

**IOWA DEPARTMENT OF REVENUE**

**2023 ASSESSED VALUATIONS FOR GAS AND ELECTRIC UTILITIES**

**TO THE AUDITOR OF CLAY COUNTY, IOWA**

**BASIN ELECTRIC POWER COOP- ELECTRIC DIVISION - Electric #7370**

<b>District Name</b>	<b>Utility</b>	<b>Assd Value</b>	<b>Txbl Value</b>
21-0020 RIVERTON TWP/CLAY CENTRAL-EVERLY SCH	prod	8,837,981	17,405
		<b><u>8,837,981</u></b>	<b><u>17,405</u></b>

**BASIN ELECTRIC POWER COOP- GAS DIVISION - Gas #5371**

<b>District Name</b>	<b>Utility</b>	<b>Assd Value</b>	<b>Txbl Value</b>
21-0005 ROYAL CITY/CLAY CENTRAL-EVERLY SCH	gas	0	7
21-0020 RIVERTON TWP/CLAY CENTRAL-EVERLY SCH	gas	21,522	9,420
21-0041 SPENCER CITY/SPENCER SCH	gas	0	1,784
21-0046 RIVERTON TWP/SPENCER SCH	gas	0	1
21-0050 FOSTORIA CITY/OKOBOJI SCH	gas	0	9
		<b><u>21,522</u></b>	<b><u>11,221</u></b>

**BLACK HILLS ENERGY CORP. - Gas #5393**

<b>District Name</b>	<b>Utility</b>	<b>Assd Value</b>	<b>Txbl Value</b>
21-0005 ROYAL CITY/CLAY CENTRAL-EVERLY SCH	gas	75,544	10,813
21-0041 SPENCER CITY/SPENCER SCH	gas	26,626,148	3,811,134
21-0046 RIVERTON TWP/SPENCER SCH	gas	10,937	1,565
21-0050 FOSTORIA CITY/OKOBOJI SCH	gas	101,578	14,539
		<b><u>26,814,207</u></b>	<b><u>3,838,051</u></b>

**CORN BELT POWER COOP - Cooperative #4240**

<b>District Name</b>	<b>Utility</b>	<b>Assd Value</b>	<b>Txbl Value</b>
21-0008 DOUGLAS TWP/CLAY CENTRAL-EVERLY SCH	trans	145,336	50,442
21-0009 GILLET GROVE TWP/CLAY CENTRAL-EVERLY SCH	trans	14,110	4,897
21-0012 LINCOLN TWP/CLAY CENTRAL-EVERLY SCH	trans	655,103	227,368
21-0020 RIVERTON TWP/CLAY CENTRAL-EVERLY SCH	elec	930,960	323,110
21-0020 RIVERTON TWP/CLAY CENTRAL-EVERLY SCH	prod	20,535,960	918,552
21-0020 RIVERTON TWP/CLAY CENTRAL-EVERLY SCH	trans	35,829,524	12,435,424
21-0021 SUMMIT TWP/CLAY CENTRAL-EVERLY SCH	trans	169,588	58,859

21-0026	DOUGLAS TWP/SIOUX CENTRAL SCH	trans	484,505	168,158
21-0041	SPENCER CITY/SPENCER SCH	trans	48,482	16,827
21-0044	GILLETT GROVE TWP/SPENCER SCH	trans	288,399	100,095
21-0045	MEADOW TWP/SPENCER SCH	trans	605,692	210,219
21-0046	RIVERTON TWP/SPENCER SCH	trans	387,646	134,541
21-0047	SIOUX TWP/SPENCER SCH	trans	1,800,797	625,006
21-0048	SUMMIT TWP/SPENCER SCH	trans	484,505	168,158
21-0052	MEADOW TWP/OKOBOJI SCH	trans	96,906	33,633
21-0054	FREEMAN TWP/RUTHVEN-AYRSHIRE SCH/RUTHVEN FIRE	trans	268,874	93,319
21-0056	DOUGLAS TWP/SIOUX CENTRAL SCH	trans	34,444	11,955
21-0061	LAKE TWP/GRAETTINGER TERRIL SCH	trans	358,035	124,264
21-0109	LOGAN TWP/SPENCER SCH	trans	12,131	4,210
21-0113	GILLETT GROVE TWP/SIOUX CENTRAL SCH	trans	85,140	29,550
			<b><u>63,236,137</u></b>	<b><u>15,738,587</u></b>

#### **CORN BELT POWER COOP- GAS DIVISION - Gas #5372**

<b>District Name</b>	<b>Utility</b>	<b>Assd Value</b>	<b>Txbl Value</b>	
21-0005	ROYAL CITY/CLAY CENTRAL-EVERLY SCH	0	18	
21-0020	RIVERTON TWP/CLAY CENTRAL-EVERLY SCH	21,180	25,872	
21-0041	SPENCER CITY/SPENCER SCH	0	4,899	
21-0046	RIVERTON TWP/SPENCER SCH	0	3	
21-0050	FOSTORIA CITY/OKOBOJI SCH	0	26	
			<b><u>21,180</u></b>	<b><u>30,818</u></b>

