



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

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COMMISSIONERS' REPORT

WINNEBAGO COUNTY DRAINAGE DISTRICT NO. 37

Lower Main, Lateral 1, 2, and Lateral 2A Tile
Upper Main and Lateral 5 Tile
Lateral 3, 3A, 3B, 3C and 3D Tile
Lateral 4 Tile

TRUSTEES: Winnebago County Board of Supervisors

Terry Durby
Bill Jensvold
Susan Smith

Karla Weiss, County Auditor
Kris Oswald, Drainage Administrator


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

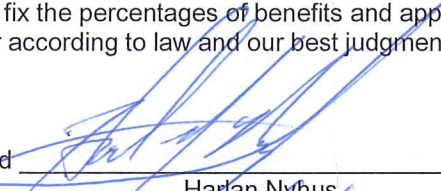
JW PROJECT E23113

**COMMISSIONERS' OATH
FOR RECLASSIFICATION OF
WINNEBAGO COUNTY DRAINAGE DISTRICT NO. 37**

In accordance with Section 468.38 of the Code of Iowa, we are resident freeholders of Winnebago County in which Drainage District No. 37 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 
Tim Missal

Signed 
Harlan Nyhus

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
BY THE
Main, Lateral 1, Lateral 2, Lateral 2A, Lateral 3, 3A, 3B, 3C, and 3D, Lateral 4, and Lateral 5 Tile
IN
WINNEBAGO COUNTY DRAINAGE DISTRICT NO. 37**

Dear Trustees:

Pursuant to your action appointing the undersigned as commissioners to inspect and classify lands that are drained by the facilities of Winnebago County Drainage District No. 37, 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.

Drainage District No. 37 was established in 1914. A Main Tile and several laterals were constructed as part of the original improvements. The district has never been reclassified, and is currently under its single original classification, used to pay for the construction of the entire system. As part of this reclassification we have created separate classifications for different portions of the system as deemed practical. We split the original Main Tile into two segments (Upper and Lower), for better equitability for future repairs and/or improvements.

Some of the tile lateral names were modified to make them consistent with the naming conventions of other drainage districts in Winnebago County. A summary of the name changes is shown in the table below:

Original Name	Modified Name
Branch 1 of Lateral 2	Lateral 2A
Branch 1 of Lateral 3	Lateral 3A
Branch 2 of Lateral 3	Lateral 3B
Branch 3 of Lateral 3	Lateral 3C
Branch 4 of Lateral 3	Lateral 3D

The following four (4) schedules were developed for levying the costs of future repairs and improvements:

1. Lower Main, Lateral 1, Lateral 2, and Lateral 2A Tile
2. Upper Main and Lateral 5 Tile
3. Lateral 3, 3A, 3B, 3C, and 3D Tile
4. Lateral 4 Tile

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.
- **Adjustment Factor:** lands identified as being tiled out of the district, but surface runoff remains in the district were given a reduction to account for the lower amount of water flowing into the district facility.

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. Section – Township – Range
4. Legal description
5. Benefited Acres
6. 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.
7. The classification of benefits derived relative to a 100% benefit assigned to the tract having the greatest benefit
8. 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

