NE COR LANDS	SE1/4 NE1/4	UNPLATTED	0.37	0.12	4.96	0.005%
Davids, Riley	300081944020	19 -98 -40	TR 116' X 96.7'	N BLK 3	UNPLATTED LANDS	0.26	0.12	5.24	0.005%
Hawkeye Land Company	300083012050	30 -98 -40	.08 AC TRACT LANDS	NW1/4 NE1/4	UNPLATTED	0.08	0.04	1.63	0.002%
CITY OF MELVIN ROADS	100		RIGHT-OF-WAY			24.00	9.01	382.57	0.38%
OSCEOLA COUNTY SECONDARY ROADS	200		RIGHT-OF-WAY			99.00	100.00	4248.35	4.25%
O'BRIEN COUNTY SECONDARY ROADS	201		RIGHT-OF-WAY			8.00	2.83	120.12	0.12%
Totals	**348 Parcels**					**3941.33 Acres**		**$ 100,000.00**	**100.00%**

APPENDIX C:

JDD38 –BRANCH 1 TILE ASSESSMENT PLAT & SCHEDULE



ISG

JDD38 Branch 1 Tile Assessment Plat

Osceola and O'Brien Counties, Iowa

March 31, 2023

PN: 21-26157

0 300 600 1,200 Feet

1:14,400

MINNESOTA

Joint Drainage District No. 38

Location: Osceola County, Iowa
ISG Project Number: 21-26157
Date: April 11, 2023

JDD38 Branch 1 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T97N R40W, LINCOLN TOWNSHIP, O'BRIEN COUNTY							
Vantol, Helen J Rev Trust	0002042200	04-97-40	04-97-40 NW 1/4 NW 1/4	19.00	33.60	2063.39	2.06%
	0002042300	04-97-40	04-97-40 SW 1/4 NW 1/4 EXC PARCEL C & D	7.50	13.95	856.30	0.86%
VB Farms, Inc.	0002042325	04-97-40	04-97-40 PARCEL C & D OF SW 1/4 NW 1/4	2.00	3.89	238.99	0.24%
Wolters, Christopher M & Katie	0002051100	05-97-40	05-97-40 NE 1/4 NE 1/4	34.00	57.04	3502.42	3.50%
	0002051400	05-97-40	05-97-40 SE 1/4 NE 1/4	39.00	59.78	3670.74	3.67%
Johnson, Janeen M EtAl 1/2 & JO	0002051200	05-97-40	05-97-40 NW 1/4 NE 1/4	35.50	49.55	3042.66	3.04%
	0002051300	05-97-40	05-97-40 SW 1/4 NE 1/4	40.00	50.77	3117.23	3.12%
Brockshus, Allen R & Penny J J	0002052100	05-97-40	05-97-40 NE 1/4 NW 1/4	36.00	85.46	5247.45	5.25%
	0002052200	05-97-40	05-97-40 NW 1/4 NW 1/4	31.00	59.34	3643.76	3.64%
Lorch Pork, A Partnership	0002052300	05-97-40	05-97-40 SW 1/4 NW 1/4 EXC COMM W 1/4 COR, N 558.8	26.00	43.92	2697.11	2.70%
	0002052350	05-97-40	05-97-40 S 5 AC OF SW 1/4 NW 1/4	3.00	7.33	450.34	0.45%
	0002052400	05-97-40	05-97-40 SE 1/4 NW 1/4 EXC S 5 AC	35.00	75.83	4656.29	4.66%
	0002052450	05-97-40	05-97-40 S 5 AC OF SE 1/4 NW 1/4	5.00	10.22	627.83	0.63%
Dather, Nolean N & Dather, Ang	0002052330	05-97-40	05-97-40 COMM W 1/4 COR, N 558.8' TO PT BEG, N 382	2.50	5.44	333.86	0.33%
Damman, Marilyn	0002053100	05-97-40	05-97-40 NE 1/4 SW 1/4	17.00	29.92	1836.92	1.84%

Vanbeek, Jeff and Lisa	0002054100	05-97-40	05-97-40 PARCEL C OF SE 1/4	20.50	30.16	1852.12	1.85%
Sorensen, Kristine K Rev Trust	0002054125	05-97-40	05-97-40 PARCEL B OF E 1/2 SE 1/4	13.00	16.66	1022.82	1.02%
	0002054200	05-97-40	05-97-40 PARCEL B OF W 1/2 SE 1/4	25.50	29.60	1817.85	1.82%

