

NOTICE OF RECLASSIFICATION
DRAINAGE DISTRICT NO. 97
HANCOCK COUNTY, IOWA

To: Eric & Ellen Bruns, Raymond W. Bruns Life Estate & Marilyn J. Bruns Residuary Trust, Laureli D. Buehrer Trust, Joan T. Centlivre Revocable Trust, Jeremy J. & Jeannette L. Cook, Cruise Family Partnership, LLLP, Ronald G. & Terri L. Cruise, Travis Edward Cruise, K L DeWaard Family Trust, D & C Dornbier Revocable Trust, David D. & Julie M. Eden, Keith A. & Cynthia S. Mayland, Harvey D. & Donna R. Eden, Fisjon, Inc., Jason Leon & Ivy Lynn Gardner, Richard L. Gardner & Dianne Rosenberg Irrevocable Trust, Jacob C. & Stephanie R. Getzelman, Granite Farms V, LLC, Jason M. & Jessyca A. Gustafson, Doris D. Haugland, Hillenga & Sons LLC, Chris & Kim Hillenga, Edwin H. & Vicki Hillenga, Jeffrey J. Kelly, Connie K. Kelly, Patrick R. Kelly, Mark A. Kelly, Danny D. Kloock, Vicki Sue Anderson, Rebecca Joan Fisher, Timothy Donald Missal, David M. Kloock Revocable Trust, Mary M. & Roger Kopacek, Kathleen & Patrick McCabe, Daniel Kurt Kruger, Dennis Allan & Debra K. Kruger, Bradley D. & Paula K. Laird, Paul R. & Jana K. Loeschen, Joey D. & Janice M. Marion Trust, Nathan & Kymberly Mayland, Ryan & Kayla Mayland, Marlene McDonnell, Hazel L. Meredith, Ronald & Linda Monson Trust, Eric R. Monson Heritage Trust, Benjamin J. Monson Heritage Trust, Nielsen Family Partnership, LLLP, Jeffery A. & Rebecca J. Nielsen, Jerry & Joan Nielsen Revocable Trust, James A. & Crystal A. Nokes, Carolyn J. Ostercamp, Dennis Ostercamp, Klinton A. Patterson, Lynn M. Patterson, Penning Farms, Inc., William J. Recker Trust, Gary L. Recker, Marilyn Ann Recker, Marilyn Ann Riley Revocable Trust, Dean James Recker, Darrell Allan Recker, Doug Redenius Farms, LLC, Gerald D. Redenius Living Trust, Nicholas Verne & Emily Lorraine Reding, Linda M. Schuster Trust, Shadow Farms, LLC, Paul L. Smith Trust Agreement & Marlene J. Smith Trust Agreement, Douglas P. Studer, John & Connie Sweers Revocable Trust, Marlin & Deanne Tjarks, Hancock County Secondary Roads Department, including all landowners, lienholders or encumbrancers, unknown heirs and claimants by will, to all whom it may concern, including the actual occupants of the land, or tract of land, described in, and including Drainage District No. 97, Hancock County, Iowa.

YOU AND EACH OF YOU ARE HEREBY NOTIFIED that the Board of Supervisors of Hancock County, Iowa, acting as Trustees for Drainage District No. 97, appointed a Classification Commission, as provided by law, for the reclassification of Drainage District No. 97, Hancock County, Iowa. The classification commission has filed its report with the Hancock County Auditor, 855 State Street, Garner, Iowa. The report fixes the percentage of actual benefits and makes an equitable apportionment of costs and expenses of the repairs or improvements required in this District.

RECLASSIFICATION is shown in the Commissioners' Report on Reclassification of Benefits for each of the 40-acre tracts or other tracts in Drainage District No. 97. All schedules are set out in full herein below.

COMMISSIONERS' REPORT
RECLASSIFICATION OF BENEFITS
DRAINAGE DISTRICT NO. 97
HANCOCK COUNTY, IOWA

2026

We, Jon Hollatz, Jerry Tlach, and Tyler A. Conley, P.E., having previously filed oath, depose, and say that we are the commissioners duly appointed to reclassify lands within the boundaries of Drainage District No. 97 Hancock County, Iowa.

Pursuant to said appointment, we have examined the Drainage District's records, as recorded by the Hancock County Auditor, to establish the original intended assessment boundary of this District. Any lands previously not recorded within the boundary of this District but have been found to be receiving benefits from the facilities of this District, were annexed into the District. We have examined each quarter-quarter section or smaller tract of land and have classified each of these parcels. The percentage of benefit each parcel derives from the District's drainage facilities has been determined. There are the Main Open Ditch, Lateral 39, Lateral 59, Lateral 78, Main Tile, Lateral 103, Lateral 104, Lateral 123, Lateral 153, Lateral 159+85, Lateral 184+50, Branch 19, Lateral 204, Branch 35, Branch 6N, Branch 6S, Branch 6+55N, Branch 6+55S, Branch 46+35N, Branch 46+35S, Branch 46+80N, Branch 46+80S, Lateral 206, and Branch 13 schedules.

The **Main Open Ditch** schedule apportions costs related to facility repairs that were part of the 2025 Facility Repairs Project and the Reclassification Costs. Similarly, the **Lateral 153** schedule apportions costs related to the Facilities Repair Engineering Report Costs. The costs are divided to the lands in the district according to the relative percentages of benefit they receive. These schedules are intended to provide a basis upon which to spread levies required to cover the cost of the recent open ditch repair project as well as those costs for future repairs to these facilities. Outstanding stamped warrants were used to determine the amount displayed on both of these facility schedules.

For the remaining **Lateral 39, Lateral 59, Lateral 78, Main Tile, Lateral 103, Lateral 104, Lateral 123, Lateral 159+85, Lateral 184+50, Branch 19, Lateral 204, Branch 35, Branch 35-6N, Branch 35-6S, Branch 35-6+55N, Branch 35-6+55S, Branch 46+35N, Branch 46+35S, Branch 46+80N, Branch 46+80S, Lateral 206, and Branch 13** schedules we have apportioned an assumed dollar amount to the lands in the district according to the relative percentages of benefit they derive. These schedules do not represent a 2026 levy but are intended to provide a basis upon which to spread levies required to cover future costs incurred by the Drainage District for each facility.

We have established the interior drainage boundaries to the lands served and benefited by these facilities. The enclosed schedules with plats reflect the benefitted lands established for each facility.

Schedules: The individual schedules are intended to list all parcels benefited by the district facility for which the schedule is prepared. For each parcel in the district, the schedules provide the following:

1. The names of the landowner thereof as shown on the transfer books in the Hancock County Auditors' Offices.
2. The parcel numbers and descriptions.
3. The number of benefited acres.
4. The classification or percentage of benefits derived relative to a 100% benefit assigned to the tract found to have the greatest benefit.
5. An apportionment of the estimated total project costs for the 2025 Facility Repairs Project and the 2026 Reclassification or an assumed dollar amount for the remaining Lateral facilities according to our classification of the benefited lands.
6. The ratio of cost to the total cost.

The schedules also show benefits to the Hancock County Secondary Road ROW.

We recommend that this report containing twenty-four (24) schedules be adopted.

**RECLASSIFICATION SCHEDULE
MAIN OPEN DITCH
DRAINAGE DISTRICT NO. 97
HANCOCK COUNTY, IOWA**

Main Open Ditch Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
BRUNS, ERIC & ELLEN	0509101000	PARCEL A NE NE 09 96 26 PIT EXEMPTION 79-W-767	2.93	2.49	\$52.50	0.0525%
BRUNS, RAYMOND W L/EST & BRUNS, MARILYN J RESIDUARY TRUST	0509102000	NE NE EXC PARCEL A 09 96 26	4.18	4.04	\$85.19	0.0852%
BRUNS, RAYMOND W L/EST & BRUNS, MARILYN J RESIDUARY TRUST	0509151000	SW NE 09 96 26	34.85	24.12	\$508.60	0.5086%
BRUNS, RAYMOND W L/EST & BRUNS, MARILYN J RESIDUARY TRUST	0509176000	SE NE 09 96 26	38.09	30.39	\$640.81	0.6408%
BUEHRER, LAURELI D TRUST	0514226000	NW NW 14 96 26	32.42	10.91	\$230.05	0.2301%
CENTLIVRE, JOAN T REVOCABLE TRUST	0521126000	NW NE EXC TR 21 96 26	24.44	16.56	\$349.19	0.3492%
CENTLIVRE, JOAN T REVOCABLE TRUST	0521151000	SW NE 21 96 26	40.00	36.70	\$773.86	0.7739%
CENTLIVRE, JOAN T REVOCABLE TRUST	0521201000	NE NW EXC TR 21 96 26	34.22	54.11	\$1,140.97	1.1410%
CENTLIVRE, JOAN T REVOCABLE TRUST	0521226000	NW NW 21 96 26	33.58	70.09	\$1,477.93	1.4779%
CENTLIVRE, JOAN T REVOCABLE TRUST	0521251000	SW NW 21 96 26	38.00	66.37	\$1,399.49	1.3995%
CENTLIVRE, JOAN T REVOCABLE TRUST	0521276000	SE NW 21 96 26	37.00	47.70	\$1,005.81	1.0058%
COOK, JEREMY J & JEANNETTE L JTRS	0527226000	PARCEL A & PARCEL D NW 27 96 26	21.79	2.07	\$43.65	0.0437%
COOK, JEREMY J & JEANNETTE L JTRS	0527253000	PARCEL C SW NW 27 96 26	10.28	0.09	\$1.90	0.0019%
CRUISE FAMILY PARTNERSHIP, LLLP	0517426000	NW SE 17 96 26	40.00	50.58	\$1,066.54	1.0665%
CRUISE FAMILY PARTNERSHIP, LLLP	0517451000	SW SE 17 96 26	39.00	68.38	\$1,441.87	1.4419%
CRUISE FAMILY PARTNERSHIP, LLLP	0520201000	NE NW EXC TR 20 96 26	29.06	43.30	\$913.03	0.9130%
CRUISE FAMILY PARTNERSHIP, LLLP	0520226000	NW NW 20 96 26	37.60	45.70	\$963.64	0.9636%
CRUISE FAMILY PARTNERSHIP, LLLP	0520251000	SW NW 20 96 26	38.60	39.64	\$835.85	0.8359%
CRUISE FAMILY PARTNERSHIP, LLLP	0520276000	SE NW 20 96 26	39.12	41.47	\$874.44	0.8744%

