

Estimated County Ditch 28 Project Costs and Total Estimated Cost per Benefited Acre(s)
(Current CD 28 Acres and All CD28/Watershed Acres - Information Presented for Illustration Purposes Only. Exact Total Costs Will Vary for Each Property.)

Cost of Engineer’s Repair Report (Step 1)
\$25,000 to \$30,000 Estimate, say \$27,500

Cost of Redetermination of Benefits (Step 2)
\$175,000 Estimate

Cost of Repairs: Engineering, Legal, Tree and/or Sediment Removal (Step 3)
\$200,000 Estimate

Total Project Costs
\$227,500 Estimate for Repair Report/Repair
\$402,500 Estimate for Repair Report/Redetermination/Repair

Current CD28 Acres
Cost per acre based on 3,089 Benefited Acres
\$27,500/3,089 acres = \$8.90/Ac
10 Acres = \$89.00
20 Acres = \$178.00
40 Acres = \$356.00
80 Acres = \$712.00
160 Acres = \$1,424.00

Current CD28 Acres
Cost per acre based on 3,089 Benefited Acres
\$175,000/3,089 acres = \$56.65/Ac
10 Acres = \$566.50
20 Acres = \$1,133.00
40 Acres = \$2,266.00
80 Acres = \$4,532.00
160 Acres = \$9,064.00

Current CD28 Acres
Cost per acre based on 3,089 Benefited Acres
\$200,000/3,089 acres = \$64.75/Ac
10 Acres = \$647.50
20 Acres = \$1,295.00
40 Acres = \$2,590.00
80 Acres = \$5,180.00
160 Acres = \$10,360.00

Current CD28 Acres
Cost per acre based on 3,089 Benefitted Acres
\$227,500/3,089 acres = \$73.65/Ac
10 Acres = \$736.50
20 Acres = \$1,473.00
40 Acres = \$2,946.00
80 Acres = \$5,892.00
160 Acres = \$11,784.00

Estimates assume all benefited acres are equal.
This scenario assumes there is no redetermination of benefits.

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This scenario is unlikely since a redetermination would be spread over all benefited acres determined in a new study if approved and completed.

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This scenario would only occur if the repair work was performed and billed back to the current benefited acres.

All CD 28/Watershed Acres
Cost per acre based on 43,791 Benefited Acres
\$27,500/43,791 acres = \$0.63/Ac
10 Acres = \$6.30
20 Acres = \$12.60
40 Acres = \$25.20
80 Acres = \$50.40
160 Acres = \$100.80

All CD 28/Watershed Acres
Cost per acre based on 43,791 Benefited Acres
\$175,000/43,791 acres = \$4.00/Ac
10 Acres = \$40.00
20 Acres = \$80.00
40 Acres = \$160.00
80 Acres = \$320.00
160 Acres = \$640.00

All CD 28/Watershed Acres
Cost per acre based on 43,791 Benefited Acres
\$200,000/43,791 acres = \$4.57/Ac
10 Acres = \$45.70
20 Acres = \$91.40
40 Acres = \$182.80
80 Acres = \$365.60
160 Acres = \$731.20

All CD 28/Watershed Acres
Cost per acre based on 43,791 Benefitted Acres
\$402,500/43,791 acres = \$9.20/Ac
10 Acres = \$92.00
20 Acres = \$184.00
40 Acres = \$368.00
80 Acres = \$736.00
160 Acres = \$1,472.00

Estimates assume all benefited acres are equal.
This scenario assumes there will be a redetermination of benefits.

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NOTE: Drainage benefits and/or damages are evaluated by dich viewers using standardized benefit assessment methods. **The Drainage Code states that drainage system costs must be prorated to each tract of property affected in direct proportion to the benefits that each tract receives (103E.601). Typically, each tract is different and may receive more or less benefit than another tract resulting in a different allocation of the project costs displayed here.**The actual benefited acres will not be known until a decision on redetermination is made, and if approved, the viewers' work related to this step of the process is completed. Usually properties closer to a ditch will have a greater benefit assigned to them than properties farther from a ditch. This illustration is a simplified overview of the cost breakdown on an acreage basis assuming all benefited acres are equal. It is offered as an estimate only and should not be construed as the exact cost that will apply to each tract of land. Actual project costs will vary as will the actual amount of the cost collected through a special assessment certified to each active tax parcel having benefited acres.

These project costs per acre represent an approximation of the total cost that may be assessed against real estate as a special assessment for each approved and completed step of the process. It is not a property tax even though it is shown on a property tax statement and collected by the county. A special assessment is based upon the concepts of "need" and "benefit". It requires a finding that the proposed improvement or repair is needed for a reason consistent with law and is assessed to each property receiving a measurable and direct benefit from the improvement or repair that was needed. **Property owners who do not want to pay a special assessment in full can have it added to their tax statement. They are payable in equal installments extending over a period of time (usually 5, 10, or 15 years) with or without interest.** For example, if a 160 acre parcel has a special assessment of \$1,472.00 for 10 years at no interest, the amount due each year and added to the tax statement is \$147.20.

The project costs are broken down into three steps - (1) the Engineer's Repair Report; (2) Redetermination of Benefits; and (3) Repair Projects. The progression of activity with associated costs begins with the repair report and ends with repair projects. Property owners only incur a special assessment for the completed work connected to each step. In other words, if the repair report was performed without a redetermination of benefits, the 3,089 benefited acres would be responsible for this cost. However, if a repair report and a redetermination of benefits were completed, the 43,791 benefited acres would share in the payment of these costs. Lastly, if a repair project was approved along with a repair report and redetermination of benefits, the total project costs would be distributed among all 43,791 benfited acres.