T98N R40W, BAKER TOWNSHIP, OSCEOLA COUNTY

Remmers, Ryan & Doris J	040103423000	34 -98 -40	SW1/4 NW1/4	13.00	1.52	93.59	0.09%
Jacobs, Katrina L	040103213000	32 -98 -40	SW1/4 NE1/4	17.50	21.89	1344.35	1.34%
	040103214010	32 -98 -40	SE1/4 NE1/4 LESS TR	33.00	44.39	2725.41	2.73%
Helmers, Matthew P	040103214030	32 -98 -40	SE1/4 NE1/4 TRACT	3.00	4.52	277.42	0.28%
Den Beste, Ruth	040103231000	32 -98 -40	NE1/4 SW1/4	28.00	46.96	2883.48	2.88%
	040103232000	32 -98 -40	NW1/4 SW1/4	20.00	30.25	1857.18	1.86%
	040103233000	32 -98 -40	SW1/4 SW1/4	34.00	67.17	4124.23	4.12%
	040103234000	32 -98 -40	SE1/4 SW1/4	39.00	100.00	6140.37	6.14%
Knock, Jerry L	040103241000	32 -98 -40	NE1/4 SE1/4	39.00	57.65	3540.12	3.54%
	040103242000	32 -98 -40	NW1/4 SE1/4	40.00	60.54	3717.22	3.72%
	040103243000	32 -98 -40	SW1/4 SE1/4	39.00	85.72	5263.58	5.26%
	040103244000	32 -98 -40	SE1/4 SE1/4	38.00	70.93	4355.15	4.36%
Timmons, Philip R & Brenda R	040103314000	33 -98 -40	SE1/4 NE1/4	26.00	8.40	515.90	0.52%
	040103433000	34 -98 -40	SW1/4 SW1/4	5.50	0.57	34.92	0.03%
Schiphoff, Lorna L	040103312000	33 -98 -40	NW1/4 NE1/4	12.50	6.54	401.75	0.40%
	040103313000	33 -98 -40	SW1/4 NE1/4	40.00	22.58	1386.32	1.39%

Knock, Marlo	040103321000	33 -98 -40	NE1/4 NW1/4	8.50	4.37	268.47	0.27%
	040103323000	33 -98 -40	SW1/4 NW1/4	26.50	38.09	2338.89	2.34%
	040103324000	33 -98 -40	SE1/4 NW1/4	32.00	25.55	1569.13	1.57%
Jacques Farms LLC	040103331000	33 -98 -40	NE1/4 SW1/4	40.00	36.27	2227.22	2.23%
	040103334000	33 -98 -40	SE1/4 SW1/4	24.50	15.18	932.22	0.93%
Raveling RLT, Bruce	040103332010	33 -98 -40	NW1/4 SW1/4 LESS FORMER RR	36.17	50.00	3070.39	3.07%
	040103332020	33 -98 -40	NW1/4 SW1/4 TRACT	2.83	3.10	190.35	0.19%
	040103333000	33 -98 -40	SW1/4 SW1/4	28.50	47.21	2899.10	2.90%
Vander Lee, Gary Dean & Jayne Ann	040103341010	33 -98 -40	NE1/4 SE1/4 PT PAR A	34.00	17.24	1058.76	1.06%
	040103341020	33 -98 -40	NE1/4 SE1/4 TRACT	4.00	2.08	127.67	0.13%
	040103342000	33 -98 -40	NW1/4 SE1/4 PT PAR A	40.83	33.23	2040.68	2.04%
	040103343010	33 -98 -40	SW1/4 SE1/4 PT PAR A	12.50	7.94	487.33	0.49%
	040103344010	33 -98 -40	SE1/4 SE1/4 PT PAR A	2.00	0.82	50.11	0.05%
Timmons Inc	040103431000	34 -98 -40	NE1/4 SW1/4	0.50	0.05	2.89	0.003%
	040103432000	34 -98 -40	NW1/4 SW1/4	38.47	6.90	423.45	0.42%
Krueger Revocable U/A, Rodney R	040103424000	34 -98 -40	SE1/4 NW1/4	1.00	0.07	4.41	0.00%
OSCEOLA COUNTY SECONDARY ROADS	200		RIGHT-OF-WAY	15.00	27.86	1710.53	1.71%
O'BRIEN COUNTY SECONDARY ROADS	201		RIGHT-OF-WAY	8.00	20.51	1259.33	1.26%
Totals	**50 Parcels**			**1174.30 Acres**		**$ 100,000.00**	**100.00%**