CRUISE FAMILY PARTNERSHIP, LLLP	0520301000	NE SW 20 96 26	40.00	43.43	\$915.77	0.9158%
CRUISE FAMILY PARTNERSHIP, LLLP	0520376000	SE SW 20 96 26	39.00	32.66	\$688.67	0.6887%
CRUISE, RONALD G & TERRI L JTRS	0520326000	NW SW 20 96 26	33.90	39.59	\$834.80	0.8348%
CRUISE, RONALD G & TERRI L JTRS	0520351000	SW SW 20 96 26	8.85	6.58	\$138.75	0.1388%
CRUISE, TRAVIS EDWARD	0520202000	NW NE NW 20 96 26 PIT EXEMPTION 79-W-232 & 233, 97-W-108	9.06	23.03	\$485.61	0.4856%
DEWAARD, K L FAMILY TRUST	0521176000	S 1/2 SE NE 21 96 26	19.69	9.16	\$193.15	0.1932%
DEWAARD, K L FAMILY TRUST	0522326000	NW SW 22 96 26	10.60	1.04	\$21.93	0.0219%
DEWAARD, K L FAMILY TRUST	0522351000	SW SW 22 96 26	8.91	1.27	\$26.78	0.0268%
DEWAARD, K L FAMILY TRUST	0527227000	NW NW EXC PARCEL A & D 27 96 26	9.54	0.67	\$14.13	0.0141%
DORNBIER, D&C REVOCABLE TRUST	0520151000	PARCEL 2 NE 20 96 26	75.28	85.37	\$1,800.12	1.8001%
EDEN, DAVID & JULIE & MAYLAND, KEITH & CYNTHIA	0508401000	NE SE 08 96 26	38.51	36.85	\$777.02	0.7770%
EDEN, DAVID & JULIE & MAYLAND, KEITH & CYNTHIA	0508476000	SE SE 08 96 26	37.27	34.03	\$717.56	0.7176%
EDEN, DAVID D & JULIE	0517102000	N 342' OF E 486' NE NE 17 96 26	3.04	2.38	\$50.19	0.0502%
EDEN, DAVID D & JULIE M & MAYLAND, KEITH & CYNTHIA	0510251000	S 1/2 NW 10 96 26	65.62	47.72	\$1,006.23	1.0062%
EDEN, DAVID ETAL	0517126000	NW NE 17 96 26	38.70	54.51	\$1,149.41	1.1494%
EDEN, DAVID ETAL	0517151000	SW NE 17 96 26	40.00	47.05	\$992.10	0.9921%
EDEN, HARVEY & DONNA R	0516201000	NE NW 16 96 26	38.64	46.27	\$975.66	0.9757%
EDEN, HARVEY & DONNA R	0516226000	NW NW 16 96 26	37.65	36.49	\$769.43	0.7694%
EDEN, HARVEY & DONNA R	0516251000	SW NW 16 96 26	39.00	49.60	\$1,045.87	1.0459%
EDEN, HARVEY & DONNA R	0516276000	SE NW 16 96 26	40.00	54.59	\$1,151.09	1.1511%
EDEN, HARVEY D & DONNA R	0515101000	NE NE 15 96 26	19.96	7.89	\$166.37	0.1664%
EDEN, HARVEY D & DONNA R	0515126000	NW NE 15 96 26	29.99	13.82	\$291.41	0.2914%
FISJON, INC	0517101000	NE NE EXC TR 17 96 26	34.49	41.02	\$864.95	0.8650%
FISJON, INC	0517176000	SE NE 17 96 26	38.70	63.23	\$1,333.28	1.3333%
GARDNER, JASON LEON & IVY LYNN JTRS	0517226000	NW NW 17 96 26	37.70	36.08	\$760.79	0.7608%
GARDNER, JASON LEON & IVY LYNN JTRS	0517251000	SW NW 17 96 26	39.00	47.68	\$1,005.39	1.0054%

GARDNER, RICHARD	0518451000	TR S1/2 SE 18 96 26	1.77	2.19	\$46.18	0.0462%
GARDNER, RICHARD & ROSENBERG, DIANNE IRREVOCABLE TRUST	0518401000	NE SE 18 96 26	39.00	58.40	\$1,231.43	1.2314%
GARDNER, RICHARD & ROSENBERG, DIANNE IRREVOCABLE TRUST	0518476000	SE SE EXC TR 18 96 26	36.27	43.91	\$925.89	0.9259%
GARDNER, RICHARD L	0518102000	NE NE 18 96 26	20.12	23.82	\$502.27	0.5023%
GARDNER, RICHARD L	0518176000	SE NE 18 96 26	39.00	48.83	\$1,029.64	1.0296%
GETZELMAN, JACOB C & STEPHANIE R JTRS	0511102000	IRREG TR IN E 1/2 NE 11 96 26	1.19	0.58	\$12.23	0.0122%
GRANITE FARMS V, LLC	0510176001	PARCEL A SE NE 10 96 26	3.04	1.56	\$32.89	0.0329%
GUSTAFSON, JASON M & JESSYCA A	0521401001	PARCEL C SE 21 96 26	5.29	3.24	\$68.32	0.0683%
HAUGLAND, DORIS D	0516126000	NW NE 16 96 26	38.92	51.20	\$1,079.61	1.0796%
HAUGLAND, DORIS D	0516151000	SW NE 16 96 26	40.25	56.17	\$1,184.41	1.1844%
HILLENGA & SONS LLC	0510353000	PARCEL A SW SW 10 96 26	1.60	1.21	\$25.51	0.0255%
HILLENGA, CHRIS & KIM	0515226000	S 480' OF N 1265'8" OF W 335'7" OF NW NW 15 96 26	3.20	1.43	\$30.15	0.0302%
HILLENGA, CHRIS & KIM	0516101000	NE NE 16 96 26	37.29	41.01	\$864.74	0.8647%
HILLENGA, CHRIS & KIM	0516176000	SE NE EXC PARCEL ""A"" 16 96 26	37.22	30.10	\$634.69	0.6347%
HILLENGA, CHRIS & KIM	0516177000	PARCEL ""A"" SE NE 16 96 26	1.42	0.60	\$12.65	0.0127%
HILLENGA, EDWIN & VICKI	0510352000	IRREG TR SW SW 10 96 26	2.60	1.58	\$33.32	0.0333%
HILLENGA, EDWIN H & VICKI	0510301000	NE SW 10 96 26	40.00	21.58	\$455.04	0.4550%
HILLENGA, EDWIN H & VICKI	0510326000	NW SW 10 96 26	38.64	26.00	\$548.24	0.5482%
HILLENGA, EDWIN H & VICKI	0510351000	SW SW EXC TRS 10 96 26	33.45	20.85	\$439.65	0.4397%
HILLENGA, EDWIN H & VICKI	0510376000	SE SW 10 96 26	39.00	21.01	\$443.02	0.4430%
HILLENGA, EDWIN H & VICKI	0516301000	NE SW 16 96 26	40.00	48.06	\$1,013.40	1.0134%
HILLENGA, EDWIN H & VICKI	0516326000	NW SW 16 96 26	38.70	54.24	\$1,143.71	1.1437%
HILLENGA, EDWIN H & VICKI JTRS	0516401000	NE SE 16 96 26	39.00	24.28	\$511.97	0.5120%
HILLENGA, EDWIN H & VICKI JTRS	0516426000	NW SE 16 96 26	40.00	34.35	\$724.31	0.7243%
KELLY, JEFFREY J & KELLY, CONNIE K	0528201000	NE NW 28 96 26	39.00	17.49	\$368.80	0.3688%
KELLY, JEFFREY J & KELLY, CONNIE K	0528226000	NW NW 28 96 26	37.65	17.22	\$363.10	0.3631%

