

May 6, 2019
amended
August 12, 2019

**JACKSON-NOBLES-COUNTIES
JUDICIAL DITCH 24 IMPROVEMENT
JD 24 DETERMINATION OF BENEFITS**

PROJECT COST 2,667,530.00
SEPARABLE MAINTENANCE COST 1,804,757.00
IMPROVEMENT COST 862,773.00

"A-"	"A"	"B-"	"B"	"C-"	"C"	"D-"	"D"	"TILE"
\$4,650.00	\$4,650.00		\$3,830.00		\$2,090.00		\$730.00	
30%	85%		95%		99%		99%	
\$1,395.00	\$3,952.50	\$2,791.80	\$3,638.50	\$25.00	\$2,069.10	\$20.00	\$722.70	2.25

PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE	Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES																
JACKSON COUNTY																																							
160170150	ARNOLD KAZEMBA CREDIT TST ETAL C/O JAMES KAZEMBA 35408 760TH ST ROUND LAKE MN 56167	SWSE SESE	17 17	101 101	38 38	40.00 40.00	16625.00 17930.00	16325.10 17597.50	27 27	4488.75 4841.10	3528.56 3805.53			1	3638.50	3	6207.30	5	10345.50	14	10117.80	60	3613.50	0.12	60.00														
160173000	JOHN A BOARDMAN REVOCABLE TRST C/O FAIRLAND MGMT CO PO BOX 128 WINDOM MN 56101	NESW NWSW SWSW SESW	17 17 17 17	101 101 101 101	38 38 38 38	51.30 30.95 40.00 40.00	730.00 2190.00 18500.00 20870.00	722.70 2168.10 17869.50 20661.30	25 25 23	4625.00 4800.10	3635.66 3773.30					2 3	4138.20 6207.30	19 20	13731.30 14454.00	3 20	722.70 2168.10	200	14454.00	0.36	180.00	1													
160180300	TEERY GLISSMAN PO BOX 155 PENDER NE 68047	SWSE SESE	18 18	101 101	38 38	47.85 34.00	27517.50 1707.50	26997.30 1445.40	29 28	7980.08 478.10	6273.05 375.83					12	24829.20	3	2168.10	110	2168.10	110	1445.40	0.15	75.00	0.05	25.00												
160180400	KEITH R TORDSEN PO BOX 71 ROUND LAKE MN 56167	SWSW " " SESW	18 18	101 101	38 38	40.69 45.50	23490.00 60.00 15242.50	23255.10 60.00 14978.70	28 29	6577.20 4420.33	5170.26 3474.77					6 2	12414.60 4138.20	15 15	10840.50 10840.50	15 50	10840.50 60.00																		
160190100	KEITH R TORDSEN PO BOX 71 ROUND LAKE MN 56167	NENE NWNE SWNE SENE NENW NWNW SENW	19 19 19 19 19 19 19	101 101 101 101 101 101 101	38 38 38 38 38 38 38	40.00 40.00 40.00 40.00 40.00 41.91 40.00	43682.50 60990.00 124970.00 121425.00 59905.00 64300.00 57000.00	56133.60 59321.80 110378.60 106563.00 55059.60 61742.20 55472.60	26 27 32 33 27 27 27	11357.45 16467.30 39990.40 40070.25 16174.35 17361.00 15390.00	8927.96 12944.76 31436.00 31498.77 12714.47 13647.28 12097.90	2 13 18 2 1	7905.00 51382.50 71145.00 7905.00 3952.50	3 4 8 3 3 4 2	10915.50 14554.00 29108.00 10915.50 10915.50 14554.00 7277.00	10 15 12 8 14 12 13	20691.00 31036.50 24829.20 16552.80 28967.40 24829.20 26898.30	23 19 7 11 21 20 24	16622.10 13731.30 5058.90 7949.70 15176.70 14454.00 17344.80	1690 200 1640 660 1700							3.05	1525.00	0.13	65.00	2.46	1230.00	1.22	610.00	3.12	1560.00			
160190125	KEITH R TORDSEN PO BOX 71 ROUND LAKE MN 56167	NESW SWSW SESW NESE NWSE SWSE SESE	19 19 19 19 19 19 19	101 101 101 101 101 101 101	38 38 38 38 38 38 38	40.00 39.87 40.00 40.00 40.00 40.00 40.00	69780.00 82725.00 94615.00 57337.50 64380.00 82965.00 55677.50	68622.60 75697.50 83140.70 53002.80 60585.80 74079.30 51743.10	20 20 20 16 20 16 11	13956.00 16545.00 18923.00 9174.00 12876.00 13274.40 6124.53	10970.65 13005.84 14875.15 7211.58 10121.68 10434.85 4814.42	2 10 1 3 3 9 3	7905.00 39525.00 3952.50 11857.50 11857.50 35572.50 10915.50	3 9 5 3 2 3 3	10915.50 32746.50 18192.50 10915.50 7277.00 10915.50 10915.50	23 11 6 9 12 6 11	47589.30 22760.10 12414.60 18621.90 24829.20 12414.60 22760.10	14 17 18 27 23 21 25	10117.80 12285.90 13008.60 19512.90 16622.10 15176.70 18067.50	1580 1460 1190 400 780 1310							2.91	1455.00	2.68	1340.00	2.10	1050.00	0.56	280.00	1.65	825.00	2.40	1200.00	
160190200	KEITH R TORDSEN PO BOX 71 ROUND LAKE MN 56167	NWSW	19	101	38	40.25	79350.00	70944.20	27	21424.50	16841.55	6	23715.00	5	18192.50	6	12414.60	23	16622.10	1320					2.02	1010.00													

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PROJECT COST 2,667,530.00
SEPARABLE MAINTENANCE COST 1,804,757.00
IMPROVEMENT COST 862,773.00

