

**OFFICE OF THE COUNTY ADMINISTRATOR**

600 West Fourth Street  
Davenport, Iowa 52801-1003

Office: (563) 326-8702  
Fax: (563) 328-3285  
www.scottcountyia.com



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November 24, 2015

TO: Dee F. Bruemmer, County Administrator

FROM: Renee Johnson, Administrative Assistant

SUBJECT: Recommendations Received from the City Assessor's Office and the County Assessor's Office Regarding Allowance and Disallowance for the 2015 Family Farm Tax Credit Applications

Attached are the memos received from the Davenport City Assessor's Office and the Scott County Assessor's Office regarding allowance and disallowance for the 2015 Family Farm Tax Credit as created by the State Legislature in 1990.

It is recommended that the Board pass a resolution at their next Board Meeting allowing all recommended 2015 Family Farm Tax Credit Applications as filed in the City and County Assessors' offices and disallowing those recommended for disallowance.

Attachments

cc: Nick Van Camp, Davenport City Assessor  
Dale Denklau, Scott County Assessor  
Peter Kurylo, Auditor's Office

OFFICE OF THE COUNTY ASSESSOR

600 West 4<sup>th</sup> Street  
Davenport, Iowa 52801-1030



Office: (563) 326-8635  
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[www.scottcountyiowa.com](http://www.scottcountyiowa.com)

DALE R. DENKLAU  
Assessor

LEW R. ZABEL  
Chief Deputy

November 12, 2015

TO: SCOTT COUNTY BOARD OF SUPERVISORS

FROM: SCOTT COUNTY ASSESSOR

RE: FAMILY FARM TAX CREDIT APPLICATIONS FOR 2014

The Scott County Assessor's Office has a total of **527** applications that qualify for this credit, covering **105,694.72** acres. After careful review, my staff has found **6** applications with **424.98** acres do not meet the eligibility requirements of Iowa Code Section 425A and Administrative Code Section 701-80-11. See attached for names, addresses, parcel numbers, town/townships and acres of the credits to be disallowed. If you have any questions, please contact Pam Holst at ext. 8637 or myself at ext. 8478.

We therefore recommend approval of all 527 qualified applications. All of the family farm values have been posted and are on file in our office.

Thank you,

*Dale Denklaue*  
Scott County Assessor

Enc  
ph

2015 RECOMMENDED DISALLOWED FAMILY FARM CREDITS				
	NAMES & ADDRESSES	PARCEL NUMBERS	TOWN/TOWNSHIP	ACRES
1.	<b>C &amp; L W FARM LLC</b>	952017001	LECLAIRE TWP	39.00
	C/O LINDA WATKINS	952019001	LECLAIRE TWP	38.50
	25690 225TH ST	952021002	LECLAIRE TWP	33.87
	<b>LECLAIRE IA 52753</b>	952033001	LECLAIRE TWP	39.00
		952035001	LECLAIRE TWP	39.00
	<b>REASON: NO RESPONSE TO LETTER SENT 1/22/15 BY THE COUNTY ASSESSOR'S OFFICE TO VERIFY WHO IS FARMING THE GROUND.</b>			
		952037001	LECLAIRE TWP	38.50
		952049001	LECLAIRE TWP	40.00
			<b>TOTA ACRES</b>	<b>267.87</b>
2.	<b>KIM W. &amp; KEVIN P. FLENKER</b>	950621002	PRINCETON TWP	5.13
	C/O FLENKER BROS LLC		TOTAL ACRES	<b>5.13</b>
	23429 260TH ST			
	PRINCETON IA 52768			
	<b>REASON: ANYTHING UNDER 10.00 ACRES DOES NOT QUALIFY</b>			
3.	<b>JEROME E. MOHR, ROBERT O. MOHR, ANN T. MOHR, &amp; WILLIAM L. MOHR</b>	931617001	SHERIDAN TWP	35.00
	C/O JEROME E MOHR	931619004	SHERIDAN TWP	31.82
	23785 130TH AVE		TOTAL ACRES	<b>66.82</b>
	ELDRIDGE IA 52748			
	<b>REASON: NO RESPONSE TO LETTER SENT 1/22/15 BY THE COUNTY ASSESSOR'S OFFICE TO VERIFY WHO IS FARMING THE GROUND.</b>			
4.	<b>WILLIAM F. SCHURR TRUST</b>	850507002	LECLAIRE TWP	6.03
	C/O LOIS SCHURR		TOTAL ACRES	<b>6.03</b>
	700 WELLS FARGO TL			
	LECLAIRE IA 52753			
	<b>REASON: TRANSFERRED OWNERSHIP TO DENISE A. HOOVER, BRUCE K. HOOVER &amp; RYAN B. HOOVER</b>			
5.	<b>LIBERTY LAND ENTERPRISES</b>	013049003	LIBERTY TWP	33.61
	PO BOX 1118	013051001	LIBERTY TWP	39.40
	DURANT IA 52747-1118		TOTAL ACRES	<b>73.01</b>
	<b>REASON: SOLD TO AVERY LAND &amp; FARMING LLC 2/3/2015</b>			
6.	<b>MARY J. BOEH REVOCABLE TRUST</b>	840217003AD	BETTENDORF	6.12
	C/O STEVEN K. SCHROEDER		TOTAL ACRES	<b>6.12</b>
	238 STRANGWAY AVE.			
	LODI WI 53555			
	<b>REASON: UNDER 10.00 ACRES</b>			
<b>GRAND TOTAL OF DISALLOWED: 6 APPLICATIONS WITH 424.98 ACRES</b>				

