



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

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COMMISSIONERS' REPORT

DRAINAGE DISTRICT NO. 78 **WINNEBAGO COUNTY, IOWA**

TRUSTEES: Winnebago County Boards 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 E25023

**COMMISSIONERS' OATH
FOR CLASSIFICATION OF
WINNEBAGO COUNTY DRAINAGE DISTRICT NO. 78**

In accordance with Section 468.38 of the Code of Iowa, we are resident freeholders of Winnebago County in which Drainage District No. 78 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

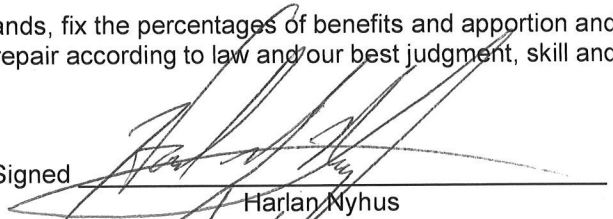


Tim Missal

Date

4/23/25

Signed



Harlan Nyhus

Date

4/23/25

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

4/23/25

REPORT OF COMMISSION FOR CLASSIFICATION OF LANDS BENEFITED IN WINNEBAGO COUNTY DRAINAGE DISTRICT NO. 78

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. 78 (DD78), we, as commissioners, subscribed to an oath to perform said duty and proceeded to examine the drainage system and the lands the system was designed to serve.

DD78 was established in 1917 by mutual agreement of several landowners and approval by the Winnebago County Board of Supervisors. The original plat map shows a Main Tile, and Laterals' 1 – 3 Tile ranging in size from 18" to 6" in diameter. However, in the history a final pay claim to the contractor shows additional tiles were installed; Lateral 4 (291' of 6") and Lateral 5 (213' of 6"). We were unable to find any map or description of where these tiles are located. As these are very short laterals of a small size, and we have no information to help determine where they are located, they were not included as part of this reclassification.

In 1979 a petition was filed for improvements, for an outlet downstream of the existing DD78 tile system, in the NW ¼ of Section 26 of Newton Township, south of Highway 9. An open ditch was constructed, approximately 1,700 feet in length with a 4-foot wide bottom and 2:1 bank slopes. There was an agreement between DD78 and the landowner granting a perpetual easement to the district for the open ditch. DD78 agreed to maintain the open ditch, and a crossing culvert. We included the Main Open Ditch as part of this reclassification.

Two schedules have been developed as part of the reclassification of DD78, including:

1. Main, Lateral 1, Lateral 2, and Lateral 3 Tile
2. Main Open Ditch

The schedules may be utilized for future maintenance or improvements, as appropriate.

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:** We applied an adjustment factor of 0.8 to the timberland in the NW NW $\frac{1}{4}$ of Section 26 of Newton Township. The land was planted to trees in the 1980's through a CRP program and the area is unlikely to ever be farmed again. There is also a small area in the same parcel that has a permanent wetland easement that we applied an adjustment factor of 0.5 to. We also applied an adjustment factor of 0.5 to the S $\frac{1}{2}$ of the NW $\frac{1}{4}$ of Section 23 of Newton Township which reportedly has a permanent wetland easement.

We hereby submit our report, in tabulated form setting forth:

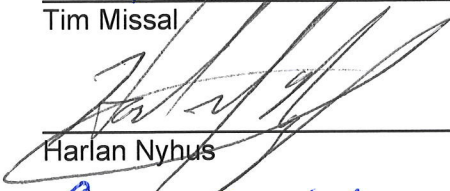
1. Parcel Number
2. The names of the owners as shown by the transfer books of the auditor's office
3. Legal description including Section – Township – Range
4. Benefited Acres
5. Benefit Units, calculated benefit units based on our classification. Can be considered a conceptual assessment dollar amount 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