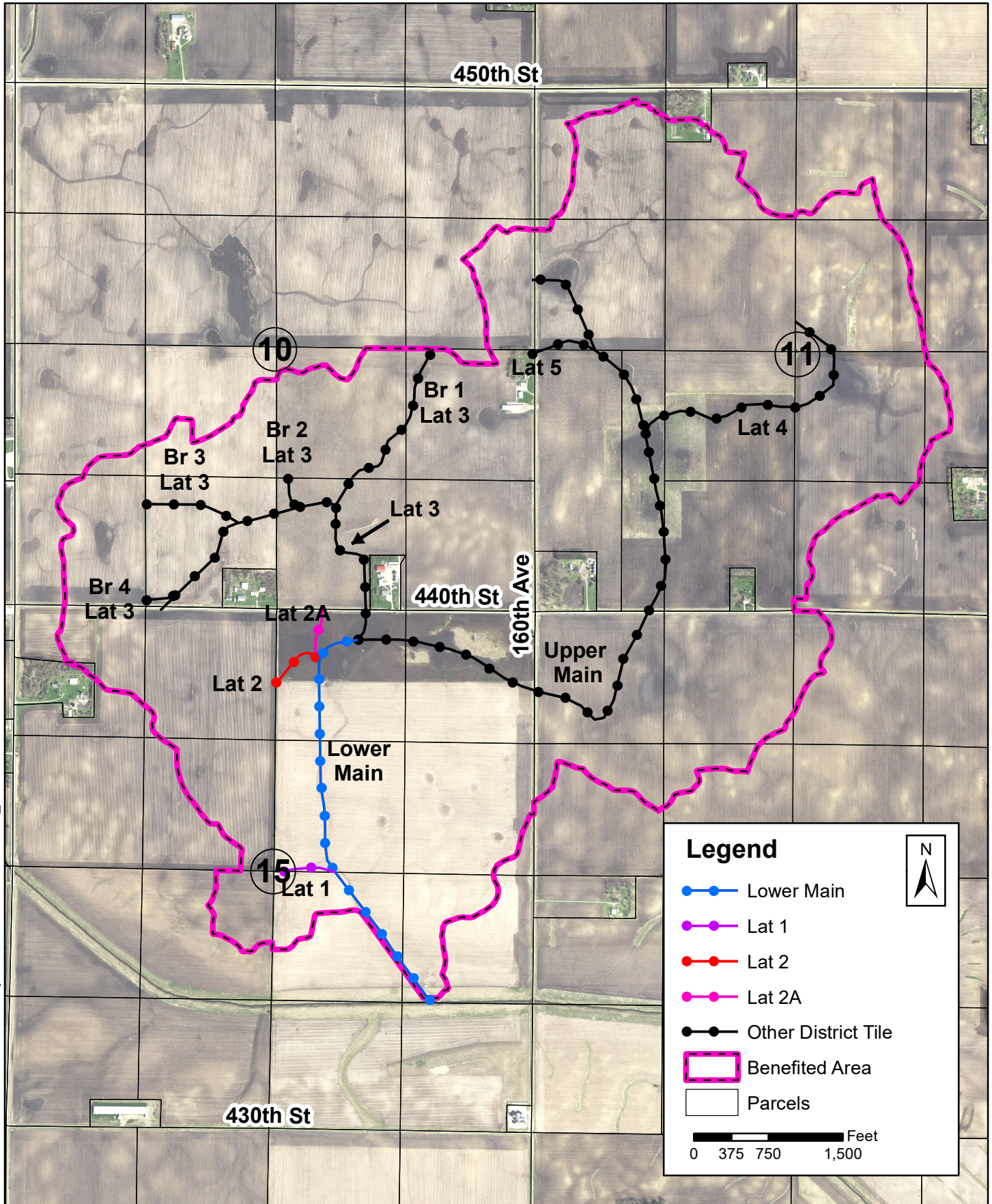


Collin J. Klingbeil, PE

Date: April 12, 2024

Drainage District No. 37 Lower Main, Lat 1, Lat 2 & Lat 2A Tile Benefited Lands Map

