CERTIFICATE OF ASSESSMENTS
FOR RECONSTRUCTION AND MAINTENANCE

The County Drainage Board of:
Tippecanoe County, Indiana

IN THE MATTER OF:
Assessments for Reconstruction and Maintenance of
The Combs Ditch #118 Regulated Drain
in Tippecanoe County, Indiana

To the Auditor of Tippecanoe County:

We certify that the schedule of assessments attached hereto has been adopted pursuant to IC 36-9-27-34 and IC 36-9-27-40 to provide funds for reconstruction and maintenance of the above named drain; that due notice thereof has been published; that the period of time within which a judicial review may be requested has expired; and, that the order of the Drainage Board fixing the assessment on each tract of land is now final.

The assessments stated in the attached schedule are annual assessments and shall be collected year after year until such assessments are terminated or changed by order of the Drainage Board. A reconstruction assessment rate of $35.00 per acre and a $100.00 minimum over a (5) five year period are recommended. This will generate $30,809.50 over a (5) five year period. Assuming the reconstruction project has been completed after (5) five years, the per acre assessment will be lowered to a maintenance rate of $10.00 per acre and a $50.00 minimum over an (8) eight year period are recommended. This will generate $15,909.60 over an (8) eight year minimum. The maintenance rate shall not be charged during the (5) five year reconstruction period or until after the reconstruction debt is paid in full. One-half of each annual assessment shall be due and payable on or before May 10 and November 10 each year, the first of which semiannual installments shall be due and payable on or before May 10th , 2013.

All such installments may be paid without interest, but if not paid when due shall be subject to the same rate of penalty.

The County Auditor is directed to enter the assessments according to this certification in the Ditch Duplicate of the County for collection by the County Treasurer.

IN WITNESS WHEREOF, we have set our hands,

This 30th day of May 2012.

Tippecanoe County Drainage Board:

David Byers, President

Thomas P. Murtaugh, Vice President

Brenda Garrison, Secretary

John Knochel, member

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(15) The ditch needs the following maintenance at present:
Replacement of 2000 lineal feet of tile.

(16) There is now $2436.85owed to the General Drain Improvement Fund for investigation on this ditch.

(17) The ditch drains 164.01 acres total.

(18) Estimated annual benefits to the land which would be drained by the proposed Legal Drain exceed the cost of designating it a Legal Drain and reconstructing it.

(19) After the reconstruction costs have been paid in full, an annual maintenance assessment should be collected.

(20) In order to provide the necessary reconstruction and annual maintenance the annual assessment per acre and lot benefited should be as follows:

A reconstruction assessment rate of $35.00 per acre and a $100.00 minimum over a (5) five year period. This will generate $30,809.50 over a (5) five year period. Assuming the reconstruction project has been completed after (5) five years, the per acre assessment will be lowered to a maintenance rate of $10.00 per acre and a $50.00 minimum over an (8) eight year period. This will generate $15,909.60 over an (8) eight year minimum. The maintenance rate shall not be charged during the (5) five year reconstruction period or until after the reconstruction debt is paid in full.

(21) The assessment list filed herewith should not be amended:

(22) The assessment list filed herewith is fair and equitable and should be adopted.

(23) The assessment should be collected with the 2013 taxes.

NOW, THERFORE, IT IS ORDERED THAT:

(1) The Combs Ditch is established as a new Legal Drain known as Combs Ditch #118 Regulated Drain and shall be reconstructed in accordance with the Surveyor Report.

(2) A reconstruction assessment rate of $35.00 per acre and a $100.00 minimum over a (5) five year period be established. This will generate $30,809.50 over a (5) five year period. Assuming the reconstruction project has been completed after (5) five years, the per acre assessment will be lowered to a maintenance rate of $10.00 per acre and a $50.00 minimum over an (8) eight year period. This will generate $15,909.60 over an (8) eight year minimum. The maintenance rate shall not be charged during the (5) five year reconstruction period.

(3) The Schedule of Assessments filed herewith are adopted and made a part thereof.

(4) The first annual assessment shall be collected with the 2013 taxes.

DATED at Lafayette, Indiana this 2nd day of May 2012.

COUNTY DRAINAGE BOARD:

David S. Byers, President

Thomas P. Murtaugh, Vice President

John Knochel, Member

ATTEST:

Brenda Garrison
Tippecanoe County Drainage Board

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BEFORE THE TIPPECANOE COUNTY DRAINAGE BOARD

IN THE MATTER OF THE

<u>COMBS DITCH #118 REGULATED DRAIN:</u>

FINDINGS AND ORDER
(DESIGNATING LEGAL DRAIN, RECONSTRUCTION AND MAINTENANCE)

This matter came to be heard upon the Petition for establishment of New Legal Drain with respect to the Combs Ditch and the Surveyor Report with respect thereto filed on March 26, 2012. Certificate of mailing of notice of time and place of hearing, to all affected landowners filed. Notice of publication of time and place of hearing in the Journal & Courier was filed.

Objections were filed.

Evidence was presented by the Tippecanoe County Surveyor and many of those landowners affected were present. A list of those present is filed herewith.

After consideration of all the evidence, the Board does now FIND THAT:

(1) On December 1, 2010, a Petition was filed requesting designation of the Combs Ditch as a New Legal Drain, the Petition was referred to the Surveyor for a report.

(2) On March 26, 2012, the Surveyor filed his report with respect to designating the Combs Ditch as a Legal Drain and recommending Reconstruction thereto and an annual schedule of assessments.

(3) Notice of filing of the Surveyor's report recommending reconstruction and an annual schedule of assessments and their availability for inspection and the time and place of this hearing was mailed to all those landowners affected more than thirty (30) and less than forty (40) days before the date of this hearing.

(4) Notice of the time and place of this hearing was given by publication in the Journal & Courier newspaper of general circulation in Tippecanoe County, Indiana more than ten (10) days prior to this hearing.

(5) The facts set forth in the Petition filed December 1, 2010 are true and are incorporated herein by reference.

(6) The Combs Ditch is a mutual drain originally constructed in 1946 and is in need of reconstruction and maintenance.

(7) The Petition may be deemed a request to establish the Combs Ditch as a Legal Drain and for its reconstruction in lieu of constructing an entirely new drain in its same location.

(8) Owners of more than fifty percent (50%) of the acreage of affected land will be benefitted by making Combs Ditch a Legal Drain and reconstructing it pursuant to the Surveyor's recommendations.

(9) The benefit to the owners of the affected land is likely to be greater than the damages to owner damaged by making Combs Ditch a Legal Drain.

(10) The Petitioners own more than ten percent (10%) of the acreage or twenty-five percent (25%) of assessed valuation of the land to be affected by establishing the Combs Ditch as a Legal Drain.

(11) The Petition describes an area of land equal to or greater than three-fourths (3/4) of all the affected land.

(12) The proposed establishment of the Combs Ditch as a Legal Drain and reconstruction thereof pursuant to the Surveyor's report is practicable and will adequately drain the affected land and will improve the public health, benefit a public highway, and be of public utility.

(13) The Combs Ditch consists of 5100 lineal feet of main tile and 0.00 lineal feet of open ditch.

(14) The present condition of the ditch is in need of tile replacement and tile repair.