**DAVENPORT CITY ASSESSOR'S OFFICE**  
*SCOTT COUNTY ADMINISTRATIVE CENTER*

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November 09, 2015

Scott County Board of Supervisors  
Scott County Administrative Center  
600 West 4<sup>th</sup> Street  
Davenport, Iowa 52801

The Davenport City Assessor's Office received one new application for the 2015 Family Farm Tax Credit Program:

**Ricky R & Brenda K. Kay** – 206.36 acres on seven contiguous parcels  
(application is attached)

There are currently 32 applications covering 4030.49 acres for 2015.

The applications have been reviewed and they meet the eligibility requirements of Iowa Code Section 425A. We recommend approval of all of the qualified parcels listed on the attached list.

Sincerely,



Nick Van Camp  
Davenport City Assessor

Encl:



RECEIVED

AUG 28 2015

Application For Family Farm Tax Credit

Iowa Code Chapter 425A

This application must be filed or mailed to your city or county assessor by November 1. An application filed or postmarked after November 1 will be considered as an application for the following year. Iowa assessors' addresses can be found at the Iowa State Association of Assessors Web site.

DAVENPORT CITY ASSESSOR

Applicant Contact Information
PLEASE PRINT
Name: Ricky R and Brenda K Kay
Phone Number: (515) 237-1223 eMail: peterino@fbcow.net

Claimant:

Form of Ownership: [X] Sole Proprietorship [ ] Authorized Farm Corporation
[ ] Partnership [ ] Family Farm Limited Liability Company
[ ] Family Farm Corporation [ ] Authorized Limited Liability Company

Table with 3 columns: Property Owners, Ownership Share, Relationship of Owners. Handwritten entries: Ricky R and Brenda K Kay, 100%, Owners.

Designated Person actively engaged in farming: Ricky R and Brenda K Kay
Relationship of designated person to owner of property: Owners

(The designated person must be personally involved in the production of crops or livestock on the eligible tracts on a regular, continuous and substantial basis.)

Is the tract leased or rented under a cash or crop share agreement? [ ] Yes [X] No
If leased, what is the relationship of the lessee to the owner of the tract?

Table with 3 columns: Parcel #, Legal, Acres. Handwritten entries for parcels DADA-10837-01A through DADA-10821-01B.

When filing a valid claim, the claim will be allowed on that tract for successive years without additional filing, as long as the property is legally or equitably owned by that person or that person's spouse on July 1 of each of those successive years...

A person who fails to notify the assessor of a change in the person who is actively engaged in farming the tract for which the credit under section 425A.3 is allowed will be liable for the amount of the credit plus a penalty equal to five percent of the amount of the credit.

I declare that, to the best of my knowledge and belief, the information provided on this claim is true, correct and complete.

Signed: Brenda K Kay Claimant Date: 08-27-15

Acknowledge: Katherine Loring Date: 8-27-15

TO BE FILLED IN BY BOARD OF SUPERVISORS

- [ ] APPROVED
[ ] DENIED

Assessed Value: Chair Date
School Levy: Amount of Credit:

**IOWA RECEIVED**

# Application For Family Farm Tax Credit

AUG 28 2015

Iowa Code Chapter 425A

This application must be filed or mailed to your city or county assessor by November 1. An application filed or postmarked after November 1 is not considered as an application for the following year. Iowa assessors' addresses can be found at the [Iowa State Association of Assessors Web site](#).