Winnebago County, Iowa



PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESCRIPTION				
0711400001	AAMODT JAN T TRUST & PAUL	11-99-24	NW SE	39.37	2,551.42	40.49%	2.55%
0711400003	AAMODT JAN T TRUST & PAUL	11-99-24	SW SE	11.05	700.54	11.12%	0.70%
0711400005	AAMODT JAN T TRUST & PAUL	11-99-24	NE SE EX TR CONT 1.95 A DES IN BK 303 PG 308	3.80	134.31	2.13%	0.13%
0710400001	ABELE BRIAN D & BARBARA R LIFE ESTATE	10-99-24	NW SE	34.87	4,192.98	66.54%	4.19%
0710400002	ABELE BRIAN D & BARBARA R LIFE ESTATE	10-99-24	NE SE	37.30	4,874.16	77.35%	4.87%
0710400003	ABELE BRIAN D & BARBARA R LIFE ESTATE	10-99-24	SW SE EX A TR DESC BY METES & BOUNDS APPROX 3.77 ACRES	35.23	5,819.64	92.36%	5.82%
0710400004	ABELE BRIAN D & BARBARA R LIFE ESTATE	10-99-24	A TR OF LAND LOCATED IN SW SE DESC BY METES & BOUNDS	3.77	347.46	5.51%	0.35%
0710400005	ABELE BRIAN D & BARBARA R LIFE ESTATE	10-99-24	SE SE	38.00	4,155.23	65.94%	4.16%
0714100001	ALBERTSON DAVID & SHERYL	14-99-24	NW NW	38.00	4,672.33	74.15%	4.67%
0714100002	ALBERTSON DAVID & SHERYL	14-99-24	NE NW	38.22	3,574.50	56.73%	3.57%
0714100003	ALBERTSON DAVID & SHERYL	14-99-24	SW NW	12.46	1,118.46	17.75%	1.12%
0714100004	ALBERTSON DAVID & SHERYL	14-99-24	SE NW	7.49	469.25	7.45%	0.47%
0710300001	ALBERTSON DAVID C & SHERYL	10-99-24	NW SW	2.83	281.70	4.47%	0.28%
0710300003	ALBERTSON DAVID C & SHERYL	10-99-24	SW SW	24.06	2,816.76	44.70%	2.82%
0714200001	ALBERTSON TOM & TIM	14-99-24	NW NE	5.45	313.68	4.98%	0.31%
0711300003	CHARLSON BRIAN M	11-99-24	A TR IN SW SW 625' X 610' DESC IN PLAT #061552	7.84	968.50	15.37%	0.97%
0711300007	CHARLSON BRIAN M & ROBIN F	11-99-24	PARCEL "B" LOC W 1/2 SW 1/4 DESC BY PLAT DOC 2019-2092	42.69	3,935.09	62.45%	3.94%
0711100004	COX CORY & TRACY	11-99-24	SE NW	40.00	2,118.09	33.61%	2.12%
0711100006	COX CORY & TRACY	11-99-24	NE NW EX THE N 541.25' OF THE W 456'	15.33	549.10	8.71%	0.55%
0711200001	COX ELAINE J	11-99-24	NW NE	4.33	98.62	1.57%	0.10%
0711200003	COX ELAINE J	11-99-24	SW NE	35.54	1,831.58	29.07%	1.83%
0711300006	EELHOFF CHAD T & LORI S	11-99-24	TR IN DESC IN BK 265 PG 303	2.34	111.26	1.77%	0.11%
0715300002	FRYAR DENNIS M & BONNIE L	15-99-24	NE SW EX OPEN DITCH 2.79 A	10.11	460.80	7.31%	0.46%