APPENDIX D:

JDD38 –LATERAL 1 TILE ASSESSMENT PLAT & SCHEDULE

R40W

T98N

Legend
- JDD38 Tile Facilities
- JDD38 Lateral 1 Tile Facility
- JDD38 MOD Facility
- JDD38 Lateral 1 Tile Watershed
- JDD38 Lateral 1 Tile Assessment Boundary

Label Key:
Net Benefitted Acres
Classification / Acre

2.5
2.39

25
4

8
4.06

12.23

33

Taft Avenue

ISG

JDD38
Lateral 1 Tile
Assessment Plat

Osceola and
O'Brien Counties, Iowa
March 20, 2023

PN: 21-26157

N
W E
S

0 75 150 300 Feet
1:3,600

MINNESOTA

Joint Drainage District No. 38

Location: Osceola County, Iowa
ISG Project Number: 21-26157
Date: April 11, 2023

JDD38 Lateral 1 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T98N R40W, BAKER TOWNSHIP, OSCEOLA COUNTY							
Timmons, Philip R & Brenda R	040103314000	33 -98 -40	SE1/4 NE1/4	25.00	100.00	6638.06	66.38%
Schiphoff, Lorna L	040103313000	33 -98 -40	SW1/4 NE1/4	2.50	5.98	396.66	3.97%
Vander Lee, Gary Dean & Jayne Ann	040103341010	33 -98 -40	NE1/4 SE1/4 PT PAR A	8.00	32.44	2153.42	21.53%
OSCEOLA COUNTY SECONDARY ROADS	200		RIGHT-OF-WAY	1.00	12.23	811.86	8.12%
Totals	**3 Parcels**			**36.5 Acres**		**$ 10,000.00**	**100.00%**

APPENDIX E:

JDD38 –LATERAL 2 TILE ASSESSMENT PLAT & SCHEDULE

R40W

T98N

260th Street

Starling Avenue

Taft Avenue

33

6.5
1.36

12.5
1.84

3
1.32

34
2.94

6
5.03

1
6.89

Legend

- JDD38 Tile Facilities
- JDD38 Lateral 2 Tile Facility
- JDD38 MOD Facility
- DD39 Facilities
- JDD38 Lateral 2 Tile Watershed
- JDD38 Lateral 2 Tile Assessment Boundary

Label Key:
Net Benefitted Acres
Classification / Acre

ISG

JDD38 Lateral 2 Tile Assessment Plat

Osceola and
O'Brien Counties, Iowa
March 20, 2023

PN: 21-26157

N
W E
S

0 125 250 500 Feet
1:6,000

MINNESOTA

Joint Drainage District No. 38

Location: Osceola County, Iowa
ISG Project Number: 21-26157
Date: April 11, 2023

JDD38 Lateral 2 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T98N R40W, BAKER TOWNSHIP, OSCEOLA COUNTY							
Schiphoff, Lorna L	040103312000	33 -98 -40	NW1/4 NE1/4	12.50	23.00	1330.48	13.30%
	040103313000	33 -98 -40	SW1/4 NE1/4	34.00	100.00	5784.72	57.85%
Knock, Marlo	040103321000	33 -98 -40	NE1/4 NW1/4	6.50	8.83	510.76	5.11%
	040103324000	33 -98 -40	SE1/4 NW1/4	3.00	3.96	229.01	2.29%
Vander Lee, Gary Dean & Jayne Ann	040103341010	33 -98 -40	NE1/4 SE1/4 PT PAR A	1.00	6.89	398.32	3.98%
	040103342000	33 -98 -40	NW1/4 SE1/4 PT PAR A	6.00	30.20	1746.71	17.47%
Totals		**6 Parcels**		**63.00 Acres**		**$ 10,000.00**	**100.00%**

APPENDIX F:

JDD38 –LATERAL 3 TILE ASSESSMENT PLAT & SCHEDULE

R40W

33

Legend
- JDD38 Tile Facilities
- JDD38 Lateral 3 Tile Facility
- JDD38 Lateral 3 Tile Watershed
- JDD38 Lateral 3 Tile Assessment Boundary

Label Key:
Net Benefitted Acres
Classification / Acre

6
3.17

4.5
2.31

5.5
1.09

22.5
4.44

T98N

T97N

270th Street

OSCEOLA CO.