"A-" \$4,650.00 30%	"A" \$4,650.00 85%	"B-" \$2,791.80	"B" \$3,830.00 95%	"C-" \$25.00	"C" \$2,090.00 99%	"D-" \$20.00	"D" \$730.00 99%	"TILE" 2.25
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PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	BENEFIT		BENEFIT		BENEFIT		BENEFIT		TILE FEET	BENEFIT VALUE	Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES		
											ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE							
160200100	MARLYN A POST TRUST 1391 W 223RD ST JORDAN MN 55352	NENE	20	101	38	40.00	47410.00	46935.90	21	9956.10	7826.38			15	31036.50	22	15899.40								
		SENE	20	101	38	40.00	71390.00	70369.70	11	7852.90	6173.07		2	7277.00	27	55865.70	10	7227.00							
160200150	JERRY L BECK TRUST 39358 270TH ST WORTHINGTON MN 56187	NWNE	20	101	38	40.00	63020.00	58875.80	24	15124.80	11889.43		2	7277.00	19	39312.90	17	12285.90	1440		2.65	1325.00			
		SWNE	20	101	38	40.00	47060.00	46411.20	13	6117.80	4809.13			13	26898.30	27	19512.90	80		0.15	75.00				
160200200	BRADLEY & LINDA MOHNS 80621 532ND AVE JACKSON MN 56143	NESE	20	101	38	16.79	25772.50	25250.20				1	3638.50	8	16552.80	7	5058.90	50							
		NWSE	20	101	38	16.78	18187.50	17671.50	11	2000.63	1572.67			4	8276.40	13	9395.10	150							
		SWSE	20	101	38	40.00	54580.00	53383.20				1	3952.50	19	39312.90	14	10117.80							5	
160200250	C & B MANUFACTURING INC 80621 532ND AVE JACKSON MN 56143	SESE	20	101	38	40.00	73680.00	68730.80				6	23715.00	2	7277.00	13	26898.30	15	10840.50					2	
		NESE	20	101	38	23.00	27670.00	27393.30							8	16552.80	15	10840.50							
160200300	BETHEL A JENSEN REV LIV TRST 32102 720TH ST ROUND LAKE MN 56167	NWSE	20	101	38	40.00	79050.00	79050.00	15	11857.50	9321.05	20	79050.00											1	
		NESW	20	101	38	40.00	50990.00	50173.70	10	5099.00	4008.27		2	7277.00	12	24829.20	25	18067.50							
		NWSW	20	101	38	40.00	56030.00	77866.00	21	11766.30	9249.35	3	11857.50	1	3638.50	27	55865.70	9	6504.30	1400		3.02	1510.00		
		SWSW	20	101	38	40.00	66437.50	61982.20	2	1328.75	1044.52	3	11857.50	4	14554.00	13	26898.30	12	8672.40	550		0.98	490.00		5
		" "					7660.00	5583.60						-2	5583.60										
160200400	STEVEN & CHERYL NELSON TST ETAL PO BOX 183 ROUND LAKE MN 56167	SESW	20	101	38	40.00	64877.50	59549.10	6	3892.65	3059.97	2	7905.00	3	10915.50	12	24829.20	22	15899.40	1310		2.41	1205.00		
		SESE	20	101	38	40.00	64877.50	59549.10	6	3892.65	3059.97														
160200400	STEVEN & CHERYL NELSON TST ETAL PO BOX 183 ROUND LAKE MN 56167	SESW	20	101	38	40.00	64877.50	59549.10	6	3892.65	3059.97	20	79050.00							1940		2.45	1225.00		
		SESE	20	101	38	40.00	64877.50	59549.10	6	3892.65	3059.97	33	130432.50	1	3638.50	1	2069.10	3	2168.10	2800		3.62	1810.00		
160200400	STEVEN & CHERYL NELSON TST ETAL PO BOX 183 ROUND LAKE MN 56167	SESW	20	101	38	40.00	64877.50	59549.10	6	3892.65	3059.97	19	75097.50	4	14554.00	7	14483.70	8	5781.60	1790		3.04	1520.00		
		SESE	20	101	38	40.00	64877.50	59549.10	6	3892.65	3059.97	9	35572.50	5	18192.50	18	37243.80	5	3613.50	2340		4.03	2015.00		3
160210100	EDITH GARMS FAMILY TRUST ETAL C/O MARCIA & MARK SHEPHERD 1110 ELMWOOD AVE WORTHINGTON MN 56187	SESW	21	101	38	25.00	36987.50	35570.70							13	26898.30	12	8672.40	470						
		SENE	21	101	38	19.00	34270.00	33927.30							15	31036.50	4	2890.80							
		SENE	21	101	38	7.00	9257.50	9098.10							3	6207.30	4	2890.80	30						
		SESE	21	101	38	40.00	50387.50	47881.60							1	3638.50	13	26898.30	24	17344.80	830				
160210300	SHERWOOD O GARMS C/O MARCIA & MARK SHEPHERD 1110 ELMWOOD AVE WORTHINGTON MN 56187	SESE	21	101	38	35.00	61670.00	60746.90						2	7277.00	22	45520.20	11	7949.70						
		NWSE	21	101	38	40.00	90760.00	82260.20				2	7905.00	5	18192.50	24	49658.40	9	6504.30	2480					
		SWSE	21	101	38	40.00	79312.50	70493.90				4	15810.00	5	18192.50	11	22760.10	19	13731.30	2090					
		SESE	21	101	38	40.00	50387.50	47881.60							1	3638.50	13	26898.30	24	17344.80	830				
160210400	MARK O & JEWEL GARMS 72380 330TH AVE ROUND LAKE MN 56167	NESW	21	101	38	40.00	52767.50	52019.80						1	3638.50	15	31036.50	24	17344.80	30					
		NWSW	21	101	38	40.00	46730.00	43322.40							15	31036.50	17	12285.90	1320					1	
		SWSW	21	101	38	40.00	81737.50	75470.80				5	19762.50	4	14554.00	15	31036.50	14	10117.80	710					
		SESW	21	101	38	40.00	86490.00	79736.70				2	7905.00	9	32746.50	14	28967.40	14	10117.80	1440					

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\$4,650.00	\$4,650.00		\$3,830.00		\$2,090.00		\$730.00	
30%	85%		95%		99%		99%	
\$1,395.00	\$3,952.50	\$2,791.80	\$3,638.50	\$25.00	\$2,069.10	\$20.00	\$722.70	2.25

PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	"A-"		"B-"		"C-"		"D-"		"TILE"		Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES	
											BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE				
160220300	PLEGGENKUHLE FAM REV TRUST ETAL	SWSE	22	101	38	20.00	26557.50	26071.90					1	3638.50	7	14483.70	11	7949.70	30					
	810 S DORLAND RD MAPLEWOOD MN 55119																							
160220400	RAY OOLBEKKINK	SESW	22	101	38	5.58	1460.00	1445.40										2	1445.40				2.58	
	34398 720TH ST ROUND LAKE MN 56167																							
160220450	PAUL & LAURENE JOHNSON TRUST	NWSW	22	101	38	40.00	730.00	722.70										1	722.70					
	12260 S RIDGE RD CONIFER CO 80433	SWSW	22	101	38	40.00	15785.00	15404.40							5	10345.50	7	5058.90	100					
		SESW	22	101	38	34.42	23515.00	23057.10							8	16552.80	9	6504.30	100					
160250300	BRIAN & BRUCE IHNNEN	SWSW	25	101	38	4.35																		
	35891 710TH ST ROUND LAKE MN 56167																							
160250350	COLLEEN GRIESE	SWSW	25	101	38	35.65																		
	1011 LAKESIDE AVE LAKE PARK IA 51347	NWSW	25	101	38	40.00																		
160260100	CLIFFORD H HAMANN	NWNE	26	101	38	40.00	1460.00	1445.40										2	1445.40					
	35774 720TH ST ROUND LAKE MN 56167	SWNE	26	101	38	40.00	56355.00	54638.60					2	7277.00	18	37243.80	14	10117.80	380		0.70	350.00		
160260200	ALLEN F & MARSHA M HAMANN	NESE	26	101	38	7.74																		
		NWSE	26	101	38	2.00	3652.50	2791.80	5	182.63	143.56				1	2069.10	1	722.70	370		0.69	345.00	1	
	35628 710TH ST ROUND LAKE MN 56167	SWSE	26	101	38	28.00	7772.50	7227.00	9	699.53	549.89							10	7227.00	210		0.40	200.00	17
		SESE	26	101	38	31.00	24430.00	23726.10					3	10915.50	2	4138.20	12	8672.40			0.28	140.00	13	
160260250	CAROLD G WAHL TRUST	NESE	26	101	38	32.20	3650.00	3613.50	9	328.50	258.23							5	3613.50					
		NWSE	26	101	38	38.00	68390.00	62014.60					4	14554.00	17	35174.70	17	12285.90	2280		4.19	2095.00		
	PO BOX 123 ROUND LAKE MN 56167	SWSE	26	101	38	12.26	14200.00	14058.00							4	8276.40	8	5781.60						
		SESE	26	101	38	8.80	5110.00	5058.90									7	5058.90						
160260300	KEITH R TORDSEN	NESW	26	101	38	40.00	59815.00	58751.80					1	3638.50	20	41382.00	19	13731.30	140		0.26	130.00		
		NWSW	26	101	38	40.00	58487.50	57529.40					2	7277.00	18	37243.80	18	13008.60	30					
	PO BOX 71 ROUND LAKE MN 56167	SWSW	26	101	38	40.00	47777.50	46060.50					3	10915.50	10	20691.00	20	14454.00	350				4	
		SESW	26	101	38	40.00	45420.00	43768.40					2	7277.00	11	22760.10	19	13731.30	400				7	
160260400	MARLENE M BAUMGARN	SWNW	26	101	38	8.25	3650.00	3613.50										5	3613.50					
	71728 350TH AVE ROUND LAKE MN 56167																						0.25	

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\$4,650.00	\$4,650.00		\$3,830.00		\$2,090.00		\$730.00	
30%	85%		95%		99%		99%	
\$1,395.00	\$3,952.50	\$2,791.80	\$3,638.50	\$25.00	\$2,069.10	\$20.00	\$722.70	2.25

PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE	Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES
160260450	MARLENE M BAUMGARN	SWNW	26	101	38	33.00	40885.00	39184.20	8	3270.80	2571.14			13	26898.30	17	12285.90	580					
	71728 350TH AVE	SENW	26	101	38	40.00	62770.00	61568.60	10	6277.00	4934.28		2	7277.00	21	43451.10	15	10840.50	120		0.23	115.00	
	ROUND LAKE MN 56167	NENW				37.25																	
160270100	LOWELL A & PATRICIA BAUMGARN	NENE	27	101	38	40.00	41752.50	37862.80					1	3638.50	12	24829.20	13	9395.10	1490				
	71203 350TH AVE	NWNE	27	101	38	40.00	70060.00	63588.30				2	7905.00	3	10915.50	15	31036.50	19	13731.30	1800			
	ROUND LAKE MN 56167																						
160270200	LOWELL A & PATRICIA BAUMGARN	SESE	27	101	38	10.50	4380.00	4336.20									6	4336.20					3.5
	71203 350TH AVE																						
	ROUND LAKE MN 56167																						
160270225	NEW FASHION PORK LLP	SWSE	27	101	38	10.00	4745.00	4697.55									6.5	4697.55					
	164 INDUSTRIAL PKWY	" "					60.00	60.00									-3	60.00					
	PO BOX 244 JACKSON MN 56143																						
160270250	LOWELL A & PATRICIA BAUMGARN	SWSE	27	101	38	30.00	70025.00	63932.20				7	27667.50	4	14554.00	7	14483.70	10	7227.00	100			1.5
	71203 350TH AVE	SESE	27	101	38	29.50	73442.50	66435.00				6	23715.00	6	21831.00	8	16552.80	6	4336.20	650			1.5
	ROUND LAKE MN 56167																						
160270260	MARLENE M BAUMGARN	SWNE	27	101	38	40.00	61972.50	58974.80					2	7277.00	18	37243.80	20	14454.00	930				
	71728 350TH AVE	SENE	27	101	38	40.00	56300.00	55737.00							21	43451.10	17	12285.90					
	ROUND LAKE MN 56167	NESE	27	101	38	40.00	55850.00	55138.30					1	3638.50	20	41382.00	14	10117.80					3
		NWSE	27	101	38	40.00	90042.50	82113.95				5	19762.50	5	18192.50	17.5	36209.25	11	7949.70	1350			1.5
160270300	BRIAN & BRUCE IHNEN	NESW	27	101	38	11.46	33900.00	31990.80				1	3952.50	6	21831.00	3	6207.30						1.46
	35891 710TH ST	NWSW	27	101	38	17.00	39847.50	36413.70						6	21831.00	6	12414.60	3	2168.10	950			1.5
	ROUND LAKE MN 56167	SWSW	27	101	38	40.00	49725.00	49005.00							16	33105.60	22	15899.40	100				
		SESW	27	101	38	40.00	47735.00	47034.90							14	28967.40	25	18067.50	100				
160270325	RANDALL F & STACIE L CORNWALL	NESW	27	101	38	28.54	99405.00	88551.90				12	47430.00	9	32746.50	3	6207.30	3	2168.10	300			1.54
	13594 240TH AVE	NWSW	27	101	38	23.00	21780.00	21409.00						1	3638.50	3	6207.30	16	11563.20				3
	SPIRIT LAKE IA 51360																						
160270400	STEWART A KRUMMEN ETAL	NENW	27	101	38	40.00	55935.00	53089.50					3	10915.50	12	24829.20	24	17344.80	820				
	3067 AQUILA AVE S	SENW	27	101	38	40.00	55980.00	54935.60					2	7277.00	15	31036.50	23	16622.10	80				
	SAINT LOUIS PARK MN 55426																						
160270450	KRUMMEN FARMS LP	NWNW	27	101	38	40.00	38620.00	38233.80							8	16552.80	30	21681.00					
	PO BOX 404	SWNW	27	101	38	40.00	52350.00	51520.10					2	7277.00	13	26898.30	24	17344.80					
	LAKE PARK IA 51347																						

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JD 24 DETERMINATION OF BENEFITS**

PROJECT COST 2,667,530.00
SEPARABLE MAINTENANCE COST 1,804,757.00
IMPROVEMENT COST 862,773.00

"A-"	"A"	"B-"	"B"	"C-"	"C"	"D-"	"D"	"TILE"
\$4,650.00	\$4,650.00		\$3,830.00		\$2,090.00		\$730.00	
30%	85%		95%		99%		99%	
\$1,395.00	\$3,952.50	\$2,791.80	\$3,638.50	\$25.00	\$2,069.10	\$20.00	\$722.70	2.25

PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	"A-"		"B-"		"C-"		"D-"		"TILE"		Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES
											BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE			
160280100	DUANE & KATHLEEN OSTERKAMP 23 HIDEAWAY LN HOLLIS NH 03049	NENE	28	101	38	40.00	63425.00	59049.40			2	7905.00	4	14554.00	10	20691.00	22	15899.40	820				
		NWNE	28	101	38	40.00	164277.50	138584.30			28	110670.00	5	18192.50	4	8276.40	2	1445.40	2270				
160280200	JENNIFER ARNOLD KRUMMEN PO BOX 404 LAKE PARK IA 51347	SWNE	28	101	38	40.00	149975.00	130361.00			23	90907.50	8	29108.00	5	10345.50			860			1	
		SENE	28	101	38	40.00	52570.00	50933.70			1	3952.50	3	10915.50	8	16552.80	27	19512.90					
		NESW	28	101	38	9.00	19500.00	17849.80			2	7905.00	1	3638.50	2	4138.20	3	2168.10					1
		NESE	28	101	38	8.00	7380.00	7153.00					1	3638.50	1	2069.10	2	1445.40					4
		NWSE	28	101	38	32.00	34420.00	33922.60					1	3638.50	8	16552.80	19	13731.30					4
160280300	MARIAN J TUINSTRA FAMILY TRST 904 S MARKET ST LAKE PARK IA 51347	SESE	28	101	38	40.00	53995.00	49451.00					2	7277.00	12	24829.20	24	17344.80	1660				
		SWSE	28	101	38	40.00	50990.00	50173.70					2	7277.00	12	24829.20	25	18067.50					
160280500	RICHARD L MCCLAIN REV TRUST LORETTA J MCCLAIN REV TRUST 6878 130TH ST HARRIS IA 51345	NWSW	28	101	38	40.00	87370.00	77853.90			6	23715.00	3	10915.50	16	33105.60	14	10117.80	1920				
		SWSW	28	101	38	40.00	67495.00	59487.40			3	11857.50	4	14554.00	9	18621.90	20	14454.00	2140			2	
		SESW	28	101	38	40.00	112805.00	98430.70			14	55335.00	4	14554.00	11	22760.10	8	5781.60	1580			2	
		NESW	28	101	38	31.00	113722.50	94797.10			18	71145.00	4	14554.00	3	6207.30	4	2890.80	2450			2	
160280700	MARIAN J TUINSTRA FAMILY TRST 904 S MARKET ST LAKE PARK IA 51347	NESE	28	101	38	32.00	40545.00	39407.20					1	3638.50	11	22760.10	18	13008.60	260			1	
		NWSE	28	101	38	8.00	12290.00	12013.90					1	3638.50	3	6207.30	3	2168.10				1	
		NENW	28	101	38	40.00	55250.00	54237.90					3	10915.50	15	31036.50	17	12285.90				4	
160280800	BRADLEY & LINDA MOHNS 80621 532ND AVE JACKSON MN 56143	NWNW	28	101	38	32.00	71700.00	63515.60			11	43477.50	2	7277.00	2.5	5172.75	10.5	7588.35				4.5	
		SWNW	28	101	38	38.74	44352.50	43619.40							12	24829.20	26	18790.20	130				
		SESW	28	101	38	40.00	78400.00	73901.40			5	19762.50	3	10915.50	16	33105.60	14	10117.80				2	
		W2NW	28	101	38	9.26	6105.00	6043.95							1	2069.10	5.5	3974.85				2.26	
160280850	ABSOLUTE COMMUNICATIONS II LLC 28779 CO HWY 35 WORTHINGTON MN 56187	W2NW	28	101	38	9.26	6105.00	6043.95							1	2069.10	5.5	3974.85				2.26	