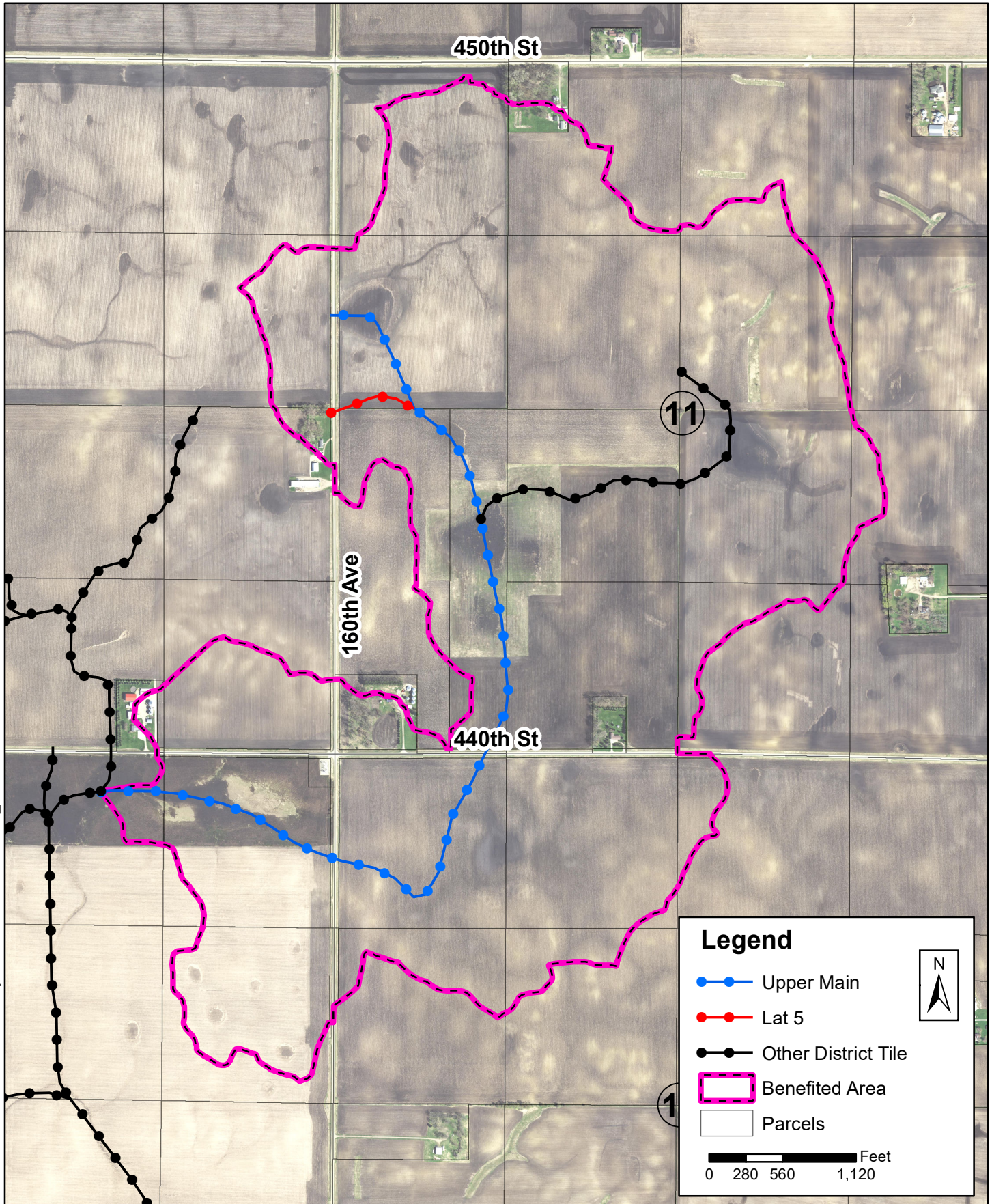
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESCRIPTION				
0715200003	INTERSTATE POWER CO	15-99-24	COM AT A PT 33' W & 33' S OF NE COR OF NE TH W 100' TH S 130' TH E 100' TH N 130'	0.83	33.43	0.53%	0.03%
0710200004	LANGERUD CALMER TRUST	10-99-24	SE NE	14.38	341.53	5.42%	0.34%
0711100001	MATHAHS JEFFREY J & KATHY J	11-99-24	SOUTH 80 NW NW	24.13	1,811.99	28.76%	1.81%
0711100003	MATHAHS JEFFREY J & KATHY J	11-99-24	SOUTH 80 SW NW	38.63	3,226.41	51.20%	3.23%
0715100006	MONSON ANNE & KATHLEEN	15-99-24	A TR IN NW NW CONT 8.46 A DESC BY PLAT IN BK 6 PG 205	0.38	15.99	0.25%	0.02%
0711300002	OLSON DALE L & KRISTINE T	11-99-24	NE SW	40.00	2,853.14	45.28%	2.85%
0711300004	OLSON DALE L & KRISTINE T	11-99-24	SE SW EX A TR 255' E & W BY 433' N & S	36.66	3,710.48	58.88%	3.71%
0711300008	OLSON DALE L & KRISTINE T	11-99-24	W 1/2 SW 1/4 EX PARCEL "B" DESC BY PLAT DOC 2019-2092 & EX PLAT DOC 06-1552	26.47	3,287.21	52.17%	3.29%
0715100002	PEDERSON GARY L & CYNTHIA K	15-99-24	NE NW	38.60	5,725.30	90.86%	5.73%
0715100004	PEDERSON GARY L & CYNTHIA K	15-99-24	SE NW	22.30	2,300.05	36.50%	2.30%
0715100005	PEDERSON GARY L & CYNTHIA K	15-99-24	NW NW EX TR CONT 8.46 A DESC BY PLAT IN BK 6 PAGE 205	13.87	872.86	13.85%	0.87%
0710300002	RASMUSSEN TIMOTHY	10-99-24	NE SW	17.84	1,195.44	18.97%	1.20%
0710300004	RASMUSSEN TIMOTHY	10-99-24	SE SW EX A TR 400' N & S BY 550' E & W	34.37	5,151.29	81.75%	5.15%
0710300005	RASMUSSEN TIMOTHY	10-99-24	A TR IN SE SW 400' X 550'	4.63	281.42	4.47%	0.28%
0715200001	SLEPER J & M TRUST	15-99-24	NW NE	39.00	6,301.27	100.00%	6.30%
0715200002	SLEPER J & M TRUST	15-99-24	SW NE	40.00	2,997.12	47.56%	3.00%
0715200004	SLEPER J & M TRUST	15-99-24	NE NE EX A TR 200' X 250' IN NE COR COM 33' W & 33' S OF NE COR	36.85	5,548.14	88.05%	5.55%
0715200005	SLEPER J & M TRUST	15-99-24	SE NE	36.84	4,135.18	65.62%	4.14%
0715400001	SLEPER J & M TRUST	15-99-24	NW SE EX OPEN DITCH .70 A	17.96	872.52	13.85%	0.87%
0715400002	SLEPER J & M TRUST	15-99-24	NE SE EX OPEN DITCH .68 A	16.16	300.55	4.77%	0.30%
0711100005	ULLESTAD LYNN R	11-99-24	THE N 541.25' OF THE W 456' NE NW	2.14	94.94	1.51%	0.09%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			20.10	2,848.28		2.85%
			TOTAL	1,012.22	100,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 37 Upper Main and Lat 5 Tile Benefited Lands Map