Applicant Contact Information		
PLEASE PRINT		
Name:	<u>Ricky R and Brenda K Kay</u>	
Phone Number:	<u>(563) 374-1283</u>	eMail: <u>peterine@pbcom.net</u>

Claimant: \_\_\_\_\_

Form of Ownership:

<input checked="" type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Authorized Farm Corporation
<input type="checkbox"/> Partnership	<input type="checkbox"/> Family Farm Limited Liability Company
<input type="checkbox"/> Family Farm Corporation	<input type="checkbox"/> Authorized Limited Liability Company

Property Owners	Ownership Share	Relationship of Owners
<u>Ricky R and Brenda K Kay</u>	<u>100%</u>	<u>Owners</u>
_____	_____	_____
_____	_____	_____

Designated Person actively engaged in farming: Ricky R and Brenda K Kay  
 Relationship of designated person to owner of property: Owners

*(The designated person must be personally involved in the production of crops or livestock on the eligible tracts on a regular, continuous and substantial basis.)*

Is the tract leased or rented under a cash or crop share agreement?  Yes  No  
 If leased, what is the relationship of the lessee to the owner of the tract? \_\_\_\_\_

Parcel #	Legal	Acres
<u>DDDR-40823-02</u>	<u>S 08 Twp 18 Rng 03 P1 E 1/2 NW 1/4</u>	<u>9.98</u> ✓
Parcel # _____	Legal _____	Acres _____
Parcel # _____	Legal _____	Acres _____
Parcel # _____	Legal _____	Acres _____
Parcel # _____	Legal _____	Acres _____
Parcel # _____	Legal _____	Acres _____

When filing a valid claim, the claim will be allowed on that tract for successive years without additional filing, as long as the property is legally or equitably owned by that person or that person's spouse on July 1 of each of those successive years, and the designated person who is actively engaged in farming remains the same during these years. When the property is sold or transferred, the buyer or transferee who wishes to qualify will file for the credit. However, when the property is transferred as part of a distribution made according to chapter 598, the transferee who is the spouse retaining ownership of the property is not required to file for the credit. In the case where the owner remains the same but the person who is actively engaged in farming changes, the owner will refile for the credit. The owner must provide written notice if the person actively engaged in farming changes.

A person who fails to notify the assessor of a change in the person who is actively engaged in farming the tract for which the credit under section 425A.3 is allowed will be liable for the amount of the credit plus a penalty equal to five percent of the amount of the credit. The amounts will be collected by the county treasurer in the same manner as other property taxes along with any penalty, and paid to the Iowa Department of Revenue.

I declare that, to the best of my knowledge and belief, the information provided on this claim is true, correct and complete.

Signed: Brenda K Kay \_\_\_\_\_ Date: 8-27-15

Acknowledge: \_\_\_\_\_ Date: \_\_\_\_\_

### TO BE FILLED IN BY BOARD OF SUPERVISORS

[ ] APPROVED  
 [ ] DENIED

Assessed Value: \_\_\_\_\_ Chair: \_\_\_\_\_ Date: \_\_\_\_\_  
 School Levy: \_\_\_\_\_ Amount of Credit: \_\_\_\_\_