May 6, 2019
amended
August 12, 2019

**JACKSON-NOBLES-COUNTIES
JUDICIAL DITCH 24 IMPROVEMENT
JD 24 DETERMINATION OF BENEFITS**

PROJECT COST 2,667,530.00
SEPARABLE MAINTENANCE COST 1,804,757.00
IMPROVEMENT COST 862,773.00

"A-" \$4,650.00 30%	"A" \$4,650.00 85%	"B-" \$2,791.80	"B" \$3,830.00 95%	"C-" \$25.00	"C" \$2,090.00 99%	"D-" \$20.00	"D" \$730.00 99%	"TILE" 2.25
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PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE	Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES
160290100	LUITJENS FAMILY LIVING TRUST	NENE	29	101	38	40.00	94940.00	84723.40			14	55335.00	1	3638.50	10	20691.00	7	5058.90					6
	4618 E PRICKLY PEAR TRAIL	NWNE	29	101	38	39.00	83650.00	74848.30			12	47430.00	1	3638.50	8	16552.80	10	7227.00					7
	PHOENIX AZ 85050	SWNE	29	101	38	40.00	71275.00	67499.20					4	14554.00	20	41382.00	16	11563.20	1100				
		SENE	29	101	38	40.00	75202.50	74185.90					1	3638.50	32	66211.20	6	4336.20	50				
160290200	ROUND LAKE TOWNSHIP CHARON DOYSCHER, CLERK 74564 330TH AVE ROUND LAKE MN 56167	NENW	29	101	38	1.00	730.00	722.70									1	722.70					
160290300	ELRA G & DELORES A KRUGER	NESE	29	101	38	40.00	71900.00	68800.30					1	3638.50	28	57934.80	10	7227.00	1000				
	32810 710TH ST	NWSE	29	101	38	40.00	63805.00	62791.00					1	3638.50	23	47589.30	16	11563.20	100				
	ROUND LAKE MN 56167	SWSE	29	101	38	40.00	59727.50	56707.70					2	7277.00	19	39312.90	14	10117.80	950				4
		SESE	29	101	38	40.00	74055.00	69461.30			1	3952.50	2	7277.00	25	51727.50	9	6504.30	1300				1
160290400	CHARLES GARY LING REV LIV TRST MARLIS J LING REV LIVING TRUST 70879 320TH AVE ROUND LAKE MN 56167	NESW	29	101	38	4.00	4280.00	4237.20							1	2069.10	3	2168.10					
		SESW	29	101	38	37.41	55227.50	52990.50					3	10915.50	13	26898.30	21	15176.70	550				
160290500	CHARLES GARY LING REV LIV TRST MARLIS J LING REV LIVING TRUST 70879 320TH AVE ROUND LAKE MN 56167	SWSW	29	101	38	40.00	63150.00	58698.10	14	8841.00			4	14554.00	14	28967.40	21	15176.70	1440	1.76	880.00		
160290600	CHARLES GARY LING REV LIV TRST MARLIS J LING REV LIVING TRUST 70879 320TH AVE ROUND LAKE MN 56167	NWNW	29	101	38	40.00	60500.00	57618.35			2	7905.00	2	7277.00	13	26898.30	21.5	15538.05	300	0.55	275.00	0.5	
		SWNW	29	101	38	40.00	79232.50	70379.10			10	39525.00	3	10915.50	3	6207.30	19	13731.30	490	0.91	455.00	5	
		NWSW	29	101	38	40.00	56810.00	55782.30					3	10915.50	14	28967.40	22	15899.40					1
160290700	CURTIS J DEVRIES ETAL	NENW	29	101	38	40.00	102082.50	89315.60			13	51382.50	5	18192.50	5	10345.50	13	9395.10	1130	0.97	485.00	4	
	351 PAUL AVE	SENW	29	101	38	40.00	40742.50	39179.50					1	3638.50	6	12414.60	32	23126.40	450				1
	LAKE WILSON MN 56151	NESW	29	101	38	36.00	53860.00	53168.20					1	3638.50	18	37243.80	17	12285.90					
		SESW	29	101	38	2.00	2820.00	2791.80							1	2069.10	1	722.70					
160300100	MATILDA BERGMAN	NENE	30	101	38	38.00	46645.00	44466.10					1	3638.50	11	22760.10	25	18067.50	700				
	409 N 9TH AVE #104	NWNE	30	101	38	2.00	1640.00	1445.40	9	147.60							2	1445.40	80				
	SIBLEY IA 51249	SWNE	30	101	38	40.00	67095.00	59643.80	3	2012.85			5	18192.50	12	24829.20	23	16622.10	2700				
		SENE	30	101	38	40.00	81240.00	74645.00			7	27667.50	8	29108.00	2	4138.20	19	13731.30					4
160300125	ALLAN & LINDA LING	N2NE	30	101	38	30.00	35940.00	33798.60	9	3234.60					9	18621.90	21	15176.70	800	4.65	2324.38		
	31701 720TH AVE ROUND LAKE MN 56167																						
160300150	ALLAN LING	NWNE	30	101	38	10.00	8292.50	7029.00							2	4138.20	4	2890.80	530				3
	31701 720TH ST ROUND LAKE MN 56167																						

**JACKSON-NOBLES-COUNTIES
JUDICIAL DITCH 24 IMPROVEMENT
JD 24 DETERMINATION OF BENEFITS**

PROJECT COST	2,667,530.00
SEPARABLE MAINTENANCE COST	1,804,757.00
IMPROVEMENT COST	862,773.00

"A-"	"A"	"B-"	"B"	"C-"	"C"	"D-"	"D"	"TILE"
\$4,650.00	\$4,650.00		\$3,830.00		\$2,090.00		\$730.00	
30%	85%		95%		99%		99%	
\$1,395.00	\$3,952.50	\$2,791.80	\$3,638.50	\$25.00	\$2,069.10	\$20.00	\$722.70	2.25

PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE	Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES		
160300200	DAVID A & JENNIE BOSMA	NENW	30	101	38	40.00	24450.00	24205.50	16	3912.00	3075.18			11	22760.10	2	1445.40						0.5		
	31279	720TH ST																							
	ROUND LAKE	MN 56167																							
160300225	REINERD J BOSMA REV LIV TRUST	NENW	30	101	38	40.00	41970.00	41550.30	16	6715.20	5278.74			11	22760.10	26	18790.20								
	201	3RD AVE	NWNW	30	101	38	39.63	36530.00	36164.70	17	6210.10	4881.69		7	14483.70	30	21681.00								
	ROUND LAKE	MN 56167	SWNW	30	101	38	39.53	48505.00	48019.95	8	3880.40	3050.34		15	31036.50	23.5	16983.45								
			SENW	30	101	38	40.00	42172.50	41550.30					11	22760.10	26	18790.20	90					3		
160300300	BRADLEY R & PAMELA S WENDLAND	NESE	30	101	38	40.00	45485.00	44876.95					1	3638.50	10.5	21725.55	27	19512.90					1.5		
	33934	730TH ST	SESE	30	101	38	40.00	62217.50	57975.40				4	14554.00	14	28967.40	20	14454.00	1350		2.48	1240.00			
	ROUND LAKE	MN 56167																							
160300400	DAVID LIVINGSTON TRUST ETAL	NESW	30	101	38	40.00	58902.50	57628.40	5	2945.13	2315.13		2	7277.00	17	35174.70	21	15176.70	170		0.23	115.00			
	418	W CLARY	NWSW	30	101	38	39.42	28270.00	27987.30						2	4138.20	33	23849.10						3.42	
	WORTHINGTON	MN 56187	SWSW	30	101	38	39.30	38490.00	35991.70				1	3638.50	9	18621.90	19	13731.30	880					8.3	
			SESW	30	101	38	40.00	51865.00	50446.70				5	18192.50	10	20691.00	16	11563.20	60					8	
			NWSE	30	101	38	40.00	79095.00	73149.40	2	1581.90	1243.51		13	47300.50	9	18621.90	10	7227.00	1420	2.15	1075.00		8	
			SWSE	30	101	38	40.00	55975.00	50698.40				2	7277.00	14	28967.40	20	14454.00	1980	1.20	600.00			3	
160310100	CHARLES GARY LING REV LIV TRST	NENE	31	101	38	40.00	51745.00	49042.30	18	9314.10	7321.71	1	3952.50	1	3638.50	12	24829.20	23	16622.10	620	1.05	525.00		1	
	MARLIS J LING REV LIVING TRUST	SENE	31	101	38	40.00	76590.00	66991.70	25	19147.50	15051.63	5	19762.50	5	18192.50	6	12414.60	23	16622.10	2160	3.51	1755.00			
	70879	320TH AVE																							
	ROUND LAKE	MN 56167																							
160310200	EILEEN C HOBBS	NWNE	31	101	38	40.00	52082.50	51297.10	20	10416.50	8188.29			1	3638.50	15	31036.50	23	16622.10	50					
	C/O FARMERS NATIONAL COMPANY	SWNE	31	101	38	40.00	26775.00	26373.60	21	5622.75	4419.98					11	22760.10	5	3613.50	60	0.08	40.00		2	
	PO BOX 542016	" "					460.00	460.00								-4	100.00	-18	360.00						
	OMAHA	NE 68154	NENW	31	101	38	40.00	41470.00	40748.90	16	6635.20	5215.85			2	7277.00	5	10345.50	32	23126.40				32.6	
			Lot 1	31	101	38	33.60																		
			SENW	31	101	38	40.00	11280.00	11167.20	17	1917.60	1507.40					4	8276.40	4	2890.80				5	
			" "				590.00	590.00								-10	250.00	-17	340.00						
			NESW	31	101	38	40.00	875.00	875.00							-15	375.00	-25	500.00						
			Lot 2	31	101	38	28.00	290.00	290.00							-2	50.00	-12	240.00					14	
			Lot 3	31	101	38	38.30	80.00	80.00									-4	80.00					34.3	
			SESW	31	101	38	40.00	660.00	660.00							-4	100.00	-28	560.00					8	
			NESE	31	101	38	40.00	6470.00	6405.30	21	1358.70	1068.06				1	2069.10	6	4336.20					2	
			" "				705.00	705.00								-21	525.00	-9	180.00						
			NWSE	31	101	38	40.00	945.00	945.00							-29	725.00	-11	220.00						
			SWSE	31	101	38	40.00	655.00	655.00							-11	275.00	-19	380.00					10	
			SESE	31	101	38	40.00	32087.50	27571.60	36	11551.50	9080.50		2	7905.00	1	3638.50	6	12414.60	5	3613.50	1230	0.04	20.00	3
			" "				505.00	505.00								-13	325.00	-9	180.00						
160320100	BRUCE & BRIAN IHNEN	NENE	32	101	38	40.00	76620.00	67573.80				2	7905.00	6	21831.00	12	24829.20	18	13008.60	2720					
	70689	350TH AVE	NWNE	32	101	38	29.17	48405.00	45501.15					3	10915.50	12	24829.20	13.5	9756.45	880					
	ROUND LAKE	MN 56167	NENW	32	101	38	40.00	77350.00	72377.30			5	19762.50	5	18192.50	10	20691.00	19	13731.30	80					
			NWNW	32	101	38	40.00	83345.00	76412.20	24	20002.80	15723.97		3	11857.50	7	25469.50	14	28967.40	14	10117.80	1380	2.17	1085.00	