KELLY, PATRICK R & KELLY, MARK A	0528251000	SW NW 28 96 26	38.50	17.20	\$362.68	0.3627%
KELLY, PATRICK R & KELLY, MARK A	0528276000	SE NW 28 96 26	40.00	11.67	\$246.08	0.2461%
KLOOCK, DANNY D ETAL	0515301000	NE SW 15 96 26	15.58	8.04	\$169.53	0.1695%
KOPACEK, MARY & MCCABE, KATHLEEN	0509401000	NE SE 09 96 26	38.64	34.75	\$732.74	0.7327%
KOPACEK, MARY & MCCABE, KATHLEEN	0509426000	NW SE 09 96 26	40.00	37.54	\$791.57	0.7916%
KOPACEK, MARY & MCCABE, KATHLEEN	0509451000	SW SE 09 96 26	38.64	36.74	\$774.71	0.7747%
KOPACEK, MARY & MCCABE, KATHLEEN	0509476000	SE SE 09 96 26	37.29	29.02	\$611.92	0.6119%
KRUGER, DANIEL KURT	0515201001	E1/2 NE NW 15 96 26	19.50	9.66	\$203.69	0.2037%
KRUGER, DANIEL KURT	0515276001	E1/2 SE NW 15 96 26	13.45	6.40	\$134.95	0.1350%
KRUGER, DENNIS	0508377000	SE SW EXC E 890' OF S 600' 08 96 26	10.60	13.03	\$274.75	0.2748%
KRUGER, DENNIS A & DEBRA K	0508376000	E 890' OF S 600' SE SW 08 96 26	11.38	13.61	\$286.98	0.2870%
KRUGER, DENNIS A & DEBRA K JTRS	0521127000	TR IN NW NE 21 96 26	14.26	12.66	\$266.95	0.2670%
KRUGER, DENNIS A & DEBRA K JTRS	0521202000	TR IN NE NW 21 96 26	4.48	6.55	\$138.11	0.1381%
KRUGER, DENNIS ALLAN	0511426000	NW SE 11 96 26	17.75	4.99	\$105.22	0.1052%
KRUGER, DENNIS ALLAN	0515201002	W1/2 NE NW 15 96 26	19.50	10.08	\$212.55	0.2126%
KRUGER, DENNIS ALLAN	0515227000	NW NW EXC S 480' OF N 1265'8"" OF W 335'7"" 15 96 26	34.44	20.18	\$425.52	0.4255%
KRUGER, DENNIS ALLAN	0515251000	SW NW 15 96 26	38.64	21.89	\$461.58	0.4616%
KRUGER, DENNIS ALLAN	0515276002	W1/2 SE NW 15 96 26	19.54	12.72	\$268.22	0.2682%
LAIRD, BRADLEY D & PAULA K	0519102000	N 428' OF W 305' NE NE 19 96 26	2.77	2.67	\$56.30	0.0563%
LOESCHEN, PAUL R & JANA K	0515351000	TR S 1/2 N 2/3 W 1/2 SW 15 96 26	4.10	2.18	\$45.97	0.0460%
MARION, JOEY D & JANICE M TRUST	0508151000	SW NE 08 96 26	6.71	7.61	\$160.47	0.1605%
MAYLAND, KEITH A	0516376000	E 1195.24' OF SE SW EXC TR 16 96 26	33.36	54.54	\$1,150.04	1.1500%
MAYLAND, KEITH A ET AL	0511326000	NW SW 11 96 26	38.64	15.85	\$334.22	0.3342%
MAYLAND, KEITH A ET AL	0511351000	SW SW 11 96 26	37.34	15.93	\$335.90	0.3359%
MAYLAND, NATHAN & KYMBERLY JTRS	0508426001	E 1/2 NW SE 08 96 26	19.34	22.76	\$479.92	0.4799%
MAYLAND, NATHAN & KYMBERLY JTRS	0508451001	E 1/2 SW SE 08 96 26	19.35	31.17	\$657.26	0.6573%

MAYLAND, RYAN & KAYLA JTRS	0508426002	W 1/2 NW SE 08 96 26	4.47	6.75	\$142.33	0.1423%
MAYLAND, RYAN & KAYLA JTRS	0508451002	W 1/2 SW SE 08 96 26	18.64	27.31	\$575.86	0.5759%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509301000	E 1/2 E 1/2 SW 09 96 26	39.32	33.46	\$705.54	0.7055%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509326000	W 1/2 SW EXC W 40 AC 09 96 26	37.29	32.51	\$685.51	0.6855%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509351000	W 40 AC SW 09 96 26	34.30	31.74	\$669.27	0.6693%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509376000	W 1/2 E 1/2 SW 09 96 26	39.32	29.06	\$612.76	0.6128%
MCDONNELL, MARLENE	0518452000	SW SE EXC TR 18 96 26	14.62	17.83	\$375.97	0.3760%
MERIDITH, HAZEL L	0517326000	NW SW EXC N 2 RDS 17 96 26	38.00	46.55	\$981.56	0.9816%
MERIDITH, HAZEL L	0517351000	SW SW 17 96 26	38.00	51.99	\$1,096.27	1.0963%
MONSON, RONALD & LINDA TRUST; ERIC R MONSON HERITAGE TRUST; BENJAMIN J MONSON HERITAGE TRUST	0511101000	NE NE EXC TR 11 96 26	30.07	11.43	\$241.01	0.2410%
MONSON, RONALD & LINDA TRUST; ERIC R MONSON HERITAGE TRUST; BENJAMIN J MONSON HERITAGE TRUST	0511126000	NW NE 11 96 26	39.00	14.27	\$300.90	0.3009%
MONSON, RONALD & LINDA TRUST; ERIC R MONSON HERITAGE TRUST; BENJAMIN J MONSON HERITAGE TRUST	0511151000	SW NE 11 96 26	39.14	14.25	\$300.48	0.3005%
MONSON, RONALD & LINDA TRUST; ERIC R MONSON HERITAGE TRUST; BENJAMIN J MONSON HERITAGE TRUST	0511176000	SE NE EXC TR 11 96 26	16.85	4.40	\$92.78	0.0928%
MONSON, RONALD & LINDA TRUST; ERIC R MONSON HERITAGE TRUST; BENJAMIN J MONSON HERITAGE TRUST	0511201000	NE NW 11 96 26	39.00	16.16	\$340.75	0.3408%
MONSON, RONALD & LINDA TRUST; ERIC R MONSON HERITAGE TRUST; BENJAMIN J MONSON HERITAGE TRUST	0511226000	NW NW 11 96 26	31.01	11.55	\$243.55	0.2436%
MONSON, RONALD & LINDA TRUST; ERIC R MONSON HERITAGE TRUST; BENJAMIN J MONSON HERITAGE TRUST	0511251000	SW NW 11 96 26	38.64	12.51	\$263.79	0.2638%
MONSON, RONALD & LINDA TRUST; ERIC R MONSON HERITAGE TRUST; BENJAMIN J MONSON HERITAGE TRUST	0511276000	SE NW 11 96 26	40.00	15.07	\$317.77	0.3178%
NIELSEN FAMILY PARTNERSHIP, LLLP	0519101000	NE NE EXC TR 19 96 26	35.23	39.00	\$822.36	0.8224%
NIELSEN FAMILY PARTNERSHIP, LLLP	0519176000	SE NE 19 96 26	17.43	17.93	\$378.07	0.3781%
NIELSEN FAMILY PARTNERSHIP, LLLP	0520402000	NE SE EXC PARCEL 2 20 96 26	36.81	43.85	\$924.63	0.9246%

NIELSEN FAMILY PARTNERSHIP, LLLP	0520426000	NW SE 20 96 26	40.00	44.85	\$945.71	0.9457%
NIELSEN FAMILY PARTNERSHIP, LLLP	0520451000	SW SE EXC PARCEL A 20 96 26	37.31	34.49	\$727.26	0.7273%
NIELSEN FAMILY PARTNERSHIP, LLLP	0520476000	SE SE EXC PARCELS 1 & 2 20 96 26	32.28	28.19	\$594.42	0.5944%
NIELSEN FAMILY PARTNERSHIP, LLLP	0529101000	NE NE 29 96 26	37.65	36.82	\$776.39	0.7764%
NIELSEN FAMILY PARTNERSHIP, LLLP	0529126000	NW NE 29 96 26	22.06	21.21	\$447.24	0.4472%
NIELSEN FAMILY PARTNERSHIP, LLLP	0529177002	SE NE EXC TR & PARCEL B 29 96 26	17.66	14.94	\$315.03	0.3150%
NIELSEN, JEFFERY A & REBECCA J	0528101000	NE NE 28 96 26	34.53	8.55	\$180.29	0.1803%
NIELSEN, JEFFERY A & REBECCA J	0528126000	NW NE 28 96 26	37.00	15.18	\$320.09	0.3201%
NIELSEN, JEFFERY A & REBECCA J	0528151000	SW NE 28 96 26	40.00	5.99	\$126.31	0.1263%
NIELSEN, JEFFERY A & REBECCA J	0528176000	SE NE 28 96 26	38.64	4.09	\$86.24	0.0862%
NIELSEN, JEFFERY A & REBECCA J	0529176000	TR SE NE 29 96 26	1.01	0.90	\$18.98	0.0190%
NIELSEN, JEFFERY A & REBECCA J JTRS	0529177001	PARCEL B SE NE 29 96 26	1.26	1.10	\$23.19	0.0232%
NIELSEN, JEFFREY A & REBECCA J	0520477000	PARCEL 1 SE SE 20 96 26	5.36	7.10	\$149.71	0.1497%
NIELSEN, JERRY & JOAN REVOCABLE TRUST	0521301001	PARCEL A NE SW 21 96 26	18.56	24.62	\$519.14	0.5191%
NIELSEN, JERRY & JOAN REVOCABLE TRUST	0521326000	PARCEL A NW SW 21 96 26	39.13	45.53	\$960.05	0.9601%
NIELSEN, JERRY & JOAN REVOCABLE TRUST	0521351000	PARCEL A SW SW 21 96 26	38.16	20.91	\$440.91	0.4409%
NIELSEN, JERRY & JOAN REVOCABLE TRUST	0521376001	PARCEL A SE SW 21 96 26	37.81	27.93	\$588.94	0.5889%
NIELSEN, JERRY & JOAN REVOCABLE TRUST	0521451000	TRACT SW SE 21 96 26	6.37	8.69	\$183.24	0.1832%
NOKES, JAMES A & CRYSTAL A JTRS	0520401000	PARCEL 2 E1/2 SE 20 96 26	2.55	2.36	\$49.76	0.0498%
OSTERCAMP, CAROLYN	0517201000	NE NW 17 96 26	38.70	35.40	\$746.45	0.7465%
OSTERCAMP, CAROLYN	0517276000	SE NW 17 96 26	40.00	41.48	\$874.65	0.8747%
OSTERCAMP, CAROLYN	0517301000	NE SW 17 96 26	40.00	47.00	\$991.05	0.9911%
OSTERCAMP, CAROLYN	0517327000	N 2 RDS W 1/2 SW 17 96 26	1.00	0.80	\$16.87	0.0169%
OSTERCAMP, CAROLYN	0517376000	SE SW 17 96 26	39.00	62.75	\$1,323.16	1.3232%
OSTERCAMP, CAROLYN J	0502451000	SW SE 02 96 26	18.17	6.86	\$144.65	0.1447%
OSTERCAMP, CAROLYN J	0502476000	SE SE EXC TR 148' X 184' 02 96 26	34.95	12.14	\$255.99	0.2560%
OSTERCAMP, DENNIS	0502477000	TR 148' X 184' SE SE 02 96 26	0.63	0.28	\$5.90	0.0059%