Winnebago County, Iowa



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DRAINAGE DISTRICT NO. 37
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
0711400001	AAMODT JAN T TRUST & PAUL	11-99-24	NW SE	39.40	7,538.68	58.37%	7.54%
0711400003	AAMODT JAN T TRUST & PAUL	11-99-24	SW SE	11.10	1,808.78	14.00%	1.81%
0711400005	AAMODT JAN T TRUST & PAUL	11-99-24	NE SE EX TR CONT 1.95 A DES IN BK 303 PG 308	3.80	400.17	3.10%	0.40%
0710400002	ABELE BRIAN D & BARBARA R LIFE ESTATE	10-99-24	NE SE	2.40	261.69	2.03%	0.26%
0710400003	ABELE BRIAN D & BARBARA R LIFE ESTATE	10-99-24	SW SE EX A TR DESC BY METES & BOUNDS APPROX 3.77 ACRES	0.50	41.74	0.32%	0.04%
0710400004	ABELE BRIAN D & BARBARA R LIFE ESTATE	10-99-24	A TR OF LAND LOCATED IN SW SE DESC BY METES & BOUNDS	1.10	40.18	0.31%	0.04%
0710400005	ABELE BRIAN D & BARBARA R LIFE ESTATE	10-99-24	SE SE	19.90	1,159.79	8.98%	1.16%
0714100001	ALBERTSON DAVID & SHERYL	14-99-24	NW NW	38.00	5,622.46	43.53%	5.62%
0714100002	ALBERTSON DAVID & SHERYL	14-99-24	NE NW	38.20	5,787.49	44.81%	5.79%
0714100003	ALBERTSON DAVID & SHERYL	14-99-24	SW NW	12.50	1,124.29	8.70%	1.12%
0714100004	ALBERTSON DAVID & SHERYL	14-99-24	SE NW	7.50	642.50	4.97%	0.64%
0714200001	ALBERTSON TOM & TIM	14-99-24	NW NE	5.40	480.24	3.72%	0.48%
0711300003	CHARLSON BRIAN M	11-99-24	A TR IN SW SW 625' X 610' DESC IN PLAT #061552	5.30	352.39	2.73%	0.35%
0711300007	CHARLSON BRIAN M & ROBIN F	11-99-24	PARCEL "B" LOC W 1/2 SW 1/4 DESC BY PLAT DOC 2019-2092	18.10	4,703.93	36.42%	4.70%
0711100004	COX CORY & TRACY	11-99-24	SE NW	40.00	7,485.32	57.95%	7.49%
0711100006	COX CORY & TRACY	11-99-24	NE NW EX THE N 541.25' OF THE W 456'	15.30	2,419.34	18.73%	2.42%
0711200001	COX ELAINE J	11-99-24	NW NE	4.30	293.34	2.27%	0.29%
0711200003	COX ELAINE J	11-99-24	SW NE	35.50	5,420.62	41.97%	5.42%
0711300006	ECKHOFF CHAD T & LORI S	11-99-24	TR IN DESC IN BK 265 PG 303	2.34	175.51	1.36%	0.18%
0715200003	INTERSTATE POWER CO	15-99-24	COM AT A PT 33' W & 33' S OF NE COR OF NE TH W 100' TH S 130' TH E 100' TH N 130'	0.83	22.87	0.18%	0.02%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