May 6, 2019
amended
August 12, 2019

**JACKSON-NOBLES-COUNTIES
JUDICIAL DITCH 24 IMPROVEMENT
JD 24 DETERMINATION OF BENEFITS**

PROJECT COST 2,667,530.00
SEPARABLE MAINTENANCE COST 1,804,757.00
IMPROVEMENT COST 862,773.00

"A-"	"A"	"B-"	"B"	"C-"	"C"	"D-"	"D"	"TILE"
\$4,650.00	\$4,650.00		\$3,830.00		\$2,090.00		\$730.00	
30%	85%		95%		99%		99%	
\$1,395.00	\$3,952.50	\$2,791.80	\$3,638.50	\$25.00	\$2,069.10	\$20.00	\$722.70	2.25

PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	"A"		"B"		"C"		"D"		"TILE"		Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES	
											BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE				
160320125	JEFFREY KRUGER	NWNE	32	101	38	4.94	11622.50	10318.65			1.5	5457.75	2	4138.20	1	722.70	430							
	32527 ROUND LAKE	710TH ST MN 56167																						
160320150	JEFFREY KRUGER	NWNE	32	101	38	4.65	1460.00	1445.40							2	1445.40							2.88	
	32527 ROUND LAKE	710TH ST MN 56167																						
160320200	BRADLEY & LINDA MOHNS	SENE	32	101	38	40.00	57365.00	52990.50			3	10915.50	13	26898.30	21	15176.70	1500						2	
	80621 JAKSON	532ND AVE MN 56143																						
160320300	RICHARD L MCCLAIN REV TRUST	SWNE	32	101	38	40.00	42172.50	40302.90					9	18621.90	30	21681.00	650							1
	LORETTA J MCCLAIN REV TRUST	NWSE	32	101	38	40.00	36630.00	36263.70	23	8424.90	6622.72			6	12414.60	33	23849.10							1
	6878 HARRIS	130TH ST IA 51345	32	101	38	40.00	74545.00	70704.60	38	28327.10	22267.61	3	11857.50	6	21831.00	13	26898.30	14	10117.80	100	0.18	90.00		2
160320325	MICHAEL MCCLAIN	NESE	32	101	38	20.00	32080.00	30695.45					2	7277.00	8	16552.80	9.5	6865.65	340					0.5
	PO BOX 65 LAKE PARK	IA 51347	32	101	38	17.50	20570.00	20364.30						6	12414.60	11	7949.70							
160320350	JEROME MILLSAP	NESE	32	101	38	20.00	34185.00	31831.35					1.5	5457.75	11	22760.10	5	3613.50	800					1.5
	3319 ESTHERVILLE	170TH ST IA 51334	32	101	38	19.50	21412.50	21087.00						6	12414.60	12	8672.40	50						
160320400	JO'S FAMILY FARMS LLC	SWNW	32	101	38	40.00	89770.00	83462.50	34	30521.80	23992.84	6	23715.00	4	14554.00	18	37243.80	11	7949.70	400				
	5005 SIOUX FALLS	SOUTH BUR OAK PLACE SD 57108	32	101	38	40.00	86552.50	81401.40				5	19762.50	6	21831.00	14	28967.40	15	10840.50	50				
		NESW	32	101	38	40.00	88542.50	80278.00	31	27448.18	21576.70	5	19762.50	7	25469.50	11	22760.10	17	12285.90	1370	2.52	1260.00		
		NWSW	32	101	38	30.69	49992.50	43077.25	29	14497.83	11396.57	5	19762.50	1	3638.50	2	4138.20	21.5	15538.05	1350	2.20	1100.00		
		SWSW	32	101	38	40.00	75377.50	67392.40	37	27889.68	21923.75	5	19762.50	4	14554.00	9	18621.90	20	14454.00	1510	2.54	1270.00		
		SESW	32	101	38	40.00	92855.00	83458.20	34	31570.70	24817.37	4	15810.00	6	21831.00	19	39312.90	9	6504.30	2220	3.81	1905.00		
160320500	JACOB A IHNEN	NWSW	32	101	38	9.31	2640.00	2168.10								3	2168.10	200			0.05	25.00		6.31
	70426 ROUND LAKE	320TH AVE MN 56167																						
160330125	SCOTT R KRUGER	NENE	33	101	38	6.83	5617.50	4361.20					1	3638.50			1	722.70	470					4
	922 BELLE PLAINE	DEER CREEK PKWY MN 56011																						