PATTERSON, KLINTON	0520101000	PARCEL 1 NE 20 96 26	75.28	100.00	\$2,108.61	2.1086%
PATTERSON, KLINTON A	0520452000	PARCEL A SW SE 20 96 26 PIT EXEMPT #14-W-115	1.69	1.78	\$37.53	0.0375%
PATTERSON, LYNN M	0516351000	SW SW EXC TR & N 660' SE SW EXC E 1195.24' 16 96 26 PIT EXEMPT #14-W- 117	31.65	57.98	\$1,222.57	1.2226%
PATTERSON, LYNN M	0516352000	IRREG TR IN S 1/2 SW 16 96 26 PIT EXEMPTION ND-A74-193	11.03	26.31	\$554.78	0.5548%
PENNING FARMS, INC	0517401000	NE SE 17 96 26	38.70	65.90	\$1,389.58	1.3896%
PENNING FARMS, INC	0517476000	SE SE 17 96 26	37.70	71.91	\$1,516.30	1.5163%
RECKER, WILLIAM J TRUST; RECKER, GARY L; RECKER, MARILYN ANN; RILEY, MARILYN ANN REVOCABLE TRUST; RECKER, DEAN JAMES; RECKER, DARRELL ALLAN	0519126000	NW NE 19 96 26	30.05	37.67	\$794.32	0.7943%
RECKER, WILLIAM J TRUST; RECKER, GARY L; RECKER, MARILYN ANN; RILEY, MARILYN ANN REVOCABLE TRUST; RECKER, DEAN JAMES; RECKER, DARRELL ALLAN	0519151000	SW NE 19 96 26	5.97	5.46	\$115.13	0.1151%
REDENIUS, DOUG FARMS LLC	0510126001	TR NW NE 10 96 26	3.03	1.42	\$29.94	0.0299%
REDENIUS, DOUG FARMS, LLC	0511301000	NE SW 11 96 26	40.00	17.19	\$362.47	0.3625%
REDENIUS, DOUG FARMS, LLC	0511376000	SE SW 11 96 26	32.37	14.49	\$305.54	0.3055%
REDENIUS, GERALD D LIVING TRUST	0510101000	NE NE 10 96 26	37.64	19.45	\$410.13	0.4101%
REDENIUS, GERALD D LIVING TRUST	0510126002	NW NE EXC TR 10 96 26	24.87	11.67	\$246.08	0.2461%
REDENIUS, GERALD D LIVING TRUST	0510151000	SW NE 10 96 26	40.00	22.93	\$483.51	0.4835%
REDENIUS, GERALD D LIVING TRUST	0510176002	SE NE EXC PARCEL A 10 96 26	35.60	15.81	\$333.37	0.3334%
REDENIUS, GERALD D LIVING TRUST	0510401000	NE SE 10 96 26	38.63	17.52	\$369.43	0.3694%
REDENIUS, GERALD D LIVING TRUST	0510426000	NW SE 10 96 26	40.00	20.66	\$435.64	0.4356%
REDENIUS, GERALD D LIVING TRUST	0510451000	TR S1/2 SE 10 96 26	4.19	2.13	\$44.91	0.0449%
REDENIUS, GERALD D LIVING TRUST	0510452000	SW SE EXC TR 10 96 26	37.01	19.11	\$402.96	0.4030%
REDENIUS, GERALD D LIVING TRUST	0510476000	SE SE EXC TR 10 96 26	35.45	19.08	\$402.32	0.4023%
REDING, NICHOLAS VERNE & EMILY LORRAINE	0509202000	NE NW EXC W 340' OF E 885' OF N 400' 09 96 26	12.94	11.50	\$242.49	0.2425%
REDING, NICHOLAS VERNE & EMILY LORRAINE	0509276000	SE NW 09 96 26	39.79	37.10	\$782.30	0.7823%

SCHUSTER, LINDA M TRUST	0510226000	NW NW EXC TR 10 96 26	3.20	2.14	\$45.12	0.0451%
SHADOW FARMS, LLC	0514202000	PARCEL ""A"" NE NW 14 96 26 PIT EXEMPT #13-W- 083	2.87	1.28	\$26.99	0.0270%
SMITH, PAUL L TRUST AGREEMENT & SMITH, MARLENE J TRUST AGREEMENT	0521301002	PARCEL B NE SW 21 96 26	17.73	23.47	\$494.89	0.4949%
SMITH, PAUL L TRUST AGREEMENT & SMITH, MARLENE J TRUST AGREEMENT	0521376002	PARCEL B SE SW 21 96 26	0.63	1.32	\$27.83	0.0278%
SMITH, PAUL L TRUST AGREEMENT & SMITH, MARLENE J TRUST AGREEMENT	0521401002	PARCEL B NE SE 21 96 26	33.67	13.33	\$281.08	0.2811%
SMITH, PAUL L TRUST AGREEMENT & SMITH, MARLENE J TRUST AGREEMENT	0521426000	PARCEL B NW SE 21 96 26	43.85	23.91	\$504.17	0.5042%
SMITH, PAUL L TRUST AGREEMENT & SMITH, MARLENE J TRUST AGREEMENT	0521476001	PARCEL D SE SE 21 96 26	0.30	0.05	\$1.05	0.0011%
SMITH, PAUL L TRUST AGREEMENT & SMITH, MARLENE J TRUST AGREEMENT	0521477000	PARCEL A SE 21 96 26	63.81	16.57	\$349.40	0.3494%
STUDER, DOUGLAS	0511103000	IRREG TR IN E 1/2 NE 11 96 26	5.67	2.10	\$44.28	0.0443%
STUDER, DOUGLAS P	0522226000	NW NW 22 96 26	30.51	1.72	\$36.27	0.0363%
STUDER, DOUGLAS P	0522251000	SW NW 22 96 26	15.71	0.88	\$18.56	0.0186%
SWEERS, JOHN & CONNIE REVOCABLE TRUST	0515326000	N 1/2 N 2/3 W 1/2 SW 15 96 26	25.78	15.47	\$326.20	0.3262%
SWEERS, JOHN & CONNIE REVOCABLE TRUST	0515352000	S 1/3 W 1/2 SW 15 96 26	24.42	18.14	\$382.50	0.3825%
SWEERS, JOHN & CONNIE REVOCABLE TRUST	0515353000	S 1/2 N 2/3 W 1/2 SW EXC TR 15 96 26	21.68	14.91	\$314.39	0.3144%
SWEERS, JOHN & CONNIE REVOCABLE TRUST	0516451000	SW SE 16 96 26	38.70	35.95	\$758.05	0.7581%
SWEERS, JOHN & CONNIE REVOCABLE TRUST	0516477000	SE SE 16 96 26	37.70	26.57	\$560.26	0.5603%
SWEERS, JOHN & CONNIE REVOCABLE TRUST	0521101000	N 3/4 OF E 1/2 NE 1/4 21 96 26	56.20	49.08	\$1,034.91	1.0349%
TJARKS, MARLIN & DEANNE	0518151000	SW NE 18 96 26	28.62	33.13	\$698.58	0.6986%
TJARKS, MARLIN & DEANNE	0518426000	NW SE 18 96 26	14.32	16.79	\$354.04	0.3540%
Hancock County Secondary Roads Department	DD00880000		165.33		\$3,873.96	3.8729%
		Total	5326.90		\$100,000.00	100.000%
			Ac			

RECLASSIFICATION SCHEDULE**LATERAL 39****DRAINAGE DISTRICT NO. 97****HANCOCK COUNTY, IOWA****Lateral 39 Maintenance Assessment Schedule****This schedule is intended for future maintenance. It is not a 2026 levy.**

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
KELLY, JEFFREY J & KELLY, CONNIE K	0528201000	NE NW 28 96 26	3.97	10.43	\$292.81	2.928%
KELLY, JEFFREY J & KELLY, CONNIE K	0528226000	NW NW 28 96 26	33.12	75.39	\$2,116.51	21.165%
KELLY, PATRICK R & KELLY, MARK A	0528251000	SW NW 28 96 26	33.84	60.40	\$1,695.68	16.957%
KELLY, PATRICK R & KELLY, MARK A	0528276000	SE NW 28 96 26	0.31	0.63	\$17.69	0.177%
NIELSEN, JERRY & JOAN REVOCABLE TRUST	0521301001	PARCEL A NE SW 21 96 26	6.95	2.66	\$74.68	0.747%
NIELSEN, JERRY & JOAN REVOCABLE TRUST	0521326000	PARCEL A NW SW 21 96 26	1.97	0.31	\$8.70	0.087%
NIELSEN, JERRY & JOAN REVOCABLE TRUST	0521351000	PARCEL A SW SW 21 96 26	32.20	100.00	\$2,807.41	28.074%
NIELSEN, JERRY & JOAN REVOCABLE TRUST	0521376001	PARCEL A SE SW 21 96 26	37.81	57.25	\$1,607.24	16.072%
NIELSEN, JERRY & JOAN REVOCABLE TRUST	0521451000	TRACT SW SE 21 96 26	6.37	15.74	\$441.89	4.419%
Hancock County Secondary Roads Department	DD00880000		6.33		\$937.39	9.374%
		Total	162.87 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE**LATERAL 59****DRAINAGE DISTRICT NO. 97****HANCOCK COUNTY, IOWA****Lateral 59 Maintenance Assessment Schedule****This schedule is intended for future maintenance. It is not a 2026 levy.**

