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COMMISSIONERS' REPORT

DRAINAGE DISTRICT NO. 14
Lateral 4 & Lateral 4A Tile
WINNEBAGO COUNTY, IOWA

TRUSTEES: Winnebago County Board of Supervisors

Terry Durby
Bill Jensvold
Susan Smith

Karla Weiss, Auditor
Kris Oswald, Drainage Administrator

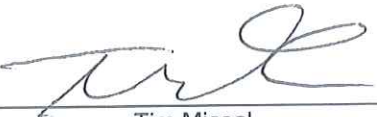
Commissioners: Tim Missal
Harlan Nyhus
Collin J. Klingbeil, PE

JW PROJECT E18105

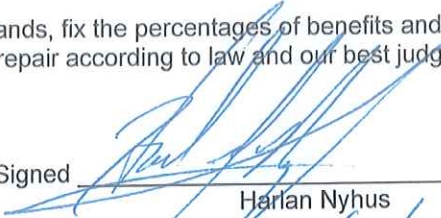
**COMMISSIONERS' OATH
FOR CLASSIFICATION OF
WINNEBAGO COUNTY
DRAINAGE DISTRICT NO. 14 Lateral 4 & 4A Tile**

In accordance with Section 468.38 of the Code of Iowa, we are resident freeholders of Winnebago County in which Drainage District No. 14 Lateral 4 & 4A tiles are 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 
Tim Missal

Date 3/24/26

Signed 
Harlan Nyhus

Date 3/24/26

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. Kingbeil, PE

Date 3/24/26

REPORT OF COMMISSION FOR CLASSIFICATION OF LANDS BENEFITED
IN
DRAINAGE DISTRICT NO. 14
Lateral 4 and Lateral 4A Tile
WINNEBAGO COUNTY, IOWA

Dear Trustees:

Pursuant to your action appointing the undersigned as commissioners to inspect and classify lands that are drained by the Lateral 4 and Lateral 4A tile systems of Winnebago County Drainage District No. 14 (DD14), 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.

We note that DD14 was reclassified in 2019, but it was found that an improvement to the Main No. 4 tile system completed in the early 1980's was not considered. The improvement project included the construction of a new Lateral 4A tile that outlets into the DD14 Open Ditch approximately 700 feet west of what was previously known as the Main No. 4 Tile. The Lateral 4A tile intercepts the Main No. 4 tile in the NW SW $\frac{1}{4}$ of Section 19 of Newton Township (T-99-N, R-24-W), relieving the Main No. 4 tile of approximately 200 acres of drained land.

For this reclassification, we developed schedules for both the Lateral 4A tile installed in the early 1980's, as well as the portion of the Main No. 4 tile downstream from where it was capped, which will be called Lateral 4 tile. See enclosed map.

Classification is required to be equitably based on benefit received from the district facility. As such, 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.
- **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