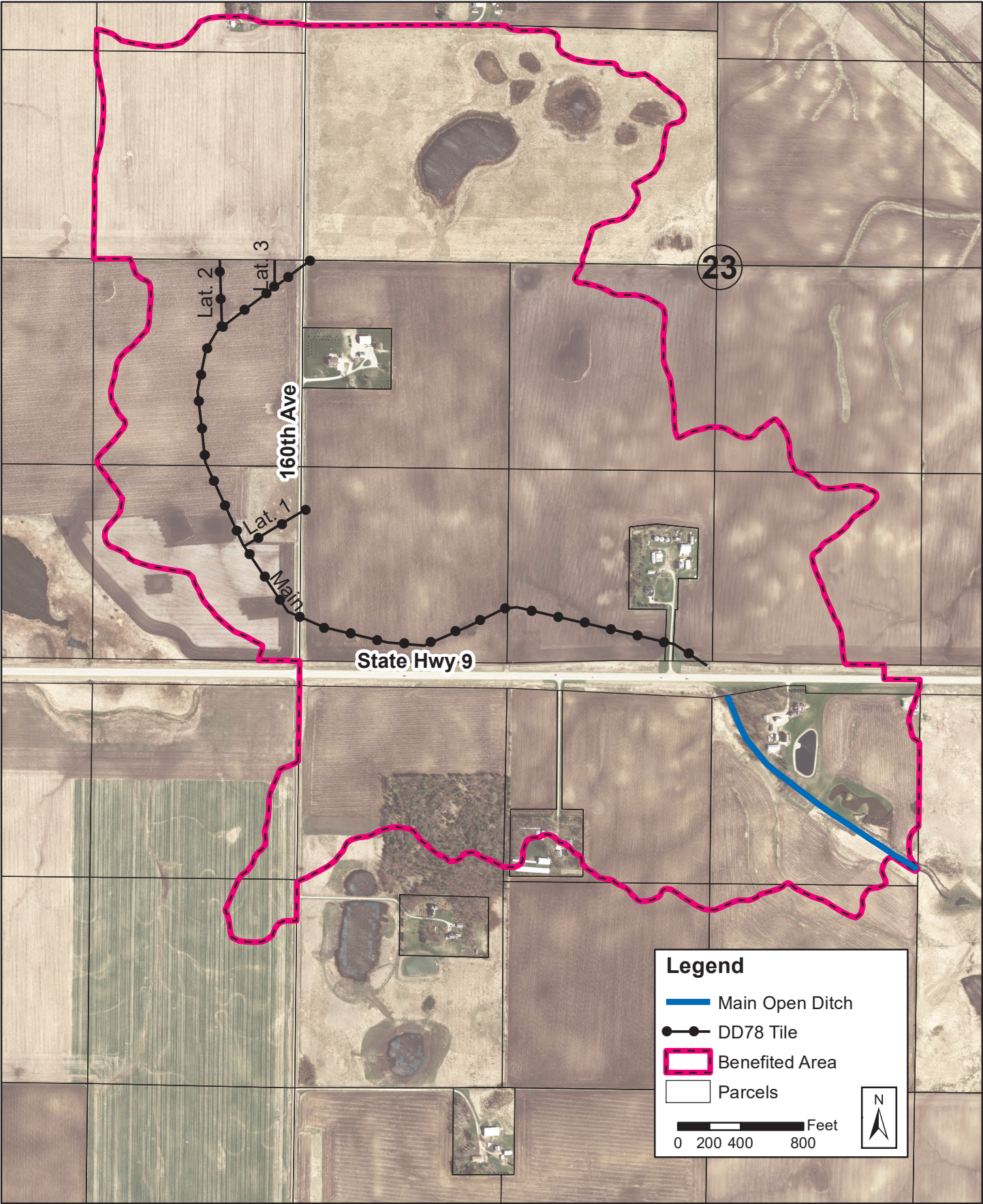
Tim Missal

Harlan Nyhus

Collin J. Klingbeil, PE

Date: April 23, 2025

Drainage District No. 78
Main Open Ditch
Benefited Lands Map
Winnebago County, Iowa