O'BRIEN CO.

ISG

JDD38 Lateral 3 Tile Assessment Plat

Osceola and
O'Brien Counties, Iowa
March 20, 2023

PN: 21-26157

N
W E
S

0 75 150 300 Feet
1:3,600

MINNESOTA

OSCEOLA

OBRIEN

SIOUX

CLAY

CHEROKEE

BUENA VISTA

Joint Drainage District No. 38

Location: Osceola County, Iowa
ISG Project Number: 21-26157
Date: April 11, 2023

JDD38 Lateral 3 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T98N R40W, BAKER TOWNSHIP, OSCEOLA COUNTY							
Jacques Farms LLC	040103331000	33 -98 -40	NE1/4 SW1/4	6.00	19.00	1403.66	14.04%
	040103334000	33 -98 -40	SE1/4 SW1/4	22.50	100.00	7385.91	73.86%
Vander Lee, Gary Dean & Jayne Ann	040103342000	33 -98 -40	NW1/4 SE1/4 PT PAR A	4.50	10.41	768.72	7.69%
	040103343010	33 -98 -40	SW1/4 SE1/4 PT PAR A	5.50	5.98	441.71	4.42%
Totals		**4 Parcels**		**38.50**	**Acres**	**$ 10,000.00**	**100.00%**

APPENDIX G:

JDD38 –LATERAL 4 TILE SYSTEM ASSESSMENT PLAT & SCHEDULE

R40W

T98N

260th Street

Starling Avenue

Taft Avenue

2
2.47

18
5.56

3
10.39

33

1
8.57

Legend

- JDD38 Tile Facilities
- JDD38 Lateral 4 Tile Facility
- JDD38 MOD Facility
- DD39 Facilities
- JDD38 Lateral 4 Tile Watershed
- JDD38 Lateral 4 Tile Assessment Boundary

Label Key:
Net Benefitted Acres
Classification / Acre

ISG

JDD38 Lateral 4 Tile Assessment Plat

Osceola and O'Brien Counties, Iowa
March 20, 2023

PN: 21-26157

N
W E
S

0 125 250 500 Feet
1:6,000

MINNESOTA

Joint Drainage District No. 38

Location: Osceola County, Iowa
ISG Project Number: 21-26157
Date: April 11, 2023

JDD38 Lateral 4 Tile System Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T98N R40W, BAKER TOWNSHIP, OSCEOLA COUNTY							
Schiphoff, Lorna L	040103313000	33 -98 -40	SW1/4 NE1/4	3.00	31.17	2154.23	21.54%
Knock, Marlo	040103321000	33 -98 -40	NE1/4 NW1/4	2.00	4.95	341.97	3.42%
	040103324000	33 -98 -40	SE1/4 NW1/4	18.00	100.00	6911.63	69.12%
Jacques Farms LLC	040103331000	33 -98 -40	NE1/4 SW1/4	1.00	8.57	592.17	5.92%
Totals		**4 Parcels**		**24.00 Acres**		**$ 10,000.00**	**100.00%**

APPENDIX H:

JDD38 –LATERAL 5 TILE ASSESSMENT PLAT & SCHEDULE

R40W

T98N

Legend
- JDD38 Tile Facilities
- JDD38 Lateral 5 Tile Facility
- DD39 Facilities
- JDD38 Lateral 5 Tile Watershed
- JDD38 Lateral 5 Tile Assessment Boundary