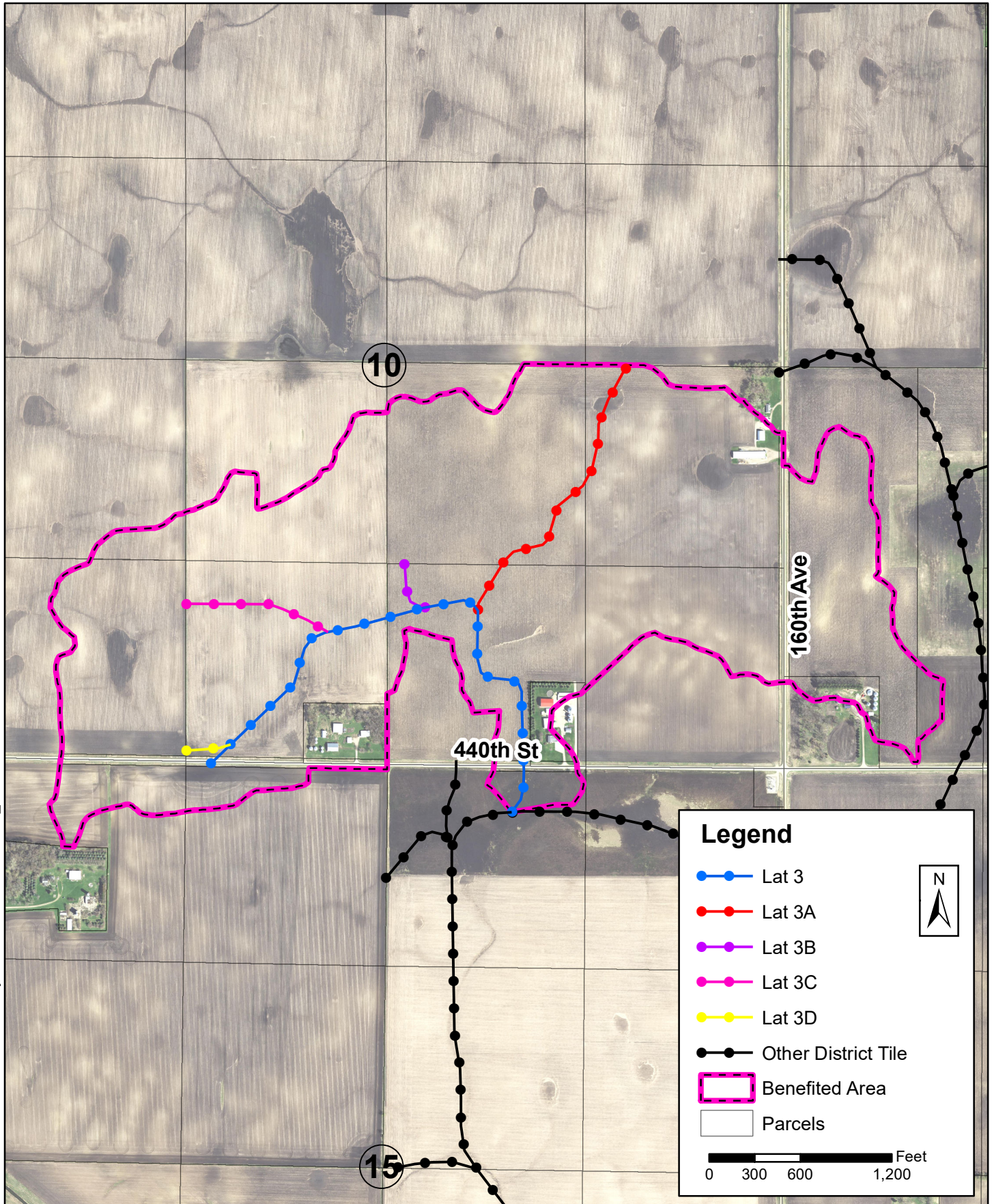
DRAINAGE DISTRICT NO. 37
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
0710200004	LANGERUD CALMER TRUST	10-99-24	SE NE	14.40	1,508.95	11.68%	1.51%
0711100001	MATHAHS JEFFREY J & KATHY J	11-99-24	SOUTH 80 NW NW	24.10	7,945.10	61.51%	7.95%
0711100003	MATHAHS JEFFREY J & KATHY J	11-99-24	SOUTH 80 SW NW	38.60	12,915.87	100.00%	12.92%
0711300002	OLSON DALE L & KRISTINE T	11-99-24	NE SW	40.00	8,321.21	64.43%	8.32%
0711300004	OLSON DALE L & KRISTINE T	11-99-24	SE SW EX A TR 255' E & W BY 433' N & S	36.10	7,590.27	58.77%	7.59%
0711300008	OLSON DALE L & KRISTINE T	11-99-24	W 1/2 SW 1/4 EX PARCEL "B" DESC BY PLAT DOC 2019-2092 & EX PLAT DOC 06-1552	24.40	8,280.36	64.11%	8.28%
0715200001	SLEPER J & M TRUST	15-99-24	NW NE	3.80	229.38	1.78%	0.23%
0715200004	SLEPER J & M TRUST	15-99-24	NE NE EX A TR 200' X 250' IN NE COR COM 33' W & 33' S OF NE COR	34.20	3,149.66	24.39%	3.15%
0715200005	SLEPER J & M TRUST	15-99-24	SE NE	25.80	1,819.59	14.09%	1.82%
0711100005	ULLESTAD LYNN R	11-99-24	THE N 541.25' OF THE W 456' NE NW	2.10	434.61	3.36%	0.43%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			12.64	2,023.67		2.02%
			TOTAL	557.61	100,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 37 Lateral 3, 3A, 3B, 3C, and 3D Tile Benefited Lands Map