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
CRUISE FAMILY PARTNERSHIP, LLLP	0520301000	NE SW 20 96 26	0.28	0.75	\$14.16	0.142%
CRUISE FAMILY PARTNERSHIP, LLLP	0520376000	SE SW 20 96 26	35.74	76.98	\$1,453.63	14.536%

CRUISE, RONALD G & TERRI L JTRS	0520351000	SW SW 20 96 26	6.76	11.64	\$219.80	2.198%
NIELSEN FAMILY PARTNERSHIP, LLLP	0520402000	NE SE EXC PARCEL 2 20 96 26	19.48	92.51	\$1,746.89	17.469%
NIELSEN FAMILY PARTNERSHIP, LLLP	0520426000	NW SE 20 96 26	4.69	11.51	\$217.35	2.174%
NIELSEN FAMILY PARTNERSHIP, LLLP	0520451000	SW SE EXC PARCEL A 20 96 26	36.20	100.00	\$1,888.32	18.883%
NIELSEN FAMILY PARTNERSHIP, LLLP	0520476000	SE SE EXC PARCELS 1 & 2 20 96 26	32.28	58.59	\$1,106.37	11.064%
NIELSEN FAMILY PARTNERSHIP, LLLP	0529101000	NE NE 29 96 26	37.65	9.93	\$187.51	1.875%
NIELSEN FAMILY PARTNERSHIP, LLLP	0529126000	NW NE 29 96 26	22.06	41.55	\$784.60	7.846%
NIELSEN FAMILY PARTNERSHIP, LLLP	0529177002	SE NE EXC TR & PARCEL B 29 96 26	17.66	1.89	\$35.69	0.357%
NIELSEN, JEFFERY A & REBECCA J	0529176000	TR SE NE 29 96 26	1.01	0.12	\$2.27	0.023%
NIELSEN, JEFFERY A & REBECCA J JTRS	0529177001	PARCEL B SE NE 29 96 26	1.26	0.14	\$2.64	0.026%
NIELSEN, JEFFREY A & REBECCA J	0520477000	PARCEL 1 SE SE 20 96 26	5.36	1.25	\$23.60	0.236%
NIELSEN, JERRY & JOAN REVOCABLE TRUST	0521301001	PARCEL A NE SW 21 96 26	8.40	26.86	\$507.20	5.072%
NIELSEN, JERRY & JOAN REVOCABLE TRUST	0521326000	PARCEL A NW SW 21 96 26	30.65	71.69	\$1,353.74	13.537%
NIELSEN, JERRY & JOAN REVOCABLE TRUST	0521351000	PARCEL A SW SW 21 96 26	5.92	0.92	\$17.37	0.174%
NOKES, JAMES A & CRYSTAL A JTRS	0520401000	PARCEL 2 E1/2 SE 20 96 26	2.55	5.85	\$110.47	1.105%
PATTERSON, KLINTON A	0520452000	PARCEL A SW SE 20 96 26 PIT EXEMPT #14-W-115	1.69	4.75	\$89.70	0.897%
Hancock County Secondary Roads Department	DD00880000		9.60		\$238.69	2.386%
		Total	279.24 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE

LATERAL 78

DRAINAGE DISTRICT NO. 97

HANCOCK COUNTY, IOWA

Lateral 78 Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
CENTLIVRE, JOAN T REVOCABLE TRUST	0521226000	NW NW 21 96 26	9.43	0.82	\$26.76	0.268%

CENTLIVRE, JOAN T REVOCABLE TRUST	0521251000	SW NW 21 96 26	37.82	5.98	\$195.17	1.952%
CENTLIVRE, JOAN T REVOCABLE TRUST	0521276000	SE NW 21 96 26	4.47	0.12	\$3.92	0.039%
CRUISE FAMILY PARTNERSHIP, LLLP	0520201000	NE NW EXC TR 20 96 26	29.06	14.05	\$458.55	4.586%
CRUISE FAMILY PARTNERSHIP, LLLP	0520226000	NW NW 20 96 26	9.19	5.09	\$166.12	1.661%
CRUISE FAMILY PARTNERSHIP, LLLP	0520251000	SW NW 20 96 26	26.11	10.68	\$348.56	3.486%
CRUISE FAMILY PARTNERSHIP, LLLP	0520276000	SE NW 20 96 26	39.12	17.30	\$564.62	5.646%
CRUISE FAMILY PARTNERSHIP, LLLP	0520301000	NE SW 20 96 26	33.73	21.49	\$701.37	7.014%
CRUISE FAMILY PARTNERSHIP, LLLP	0520376000	SE SW 20 96 26	1.77	1.28	\$41.78	0.418%
CRUISE, RONALD G & TERRI L JTRS	0520326000	NW SW 20 96 26	6.61	2.25	\$73.43	0.734%
CRUISE, TRAVIS EDWARD	0520202000	NW NE NW 20 96 26 PIT EXEMPTION 79-W-232 & 233, 97-W-108	6.25	5.11	\$166.78	1.668%
DORNBIER, D&C REVOCABLE TRUST	0520151000	PARCEL 2 NE 20 96 26	75.28	100.00	\$3,263.71	32.637%
NIELSEN FAMILY PARTNERSHIP, LLLP	0520402000	NE SE EXC PARCEL 2 20 96 26	17.05	12.37	\$403.72	4.037%
NIELSEN FAMILY PARTNERSHIP, LLLP	0520426000	NW SE 20 96 26	34.94	35.78	\$1,167.75	11.678%
NIELSEN FAMILY PARTNERSHIP, LLLP	0520451000	SW SE EXC PARCEL A 20 96 26	0.90	0.31	\$10.12	0.101%
NIELSEN, JERRY & JOAN REVOCABLE TRUST	0521301001	PARCEL A NE SW 21 96 26	2.66	0.04	\$1.31	0.013%
NIELSEN, JERRY & JOAN REVOCABLE TRUST	0521326000	PARCEL A NW SW 21 96 26	6.48	0.26	\$8.49	0.085%
PATTERSON, KLINTON	0520101000	PARCEL 1 NE 20 96 26	75.28	69.44	\$2,266.32	22.663%
Hancock County Secondary Roads Department	DD00880000		4.82		\$131.52	1.314%
		Total	420.97 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE

MAIN TILE

DRAINAGE DISTRICT NO. 97

HANCOCK COUNTY, IOWA

Main Tile Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
BRUNS, ERIC & ELLEN	0509101000	PARCEL A NE NE 09 96 26 PIT EXEMPTION 79-W-767	2.93	10.72	\$731.53	0.732%

BRUNS, RAYMOND W L/EST & BRUNS, MARILYN J RESIDUARY TRUST	0509102000	NE NE EXC PARCEL A 09 96 26	4.18	16.35	\$1,115.71	1.116%
BRUNS, RAYMOND W L/EST & BRUNS, MARILYN J RESIDUARY TRUST	0509151000	SW NE 09 96 26	34.85	69.88	\$4,768.57	4.769%
BRUNS, RAYMOND W L/EST & BRUNS, MARILYN J RESIDUARY TRUST	0509176000	SE NE 09 96 26	38.09	100.00	\$6,823.94	6.824%
CRUISE FAMILY PARTNERSHIP, LLLP	0517426000	NW SE 17 96 26	40.00	9.65	\$658.51	0.659%
CRUISE FAMILY PARTNERSHIP, LLLP	0517451000	SW SE 17 96 26	39.00	1.56	\$106.45	0.106%
CRUISE FAMILY PARTNERSHIP, LLLP	0520201000	NE NW EXC TR 20 96 26	29.06	0.16	\$10.92	0.011%
CRUISE FAMILY PARTNERSHIP, LLLP	0520226000	NW NW 20 96 26	37.60	0.19	\$12.97	0.013%
CRUISE FAMILY PARTNERSHIP, LLLP	0520251000	SW NW 20 96 26	38.60	0.12	\$8.19	0.008%
CRUISE FAMILY PARTNERSHIP, LLLP	0520276000	SE NW 20 96 26	36.94	0.12	\$8.19	0.008%
CRUISE FAMILY PARTNERSHIP, LLLP	0520301000	NE SW 20 96 26	20.56	0.07	\$4.78	0.005%
CRUISE FAMILY PARTNERSHIP, LLLP	0520376000	SE SW 20 96 26	1.11	0.01	\$0.68	0.001%
CRUISE, RONALD G & TERRI L JTRS	0520326000	NW SW 20 96 26	33.90	0.10	\$6.82	0.007%
CRUISE, RONALD G & TERRI L JTRS	0520351000	SW SW 20 96 26	2.09	0.01	\$0.68	0.001%
CRUISE, TRAVIS EDWARD	0520202000	NW NE NW 20 96 26 PIT EXEMPTION 79-W-232 & 233, 97-W-108	9.06	0.09	\$6.14	0.006%
EDEN, DAVID & JULIE & MAYLAND, KEITH & CYNTHIA	0508401000	NE SE 08 96 26	38.51	41.59	\$2,838.07	2.838%
EDEN, DAVID & JULIE & MAYLAND, KEITH & CYNTHIA	0508476000	SE SE 08 96 26	37.27	36.79	\$2,510.53	2.511%
EDEN, DAVID D & JULIE	0517102000	N 342' OF E 486' NE NE 17 96 26	3.04	1.51	\$103.04	0.103%
EDEN, DAVID D & JULIE M & MAYLAND, KEITH & CYNTHIA	0510251000	S 1/2 NW 10 96 26	37.64	77.39	\$5,281.04	5.281%
EDEN, DAVID ETAL	0517126000	NW NE 17 96 26	38.70	44.08	\$3,007.99	3.008%
EDEN, DAVID ETAL	0517151000	SW NE 17 96 26	40.00	23.68	\$1,615.91	1.616%
EDEN, HARVEY & DONNA R	0516201000	NE NW 16 96 26	38.64	5.38	\$367.13	0.367%
EDEN, HARVEY & DONNA R	0516226000	NW NW 16 96 26	37.65	18.41	\$1,256.29	1.256%
EDEN, HARVEY & DONNA R	0516251000	SW NW 16 96 26	39.00	7.68	\$524.08	0.524%
EDEN, HARVEY & DONNA R	0516276000	SE NW 16 96 26	40.00	0.26	\$17.74	0.018%
FISJON, INC	0517101000	NE NE EXC TR 17 96 26	34.49	28.52	\$1,946.19	1.946%