#### **INTERSTATE POWER & LIGHT CO. - Electric #7363**

<b>District Name</b>	<b>Utility</b>	<b>Assd Value</b>	<b>Txbl Value</b>
21-0001	GREENVILLE CITY/CLAY CENTRAL-EVERLY SCH	233,185	34,660
21-0003	ROSSIE CITY/CLAY CENTRAL-EVERLY SCH	216,161	32,130
21-0005	ROYAL CITY/CLAY CENTRAL-EVERLY SCH	910,939	135,397
21-0007	CLAY TWP/CLAY CENTRAL-EVERLY SCH	5,060,093	752,107
21-0008	DOUGLAS TWP/CLAY CENTRAL-EVERLY SCH	81,618	12,131
21-0009	GILLETT GROVE TWP/CLAY CENTRAL-EVERLY SCH	973,904	144,756
21-0010	HERDLAND TWP/CLAY CENTRAL-EVERLY SCH	115,917	17,229
21-0012	LINCOLN TWP/CLAY CENTRAL-EVERLY SCH	1,395,905	207,481
21-0014	PETERSON TWP/CLAY CENTRAL-EVERLY SCH	67,905	10,093

21-0017	EVERLY CITY/CLAY CENTRAL-EVERLY SCH	elec	761,724	113,218
21-0019	LONE TREE TWP/CLAY CENTRAL-EVERLY SCH	trans	2,594,598	385,649
21-0021	SUMMIT TWP/CLAY CENTRAL-EVERLY SCH	trans	129,542	19,255
21-0022	WATERFORD TWP/CLAY CENTRAL-EVERLY SCH	trans	2,070,227	307,709
21-0023	PETERSON CITY/SIOUX CENTRAL SCH	elec	1,653,258	245,732
21-0025	CLAY TWP/SIOUX CENTRAL SCH	trans	34,062	5,063
21-0026	DOUGLAS TWP/SIOUX CENTRAL SCH	trans	455,343	67,680
21-0027	PETERSON TWP/SIOUX CENTRAL SCH	elec	1,350,172	200,683
21-0027	PETERSON TWP/SIOUX CENTRAL SCH	trans	3,012,749	447,799
21-0040	FOSTORIA CITY/SPENCER SCH	elec	111,031	16,503
21-0041	SPENCER CITY/SPENCER SCH	elec	1,425,722	211,912
21-0043	FREEMAN TWP/SPENCER SCH/DICKENS FIRE	trans	143,343	21,305
21-0044	GILLETT GROVE TWP/SPENCER SCH	elec	2,795	416
21-0044	GILLETT GROVE TWP/SPENCER SCH	trans	988,849	146,978
21-0045	MEADOW TWP/SPENCER SCH	trans	1,845,367	274,286
21-0046	RIVERTON TWP/SPENCER SCH	trans	110,446	16,417
21-0047	SIOUX TWP/SPENCER SCH	trans	2,097,631	311,782
21-0050	FOSTORIA CITY/OKOBOJI SCH	elec	470,329	69,908
21-0052	MEADOW TWP/OKOBOJI SCH	trans	381,475	56,700
21-0057	HERDLAND TWP/SIOUX CENTRAL SCH/HERDLAND FIRE	trans	647,131	96,186
21-0059	CLAY TWP/SOUTH O'BRIEN SCH	trans	136,038	20,220
21-0060	FREEMAN TWP/GRAETTINGER TERRIL SCH/DICKENS FIRE	trans	67,905	10,093
21-0062	MEADOW TWP/GRAETTINGER TERRIL SCH	trans	81,618	12,131
21-0067	FREEMAN TWP/RUTHVEN-AYRSHIRE SCH/DICKENS FIRE	trans	6,180	918
21-0113	GILLETT GROVE TWP/SIOUX CENTRAL SCH	trans	191,506	28,465
21-0118	GARFIELD TWP/LAURENS-MARATHON SCH/WEBB FIRE	trans	58,950	8,762
21-0119	GARFIELD TWP/SIOUX CENTRAL SCH/WEBB FIRE	trans	417,496	62,054
21-0120	DICKENS CITY/SPENCER SCH	elec	606,360	90,126
21-0122	GILLETT GROVE CITY/SPENCER SCH	elec	179,676	26,706
21-0124	WEBB CITY/SIOUX CENTRAL SCH	elec	517,235	76,879
21-0130	GILLETT GR INC/SIOUX CENTRAL	elec	16,200	2,407
			<b><u>31,620,585</u></b>	<b><u>4,699,926</u></b>