**JACKSON-NOBLES-COUNTIES
JUDICIAL DITCH 24 IMPROVEMENT
JD 24 DETERMINATION OF BENEFITS**

PROJECT COST 2,667,530.00
SEPARABLE MAINTENANCE COST 1,804,757.00
IMPROVEMENT COST 862,773.00

"A-" \$4,650.00 30%	"A" \$4,650.00 85%	"B-" \$2,791.80	"B" \$3,830.00 95%	"C-" \$25.00	"C" \$2,090.00 99%	"D-" \$20.00	"D" \$730.00 99%	"TILE" 2.25
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PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	"A-"		"B-"		"C-"		"D-"		"TILE"		Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES	
											BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE				
160330150	ANGELINE KRUGER REV LIV TRUST	NENE	33	101	38	33.17	52097.50	45876.85																
	1801 COLLEGEWAY APT #126 WORTHINGTON MN 56187	SWNE	33	101	38	40.00	61032.50	58702.40			2	7905.00	2	7277.00	13	26898.30	23	16622.10	50					
		SENE	33	101	38	40.00	56525.00	53849.50			1	3952.50	4	14554.00	8	16552.80	26	18790.20	380					
160330200	MARIAN J TUINSTRAL FAMILY TRST	NWNE	33	101	38	40.00	70817.50	69023.30					2	7277.00	26	53796.60	11	7949.70	350					
	904 S MARKET ST LAKE PARK IA 51347																							
160330300	CHARLES GARY LING REV LIV TRST	NENW	33	101	38	40.00	59642.50	53766.90							19	39312.90	20	14454.00	2370					
	MARLIS J LING REV LIVING TRUST	NWNW	33	101	38	35.61	60177.50	53594.10			4	15810.00	3	10915.50	6	12414.60	20	14454.00	1310					1
	70879 320TH AVE ROUND LAKE MN 56167	SWNW	33	101	38	6.00	9820.00	9721.80							4	8276.40	2	1445.40						
		SENW	33	101	38	35.50	60465.00	55722.65					2	7277.00	18	37243.80	15.5	11201.85	1720					
160330400	BRADLEY & LINDA MOHNS	NWNW	33	101	38	4.39	6192.50	5172.75							2.5	5172.75			430					1.5
	80621 532ND AVE JACKSON MN 56143	SWNW	33	101	38	34.00	44490.00	44045.10							15	31036.50	18	13008.60						
		SENW	33	101	38	4.50	8045.00	7964.55							3.5	7241.85	1	722.70						
160330500	JUNE STROHMAN	NESW	33	101	38	4.75	13932.50	11415.20					2	7277.00	2	4138.20			930					
	702 W MAIN ST FERTILE IA 50434	NESE	33	101	38	40.00	53175.00	52420.50							18	37243.80	21	15176.70	100					1
		NWSE	33	101	38	35.00	59187.50	57331.40					2	7277.00	20	41382.00	12	8672.40	430					
160330600	JEAN A WATJE	NESW	33	101	38	5.00	3650.00	3613.50										5	3613.50					
	1801 COLLEGEWAY APT 107 WORTHINGTON MN 56187	NESW	33	101	38	35.25	78982.50	71055.90			5	19762.50	6	21831.00	9	18621.90	15	10840.50	1330					
		NWSW	33	101	38	40.00	81375.00	77366.30			3	11857.50	2	7277.00	25	51727.50	9	6504.30	420					
		SWSW	33	101	38	32.57	78715.00	67979.40			6	23715.00	6	21831.00	7	14483.70	11	7949.70	2300					
		SESW	33	101	38	4.00	8360.00	8276.40							4	8276.40								
		SESW	33	101	38	40.00	52600.00	51920.80					1	3638.50	16	33105.60	21	15176.70						
		NWSE	33	101	38	5.00	5690.00	5633.10							1.5	3103.65	3.5	2529.45						
		SWSE	33	101	38	40.00	80780.00	77444.60			2	7905.00	8	29108.00	15	31036.50	13	9395.10						
		SESE	33	101	38	40.00	47902.50	47158.90					1	3638.50	13	26898.30	23	16622.10	50					
160330700	JEAN A WATJE	SWSW	33	101	38	7.43	7932.50	7652.70							3	6207.30	2	1445.40	90					2
	1801 COLLEGEWAY APT 107 WORTHINGTON MN 56187																							
160340100	BRUCE & KIMBERLI IHNNEN	SENE	34	101	38	2.50	730.00	722.70									1	722.70						1
	70689 350TH AVE ROUND LAKE MN 56167																							
160340115	BRIAN & BRUCE IHNNEN	SENE	34	101	38	3.32	3157.50	2791.80							1	2069.10	1	722.70	150					
	35891 710TH ST ROUND LAKE MN 56167						20.00	20.00									-1	20.00						

May 6, 2019
amended
August 12, 2019

**JACKSON-NOBLES-COUNTIES
JUDICIAL DITCH 24 IMPROVEMENT
JD 24 DETERMINATION OF BENEFITS**

PROJECT COST 2,667,530.00
SEPARABLE MAINTENANCE COST 1,804,757.00
IMPROVEMENT COST 862,773.00

"A-"	"A"	"B-"	"B"	"C-"	"C"	"D-"	"D"	"TILE"
\$4,650.00	\$4,650.00		\$3,830.00		\$2,090.00		\$730.00	
30%	85%		95%		99%		99%	
\$1,395.00	\$3,952.50	\$2,791.80	\$3,638.50	\$25.00	\$2,069.10	\$20.00	\$722.70	2.25

PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE	Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES	
160340125	DONALD IHNEN TRUST	NENE	34	101	38	40.00	51280.00	47559.60							16	33105.60	20	14454.00	1440				1	
	1819 23RD ST APT 216	NWNE	34	101	38	40.00	49250.00	48604.30					1	3638.50	13	26898.30	25	18067.50						
	SPIRIT LAKE IA 51360	SWNE	34	101	38	40.00	54172.50	53366.20					1	3638.50	16	33105.60	23	16622.10	50					
		SENE	34	101	38	29.17	31242.50	27967.50							9.5	19656.45	11.5	8311.05	1330				6	
							20.00	20.00									-1	20.00						
160340150	BRUCE & BRIAN IHNEN	SENE	34	101	38	5.01	3550.00	3514.50							1	2069.10	2	1445.40						
	70689 350TH AVE						40.00	40.00									-2	40.00						
	ROUND LAKE MN 56167																							
160340200	KRUMMEN FARMS LP	NESE	34	101	38	40.00	53805.00	53044.20							19	39312.90	19	13731.30	100					
	PO BOX 404	NWSE	34	101	38	40.00	75465.00	68837.80			5	19762.50	4	14554.00	9	18621.90	22	15899.40	900					
	LAKE PARK IA 51347	SESE	34	101	38	40.00	56050.00	54737.60					2	7277.00	17	35174.70	17	12285.90	200					
160340300	VIOLET IHNEN REVOCABLE TRUST	NESW	34	101	38	40.00	98130.00	85341.80			9	35572.50	8	29108.00	3	6207.30	20	14454.00	2120					
	1819 23RD ST APT 216	SESW	34	101	38	37.00	37160.00	36788.40							8	16552.80	28	20235.60						
	SPIRIT LAKE IA 51360	SWSE	34	101	38	38.00	64932.50	60920.50			2	7905.00	4	14554.00	13	26898.30	16	11563.20	650					
160340350	BRIAN & BRUCE IHNEN	S2S2	34	101	38	5.00	60.00	60.00									-3	60.00						1
	35891 710TH ST																							
	ROUND LAKE MN 56167																							
160340400	JUNE STROHMAN	NWSW	34	101	38	35.00	66342.50	59569.80					6	21831.00	13	26898.30	15	10840.50	2330					
	702 W MAIN ST	SWSW	34	101	38	40.00	64725.00	58913.10			1	3952.50	3	10915.50	15	31036.50	18	13008.60	1820					
	FERTILE IA 50434																							
160340450	DENNIS & DIANE DUITSMAN	NWSW	34	101	38	5.00	4842.50	4237.20							1	2069.10	3	2168.10	250					1
	70456 340TH AVE																							
	ROUND LAKE MN 56167																							
160340500	MARIAN TUIINSTRAM FAM TRST ETAL	NENW	34	101	38	40.00	70090.00	67627.50			2	7905.00	3	10915.50	18	37243.80	16	11563.20						
	904 SOUTH MARKET STREET	NWNNW	34	101	38	40.00	54785.00	52903.80			1	3952.50	3	10915.50	10	20691.00	24	17344.80	100					
	LAKE PARK IA 51347	SWNNW	34	101	38	40.00	63565.00	60044.50					4	14554.00	15	31036.50	20	14454.00	1020					
		SENNW	34	101	38	40.00	92635.00	83375.80			7	27667.50	4	14554.00	15	31036.50	14	10117.80	1420					
160350100	BRIAN & BRUCE IHNEN	NENE	35	101	38	9.00	7830.00	7751.70							2	4138.20	5	3613.50						1
	35891 710TH ST	NWSE	35	101	38	3.00	2190.00	2168.10									3	2168.10						
	ROUND LAKE MN 56167																							