DRAINAGE DISTRICT NO. 78
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

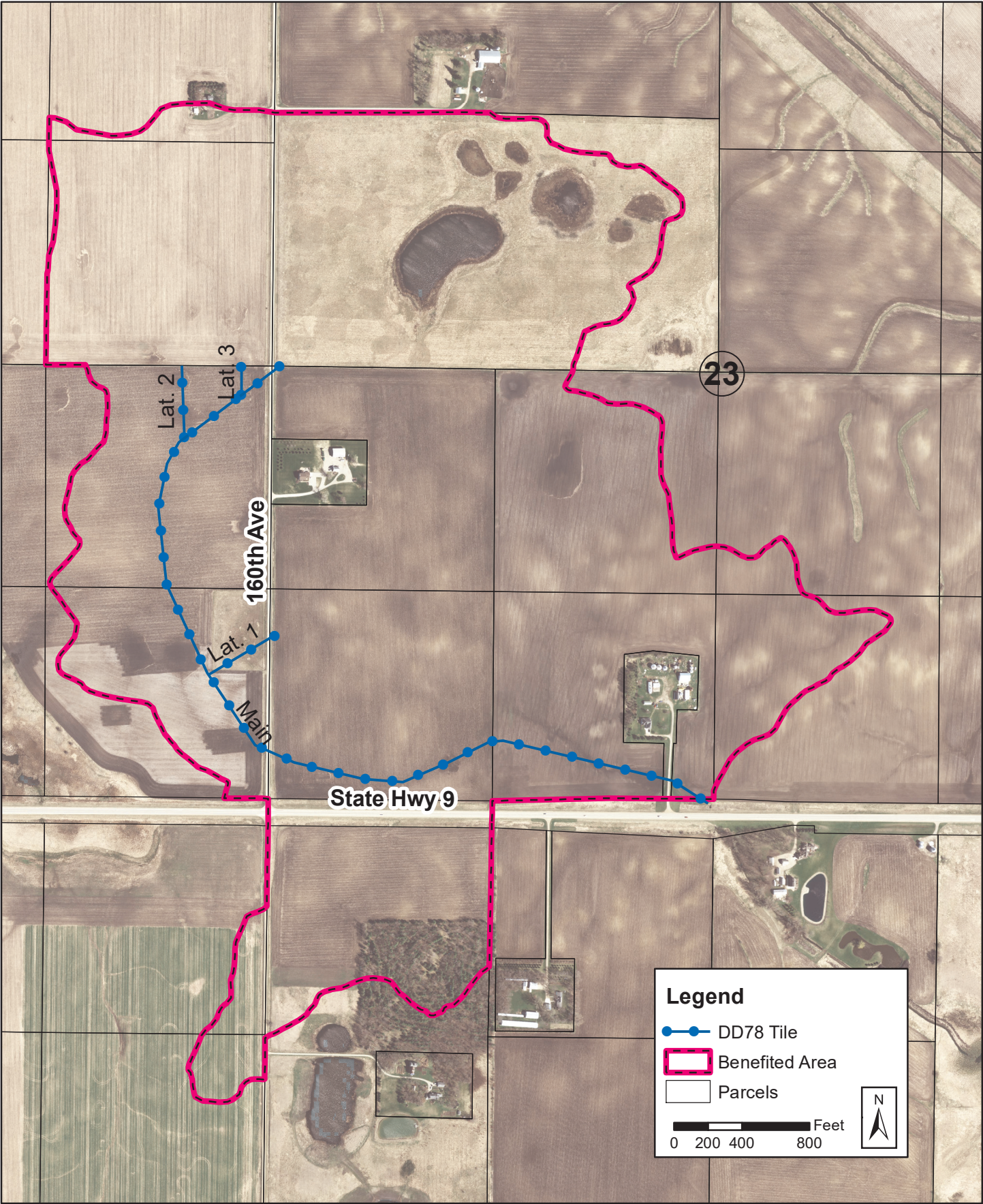
PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.			(% OF MAX)	(%)
0723300002	ALBERTSON DAVID C & SHERYL D	23-99-24	NE SW	29.70	1,024.52	96.15%	10.25%
0723300004	ALBERTSON DAVID C & SHERYL D	23-99-24	SE SW AND PARCEL "B" DESC BY PLAT 2013-0831 EX PARCEL "A" DESC BY PLAT DOC 2013-0831 AND EX PLAT DOC 91- 1739	31.93	1,065.52	100.00%	10.66%
0723400001	ALBERTSON DAVID C & SHERYL D	23-99-24	NW SE	2.90	50.03	4.70%	0.50%
0723400003	ALBERTSON DAVID C & SHERYL D	23-99-24	SW SE	21.80	502.51	47.16%	5.03%
0723300006	ANDERSON LAURANN B & JAMES B	23-99-24	A TR 385.15' N & S BY 565.5' E & W NW SW DOC# 010904	4.71	50.63	4.75%	0.51%
0726200001	CHARLSON PAUL & PATRICIA H	26-99-24	NW NE	36.10	426.08	39.99%	4.26%
0726200003	CHARLSON PAUL & PATRICIA H	26-99-24	SW NE	2.30	10.13	0.95%	0.10%
0723300005	HOLST GARY & MARIANN	23-99-24	A TR IN SE SW DESC BY PLAT DOC 91-1739 AND PARCEL "A" DESC BY PLAT 2013-0831 EXCEPT PARCEL "B" DESC BY PLAT 2013-0831	5.17	104.87	9.84%	1.05%
0723300003	JACOBSON BARBARA J	23-99-24	SW SW	36.50	961.74	90.26%	9.62%
0723300007	JACOBSON BARBARA J	23-99-24	NW SW EX TR 385.15 X 565.5' DESC IN DOC# 010904	34.29	660.96	62.03%	6.61%
0726100003	JOHNSON MARK R & CONNIE H	26-99-24	W 41 NW 1/4 EX A TR CONT 5.00 A DESC BY PLAT DOC 74- 0720	30.40	760.76	71.40%	7.61%
0726100005	SCHMIDT JEFFREY L & CALLIE R	26-99-24	COM AT NW COR NW SEC 26 TH S 89*59'59" E 1677.28' ON CTR LINE OF HWY 9 & THE N LINE	3.10	72.93	6.84%	0.73%
0722400002	SCHREIBER WILLIAM P FARM TRUST	22-99-24	NE SE	32.70	693.14	65.05%	6.93%
0722400004	SCHREIBER WILLIAM P FARM TRUST	22-99-24	SE SE	23.50	719.14	67.49%	7.19%
0726100004	SCHUTTER WILLIAM E & RITA L	26-99-24	NE NW EX BLDG SITE 5.16 A	30.60	582.61	54.68%	5.83%
0726100006	SCHUTTER WILLIAM E & RITA L	26-99-24	SE NW EX 2 RDS ON W SIDE	1.20	3.26	0.31%	0.03%
0722200002	SLEPER J & M TRUST	22-99-24	NE NE	4.20	57.92	5.44%	0.58%
0722200004	SLEPER J & M TRUST	22-99-24	SE NE	39.00	760.34	71.36%	7.60%
0727200002	SLEPER J & M TRUST	27-99-24	NE NE	2.90	68.49	6.43%	0.68%