**INTERSTATE POWER & LIGHT CO. - Gas #5363**

District Name	Utility	Assd Value	Txbl Value
21-0005 ROYAL CITY/CLAY CENTRAL-EVERLY SCH	gas	0	4,799
21-0023 PETERSON CITY/SIOUX CENTRAL SCH	gas	233,364	51,807
21-0027 PETERSON TWP/SIOUX CENTRAL SCH	gas	8,421	2,156
21-0041 SPENCER CITY/SPENCER SCH	gas	0	1,309,519
21-0046 RIVERTON TWP/SPENCER SCH	gas	0	786
21-0050 FOSTORIA CITY/OKOBOJI SCH	gas	0	6,923
		<b><u>COMPANY TOTAL</u></b>	<b><u>1,375,990</u></b>

### IOWA LAKES ELEC. COOP - Cooperative #4273

District Name	Utility	Assd Value	Txbl Value
21-0007 CLAY TWP/CLAY CENTRAL-EVERLY SCH	dist	111,011	22,951
21-0008 DOUGLAS TWP/CLAY CENTRAL-EVERLY SCH	dist	213,071	44,052
21-0009 GILLETT GROVE TWP/CLAY CENTRAL-EVERLY SCH	dist	166,516	34,427
21-0010 HERDLAND TWP/CLAY CENTRAL-EVERLY SCH	dist	83,290	17,220
21-0011 HERDLAND TWP/CLAY CENTRAL-EVERLY SCH/ W.F.	dist	124	26
21-0012 LINCOLN TWP/CLAY CENTRAL-EVERLY SCH	dist	520,430	107,597
21-0014 PETERSON TWP/CLAY CENTRAL-EVERLY SCH	dist	12,832	2,653
21-0019 LONE TREE TWP/CLAY CENTRAL-EVERLY SCH	dist	98,303	20,324
21-0020 RIVERTON TWP/CLAY CENTRAL-EVERLY SCH	dist	257,486	53,234
21-0021 SUMMIT TWP/CLAY CENTRAL-EVERLY SCH	dist	219,844	45,452
21-0022 WATERFORD TWP/CLAY CENTRAL-EVERLY SCH	dist	529,150	109,400
21-0026 DOUGLAS TWP/SIOUX CENTRAL SCH	dist	245,627	50,783
21-0027 PETERSON TWP/SIOUX CENTRAL SCH	dist	119,487	24,704
21-0043 FREEMAN TWP/SPENCER SCH/DICKENS FIRE	dist	143,637	29,697
21-0044 GILLETT GROVE TWP/SPENCER SCH	dist	218,887	45,254
21-0045 MEADOW TWP/SPENCER SCH	dist	402,153	83,144
21-0046 RIVERTON TWP/SPENCER SCH	dist	544,400	112,553
21-0047 SIOUX TWP/SPENCER SCH	dist	374,561	77,439
21-0048 SUMMIT TWP/SPENCER SCH	dist	320,566	66,276
21-0052 MEADOW TWP/OKOBOJI SCH	dist	39,705	8,209
21-0053 SUMMIT TWP/OKOBOJI SCH	dist	30,267	6,258
21-0054 FREEMAN TWP/RUTHVEN-AYRSHIRE SCH/RUTHVEN FIRE	dist	199,509	41,248
21-0055 LAKE TWP/RUTHVEN-AYRSHIRE SCH	dist	361	75

21-0056	DOUGLAS TWP/SIOUX CENTRAL SCH	dist	204,709	42,323	
21-0057	HERDLAND TWP/SIOUX CENTRAL SCH/HERDLAND FIRE	dist	235,941	48,780	
21-0058	HERDLAND TWP/SIOUX CENTRAL SCH/WEBB FIRE	dist	286,110	59,152	
21-0060	FREEMAN TWP/GRAETTINGER TERRIL SCH/DICKENS FIRE	dist	2,058	425	
21-0061	LAKE TWP/GRAETTINGER TERRIL SCH	dist	568,009	117,434	
21-0062	MEADOW TWP/GRAETTINGER TERRIL SCH	dist	83,167	17,195	
21-0067	FREEMAN TWP/RUTHVEN-AYRSHIRE SCH/DICKENS FIRE	dist	104,531	21,611	
21-0109	LOGAN TWP/SPENCER SCH	dist	290,420	60,043	
21-0110	LOGAN TWP/SIOUX CENTRAL SCH/WEBB FIRE	dist	57,719	11,933	
21-0111	LOGAN TWP/SPENCER SCH/WEBB FIRE	dist	170,231	35,195	
21-0113	GILLETT GROVE TWP/SIOUX CENTRAL SCH	dist	61,919	12,802	
21-0117	HERDLAND TWP/SPENCER SCH/WEBB FIRE	dist	13,026	2,693	
21-0118	GARFIELD TWP/LAURENS-MARATHON SCH/WEBB FIRE	dist	65,172	13,474	
21-0119	GARFIELD TWP/SIOUX CENTRAL SCH/WEBB FIRE	dist	460,820	95,273	
			<b><u>COMPANY TOTAL</u></b>	<b><u>7,455,049</u></b>	<b><u>1,541,309</u></b>

