



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

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COMMISSIONERS' REPORT

DRAINAGE DISTRICT NO. 41 MAIN 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

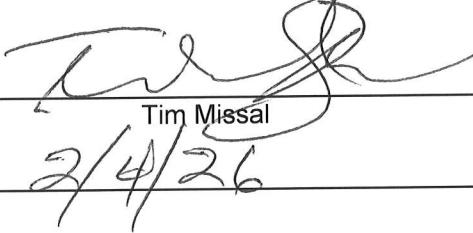
JW PROJECT E25151

**COMMISSIONERS' OATH
FOR CLASSIFICATION OF
WINNEBAGO COUNTY
DRAINAGE DISTRICT NO. 41**

In accordance with Section 468.38 of the Code of Iowa, we are resident freeholders of Winnebago County in which Drainage District No. 41 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

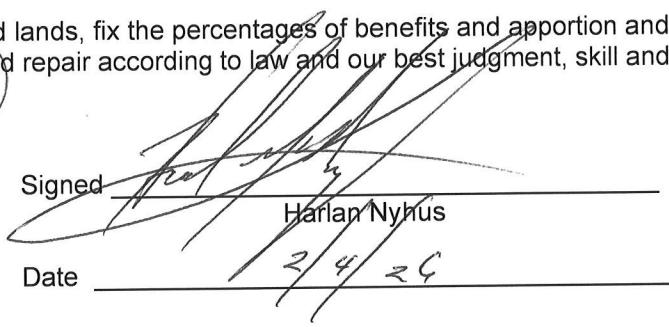


Tim Missal

Date

2/4/26

Signed



Harlan Nyhus

Date

2/4/26

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. Klingbeil, PE

Date

Feb. 4, 2026

**REPORT OF COMMISSION FOR CLASSIFICATION OF LANDS BENEFITED
IN
DRAINAGE DISTRICT NO. 41
MAIN 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 Main Tile system of Winnebago County Drainage District No. 41, 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. 41 was established in 1913 and is located in Mount Valley Township (T-98-N, R-23-W) in Winnebago County, Iowa. Initially a Main Tile and three laterals were proposed. Prior to approval the laterals were removed from the project, and only the Main Tile was constructed. The tile installed include approximately 1,400 feet of 16" diameter and 4,072 feet of 14" diameter pipe.

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 with only one of tile and surface water flowing into the district facility were given a reduction to account for the lower amount of water flowing into the district facility. This includes a 30% reduction for lands tiled into the district where surface water drains out of the district.