May 6, 2019
amended
August 12, 2019

**JACKSON-NOBLES-COUNTIES
JUDICIAL DITCH 24 IMPROVEMENT
JD 24 DETERMINATION OF BENEFITS**

PROJECT COST 2,667,530.00
SEPARABLE MAINTENANCE COST 1,804,757.00
IMPROVEMENT COST 862,773.00

"A-" \$4,650.00 30%	"A" \$4,650.00 85%	"B-" \$2,791.80	"B" \$3,830.00 95%	"C-" \$25.00	"C" \$2,090.00 99%	"D-" \$20.00	"D" \$730.00 99%	"TILE" 2.25
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PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE	Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES
160350150	BRIAN & BRUCE IHNEN	NENW	35	101	38	40.00	40935.00	40302.90							9	18621.90	30	21681.00	100				
	35891 710TH ST ROUND LAKE MN 56167	SENW	35	101	38	40.00	74620.00	73107.80				5	18192.50	22	45520.20	13	9395.10						
160350175	CLIFFORD NEBELSICK REV LIV TST	NWNE	35	101	38	34.00	46295.00	44805.10			1	3952.50	1	3638.50	11	22760.10	20	14454.00	100				
	2206 EAST GRANTVIEW DR CORALVILLE IA 52241	SWNE	35	101	38	16.00	21200.00	20988.00						7	14483.70	9	6504.30						
160350200	BRUCE & BRIAN IHNEN	NWNW	35	101	38	40.00	77222.50	75879.30					3	10915.50	30	62073.00	4	2890.80	50				
	70689 350TH AVE ROUND LAKE MN 56167	SWNW	35	101	38	40.00	75845.00	73231.80					6	21831.00	21	43451.10	11	7949.70	420				
		NESW	35	101	38	25.81	24420.00	24175.80						4	8276.40	22	15899.40						
		NWSW	35	101	38	40.00	85560.00	75693.80			5	19762.50	5	18192.50	13	26898.30	15	10840.50	2240				
160350300	KRUMMEN FARMS LP	SWSW	35	101	38	8.00	7212.50	7029.00							2	4138.20	4	2890.80	50				
	PO BOX 404 LAKE PARK IA 51347																						
NOBLES COUNTY																							
08-0073-000	TORDSEN REV TRUST/ KENNETH I & JOYCE E TORDSEN REV TRUST	SWSE	13	101	39	40.00	9390.00	9296.10	10	939.00	738.14				1	2069.10	10	7227.00					
	P O BOX 71 ROUND LAKE MN 56167-0000	SESE	13	101	39	40.00	21200.00	20988.00	10	2120.00	1666.51				7	14483.70	9	6504.30					
08-0140-000	TORDSEN/KIETH R	NENE	24	101	39	40.00	64240.00	63138.00	22	14132.80	11109.63			3	10915.50	20	41382.00	15	10840.50				
	P O BOX 71 ROUND LAKE MN 56167-0000	NWNE	24	101	39	40.00	55570.00	55014.30	21	11669.70	9173.42					21	43451.10	16	11563.20				
		SWNE	24	101	39	17.00	17480.00	16998.80	25	4370.00	3435.21			2	7277.00	4	8276.40	2	1445.40				
		SENE	24	101	39	37.00	99900.00	93271.60	28	27972.00	21988.47	7	27667.50	7	25469.50	18	37243.80	4	2890.80				
08-0141-000	GARY A LING	NESW	24	101	39	28.00	35400.00	35046.00	11	3894.00	3061.03				11	22760.10	17	12285.90					
	P O BOX 31 WORTHINGTON MN 56187-0000	SWSW	24	101	39	4.46	5640.00	5583.60	10	564.00	443.35				2	4138.20	2	1445.40					
		SESW	24	101	39	38.00	60760.00	59999.20	11	6683.60	5253.90			1	3638.50	22	45520.20	15	10840.50				
08-0141-500	WILSON/ RANDALL & MARY LIVING TRUST	NWSE	24	101	39	37.50	37440.00	36912.40	17	6364.80	5003.30			1	3638.50	7	14483.70	26	18790.20				
	33133 WASS AVE ROUND LAKE MN 56167	SWSE	24	101	39	40.00	79160.00	74347.40	19	15040.40	11823.09	5	19762.50	5	18192.50	12	24829.20	16	11563.20				
08-0142-000	FIRST PRESBYTERIAN CHURCH OF R	NENW	25	101	39	11.00	15210.00	14904.70	12	1825.20	1434.77			1	3638.50	3	6207.30	7	5058.90				
	PO BOX 49 ROUND LAKE MN 56167-0000																						
08-0143-000	JAMES P LIVINGSTON	NENE	25	101	39	31.00	32430.00	31952.50	17	5513.10	4333.78			1	3638.50	6	12414.60	22	15899.40				
	1764 DONAVON DRIVE WORTHINGTON MN 56187-0000	NWNE	25	101	39	35.00	71190.00	70171.70	10	7119.00	5596.16			2	7277.00	29	60003.90	4	2890.80				
		SWNE	25	101	39	3.11	4910.00	4860.90	8	392.80	308.78				2	4138.20	1	722.70					
		SENE	25	101	39	12.38	10120.00	10018.80	10	1012.00	795.52				1	2069.10	11	7949.70					

May 6, 2019
 amended
 August 12, 2019

**JACKSON-NOBLES-COUNTIES
 JUDICIAL DITCH 24 IMPROVEMENT
 JD 24 DETERMINATION OF BENEFITS**

PROJECT COST	2,667,530.00
SEPARABLE MAINTENANCE COST	1,804,757.00
IMPROVEMENT COST	862,773.00

"A-"	"A"	"B-"	"B"	"C-"	"C"	"D-"	"D"
\$4,650.00	\$4,650.00	\$3,830.00	\$3,830.00	\$2,090.00	\$2,090.00	\$730.00	\$730.00
30%	85%	95%	95%	99%	99%	99%	99%
\$1,395.00	\$3,952.50	\$2,791.80	\$3,638.50	\$25.00	\$2,069.10	\$20.00	\$722.70

"TILE"
2.25

PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	"A-"		"A"		"B-"		"B"		"C-"		"C"		"D-"		"D"		"TILE"		Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES
											BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE							

May 6, 2019
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August 12, 2019

**JACKSON-NOBLES-COUNTIES
JUDICIAL DITCH 24 IMPROVEMENT
JD 24 DETERMINATION OF BENEFITS**

PROJECT COST 2,667,530.00
SEPARABLE MAINTENANCE COST 1,804,757.00
IMPROVEMENT COST 862,773.00

"A-"	"A"	"B-"	"B"	"C-"	"C"	"D-"	"D"	"TILE"
\$4,650.00	\$4,650.00		\$3,830.00		\$2,090.00		\$730.00	
30%	85%		95%		99%		99%	
\$1,395.00	\$3,952.50	\$2,791.80	\$3,638.50	\$25.00	\$2,069.10	\$20.00	\$722.70	2.25

PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	"A-"		"B-"		"C-"		"D-"		"TILE"		Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES	
											BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE				
08-0143-500	JEFFREY ALLEN LIVINGSTON	NENE	25	101	39	6.61	2190.00	2168.10	17	372.30	292.66							3	2168.10				3	
	39807 320TH STREET ROUND LAKE MN 56167-0000																							
08-0217-000	H THOMAS & LEANN F RANSOM	SEW	36	101	39	6.00	135.00	135.00							-3	75.00	-3	60.00						
	6772 140TH STREET HARRIS IA 51345-0000																							
08-0219-000	FIRST PRESBYTERIAN CHURCH OF R	NENE	36	101	39	34.00	720.00	720.00							-8	200.00	-26	520.00						
	PO BOX 49 ROUND LAKE MN 56167-0000	SWNE	36	101	39	32.00	735.00	735.00							-19	475.00	-13	260.00						1
		SENE	36	101	39	25.00	500.00	500.00							-4	100.00	-20	400.00						
08-0220-000	ALAN D & JUDITH J BRUEGEMAN	NESE	36	101	39	25.94	500.00	500.00							-4	100.00	-20	400.00						2
	1153 WHITE AVENUE HARRIS IA 51345-7550	NWSE	36	101	39	40.00	890.00	890.00							-18	450.00	-22	440.00						
		SWSE	36	101	39	35.00	765.00	765.00							-21	525.00	-12	240.00						2
08-0221-000	SHARON RUETER TRUSTEE	NESW	36	101	39	39.00	830.00	830.00							-10	250.00	-29	580.00						
	714 WEST LAKE AVENUE WORTHINGTON MN 56187-0000	NWSW	36	101	39	6.00	125.00	125.00							-1	25.00	-5	100.00						
08-0222-000	ANNAS LLC	SWSW	36	101	39	10.00	215.00	215.00							-3	75.00	-7	140.00						
	5005 BUR OAK PLACE SIOUX FALLS SD 57108-0000	SESW	36	101	39	25.00	545.00	545.00							-9	225.00	-16	320.00						
08-0222-500	LYLA AKKERMAN	S2SW	36	101	39	28.00	585.00	585.00							-5	125.00	-23	460.00						
	1117 WALNUT AVENUE HARRIS IA 51345-0000																							
28-0313-000	TORDSEN/KIETH R	NESE	24	101	39	39.00	96610.00	89823.10	21	20288.10	15948.24	8	31620.00	4	14554.00	19	39312.90	6	4336.20					
	P O BOX 71 ROUND LAKE MN 56167-0000	SESE	24	101	39	34.00	77340.00	71894.60	21	16241.40	12767.18	6	23715.00	5	18192.50	11	22760.10	10	7227.00					
	ROUND LAKE CITY	Sanitary Sewer Outlet					300000.00	300000.00	20	60000.00	47165.31									0.09	45.00			
	PO BOX 72 ROUND LAKE MN 56167	Storm Runoff					215000.00	215000.00	25	53750.00	42252.26													