FISJON, INC	0517176000	SE NE 17 96 26	38.70	32.48	\$2,216.41	2.216%
GARDNER, JASON LEON & IVY LYNN JTRS	0517226000	NW NW 17 96 26	37.70	22.90	\$1,562.68	1.563%
GARDNER, JASON LEON & IVY LYNN JTRS	0517251000	SW NW 17 96 26	39.00	18.12	\$1,236.50	1.237%
GARDNER, RICHARD	0518451000	TR S1/2 SE 18 96 26	1.77	0.01	\$0.68	0.001%
GARDNER, RICHARD & ROSENBERG, DIANNE IRREVOCABLE TRUST	0518401000	NE SE 18 96 26	39.00	0.23	\$15.70	0.016%
GARDNER, RICHARD & ROSENBERG, DIANNE IRREVOCABLE TRUST	0518476000	SE SE EXC TR 18 96 26	36.27	0.18	\$12.28	0.012%
GARDNER, RICHARD L	0518102000	NE NE 18 96 26	20.12	6.47	\$441.51	0.442%
GARDNER, RICHARD L	0518176000	SE NE 18 96 26	39.00	0.63	\$42.99	0.043%
HAUGLAND, DORIS D	0516126000	NW NE 16 96 26	38.92	0.15	\$10.24	0.010%
HAUGLAND, DORIS D	0516151000	SW NE 16 96 26	40.25	0.17	\$11.60	0.012%
HILLENGA, CHRIS & KIM	0516101000	NE NE 16 96 26	33.07	0.10	\$6.82	0.007%
HILLENGA, CHRIS & KIM	0516176000	SE NE EXC PARCEL ""A"" 16 96 26	15.39	0.05	\$3.41	0.003%
HILLENGA, CHRIS & KIM	0516177000	PARCEL ""A"" SE NE 16 96 26	0.10	0.01	\$0.68	0.001%
HILLENGA, EDWIN H & VICKI	0510326000	NW SW 10 96 26	33.03	42.60	\$2,907.00	2.907%
HILLENGA, EDWIN H & VICKI	0510351000	SW SW EXC TRS 10 96 26	8.31	13.52	\$922.60	0.923%
HILLENGA, EDWIN H & VICKI	0516301000	NE SW 16 96 26	37.51	0.13	\$8.87	0.009%
HILLENGA, EDWIN H & VICKI	0516326000	NW SW 16 96 26	38.70	0.33	\$22.52	0.023%
HILLENGA, EDWIN H & VICKI JTRS	0516426000	NW SE 16 96 26	8.38	0.03	\$2.05	0.002%
KOPACEK, MARY & MCCABE, KATHLEEN	0509401000	NE SE 09 96 26	38.64	65.22	\$4,450.57	4.451%
KOPACEK, MARY & MCCABE, KATHLEEN	0509426000	NW SE 09 96 26	40.00	74.07	\$5,054.49	5.054%
KOPACEK, MARY & MCCABE, KATHLEEN	0509451000	SW SE 09 96 26	38.64	62.46	\$4,262.23	4.262%
KOPACEK, MARY & MCCABE, KATHLEEN	0509476000	SE SE 09 96 26	31.36	47.83	\$3,263.89	3.264%
KRUGER, DENNIS	0508377000	SE SW EXC E 890' OF S 600' 08 96 26	10.60	10.04	\$685.12	0.685%
KRUGER, DENNIS A & DEBRA K	0508376000	E 890' OF S 600' SE SW 08 96 26	11.38	11.65	\$794.99	0.795%
LAIRD, BRADLEY D & PAULA K	0519102000	N 428' OF W 305' NE NE 19 96 26	2.77	0.01	\$0.68	0.001%
MARION, JOEY D & JANICE M TRUST	0508151000	SW NE 08 96 26	6.71	8.49	\$579.35	0.579%

MAYLAND, KEITH A	0516376000	E 1195.24' OF SE SW EXC TR 16 96 26	33.36	0.02	\$1.36	0.001%
MAYLAND, NATHAN & KYMBERLY JTRS	0508426001	E 1/2 NW SE 08 96 26	19.34	22.15	\$1,511.50	1.512%
MAYLAND, NATHAN & KYMBERLY JTRS	0508451001	E 1/2 SW SE 08 96 26	19.35	32.04	\$2,186.39	2.186%
MAYLAND, RYAN & KAYLA JTRS	0508426002	W 1/2 NW SE 08 96 26	4.47	6.00	\$409.44	0.409%
MAYLAND, RYAN & KAYLA JTRS	0508451002	W 1/2 SW SE 08 96 26	18.64	25.38	\$1,731.91	1.732%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509301000	E 1/2 E 1/2 SW 09 96 26	39.32	62.00	\$4,230.84	4.231%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509326000	W 1/2 SW EXC W 40 AC 09 96 26	37.29	49.82	\$3,399.68	3.400%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509351000	W 40 AC SW 09 96 26	34.30	41.87	\$2,857.18	2.857%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509376000	W 1/2 E 1/2 SW 09 96 26	39.32	51.45	\$3,510.91	3.511%
MCDONNELL, MARLENE	0518452000	SW SE EXC TR 18 96 26	14.62	0.07	\$4.78	0.005%
MERIDITH, HAZEL L	0517326000	NW SW EXC N 2 RDS 17 96 26	38.00	1.74	\$118.74	0.119%
MERIDITH, HAZEL L	0517351000	SW SW 17 96 26	38.00	0.32	\$21.84	0.022%
NIELSEN FAMILY PARTNERSHIP, LLLP	0519101000	NE NE EXC TR 19 96 26	35.23	0.14	\$9.55	0.010%
NIELSEN FAMILY PARTNERSHIP, LLLP	0519176000	SE NE 19 96 26	17.43	0.07	\$4.78	0.005%
OSTERCAMP, CAROLYN	0517201000	NE NW 17 96 26	38.70	25.74	\$1,756.48	1.756%
OSTERCAMP, CAROLYN	0517276000	SE NW 17 96 26	40.00	26.05	\$1,777.64	1.778%
OSTERCAMP, CAROLYN	0517301000	NE SW 17 96 26	40.00	11.44	\$780.66	0.781%
OSTERCAMP, CAROLYN	0517327000	N 2 RDS W 1/2 SW 17 96 26	1.00	0.12	\$8.19	0.008%
OSTERCAMP, CAROLYN	0517376000	SE SW 17 96 26	39.00	0.46	\$31.39	0.031%
PATTERSON, LYNN M	0516351000	SW SW EXC TR & N 660' SE SW EXC E 1195.24' 16 96 26 PIT EXEMPT #14-W-117	31.65	0.69	\$47.09	0.047%
PATTERSON, LYNN M	0516352000	IRREG TR IN S 1/2 SW 16 96 26 PIT EXEMPTION ND-A74-193	10.63	0.01	\$0.68	0.001%
PENNING FARMS, INC	0517401000	NE SE 17 96 26	38.70	5.68	\$387.60	0.388%
PENNING FARMS, INC	0517476000	SE SE 17 96 26	37.70	5.23	\$356.89	0.357%
REDING, NICHOLAS VERNE & EMILY LORRAINE	0509202000	NE NW EXC W 340' OF E 885' OF N 400' 09 96 26	12.94	33.13	\$2,260.77	2.261%
REDING, NICHOLAS VERNE & EMILY LORRAINE	0509276000	SE NW 09 96 26	39.79	97.59	\$6,659.48	6.659%
RECKER, WILLIAM J TRUST; RECKER, GARY L; RECKER,	0519126000	NW NE 19 96 26	30.05	0.13	\$8.87	0.009%

MARILYN ANN; RILEY, MARILYN ANN REVOCABLE TRUST; RECKER, DEAN JAMES; RECKER, DARRELL ALLAN						
RECKER, WILLIAM J TRUST; RECKER, GARY L; RECKER, MARILYN ANN; RILEY, MARILYN ANN REVOCABLE TRUST; RECKER, DEAN JAMES; RECKER, DARRELL ALLAN	0519151000	SW NE 19 96 26	5.97	0.02	\$1.36	0.001%
SCHUSTER, LINDA M TRUST	0510226000	NW NW EXC TR 10 96 26	3.20	9.23	\$629.85	0.630%
SWEERS, JOHN & CONNIE REVOCABLE TRUST	0516451000	SW SE 16 96 26	11.34	0.01	\$0.68	0.001%
TJARKS, MARLIN & DEANNE	0518151000	SW NE 18 96 26	28.62	0.11	\$7.51	0.008%
TJARKS, MARLIN & DEANNE	0518426000	NW SE 18 96 26	14.32	0.06	\$4.09	0.004%
Hancock County Secondary Roads Department	DD00880000		65.26		\$3,033.92	3.028%
		Total	2315.77		\$100,000.00	100.000%
			Ac			