Winnebago County, Iowa



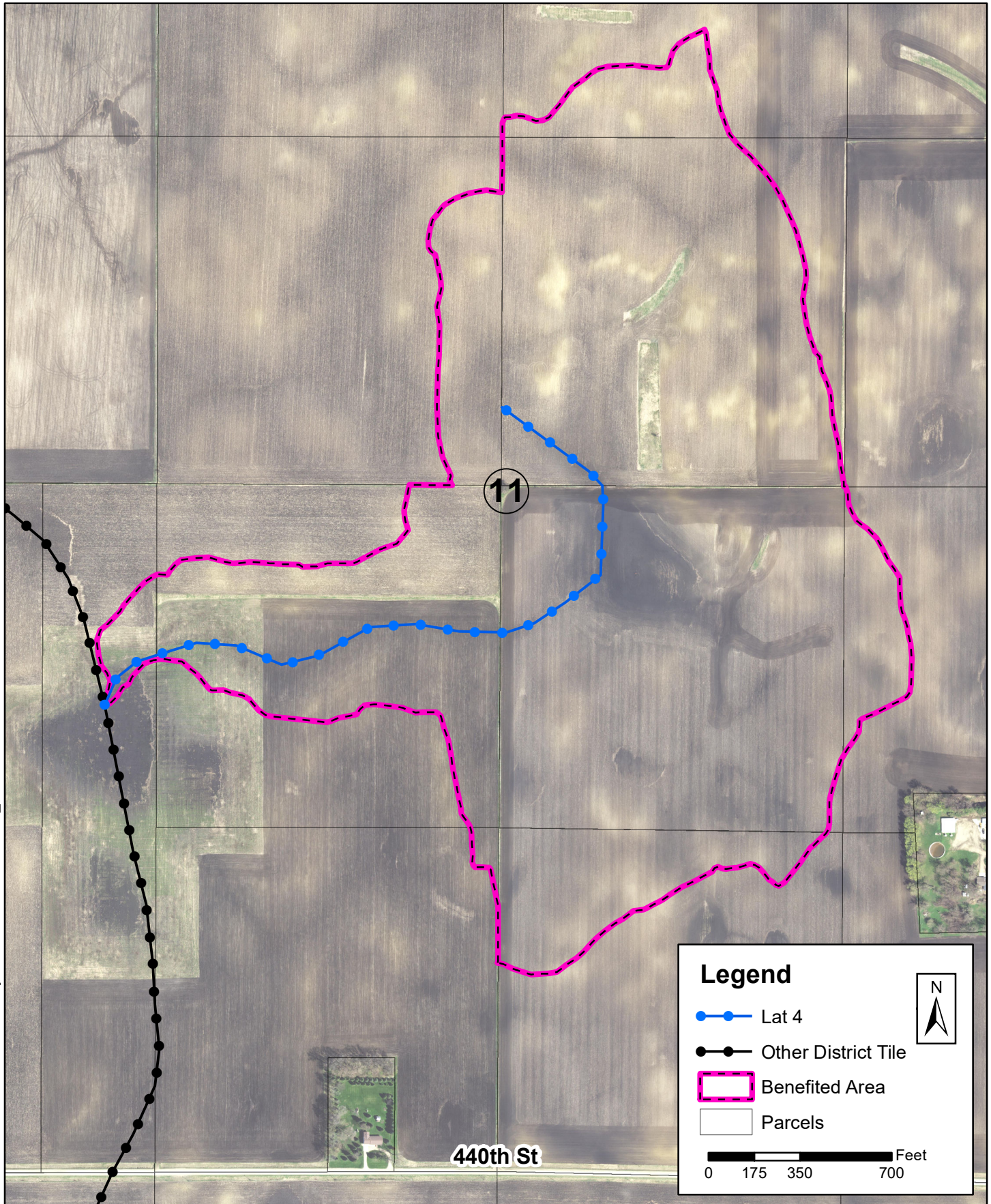
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PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESCRIPTION				
0710400001	ABELE BRIAN D & BARBARA R LIFE ESTATE	10-99-24	NW SE	34.87	7,417.07	67.86%	14.83%
0710400002	ABELE BRIAN D & BARBARA R LIFE ESTATE	10-99-24	NE SE	34.85	6,501.36	59.48%	13.00%
0710400003	ABELE BRIAN D & BARBARA R LIFE ESTATE	10-99-24	SW SE EX A TR DESC BY METES & BOUNDS APPROX 3.77 ACRES	24.27	5,320.68	48.68%	10.64%
0710400004	ABELE BRIAN D & BARBARA R LIFE ESTATE	10-99-24	A TR OF LAND LOCATED IN SW SE DESC BY METES & BOUNDS	2.64	206.28	1.89%	0.41%
0710400005	ABELE BRIAN D & BARBARA R LIFE ESTATE	10-99-24	SE SE	17.68	1,882.53	17.22%	3.77%
0710300001	ALBERTSON DAVID C & SHERYL	10-99-24	NW SW	2.83	665.54	6.09%	1.33%
0710300003	ALBERTSON DAVID C & SHERYL	10-99-24	SW SW	24.06	6,897.55	63.11%	13.80%
0711300003	CHARLSON BRIAN M	11-99-24	A TR IN SW SW 625' X 610' DESC IN PLAT #061552	2.43	224.48	2.05%	0.45%
0711300007	CHARLSON BRIAN M & ROBIN F	11-99-24	PARCEL "B" LOC W 1/2 SW 1/4 DESC BY PLAT DOC 2019-2092	24.38	2,415.82	22.10%	4.83%
0711300008	OLSON DALE L & KRISTINE T	11-99-24	W 1/2 SW 1/4 EX PARCEL "B" DESC BY PLAT DOC 2019-2092 & EX PLAT DOC 06-1552	1.58	126.48	1.16%	0.25%
0715100002	PEDERSON GARY L & CYNTHIA K	15-99-24	NE NW	3.81	1,328.67	12.16%	2.66%
0715100005	PEDERSON GARY L & CYNTHIA K	15-99-24	NW NW EX TR CONT 8.46 A DESC BY PLAT IN BK 6 PAGE 205	6.77	1,085.77	9.93%	2.17%
0710300002	RASMUSSEN TIMOTHY	10-99-24	NE SW	17.84	2,293.65	20.98%	4.59%
0710300004	RASMUSSEN TIMOTHY	10-99-24	SE SW EX A TR 400' N & S BY 550' E & W	34.37	10,930.07	100.00%	21.86%
0710300005	RASMUSSEN TIMOTHY	10-99-24	A TR IN SE SW 400' X 550'	4.63	644.58	5.90%	1.29%
0715200001	SLEPER J & M TRUST	15-99-24	NW NE	3.04	325.15	2.97%	0.65%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			6.40	1,734.32		3.47%
			TOTAL	246.45	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.