#### **ITC MIDWEST LLC - Transmission Line #3390**

<b>District Name</b>	<b>Utility</b>	<b>Assd Value</b>	<b>Txbl Value</b>		
21-0009	GILLETT GROVE TWP/CLAY CENTRAL-EVERLY SCH	trans	325,962	22,283	
21-0017	EVERLY CITY/CLAY CENTRAL-EVERLY SCH	trans	3,023	207	
21-0019	LONE TREE TWP/CLAY CENTRAL-EVERLY SCH	trans	368,765	25,209	
21-0020	RIVERTON TWP/CLAY CENTRAL-EVERLY SCH	trans	153,777	10,512	
21-0023	PETERSON CITY/SIOUX CENTRAL SCH	trans	109,984	7,518	
21-0026	DOUGLAS TWP/SIOUX CENTRAL SCH	trans	79,433	5,430	
21-0027	PETERSON TWP/SIOUX CENTRAL SCH	trans	532,758	36,419	
21-0041	SPENCER CITY/SPENCER SCH	trans	17,341	1,185	
21-0044	GILLETT GROVE TWP/SPENCER SCH	trans	75,376	5,153	
21-0046	RIVERTON TWP/SPENCER SCH	trans	394,183	26,946	
21-0047	SIOUX TWP/SPENCER SCH	trans	184,395	12,605	
			<b><u>COMPANY TOTAL</u></b>	<b><u>2,244,997</u></b>	<b><u>153,467</u></b>

#### **MID AMERICAN ENERGY - Electric #7289**

<b>District Name</b>	<b>Utility</b>	<b>Assd Value</b>	<b>Txbl Value</b>	
21-0019	LONE TREE TWP/CLAY CENTRAL-EVERLY SCH	trans	646,973	202,490
21-0020	RIVERTON TWP/CLAY CENTRAL-EVERLY SCH	trans	107,155	33,537

21-0021	SUMMIT TWP/CLAY CENTRAL-EVERLY SCH	trans	7,377,973	2,309,169
21-0022	WATERFORD TWP/CLAY CENTRAL-EVERLY SCH	trans	29,288,275	9,166,689
21-0045	MEADOW TWP/SPENCER SCH	trans	19,258,409	6,027,526
21-0048	SUMMIT TWP/SPENCER SCH	trans	13,241,004	4,144,190
21-0061	LAKE TWP/GRAETTINGER TERRIL SCH	trans	21,713,870	6,796,040
			<b><u>COMPANY TOTAL</u></b>	<b><u>91,633,659</u></b>
				<b><u>28,679,641</u></b>

**NORTHWEST IOWA POWER COOP - Cooperative #4301**

District Name	Utility	Assd Value	Txbl Value	
21-0019	LONE TREE TWP/CLAY CENTRAL-EVERLY SCH	trans	1,835,690	230,988
21-0020	RIVERTON TWP/CLAY CENTRAL-EVERLY SCH	trans	156,609	19,706
			<b><u>COMPANY TOTAL</u></b>	<b><u>1,992,299</u></b>
				<b><u>250,694</u></b>

**NORTHWEST RURAL ELEC. COOP - Cooperative #4300**

District Name	Utility	Assd Value	Txbl Value	
21-0007	CLAY TWP/CLAY CENTRAL-EVERLY SCH	dist	5,077	945
21-0019	LONE TREE TWP/CLAY CENTRAL-EVERLY SCH	dist	32,641	6,076
21-0027	PETERSON TWP/SIOUX CENTRAL SCH	dist	196,267	36,534
21-0059	CLAY TWP/SOUTH O'BRIEN SCH	dist	133,089	24,774
			<b><u>COMPANY TOTAL</u></b>	<b><u>367,074</u></b>
				<b><u>68,329</u></b>

**SPENCER MUNICIPAL ELEC. - Transmission Line #3324**

District Name	Utility	Assd Value	Txbl Value	
21-0041	SPENCER CITY/SPENCER SCH	trans	495,584	145,332
21-0046	RIVERTON TWP/SPENCER SCH	trans	3,345	981
			<b><u>COMPANY TOTAL</u></b>	<b><u>498,929</u></b>
			<b><u>GRAND TOTAL</u></b>	<b><u>234,985,404</u></b>
				<b><u>56,551,751</u></b>