Label Key:
Net Benefitted Acres
Classification / Acre

3
3.09

33
3.03

18
1.89

2
5.48

4
3.28

Starling Avenue

32

ISG

JDD38 Lateral 5 Tile Assessment Plat

Osceola and O'Brien Counties, Iowa
March 20, 2023

PN: 21-26157

N
W E
S

0 75 150 300 Feet
1:3,600

MINNESOTA

Joint Drainage District No. 38

Location: Osceola County, Iowa
ISG Project Number: 21-26157
Date: April 11, 2023

JDD38 Lateral 5 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T98N R40W, BAKER TOWNSHIP, OSCEOLA COUNTY							
Jacobs, Katrina L	040103213000	32 -98 -40	SW1/4 NE1/4	18.00	33.96	2029.86	20.30%
	040103214010	32 -98 -40	SE1/4 NE1/4 LESS TR	33.00	100.00	5977.83	59.78%
Helmers, Matthew P	040103214030	32 -98 -40	SE1/4 NE1/4 TRACT	3.00	9.26	553.37	5.53%
Knock, Marlo	040103323000	33 -98 -40	SW1/4 NW1/4	4.00	13.12	784.20	7.84%
OSCEOLA COUNTY SECONDARY ROADS	200		RIGHT-OF-WAY	2.00	10.95	654.74	6.55%
Totals		**4 Parcels**		**60.00**	**Acres**	**$ 10,000.00**	**100.00%**

APPENDIX I:

JDD38 –LATERAL 6 TILE ASSESSMENT PLAT & SCHEDULE

R40W

Legend
- JDD38 Tile Facilities
- JDD38 Lateral 6 Tile Facility
- DD39 Facilities
- JDD38 Lateral 6 Tile Watershed
- JDD38 Lateral 6 Tile Assessment Boundary

Label Key:
Net Benefitted Acres
Classification / Acre

32

19
0.97

33
1.4

36
2.78

4.5
0.59

2
9.37

2.5
3.31

Starling Avenue

T98N

OSCEOLA CO.

T97N

O'BRIEN CO.

Sorrel Avenue

270th Street

ISG

JDD38 Lateral 6 Tile Assessment Plat

Osceola and O'Brien Counties, Iowa

April 03, 2023

PN: 21-26157

N
W E
S

0 100 200 400 Feet
1:4,800

MINNESOTA

Joint Drainage District No. 38

Location: Osceola County, Iowa
ISG Project Number: 21-26157
Date: April 11, 2023

JDD38 Lateral 6 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T98N R40W, BAKER TOWNSHIP, OSCEOLA COUNTY							
Den Beste, Ruth	040103231000	32 -98 -40	NE1/4 SW1/4	19.00	18.38	945.65	9.46%
	040103232000	32 -98 -40	NW1/4 SW1/4	4.50	2.68	137.74	1.38%
Knock, Jerry L	040103241000	32 -98 -40	NE1/4 SE1/4	36.00	100.00	5144.99	51.45%
	040103242000	32 -98 -40	NW1/4 SE1/4	33.00	46.28	2380.90	23.81%
	040103244000	32 -98 -40	SE1/4 SE1/4	2.50	8.28	426.17	4.26%
OSCEOLA COUNTY SECONDARY ROADS	200		RIGHT-OF-WAY	2.00	18.75	964.55	9.65%
Totals		**5 Parcels**		**97.00 Acres**		**$ 10,000.00**	**100.00%**

APPENDIX J:

JDD38 –LATERAL 7 TILE ASSESSMENT PLAT & SCHEDULE

R40W

T98N

T97N

270th Street

OSCEOLA CO.

O'BRIEN CO.

Legend

- JDD38 Tile Facilities
- JDD38 Lateral 7 Tile Facility
- JDD38 Lateral 7 Tile Watershed
- JDD38 Lateral 7 Tile Assessment Boundary