2015 APPLICATIONS FOR FAMILY FARM CREDIT -				
TOTAL NUMBER OF ACRES -		4030.49		
TOTAL NUMBER OF INDIVIDUAL PARCELS -		150		
TOTAL NUMBER OF APPLICANTS -		32		
NAME	PARCEL #	ACRES	YRS APPLIED	CHK ACRES
ARMSTRONG LIVING TRUST	V3205-02	95.45	2014	95.45
BAUSTIAN, DON H & SHIRLEY J	Y3139-01 ✓	48.63	16.4 acres forest	48.63
CE Farms LLC	S3217-07 ✓	40.00		121.26
TOTAL # ACRES FOR THIS APPLICATION -121.26	S3201-08 ✓	17.75		
Dept of Rev allows LLC for 2012	23139-33 ✓	33.51		
	23233-01 ✓	30.00		
DENGLER, WALTER A & ZWICKER Family LTD	W3301-04A ✓	38.90		64.88
TOTAL # ACRES FOR THIS APPLICATION -64.88	W3317-02D	16.74		
	W3335-01D	9.24		
DEXTER, DALE & MARLA	T1851-01 ✓	40.00	1999-01	356.44
TOTAL # ACRES FOR THIS APPLICATION - 356.44	T1835-03 ✓	40.00		
	T1837-08 ✓	40.00		
	T1839-07 ✓	6.95		
	T1853-06 ✓	39.20		
	U1821-06	21.30		
U1253-01A 41.39 acres	U1819-03 ✓	25.00		
U1803-01 18-85 acres	U1307-02B ✓	16.10		
Both new parcels for 2002 but not filed on	U1801-01B ✓	27.57	New For 2006	
	U1823-03	1.320	Changed per 2002 survey(1.5)	
	U1817-02 ✓	39.00		
	U1307-02 ✓	20.00		
	U1305-01 ✓	40.00		
FRYE FARMS LLC	V3101-03	57.20	2014	57.2
Myra J Watkins & Merle E Doerscher Revoc Trust	Y0507-22	25.00	97-01	178.87
TOTAL # ACRES FOR THIS APPLICATION - 178.87	Y0521-36A	14.25	2014 split for street	
	Y0521-35	19.50		
	Y0523-21A	7.72	2014 split for street	
	Y0505-37	29.40		
	Y3255-09	20.00		
	Y3237-05	23.00		
	Y3253-08	40.00		
C: DOERSCHER AG LTD or Patricia Doerscher Family Trust D: Alma & Waldo Doerscher	Y3237-02 ✓	26.00	1999-01	187.60
TOTAL # ACRES FOR THIS APPLICATION - 187.60	Y3255-10	40.00		
	Y3349-07	40.30		
	Y3251-01	41.30		
	Y3235-01	40.00		
HAMANN, JFSJA HAMMAN LIVING TRUST & NANCY L STEFFEN TRUST	W3433-04	35.00	90-01	131.38
TOTAL # ACRES FOR THIS APPLICATION - 131.38	W3435-03A	31.64		
	W3449-05	35.00		
	New 2008 Parcel -----> W3451-01B	29.74		
Jones, Gretchen	S3035-03A	10.32	2003	10.32
Jones, Terry	S3051-04A	9.01	2003	19.18
TOTAL # ACRES FOR THIS APPLICATION - 19.18	S3035-03	10.17	Added for 2007	
Kay, Ricky R & Brenda K	U0837-01A	38.00	New for 2015	206.36
TOTAL # ACRES FOR THIS APPLICATION - 206.36	V0803-01	39.00		
	V0805-01A	29.38		
	V0819-02	39.50		
	V0821-02	39.50		
	V0823-01B	11.00		
	V0823-02	9.98		
KLINDT, KENNETH W & DAVENPORT BANK & TRUST	V3601-04	39.40	96-01	247.00
TOTAL # ACRES FOR THIS APPLICATION - 247.00	V3603-03	39.40		
	V3605-03	39.40		
	V3607-02	38.80		
	V3617-01D	11.20		
	V3621-04	27.87		
	V3623-01A	20.93		
	V3619-02	30.00		
Kraft, Allen R & Sarah A	V1207-01	18.70	91-01	195.45
TOTAL # ACRES FOR THIS APPLICATION - 195.45	V1223-02	19.75		
	V0717-03	40.00		
	V0701-04	39.00		
	New Parcels for 2010 V3633-04	11.00		
	New Parcels for 2010 V3635-03	4.00		
	New Parcels for 2010 V3649-02	36.75		
	New Parcels for 2010 V3651-01	26.25		