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. 78
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)	(%)
0727200004	SLEPER J & M TRUST	27-99-24	SE NE	3.20	40.35	3.79%	0.40%
0723100002	WAGNER CARL L & SANDRA ANN	23-99-24	PART OF THE NW 1/4 DESC IN PLAT DOC 07-1965	70.10	431.19	40.47%	4.31%
0000000002	IOWA DOT			15.96	689.54		6.90%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			8.28	263.34		2.63%
			TOTAL	470.54	10,000.00		100.00%

Drainage District No. 78
Main & Lat 1 - 3 Tile
Benefited Lands Map
Winnebago County, Iowa



DRAINAGE DISTRICT NO. 78
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.				
0723300002	ALBERTSON DAVID C & SHERYL D	23-99-24	NE SW	29.70	338.41	16.31%	3.38%
0723300004	ALBERTSON DAVID C & SHERYL D	23-99-24	SE SW AND PARCEL "B" DESC BY PLAT 2013-0831 EX PARCEL "A" DESC BY PLAT DOC 2013-0831 AND EX PLAT DOC 91- 1739	31.93	370.83	17.87%	3.71%
0723400001	ALBERTSON DAVID C & SHERYL D	23-99-24	NW SE	2.90	12.16	0.59%	0.12%
0723400003	ALBERTSON DAVID C & SHERYL D	23-99-24	SW SE	13.80	86.15	4.15%	0.86%
0723300006	ANDERSON LAURANN B & JAMES B	23-99-24	A TR 385.15' N & S BY 565.5' E & W NW SW DOC# 010904	4.71	134.59	6.49%	1.35%
0723300005	HOLST GARY & MARIANN	23-99-24	A TR IN SE SW DESC BY PLAT DOC 91-1739 AND PARCEL "A" DESC BY PLAT 2013-0831 EXCEPT PARCEL "B" DESC BY PLAT 2013-0831	5.17	32.08	1.55%	0.32%
0723300003	JACOBSON BARBARA J	23-99-24	SW SW	36.50	772.03	37.21%	7.72%
0723300007	JACOBSON BARBARA J	23-99-24	NW SW EX TR 385.15 X 565.5' DESC IN DOC# 010904	34.29	1,065.86	51.38%	10.66%
0726100003	JOHNSON MARK R & CONNIE H	26-99-24	W 41 NW 1/4 EX A TR CONT 5.00 A DESC BY PLAT DOC 74- 0720	29.60	583.69	28.13%	5.84%
0722400002	SCHREIBER WILLIAM P FARM TRUST	22-99-24	NE SE	32.70	1,415.80	68.24%	14.16%
0722400004	SCHREIBER WILLIAM P FARM TRUST	22-99-24	SE SE	23.50	1,006.53	48.52%	10.07%
0722200002	SLEPER J & M TRUST	22-99-24	NE NE	4.20	177.01	8.53%	1.77%
0722200004	SLEPER J & M TRUST	22-99-24	SE NE	39.00	2,074.65	100.00%	20.75%
0727200002	SLEPER J & M TRUST	27-99-24	NE NE	2.90	51.36	2.48%	0.51%
0727200004	SLEPER J & M TRUST	27-99-24	SE NE	3.20	28.79	1.39%	0.29%
0723100002	WAGNER CARL L & SANDRA ANN	23-99-24	PART OF THE NW 1/4 DESC IN PLAT DOC 07- 1965	70.10	1,213.71	58.50%	12.14%
0000000002	IOWA DOT			4.86	200.21		2.00%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			8.28	436.14		4.36%
			TOTAL	377.34	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.