RECLASSIFICATION SCHEDULE

LATERAL 103

DRAINAGE DISTRICT NO. 97

HANCOCK COUNTY, IOWA

Lateral 103 Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
EDEN, HARVEY & DONNA R	0516201000	NE NW 16 96 26	18.35	12.08	\$368.54	3.685%
EDEN, HARVEY & DONNA R	0516251000	SW NW 16 96 26	15.51	13.75	\$419.49	4.195%
EDEN, HARVEY & DONNA R	0516276000	SE NW 16 96 26	39.19	30.62	\$934.16	9.342%
HAUGLAND, DORIS D	0516126000	NW NE 16 96 26	38.92	22.68	\$691.93	6.919%
HAUGLAND, DORIS D	0516151000	SW NE 16 96 26	40.07	26.45	\$806.94	8.069%
HILLENGA, CHRIS & KIM	0516101000	NE NE 16 96 26	33.07	15.80	\$482.03	4.820%
HILLENGA, CHRIS & KIM	0516176000	SE NE EXC PARCEL ""A"" 16 96 26	15.39	7.96	\$242.85	2.429%
HILLENGA, CHRIS & KIM	0516177000	PARCEL ""A"" SE NE 16 96 26	0.10	0.02	\$0.61	0.006%
HILLENGA, EDWIN H & VICKI	0516301000	NE SW 16 96 26	28.96	24.19	\$737.99	7.380%

HILLENGA, EDWIN H & VICKI	0516326000	NW SW 16 96 26	38.70	54.71	\$1,669.11	16.691%
HILLENGA, EDWIN H & VICKI JTRS	0516426000	NW SE 16 96 26	8.38	4.19	\$127.83	1.278%
MAYLAND, KEITH A	0516376000	E 1195.24' OF SE SW EXC TR 16 96 26	4.00	3.79	\$115.63	1.156%
PATTERSON, LYNN M	0516351000	SW SW EXC TR & N 660' SE SW EXC E 1195.24' 16 96 26 PIT EXEMPT #14-W-117	26.02	100.00	\$3,050.83	30.508%
PATTERSON, LYNN M	0516352000	IRREG TR IN S 1/2 SW 16 96 26 PIT EXEMP-TION ND- A74-193	1.03	1.58	\$48.20	0.482%
Hancock County Secondary Roads Department	DD00880000		4.98		\$303.86	3.040%
		Total	312.67 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE

LATERAL 104

DRAINAGE DISTRICT NO. 97

HANCOCK COUNTY, IOWA

Lateral 104 Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
PENNING FARMS, INC	0517476000	SE SE 17 96 26	2.22	100.00	\$9,194.56	91.946%
Hancock County Secondary Roads Department	DD00880000		0.08		\$805.44	8.054%
		Total	2.30 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE

LATERAL 123

DRAINAGE DISTRICT NO. 97

HANCOCK COUNTY, IOWA

Lateral 123 Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
CRUISE FAMILY PARTNERSHIP, LLL	0517426000	NW SE 17 96 26	18.29	100.00	\$3,043.21	30.431%

EDEN, DAVID ETAL	0517151000	SW NE 17 96 26	14.03	73.50	\$2,236.76	22.368%
FISJON, INC	0517176000	SE NE 17 96 26	4.78	6.36	\$193.55	1.936%
MERIDITH, HAZEL L	0517326000	NW SW EXC N 2 RDS 17 96 26	13.55	36.09	\$1,098.30	10.983%
MERIDITH, HAZEL L	0517351000	SW SW 17 96 26	1.03	2.42	\$73.65	0.737%
OSTERCAMP, CAROLYN	0517301000	NE SW 17 96 26	30.18	99.54	\$3,029.21	30.292%
OSTERCAMP, CAROLYN	0517327000	N 2 RDS W 1/2 SW 17 96 26	0.31	0.42	\$12.78	0.128%
OSTERCAMP, CAROLYN	0517376000	SE SW 17 96 26	0.99	1.44	\$43.82	0.438%
PENNING FARMS, INC	0517401000	NE SE 17 96 26	2.66	8.83	\$268.72	2.687%
		Total	85.82 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE

LATERAL 153

DRAINAGE DISTRICT NO. 97

HANCOCK COUNTY, IOWA

Lateral 153 Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
EDEN, DAVID ETAL	0517126000	NW NE 17 96 26	19.18	4.57	\$154.39	1.544%
EDEN, DAVID ETAL	0517151000	SW NE 17 96 26	0.44	0.02	\$0.68	0.007%
GARDNER, JASON LEON & IVY LYNN JTRS	0517226000	NW NW 17 96 26	37.70	100.00	\$3,378.26	33.783%
GARDNER, JASON LEON & IVY LYNN JTRS	0517251000	SW NW 17 96 26	12.35	58.70	\$1,983.04	19.830%
GARDNER, RICHARD L	0518102000	NE NE 18 96 26	13.11	42.51	\$1,436.10	14.361%
GARDNER, RICHARD L	0518176000	SE NE 18 96 26	3.20	15.95	\$538.83	5.388%
KRUGER, DENNIS	0508377000	SE SW EXC E 890' OF S 600' 08 96 26	5.45	9.58	\$323.64	3.236%
KRUGER, DENNIS A & DEBRA K	0508376000	E 890' OF S 600' SE SW 08 96 26	1.29	2.82	\$95.27	0.953%
OSTERCAMP, CAROLYN	0517201000	NE NW 17 96 26	32.97	36.33	\$1,227.32	12.273%
OSTERCAMP, CAROLYN	0517276000	SE NW 17 96 26	4.21	1.16	\$39.19	0.392%

Hancock County Secondary Roads Department	DD00880000		6.73		\$823.28	8.233%
		Total	136.63 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE
LATERAL 159+85
DRAINAGE DISTRICT NO. 97
HANCOCK COUNTY, IOWA
Lateral 159+85 Maintenance Assessment Schedule
This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
EDEN, DAVID & JULIE & MAYLAND, KEITH & CYNTHIA	0508476000	SE SE 08 96 26	16.65	62.46	\$2,709.17	27.092%
EDEN, DAVID D & JULIE	0517102000	N 342' OF E 486' NE NE 17 96 26	0.33	1.51	\$65.50	0.655%
EDEN, HARVEY & DONNA R	0516226000	NW NW 16 96 26	3.52	23.62	\$1,024.51	10.245%
MAYLAND, NATHAN & KYMBERLY JTRS	0508451001	E 1/2 SW SE 08 96 26	1.62	2.14	\$92.82	0.928%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509326000	W 1/2 SW EXC W 40 AC 09 96 26	1.92	12.50	\$542.18	5.422%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509351000	W 40 AC SW 09 96 26	12.20	100.00	\$4,337.45	43.374%
Hancock County Secondary Roads Department	DD00880000		3.30		\$1,228.37	12.284%
		Total	39.54 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE
LATERAL 184+50
DRAINAGE DISTRICT NO. 97
HANCOCK COUNTY, IOWA
Lateral 184+50 Maintenance Assessment Schedule
This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
EDEN, HARVEY & DONNA R	0516201000	NE NW 16 96 26	1.75	8.39	\$225.59	2.256%
EDEN, HARVEY & DONNA R	0516226000	NW NW 16 96 26	6.28	23.34	\$627.55	6.276%

KOPACEK, MARY & MCCABE, KATHLEEN	0509451000	SW SE 09 96 26	13.44	100.00	\$2,688.75	26.886%
KOPACEK, MARY & MCCABE, KATHLEEN	0509476000	SE SE 09 96 26	2.44	8.34	\$224.24	2.242%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509301000	E 1/2 E 1/2 SW 09 96 26	9.13	82.84	\$2,227.36	22.274%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509326000	W 1/2 SW EXC W 40 AC 09 96 26	23.72	52.44	\$1,409.98	14.100%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509351000	W 40 AC SW 09 96 26	5.97	16.39	\$440.69	4.407%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509376000	W 1/2 E 1/2 SW 09 96 26	14.55	45.41	\$1,220.96	12.210%
Hancock County Secondary Roads Department	DD00880000		4.23		\$934.88	9.349%
		Total	81.51 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE

BRANCH 19

DRAINAGE DISTRICT NO. 97

HANCOCK COUNTY, IOWA

Branch 19 Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
EDEN, HARVEY & DONNA R	0516201000	NE NW 16 96 26	1.75	27.70	\$908.23	9.082%
EDEN, HARVEY & DONNA R	0516226000	NW NW 16 96 26	6.28	93.58	\$3,068.30	30.683%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509326000	W 1/2 SW EXC W 40 AC 09 96 26	4.20	100.00	\$3,278.80	32.788%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509351000	W 40 AC SW 09 96 26	1.74	45.84	\$1,503.00	15.030%
Hancock County Secondary Roads Department	DD00880000		1.72		\$1,241.67	12.417%
		Total	15.69 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE

LATERAL 204

DRAINAGE DISTRICT NO. 97

HANCOCK COUNTY, IOWA

Lateral 204 Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
BRUNS, RAYMOND W L/EST & BRUNS, MARILYN J RESIDUARY TRUST	0509176000	SE NE 09 96 26	6.87	19.89	\$473.26	4.733%
EDEN, DAVID D & JULIE M & MAYLAND, KEITH & CYNTHIA	0510251000	S 1/2 NW 10 96 26	28.66	87.79	\$2,088.85	20.889%
HILLENGA, EDWIN H & VICKI	0510326000	NW SW 10 96 26	33.03	67.50	\$1,606.07	16.061%
HILLENGA, EDWIN H & VICKI	0510351000	SW SW EXC TRS 10 96 26	8.31	18.68	\$444.47	4.445%
KOPACEK, MARY & MCCABE, KATHLEEN	0509401000	NE SE 09 96 26	37.46	100.00	\$2,379.37	23.792%
KOPACEK, MARY & MCCABE, KATHLEEN	0509426000	NW SE 09 96 26	27.65	43.96	\$1,045.97	10.460%
KOPACEK, MARY & MCCABE, KATHLEEN	0509451000	SW SE 09 96 26	25.34	6.54	\$155.61	1.556%
KOPACEK, MARY & MCCABE, KATHLEEN	0509476000	SE SE 09 96 26	28.92	44.32	\$1,054.54	10.545%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509301000	E 1/2 E 1/2 SW 09 96 26	13.65	5.48	\$130.39	1.304%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509376000	W 1/2 E 1/2 SW 09 96 26	2.98	0.36	\$8.57	0.086%
Hancock County Secondary Roads Department	DD00880000		5.83		\$612.90	6.129%
		Total	218.70 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE

BRANCH 35

DRAINAGE DISTRICT NO. 97

HANCOCK COUNTY, IOWA

Branch 35 Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
HILLENGA, EDWIN H & VICKI	0510326000	NW SW 10 96 26	20.08	100.00	\$3,845.56	38.454%
HILLENGA, EDWIN H & VICKI	0510351000	SW SW EXC TRS 10 96 26	8.31	56.17	\$2,160.05	21.601%
KOPACEK, MARY & MCCABE, KATHLEEN	0509401000	NE SE 09 96 26	8.00	66.39	\$2,553.07	25.531%
KOPACEK, MARY & MCCABE, KATHLEEN	0509476000	SE SE 09 96 26	0.14	0.86	\$33.07	0.331%

Hancock County Secondary Roads Department	DD00880000		2.50		\$1,408.25	14.083%
		Total	39.03 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE
BRANCH 35-6N
DRAINAGE DISTRICT NO. 97
HANCOCK COUNTY, IOWA
Branch 35-6N Maintenance Assessment Schedule
This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
KOPACEK, MARY & MCCABE, KATHLEEN	0509401000	NE SE 09 96 26	1.77	100.00	\$6,961.85	69.618%
Hancock County Secondary Roads Department	DD00880000		0.49		\$3,038.15	30.382%
		Total	2.26 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE
BRANCH 35-6S
DRAINAGE DISTRICT NO. 97
HANCOCK COUNTY, IOWA
Branch 35-6S Maintenance Assessment Schedule
This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
KOPACEK, MARY & MCCABE, KATHLEEN	0509401000	NE SE 09 96 26	0.93	100.00	\$5,401.32	54.013%
KOPACEK, MARY & MCCABE, KATHLEEN	0509476000	SE SE 09 96 26	0.14	15.08	\$814.52	8.145%
Hancock County Secondary Roads Department	DD00880000		0.28		\$3,784.16	37.842%
		Total	1.35 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE

BRANCH 35-6+55N

DRAINAGE DISTRICT NO. 97

HANCOCK COUNTY, IOWA

Branch 35-6+55N Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
HILLENGA, EDWIN H & VICKI	0510326000	NW SW 10 96 26	3.97	100.00	\$7,413.45	74.134%
Hancock County Secondary Roads Department	DD00880000		0.68		\$2,586.55	25.866%
		Total	4.65 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE

BRANCH 35-6+55S

DRAINAGE DISTRICT NO. 97

HANCOCK COUNTY, IOWA

Branch 35-6+55S Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
HILLENGA, EDWIN H & VICKI	0510326000	NW SW 10 96 26	15.94	100.00	\$4,754.43	47.544%
HILLENGA, EDWIN H & VICKI	0510351000	SW SW EXC TRS 10 96 26	8.31	94.20	\$4,478.68	44.787%
Hancock County Secondary Roads Department	DD00880000		0.66		\$766.89	7.669%
		Total	24.91 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE

BRANCH 46+35N

DRAINAGE DISTRICT NO. 97

HANCOCK COUNTY, IOWA

Branch 46+35N Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
BRUNS, RAYMOND W L/EST & BRUNS, MARILYN J RESIDUARY TRUST	0509176000	SE NE 09 96 26	4.76	100.00	\$6,528.69	65.287%
KOPACEK, MARY & MCCABE, KATHLEEN	0509401000	NE SE 09 96 26	0.54	10.71	\$699.22	6.992%
Hancock County Secondary Roads Department	DD00880000		1.09		\$2,772.09	27.721%
		Total	6.39 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE

BRANCH 46+35S

DRAINAGE DISTRICT NO. 97

HANCOCK COUNTY, IOWA

Branch 46+35S Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
KOPACEK, MARY & MCCABE, KATHLEEN	0509401000	NE SE 09 96 26	0.51	100.00	\$10,000.00	100.000%
		Total	0.51 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE

BRANCH 46+80N

DRAINAGE DISTRICT NO. 97

HANCOCK COUNTY, IOWA

Branch 46+80N Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
EDEN, DAVID D & JULIE M & MAYLAND, KEITH & CYNTHIA	0510251000	S 1/2 NW 10 96 26	28.66	100.00	\$8,791.21	87.912%
HILLENGA, EDWIN H & VICKI	0510326000	NW SW 10 96 26	2.88	2.23	\$196.04	1.960%
Hancock County Secondary Roads Department	DD00880000		0.98		\$1,012.75	10.128%
		Total	32.52 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE

BRANCH 46+80S

DRAINAGE DISTRICT NO. 97

HANCOCK COUNTY, IOWA

Branch 46+80S Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2026 levy.

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
HILLENGA, EDWIN H & VICKI	0510326000	NW SW 10 96 26	0.85	100.00	\$10,000.00	100.000%
		Total	0.85 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE**LATERAL 206****DRAINAGE DISTRICT NO. 97****HANCOCK COUNTY, IOWA****Lateral 206 Maintenance Assessment Schedule****This schedule is intended for future maintenance. It is not a 2026 levy.**

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
BRUNS, RAYMOND W L/EST & BRUNS, MARILYN J RESIDUARY TRUST	0509151000	SW NE 09 96 26	11.26	91.09	\$3,737.95	37.380%
BRUNS, RAYMOND W L/EST & BRUNS, MARILYN J RESIDUARY TRUST	0509176000	SE NE 09 96 26	0.30	0.84	\$34.47	0.345%
KOPACEK, MARY & MCCABE, KATHLEEN	0509401000	NE SE 09 96 26	0.32	0.92	\$37.75	0.378%
KOPACEK, MARY & MCCABE, KATHLEEN	0509426000	NW SE 09 96 26	11.85	100.00	\$4,103.57	41.034%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509301000	E 1/2 E 1/2 SW 09 96 26	8.80	41.04	\$1,684.11	16.841%
MCCABE, KATHLEEN & PATRICK & KOPACEK, MARY M & ROGER	0509376000	W 1/2 E 1/2 SW 09 96 26	0.27	1.01	\$41.45	0.415%
REDING, NICHOLAS VERNE & EMILY LORRAINE	0509276000	SE NW 09 96 26	4.36	8.79	\$360.70	3.607%
		Total	37.16 Ac		\$10,000.00	100.000%

RECLASSIFICATION SCHEDULE**BRANCH 13****DRAINAGE DISTRICT NO. 97****HANCOCK COUNTY, IOWA****Branch 13 Maintenance Assessment Schedule****This schedule is intended for future maintenance. It is not a 2026 levy.**

Deedholder(s)	Parcel Number	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
BRUNS, RAYMOND W L/EST & BRUNS, MARILYN J RESIDUARY TRUST	0509151000	SW NE 09 96 26	5.48	100.00	\$9,074.41	90.744%
KOPACEK, MARY & MCCABE, KATHLEEN	0509426000	NW SE 09 96 26	0.30	10.20	\$925.59	9.256%

		Total	5.78 Ac		\$10,000.00	100.000%
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YOU ARE FURTHER NOTIFIED that the assessment schedule sets out a classification and assessment which shall be the basis for future repairs and improvements made in this District. The Hancock County Board of Supervisors has tentatively approved the report as filed and has fixed the time for hearing on said report for **March 23, 2026 at 10:45 a.m. at the Hancock County Board of Supervisors Meeting Room, Hancock County Courthouse in Garner, Iowa.**

YOU ARE FURTHER NOTIFIED that all objections to the Reclassification Report must be in writing and filed with the Hancock County Auditor at or before the time set for the hearing. At said hearing the Hancock County Board of Supervisors shall hear and determine all written objections to the report, and may affirm, increase or decrease the percentage of benefits or apportionment of costs and expenses made in the report against any tract of land in the District, as may appear to the Board to be just and equitable.

YOU ARE FURTHER NOTIFIED that at such hearing, the Board may hear evidence both for and against the approval of the report or any portion thereof, but it shall not be competent to show that any of the land in the district assessed for benefits will not be benefited by such repairs or improvements to some degree. Any interested party may be heard in argument by himself or counsel.

YOU ARE FINALLY NOTIFIED that your failure to file a written objection may result in the consequence of waiving your right to appeal any decision to the District Court.

THIS NOTICE is published and mailed as provided by law at the direction of the Board of Supervisors of Hancock County, Iowa, acting as Trustees of Drainage District No. 97.

Michelle K. Eisenman
Hancock County Auditor