NAME	PARCEL #	ACRES	YRS APPLIED	CHK ACRES
KRAMBECK, KENT D	Y3355-13	39.00	2001	39
KUNDEL, JOHN L & SHARON K	V0501-03	6.00	96-01	531.78
TOTAL # ACRES FOR THIS APPLICATION - 531.78	V0501-04	32.10		
	V0503-05	41.50		
	V0521-04	40.00		
	V0523-03	40.00		
	V0607-01	38.80		
	V0623-01A	37.92		
	V3201-16	38.10		
	V3217-15	39.09		
	V3235-12	13.00		
	V3233-13	14.66		
	V3235-14	15.00		
	V3249-07	9.70		
	V3251-06	10.00		
	V0603-03	40.00	96-01	
	V0619-01	39.38		
	V0621-01A	36.53		
	V0605-02	40.00		
KUNDEL, ERMA C	V0637-03	40.00	96-01	118.80
TOTAL # ACRES FOR THIS APPLICATION - 118.8	V0639-02	38.80		
	V0653-04	40.00		
Kundel Family Trust	V0655-01A	30.40		30.4
Kundel, Kevin & Greta	V0655-01B	8.40	New Owner (son) 2006	8.4
MESS, ELMER L & SONJA E MESS TRUST	Y3239-06	11.00	98-01	146.48
TOTAL # ACRES FOR THIS APPLICATION - 146.48	Y3333-01	33.00		
	Y3335-02A	2.71		
	Y3335-03	18.00		
	Y3335-02B	81.77		
MOELLER, GLEN & KATHLEEN	Y0401-01	27.10	95-01	112.71
TOTAL # ACRES FOR THIS APPLICATION - 112.71	Y0433-17D	7.94	New For 2006	
	Y0417-17F	37.17	New For 2006	
	Y0507-25	12.40		
	Y0523-19	12.00		
	Y0523-20	10.00		
	Y0539-16	6.10		
MOELLER-RALFS, JEAN M TRUST	U1305-02	4.90	96-01	86.70
TOTAL # ACRES FOR THIS APPLICATION - 86.70	U1321-01	42.80		
	U1323-01	19.00		
	U1323-01A	20.00		
MOELLER-RALFS, JEAN M TRUST & MOELLER, VICTOR R RESIDUARY TRUST	T1833-01C	34.12	96-01	73.12
TOTAL # ACRES FOR THIS APPLICATION - 73.12	T1849-03	39.00		
MOELLER, VICTOR R RESIDUARY TRUST	T1937-06	40.00	96-01	156.40
TOTAL # ACRES FOR THIS APPLICATION - 156.40	T1939-04	19.50		
	T1939-05	20.00		
	T1953-03	38.70		
	T1955-01	19.20		
	T1955-02	19.00		
OBERBROECKLING, DAVID & JULIA	T1853-05	0.85	90-01	114.58
TOTAL # ACRES FOR THIS APPLICATION - 114.58	T1839-04	15.00		
	T1855-02	20.00		
	T1855-01	16.96		
	T1839-03	12.25		
	New parcel for 2002 -----> U1721-07B	49.52		
Perry, Shirley Jean (formerly claimed by Goettsch)	Y3339-05A	10.21	2003	16.21
TOTAL # ACRES FOR THIS APPLICATION - 16.21	Y3337-04A	6.00	5 Open Prairie	
Three JP LLC (chg 1-10-12 to LLC) (PLAMBECK, ALLEN E & GLADYS)	V3135-01	24.00	91-01	247.50
TOTAL # ACRES FOR THIS APPLICATION - 253.35	V3137-03	22.00		
	V3139-06	14.50		
	V3151-02	40.00		
	V3153-04	40.00		
	V3155-06	32.90		
	V3233-11	11.75		
	V3235-10	3.00		
	V3249-08	29.35		
	V3251-09	30.00		
Puck, William E & Marilyn J Trustee	U0735-02	40.00	90 & 93-01	158.35
TOTAL # ACRES FOR THIS APPLICATION - 158.35	U0733-01	40.00		
	U0749-03C	39.25	New For 2006	
	U0751-04B	38.19	New For 2006	
	U0751-04C	0.91	New For 2006	



NAME	PARCEL #	ACRES	YRS APPLIED	CHK ACRES
<b>REED, RONALD J</b>	S2951-01A	40.10	98-01	63.50
TOTAL # ACRES FOR THIS APPLICATION - 63.50	S2935-03	20.00		
	S2953-02	3.40	6.6 acres forest	
<b>RIVALDD FARMS INC</b>	V0539-02	40.00	96-98, 01	124.19
TOTAL # ACRES FOR THIS APPLICATION - 124.19	V0555-02	33.91		
<b>W0451-02B (7-17-02) Ag 10.23 acres</b>	W0403-03C	0.14		
<i>Not Filed on</i>	W0435-04	10.75		
	V0555-01B	0.06		
	W0449-01A	39.33		
<b>THOMSEN FAMILY FARM CORP</b>	V0101-02	28.30	98-01	58.80
TOTAL # ACRES FOR THIS APPLICATION - 58.80	V0103-01A	25.90		
	V0105-03	4.60		
<b>WESTPHAL, ROBERT &amp; MARLENE</b>	V0719-01A	23.55	90 & 92-01	23.55
<b>TOTALS</b>	<b>150</b>	<b>4030.49</b>		<b>4030.49</b>