Label Key:
Net Benefitted Acres
Classification / Acre

5
2.87 1
9.99

14
5.76

15
5.3

7.5
4.68

4
7.27

2
4.88

33
3.03

2.5
1.76

19.5
1.26

13
1.81

10.5
2.32

5

4

Sorrel Avenue

Starling Avenue

280th Street

JDD38 Lateral 7 Tile Assessment Plat

Osceola and
O'Brien Counties, Iowa
March 20, 2023

PN: 21-26157

N
W E
S

0 175 350 700 Feet
1:8,400

MINNESOTA

Joint Drainage District No. 38

Location: Osceola County, Iowa
ISG Project Number: 21-26157
Date: April 11, 2023

JDD38 Lateral 7 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T97N R40W, LINCOLN TOWNSHIP, O'BRIEN COUNTY							
Vantol, Helen J Rev Trust	0002042200	04-97-40	04-97-40 NW 1/4 NW 1/4	1.50	7.95	218.44	2.18%
	0002042300	04-97-40	04-97-40 SW 1/4 NW 1/4 EXC PARCEL C & D	7.50	35.13	965.55	9.66%
VB Farms, Inc.	0002042325	04-97-40	04-97-40 PARCEL C & D OF SW 1/4 NW 1/4	2.00	9.75	268.03	2.68%
Wolters, Christopher M & Katie	0002051100	05-97-40	05-97-40 NE 1/4 NE 1/4	14.00	80.60	2215.28	22.15%
	0002051400	05-97-40	05-97-40 SE 1/4 NE 1/4	33.00	100.00	2748.33	27.48%
Johnson, Janeen M EtAl 1/2 & JO	0002051300	05-97-40	05-97-40 SW 1/4 NE 1/4	2.50	4.40	120.90	1.21%
Vanbeek, Jeff and Lisa	0002054100	05-97-40	05-97-40 PARCEL C OF SE 1/4	10.50	24.32	668.33	6.68%
Sorensen, Kristine K Rev Trust	0002054125	05-97-40	05-97-40 PARCEL B OF E 1/2 SE 1/4	13.00	23.59	648.38	6.48%
	0002054200	05-97-40	05-97-40 PARCEL B OF W 1/2 SE 1/4	19.50	24.67	677.91	6.78%
T98N R40W, BAKER TOWNSHIP, OSCEOLA COUNTY							
Knock, Jerry L	040103244000	32 -98 -40	SE1/4 SE1/4	5.00	14.37	395.07	3.95%
OSCEOLA COUNTY SECONDARY ROADS	200		RIGHT-OF-WAY	1.00	9.99	274.46	2.74%
O'BRIEN COUNTY SECONDARY ROADS	201		RIGHT-OF-WAY	4.00	29.08	799.32	7.99%
Totals	**10 Parcels**			**113.50 Acres**		**$ 10,000.00**	**100.00%**

APPENDIX K:

JDD38 –LATERAL 8 TILE ASSESSMENT PLAT & SCHEDULE

R40W

T98N

T97N

270th Street

OSCEOLA CO.

O'BRIEN CO.

Starling Avenue

1
2.47

12.5
3.25

1.5
4.66

1
4.54

35.5
2.82

12
4.78

6
2.74

32
1.92

5

Legend

- JDD38 Tile Facilities
- JDD38 Lateral 8 Tile Facility
- JDD38 Lateral 8 Tile Watershed
- JDD38 Lateral 8 Tile Assessment Boundary

Label Key:
Net Benefitted Acres
Classification / Acre

ISG

JDD38 Lateral 8 Tile Assessment Plat

Osceola and O'Brien Counties, Iowa
March 20, 2023

PN: 21-26157

N
W E
S

0 100 200 400 Feet
1:4,800

MINNESOTA

Joint Drainage District No. 38

Location: Osceola County, Iowa
ISG Project Number: 21-26157
Date: April 11, 2023

JDD38 Lateral 8 Tile Assessment Schedule

LANDOWNER(S)	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT UNITS	% SCHEDULE
T97N R40W, LINCOLN TOWNSHIP, O'BRIEN COUNTY							
Wolters, Christopher M & Katie	0002051100	05-97-40	05-97-40 NE 1/4 NE 1/4	12.00	57.31	1977.76	19.78%
	0002051400	05-97-40	05-97-40 SE 1/4 NE 1/4	6.00	16.44	567.35	5.67%
Johnson, Janeen M EtAl 1/2 & JO	0002051200	05-97-40	05-97-40 NW 1/4 NE 1/4	35.50	100.00	3451.04	34.51%
	0002051300	05-97-40	05-97-40 SW 1/4 NE 1/4	32.00	61.34	2117.04	21.17%
T98N R40W, BAKER TOWNSHIP, OSCEOLA COUNTY							
Knock, Jerry L	040103243000	32 -98 -40	SW1/4 SE1/4	1.00	2.47	85.12	0.85%
	040103244000	32 -98 -40	SE1/4 SE1/4	12.50	40.67	1403.70	14.04%
OSCEOLA COUNTY SECONDARY ROADS	200		RIGHT-OF-WAY	1.00	4.54	156.74	1.57%
O'BRIEN COUNTY SECONDARY ROADS	201		RIGHT-OF-WAY	1.50	6.99	241.25	2.41%
Totals		**6 Parcels**		**101.50**	**Acres**	**$ 10,000.00**	**100.00%**