

# IOWA DEPARTMENT OF REVENUE - CERTIFICATE OF ASSESSMENT

TO THE AUDITOR OF CERRO GORDO COUNTY, IOWA.

DATED: 10/11/2024

UNDER THE POWERS CONFERRED UPON THE DEPARTMENT OF REVENUE BY AUTHORITY OF LAW, THE FOLLOWING ASSESSMENTS HAVE BEEN MADE AND YOU ARE HEREBY DIRECTED TO USE THE SAME FOR THE 2024 ASSESSMENT.

## 2016 - UNION PACIFIC

| Taxing Jurisdiction     | Miles | Rate                                 | Assessed Value              |
|-------------------------|-------|--------------------------------------|-----------------------------|
| 17 - CERRO GORDO COUNTY | 48.77 | 1,362,620.6864                       | 66,455,010.88               |
|                         |       | <b><u>RAILROAD COMPANY TOTAL</u></b> | <b><u>66,455,010.88</u></b> |

## 2019 - IOWA NORTHERN

| Taxing Jurisdiction     | Miles | Rate                                 | Assessed Value             |
|-------------------------|-------|--------------------------------------|----------------------------|
| 17 - CERRO GORDO COUNTY | 10.59 | 335,402.0879                         | 3,551,908.11               |
|                         |       | <b><u>RAILROAD COMPANY TOTAL</u></b> | <b><u>3,551,908.11</u></b> |

## 2032 - D M & E FKA I C & E

| Taxing Jurisdiction     | Miles | Rate                                 | Assessed Value              |
|-------------------------|-------|--------------------------------------|-----------------------------|
| 17 - CERRO GORDO COUNTY | 33.27 | 317,776.6835                         | 10,572,430.26               |
|                         |       | <b><u>RAILROAD COMPANY TOTAL</u></b> | <b><u>10,572,430.26</u></b> |

## 2035 - IOWA TRACTION RAILROAD

| Taxing Jurisdiction     | Miles | Rate                                 | Assessed Value             |
|-------------------------|-------|--------------------------------------|----------------------------|
| 17 - CERRO GORDO COUNTY | 10.40 | 158,269.2308                         | 1,646,000.00               |
|                         |       | <b><u>RAILROAD COMPANY TOTAL</u></b> | <b><u>1,646,000.00</u></b> |

## 8007 - NUSTAR AMMONIA PIPELINE

| Taxing Jurisdiction                |  |                                      | Assessed Value           |
|------------------------------------|--|--------------------------------------|--------------------------|
| 17-0017 - GRIMES TWP/WEST FORK SCH |  |                                      | 179,068.36               |
|                                    |  | <b><u>PIPELINE COMPANY TOTAL</u></b> | <b><u>179,068.36</u></b> |

## 8008 - ONEOK NORTH SYSTEM LLC

| Taxing Jurisdiction                      |  |                                      | Assessed Value             |
|--|--|--------------------------------------|----------------------------|
| 17-0069 - CLEAR LAKE CITY/CLEAR LAKE SCH |  |                                      | 2,092,733.40               |
|  |  | <b><u>PIPELINE COMPANY TOTAL</u></b> | <b><u>2,092,733.40</u></b> |

## 8015 - NORTHERN NATURAL

| Taxing Jurisdiction               |  |  | Assessed Value |
|-----------------------------------|--|--|----------------|
| 17-0001 - BATH TWP/MASON CITY SCH |  |  | 115,017.43     |

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|  |                                      |
|--|--------------------------------------|
| 17-0003 - CLEAR LAKE TWP/CLEAR LAKE SCH/CL FIRE                | 291,620.29                           |
| 17-0005 - CLEAR LAKE TWP/GARNER-HAYFIELD-VENTURA SCH/CL FIRE   | 283,058.61                           |
| 17-0012 - GENESEO TWP/WEST FORK SCH                            | 171,681.21                           |
| 17-0019 - LAKE TWP/CLEAR LAKE SCH                              | 1,203,642.45                         |
| 17-0021 - LAKE TWP/MASON CITY SCH                              | 228,434.64                           |
| 17-0028 - MASON TWP/MASON CITY SCH                             | 296,453.73                           |
| 17-0031 - OWEN TWP/MASON CITY SCH                              | 62,753.78                            |
| 17-0032 - OWEN TWP/CENTRAL SPRINGS SCH                         | 65,471.27                            |
| 17-0034 - OWEN TWP/RUDD-ROCKFORD-MARBLE ROCK SCH               | 262,959.92                           |
| 17-0043 - CLEAR LAKE CITY/CLEAR LAKE SCH/CL SEWER              | 165,426.84                           |
| 17-0050 - PLYMOUTH CITY/CENTRAL SPRINGS SCH                    | 118,856.52                           |
| 17-0053 - ROCKWELL CITY/WEST FORK SCH                          | 115,831.52                           |
| 17-0056 - THORNTON CITY/WEST FORK SCH                          | 31,641.02                            |
| 17-0058 - VENTURA CITY/GARNER-HAYFIELD-VENTURA SCH             | 10,035.13                            |
| 17-0063 - MASON CITY CITY/MASON CITY SCH                       | 483,561.66                           |
| 17-0069 - CLEAR LAKE CITY/CLEAR LAKE SCH                       | 42,707.14                            |
| 17-0236 - CLEAR LAKE TWP/GARNER-HAYFIELD-VENTURA SCH/VENT FIRE | 632,777.58                           |
|  | <b><u>PIPELINE COMPANY TOTAL</u></b> |
|  | <b><u>4,581,930.74</u></b>           |