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

**R E S O L U T I O N**

**SCOTT COUNTY BOARD OF SUPERVISORS**

December 3, 2015

APPROVING THE ALLOWANCE AND THE DISALLOWANCE OF FAMILY FARM TAX CREDIT APPLICATIONS FOR 2015 AS RECOMMENDED BY THE DAVENPORT CITY ASSESSOR AND THE SCOTT COUNTY ASSESSOR

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. A total of 32 applications covering 4030.49 acres were received in the Davenport City Assessor's office. All applications meet the eligibility requirements of Iowa Code Section 425A and are recommended for approval by the Davenport City Assessor's office.

Section 2. A total of 533 applications covering 106119.70 acres were received in the Scott County Assessor's office. 527 applications are recommended for approval, covering 105,394.72. The following 6 applications covering 424.98 acres are recommended for disallowance by the Scott County Assessor's office due to various reasons:

**2015 RECOMMENDED DISALLOWED FAMILY FARM CREDITS**

	<b>NAMES &amp; ADDRESSES</b>	<b>PARCEL NUMBERS</b>	<b>TOWN/TOWNSHIP</b>	<b>ACRES</b>
1.	<b>C &amp; L W FARM LLC</b> C/O LINDA WATKINS 25690 225TH ST <b>LECLAIRE IA 52753</b>  <b>REASON: NO RESPONSE TO LETTER SENT 1/22/15 BY THE COUNTY ASSESSOR'S OFFICE TO VERIFY WHO IS FARMING THE GROUND</b>	952017001	LECLAIRE TWP	39.00
		952019001	LECLAIRE TWP	38.50
		952021002	LECLAIRE TWP	33.87
		952033001	LECLAIRE TWP	39.00
		952035001	LECLAIRE TWP	39.00
		952037001	LECLAIRE TWP	38.50
		952049001	LECLAIRE TWP	40.00
			<b>TOTAL</b>	
	<b>ACRES</b>		<b>267.87</b>	

2.	<b>KIM W. &amp; KEVIN P. FLENKER</b> C/O FLENKER BROS LLC 23429 260TH ST PRINCETON IA 52768	950621002	PRINCETON TWP	5.13
			TOTAL ACRES	<b>5.13</b>
		<b>REASON:</b> ANYTHING UNDER 10.00 ACRES DOES NOT QUALIFY		

3.	<b>JEROME E. MOHR, ROBERT O. MOHR, ANN T. MOHR, &amp; WILLIAM L. MOHR</b> C/O JEROME E MOHR 23785 130TH AVE ELDRIDGE IA 52748	931617001	SHERIDAN TWP	35.00
		931619004	SHERIDAN TWP	31.82
			TOTAL ACRES	<b>66.82</b>
<b>REASON:</b> NO RESPONSE TO LETTER SENT 1/22/15 BY THE COUNTY ASSESSOR'S OFFICE TO VERIFY WHO IS FARMING THE GROUND				

4.	<b>WILLIAM F. SCHURR TRUST</b> C/O LOIS SCHURR 700 WELLS FARGO TL LECLAIRE IA 52753	850507002	LECLAIRE TWP	6.03
			TOTAL ACRES	<b>6.03</b>
<b>REASON:</b> TRANSFERRED OWNERSHIP TO DENISE A. HOOVER, BRUCE K. HOOVER & RYAN B. HOOVER				

5.	<b>LIBERTY LAND ENTERPRISES</b> PO BOX 1118 DURANT IA 52747-1118	013049003	LIBERTY TWP	33.61
		013051001	LIBERTY TWP	39.40
			TOTAL ACRES	<b>73.01</b>
<b>REASON:</b> SOLD TO AVERY LAND & FARMING LLC 2/3/2015				

6.	<b>MARY J. BOEH REVOCABLE TRUST</b> C/O STEVEN K. SCHROEDER 238 STRANGWAY AVE. LODI WI 53555	840217003A D	BETTENDORF	6.12
			TOTAL ACRES	<b>6.12</b>
<b>REASON:</b> UNDER 10.00 ACRES				

GRAND TOTAL OF DISALLOWED: **6**  
APPLICATIONS WITH **424.98**  
ACRES

Section 3. This resolution shall take effect immediately.