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

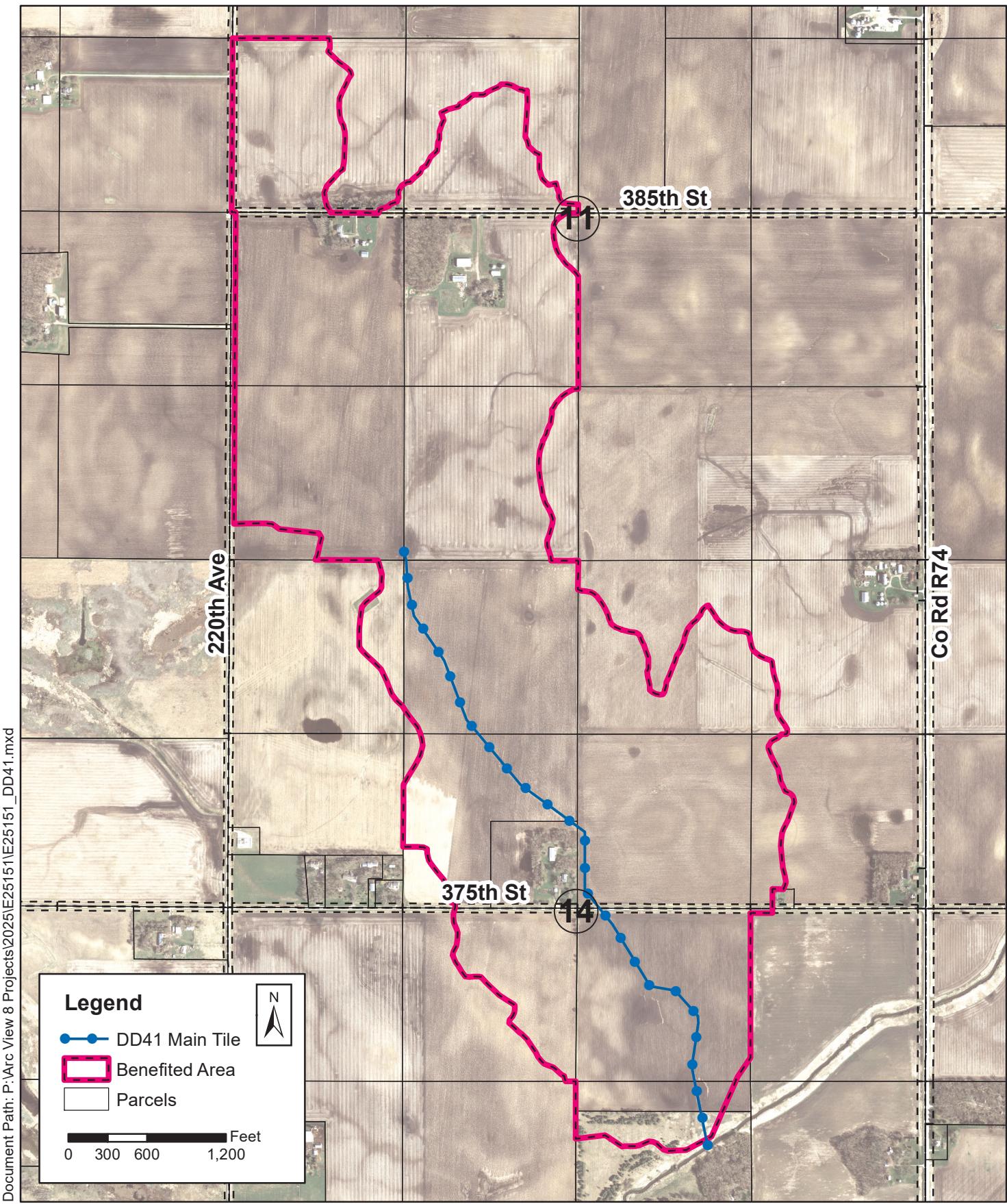
Date: Feb. 4, 2026

Drainage District No. 41

Main Tile

Benefited Lands Map

Mount Valley Township, Winnebago County, Iowa



MAIN TITLE

DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS (% OF MAX)	CLASS	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
1214300002	FINER EUNICE M TRUST	14 98 23	NE SW	17.80	159.64	11.76%	1.60%
1214100001	HANSEN ROBERT ALLEN	14 98 23	NW NW	5.70	167.83	12.36%	1.68%
1214100002	JOHNSON LINDA A & ALANT	14 98 23	NE NW	39.80	1,357.50	100.00%	13.58%
1214100009	JOHNSON LINDA A & ALANT	14 98 23	SE NW EX TR 10 CH N & S X 10 CH E & W	26.20	695.23	51.21%	6.95%
1214200002	KNUDTSON STEVEN C	14 98 23	NE NE EX .23 A FOR ROW	2.70	28.53	2.10%	0.29%
1214200005	KNUDTSON STEVEN C	14 98 23	SE NE EX 9.5 X 10 RDS IN SW SE CEMETARY CONT .60 A EX .23 A FOR ROW	6.80	94.69	6.98%	0.95%
1214200001	KORTH CAROLYN N J TRUST	14 98 23	NW NE	23.60	455.97	33.59%	4.56%
1214200003	KORTH CAROLYN N J TRUST	14 98 23	SW NE	39.00	791.68	58.32%	7.92%
1211100003	KUDEJ JANICE D TRUST ETAL	11 98 23	SW NW	23.30	356.48	26.26%	3.56%
1211100004	KUDEJ JANICE D TRUST ETAL	11 98 23	SE NW	16.80	466.92	34.40%	4.67%
1211300001	KUDEJ JANICE D TRUST ETAL	11 98 23	NW SW	38.00	881.46	64.93%	8.81%
1211300003	KUDEJ JANICE D TRUST ETAL	11 98 23	SW SW	35.50	1,176.03	86.63%	11.76%
1214100008	LEVAD FAMILY FARM	14 98 23	A TR IN SW NW 10 CH N & S X 10 CH E & W	9.50	258.97	19.08%	2.59%
1214400003	LEVAD JAMES & JUDYL	14 98 23	S 33 A OF SW SE	5.90	43.33	3.19%	0.43%
1211300002	RUSLEY STANLEY K & ALVINA L	11 98 23	NE SW	37.80	1,042.04	76.76%	10.42%
1211300004	RUSLEY STANLEY K & ALVINA L	11 98 23	SE SW	33.30	1,282.12	94.45%	12.82%
1214400001	SCHUTTER WILLIAM E & RITA L	14 98 23	NW SE	38.70	476.75	35.12%	4.77%
1214400002	SCHUTTER WILLIAM E & RITA L	14 98 23	SW SE EX S 33 ACRES	6.10	56.93	4.19%	0.57%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			8.24	207.90		2.08%
			TOTAL	414.74	10,000.00		100.00%