**8017 - MAGELLAN PIPELINE COMPANY LP**

| <b>Taxing Jurisdiction</b>                               | <b>Assessed Value</b> |
|--|-----------------------|
| 17-0004 - CLEAR LAKE TWP/CLEAR LAKE SCH/CL SEWER/CL FIRE | 140,084.53            |
| 17-0017 - GRIMES TWP/WEST FORK SCH                       | 572,013.21            |
| 17-0019 - LAKE TWP/CLEAR LAKE SCH                        | 93,390.19             |
| 17-0024 - LINCOLN TWP/CLEAR LAKE SCH                     | 373,559.24            |
| 17-0027 - LINCOLN TWP/CENTRAL SPRINGS SCH                | 186,779.62            |
| 17-0040 - UNION TWP/CLEAR LAKE SCH                       | 282,971.65            |
| 17-0041 - UNION TWP/WEST FORK SCH                        | 140,084.53            |
| 17-0042 - UNION TWP/GARNER-HAYFIELD-VENTURA SCH          | 175,106.04            |

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|   |                                      |
|---|--------------------------------------|
| 17-0043 - CLEAR LAKE CITY/CLEAR LAKE SCH/CL SEWER | 16,541,466.63                        |
| 17-0069 - CLEAR LAKE CITY/CLEAR LAKE SCH          | 90,588.35                            |
|   | <b><u>PIPELINE COMPANY TOTAL</u></b> |
|   | <b><u>18,596,043.99</u></b>          |

**8018 - KOCH-WOOD RIVER-KPL NORTHERN STATES**

| <b>Taxing Jurisdiction</b>                        | <b>Assessed Value</b>                |
|---|--------------------------------------|
| 17-0003 - CLEAR LAKE TWP/CLEAR LAKE SCH/CL FIRE   | 58,173.63                            |
| 17-0017 - GRIMES TWP/WEST FORK SCH                | 236,814.97                           |
| 17-0019 - LAKE TWP/CLEAR LAKE SCH                 | 24,493.94                            |
| 17-0024 - LINCOLN TWP/CLEAR LAKE SCH              | 99,143.20                            |
| 17-0027 - LINCOLN TWP/CENTRAL SPRINGS SCH         | 48,008.76                            |
| 17-0040 - UNION TWP/CLEAR LAKE SCH                | 116,894.26                           |
| 17-0041 - UNION TWP/WEST FORK SCH                 | 58,625.73                            |
| 17-0042 - UNION TWP/GARNER-HAYFIELD-VENTURA SCH   | 76,823.22                            |
| 17-0043 - CLEAR LAKE CITY/CLEAR LAKE SCH/CL SEWER | 909,161.14                           |
| 17-0069 - CLEAR LAKE CITY/CLEAR LAKE SCH          | 34,659.89                            |
|   | <b><u>PIPELINE COMPANY TOTAL</u></b> |
|   | <b><u>1,662,798.74</u></b>           |

**8020 - NORTHERN BORDER**

| <b>Taxing Jurisdiction</b>                      | <b>Assessed Value</b>                |
|---|--------------------------------------|
| 17-0017 - GRIMES TWP/WEST FORK SCH              | 4,562,858.59                         |
| 17-0036 - PLEASANT VALLEY TWP/WEST FORK SCH     | 5,976.62                             |
| 17-0042 - UNION TWP/GARNER-HAYFIELD-VENTURA SCH | 4,227,677.41                         |
|   | <b><u>PIPELINE COMPANY TOTAL</u></b> |
|   | <b><u>8,796,512.62</u></b>           |

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**UTILITY ASSESSMENT FOR CERRO GORDO COUNTY - RECAPITULATION**

|                            |                              |
|----------------------------|------------------------------|
| <b>RAILROAD</b>            | <b>82,225,349.25</b>         |
| <b>PIPELINE</b>            | <b>35,909,087.85</b>         |
| <b><u>COUNTY TOTAL</u></b> | <b><u>118,134,437.10</u></b> |