Drainage District No. 37 Lateral 4 Tile Benefited Lands Map

Winnebago County, Iowa



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DRAINAGE DISTRICT NO. 37
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)	(%)
0711400001	AAMODT JAN T TRUST & PAUL	11-99-24	NW SE	39.40	3,864.29	100.00%	38.64%
0711400003	AAMODT JAN T TRUST & PAUL	11-99-24	SW SE	8.60	672.04	17.39%	6.72%
0711400005	AAMODT JAN T TRUST & PAUL	11-99-24	NE SE EX TR CONT 1.95 A DES IN BK 303 PG 308	3.80	207.12	5.36%	2.07%
0711100004	COX CORY & TRACY	11-99-24	SE NW	6.10	487.45	12.61%	4.87%
0711200001	COX ELAINE J	11-99-24	NW NE	4.30	190.76	4.94%	1.91%
0711200003	COX ELAINE J	11-99-24	SW NE	35.50	3,390.18	87.73%	33.90%
0711300002	OLSON DALE L & KRISTINE T	11-99-24	NE SW	20.60	1,097.87	28.41%	10.98%
0711300004	OLSON DALE L & KRISTINE T	11-99-24	SE SW EX A TR 255' E & W BY 433' N & S	0.40	36.76	0.95%	0.37%
0711300008	OLSON DALE L & KRISTINE T	11-99-24	W 1/2 SW 1/4 EX PARCEL "B" DESC BY PLAT DOC 2019-2092 & EX PLAT DOC 06-1552	1.50	53.53	1.39%	0.54%
			TOTAL	120.20	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.