**JACKSON-NOBLES-COUNTIES
JUDICIAL DITCH 24 IMPROVEMENT
JD 24 DETERMINATION OF BENEFITS**

PROJECT COST 2,667,530.00
SEPARABLE MAINTENANCE COST 1,804,757.00
IMPROVEMENT COST 862,773.00

"A-"	"A"	"B-"	"B"	"C-"	"C"	"D-"	"D"	"TILE"
\$4,650.00	\$4,650.00		\$3,830.00		\$2,090.00		\$730.00	
30%	85%		95%		99%		99%	
\$1,395.00	\$3,952.50	\$2,791.80	\$3,638.50	\$25.00	\$2,069.10	\$20.00	\$722.70	2.25

PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE	Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES
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JACKSON-NOBLES-COUNTIES
JUDICIAL DITCH NO. 24 IMPROVEMENT
DETERMINATION OF BENEFITS

ROAD AUTHORITY	LOCATION	(FEET)	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	"A" SOILS BENEFIT VALUE	"A" SOILS BENEFIT %	"B" SOILS BENEFIT VALUE	"B" SOILS BENEFIT %	"C" SOILS BENEFIT VALUE	"C" SOILS BENEFIT %	"D" SOILS BENEFIT VALUE	"D" SOILS BENEFIT %	ADDITIONAL BENEFITS VALUE
Minnesota Department of Transportation	MN TH 264						per foot		28.40		11.40		2.80		0.60
	IN SECTION 13 101 39 1450		4060.00									100	4060.00		
2151 Bassett Drive Mankato, MN 56001-6888	NORTH OF SEC 24 101 39 3730		3879.20									20	2088.80	80	1790.40
JACKSON COUNTY HIGHWAY DEPT.	CSAH #4						per foot		28.40		11.40		2.80		0.60
	NORTH OF SEC 19 101 39 5290		5501.60								20	2962.40	80	2539.20	
108 COUNTY RD 51 JACKSON, MN 56143	NORTH OF SEC 20 101 39 5220		15660.00						10	5950.80	60	8769.60	30	939.60	
	CSAH #5									5	2280.00	40	4480.00	55	1320.00
	EAST OF 27 101 39 4000		8080.00								60	8870.40	40	1267.20	
	EAST OF 34 101 39 5280		10137.60								40	672.00	60	216.00	
	SOUTH OF SEC 32 101 39 600		888.00								50	3696.00	50	792.00	
	SOUTH OF SEC 33 101 39 2640		4488.00								50	3696.00	50	792.00	
	SOUTH OF SEC 34 101 39 2640		4488.00												
	TOWNSHIP ROADS						per foot		14.20		5.70		1.40		0.30
ROUND LAKE TOWNSHIP	710TH STREET														
	NORTH OF SEC 31 101 39 5280		4461.60								25	1848.00	70	1108.80	
	NORTH OF SEC 32 101 39 5280		11299.20				5	3748.80	10	3009.60	55	4065.60	30	475.20	
	NORTH OF SEC 33 101 39 5280		11510.40				10	7497.60	5	1504.80	20	1478.40	65	1029.60	
	NORTH OF SEC 34 101 39 5280		2455.20								15	1108.80	85	1346.40	
	NORTH OF SEC 35 101 39 4870		1996.70								10	681.80	90	1314.90	
	720TH STREET														
	NORTH OF 27 101 39 4210		5388.80												
	NORTH OF 28 101 39 5280		30465.60				30	22492.80	20	6019.20	20	1478.40	30	475.20	
	NORTH OF 29 101 39 5280		27614.40				30	22492.80	10	3009.60	20	1478.40	40	633.60	
	NORTH OF 30 101 39 5250		3018.75								25	1837.50	75	1181.25	
	ZEH AVE														
	WEST OF 30 101 39 2640		792.00										100	792.00	
	320TH AVE.														
	EAST OF 18 101 39 220		66.00										100	66.00	
	EAST OF 31 101 39 5280		13780.80				10	7497.60	15	4514.40	10	739.20	65	1029.60	
	330TH AVE.														
	EAST OF 20 101 39 3760		5170.00				5	2669.60	5	1071.60	10	526.40	80	902.40	
	EAST OF 29 101 39 5280		16024.80				15	11246.40	10	3009.60	10	739.20	65	1029.60	
	EAST OF 32 101 39 5280		8131.20				5	3748.80	5	1504.80	25	1848.00	65	1029.60	
	340TH AVE.														
	EAST OF 21 101 39 1980		2544.30										30	178.20	
	EAST OF 28 101 39 5280		4461.60						5	564.30	65	1801.80	70	1108.80	
									5	1504.80	25	1848.00	70	1108.80	

May 6, 2019
 amended
 August 12, 2019

**JACKSON-NOBLES-COUNTIES
 JUDICIAL DITCH 24 IMPROVEMENT
 JD 24 DETERMINATION OF BENEFITS**

PROJECT COST	2,667,530.00
SEPARABLE MAINTENANCE COST	1,804,757.00
IMPROVEMENT COST	862,773.00

"A-"	"A"	"B-"	"B"	"C-"	"C"	"D-"	"D"
\$4,650.00	\$4,650.00	\$3,830.00	\$3,830.00	\$2,090.00	\$2,090.00	\$730.00	\$730.00
30%	85%	95%	95%	99%	99%	99%	99%
\$1,395.00	\$3,952.50	\$2,791.80	\$3,638.50	\$25.00	\$2,069.10	\$20.00	\$722.70

"TILE"
2.25

PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	"A-"		"B-"		"C-"		"D-"		"TILE"		Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES
											BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE			
		EAST OF	33	101	39	5280	3326.40								30	2217.60		70	1108.80				

May 6, 2019
 amended
 August 12, 2019

**JACKSON-NOBLES-COUNTIES
 JUDICIAL DITCH 24 IMPROVEMENT
 JD 24 DETERMINATION OF BENEFITS**

PROJECT COST	2,667,530.00
SEPARABLE MAINTENANCE COST	1,804,757.00
IMPROVEMENT COST	862,773.00

"A-"	"A"	"B-"	"B"	"C-"	"C"	"D-"	"D"	"TILE"
\$4,650.00	\$4,650.00		\$3,830.00		\$2,090.00		\$730.00	
30%	85%		95%		99%		99%	
\$1,395.00	\$3,952.50	\$2,791.80	\$3,638.50	\$25.00	\$2,069.10	\$20.00	\$722.70	2.25

PARCEL NUMBER	NAME	DESCRIPTION	SEC	T-N	R-W	IN TRACT	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE	Construction Easement	DAMAGE VALUE	NONBNEFITED ACRES
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JACKSON-NOBLES-COUNTIES
 JUDICIAL DITCH NO. 24 IMPROVEMENT
 DETERMINATION OF BENEFITS

ROAD AUTHORITY	LOCATION	(FEET)	POTENTIAL BENEFITS	GROSS BENEFITS	NET BENEFITS	IMPROVEMENT COST	"A" SOILS BENEFIT VALUE	"A" SOILS BENEFIT %	"B" SOILS BENEFIT VALUE	"B" SOILS BENEFIT %	"C" SOILS BENEFIT VALUE	"C" SOILS BENEFIT %	"D" SOILS BENEFIT VALUE	"D" SOILS BENEFIT %	ADDITIONAL BENEFITS VALUE
NOBLES COUNTY HIGHWAY DEPT.	CSAH #4						per foot		28.40		11.40		2.80		0.60
	IN SECTION	13 101 40 520	1456.00								100	1456.00			
WORTHINGTON, MN 56187-0000	CSAH #21													100	1242.00
	IN SECTION	24 101 40 2070	1242.00												
	COUNTY ROAD 51										20	2710.40	80	2323.20	
	IN SECTION	24 101 40 4840	5033.60										100	792.00	
	NORTH OF	25 101 40 1320	792.00												
INDIAN LAKE TOWNSHIP	TOWNSHIP ROADS						per foot		14.20		5.70		1.40		0.30
	ZEH AVE														
	EAST OF	25 101 40 1050	315.00										100	315.00	
NOBLES COUNTY DITCH NO. 1	OUTLET BENEFIT		100,000.00												
	ROAD BENEFITS		318,528.75												
	LAND BENEFITS		13,119,387.50	12,476,001.15	1,097,551.90	862,773.00	487		515		2761.5		3879		137390
	TOTAL BENEFITS		13,537,916.25	12,476,001.15	1,097,551.90	862,773.00									7642.5
															137390
															137390