Tim Missal



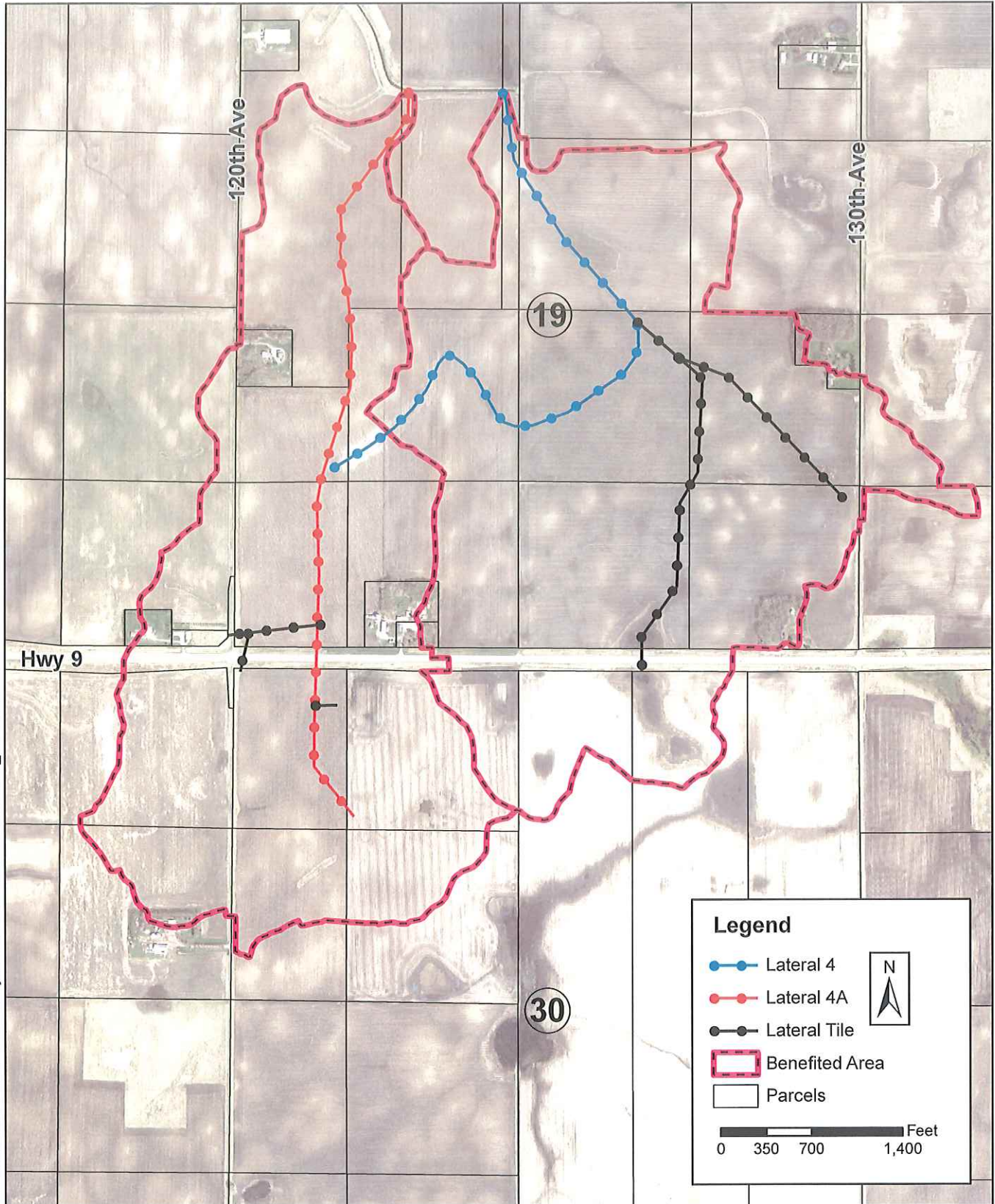
Harlan Nyhus



Collin J. Klingbeil, PE

Date: March 24, 2026

Drainage District No. 14
Lateral 4 & 4A
Benefited Lands Map
Winnebago County, Iowa



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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION LEGAL DESC.	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
0719100006	MATHAHS DONALD D	19 99 24 A TR IN W1/2FR SEC 19 DESC AS TR #2 IN BK 250 PG 479-80	9.70	376.01	21.55%	3.76%
0719300010	MATHAHS LARRY	19 99 24 A TR OF LAND IN SE SW 19 99 24 DESC AS THE E 325' OF W 700' OF S 195'	0.60	6.35	0.36%	0.06%
0719300008	MATHAHS LARRY & DONALD	19 99 24 S 500' OF E 565' OF W 700' EX E 325' OF W 700' OF S 195' SE 1/4 SW 1/4 19 99 24	0.80	8.43	0.48%	0.08%
0719100007	MATHAHS LARRY D	19 99 24 A TR IN W1/2FR SEC 19 DESC AS TR #3 IN BK 254 PG 5	4.50	111.64	6.40%	1.12%
0719300004	MATHAHS WINIFRED SUE LIFE ESTATE	19 99 24 NE SW 19 99 24	27.00	1,744.65	100.00%	17.45%
0719300009	MATHAHS WINIFRED SUE LIFE ESTATE	19 99 24 SE SW 19 99 24 EX S 500' OF E 565' OF W 700' EX E 325' OF W 700' OF S 195' AND EX E 325' OF W 700' OF THE S 195'	18.40	614.45	35.22%	6.14%
0719400004	ROBINSON MARJORIE A TRUST & MERLE R TRUST	19 99 24 SW SE 19 99 24	38.49	1,137.44	65.20%	11.37%
0719400005	ROBINSON MARJORIE A TRUST & MERLE R TRUST	19 99 24 SE SE 19 99 24	31.30	776.23	44.49%	7.76%
0730200002	SUNDE CARL R & BARBARA T	30 99 24 PARCEL "B" IN E1/2 30 99 24 DESC BY PLAT DOC 2015-0047	12.60	267.83	15.35%	2.68%
0720300003	THOMPSON FAMILY ENTERPRISES INC	20 99 24 SW SW 20 99 24	2.30	40.94	2.35%	0.41%
0730100002	THOMPSON FAMILY ENTERPRISES INC	30 99 24 NE NW 30 99 24	9.90	131.74	7.55%	1.32%
0719200004	THORSON JAMES B & ANNA M	19 99 24 SW NE 19 99 24	36.00	1,105.82	63.38%	11.06%
0719200005	THORSON JAMES B & ANNA M	19 99 24 SE NE 19 99 24	8.20	171.82	9.85%	1.72%
0719400003	WEISS JASON TIMOTHY & KARLA JANELL	19 99 24 A TR OF LAND IN THE NE SE 19-99-24 DESC BY METES & BOUNDS	1.30	17.98	1.03%	0.18%
0719400001	WESSELS COREY	19 99 24 NW SE 19 99 24	40.00	1,730.64	99.20%	17.31%
0719400002	WESSELS COREY	19 99 24 NE SE 19 99 24 EX A TR	33.20	1,009.42	57.86%	10.09%
0720300001	WESSELS DENNY M TRUST	20 99 24 NW SW 20 99 24	6.30	151.27	8.67%	1.51%

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.

DRAINAGE DISTRICT NO. 14
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION LEGAL DESC.	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT
						OF TOTAL (%)
0730200001	WOLFRAM CARMEN REVOCABLE TRUST	30 99 24 PARCEL "A" IN E1/2 30 99 24 DESC BY PLAT DOC 2015-0047	17.40	262.13	15.02%	2.62%
0000000002	STATE OF IOWA, DOT		8.76	278.02		2.78%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS		1.73	57.19		0.57%
		TOTAL	308.48	10,000.00		100.00%

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 LEGAL DESC.	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
0624400005	AUKES RONALD E	24 99 25 S 178.9' OF THE E 487' OF THE SE SE 24 99 25 SUBD TO AN EASEMENT FOR DRIVEWAY PURPOSES	1.20	25.67	1.79%	0.26%
0624400007	BAUER PETER S & JANICE E	24 99 25 THE W 350' OF THE E 837' OF THE S 303.9' SE SE 24 99 25	1.50	25.30	1.77%	0.25%
0719300001	KOZITZA JAMES A	19 99 24 A TR OF LAND COM. 170' S OF NW COR SWFR 19-99-24 430' X 441'	3.99	86.07	6.02%	0.86%
0719100005	MATHAHS CAROL J	19 99 24 A TR IN W1/2FR SEC 19 DESC AS TR #1 IN BK 250 PG 497-8 EX A TR 454' X 384' DESC	45.70	800.06	55.93%	8.00%
0719100006	MATHAHS DONALD D	19 99 24 A TR IN W1/2FR SEC 19 DESC AS TR #2 IN BK 250 PG 479-80	2.00	25.34	1.77%	0.25%
0730100001	MATHAHS JOHN D TRUST & CAROL J	30 99 24 NW NW FR 30 99 24	23.38	1,268.95	88.71%	12.69%
0730100003	MATHAHS JOHN D TRUST & CAROL J	30 99 24 SW NW FR 30 99 24	15.10	536.94	37.54%	5.37%
0719300010	MATHAHS LARRY	19 99 24 A TR OF LAND IN SE SW 19 99 24 DESC AS THE E 325' OF W 700' OF S 195'	0.80	20.99	1.47%	0.21%
0719300008	MATHAHS LARRY & DONALD	19 99 24 S 500' OF E 565' OF W 700' EX E 325' OF W 700' OF S 195' SE1/4 SW1/4 19 99 24	4.30	175.93	12.30%	1.76%
0719300003	MATHAHS WINIFRED SUE LIFE ESTATE	19 99 24 NW SW FR 19 99 24 EX N 600' OF W FR SW	13.63	540.60	37.79%	5.41%
0719300004	MATHAHS WINIFRED SUE LIFE ESTATE	19 99 24 NE SW 19 99 24	12.40	399.01	27.89%	3.99%
0719300005	MATHAHS WINIFRED SUE LIFE ESTATE	19 99 24 SW SW FR 19 99 24	24.05	1,302.70	91.07%	13.03%
0719300009	MATHAHS WINIFRED SUE LIFE ESTATE	19 99 24 SE SW 19 99 24 EX S 500' OF E 565' OF W 700' EX E 325' OF W 700' OF S 195' AND EX E 325' OF W 700' OF THE S 195'	13.30	541.75	37.87%	5.42%
0624400002	NDH LLC	24 99 25 NE SE 24 99 25	3.70	56.50	3.95%	0.57%
0624400004	NDH LLC	24 99 25 SE SE 24 99 25 EX S 178.9' OF E 487' EX W 350' OF E 837' OF THE S 303.9'	11.10	210.09	14.69%	2.10%
0625200002	SWEARINGEN BILLY L & DIANE L	25 99 25 NE NE 25 99 25	24.10	651.29	45.53%	6.51%
0625200004	SWEARINGEN BILLY L & DIANE L	25 99 25 SE NE 25 99 25	13.80	363.51	25.41%	3.64%

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 LEGAL DESC.	AREA BENEFITED		BENEFIT UNITS	CLASS		PERCENT OF TOTAL (%)
			(ACRES)			(% OF MAX)		
0730100002	THOMPSON FAMILY ENTERPRISES INC	30 99 24 NE NW 30 99 24	26.30		1,430.40	100.00%		14.30%
0730100004	THOMPSON FAMILY ENTERPRISES INC	30 99 24 SE NW 30 99 24	14.00		746.78	52.21%		7.47%
0000000002	STATE OF IOWA, DOT		9.66		527.62			5.28%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS		6.98		264.50			2.65%
		TOTAL	270.99		10,000.00			100.00%