IOWA DEPARTMENT OF REVENUE - CERTIFICATE OF ASSESSMENT

DATED: 10/20/2023

TO THE AUDITOR OF MAHASKA COUNTY, IOWA.

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 2023 ASSESSMENT.

2016 - UNION PACIFIC

| Taxing Jurisdiction | Miles | Rate | Assessed Value |
|---------------------|-------|------------------------|----------------|
| 62 - MAHASKA COUNTY | 27.54 | 1,329,151.6133 | 36,604,835.43 |
| | | RAILROAD COMPANY TOTAL | 36,604,835.43 |

8014 - NATURAL GAS PIPELINE OF AMERICA

| Taxing Jurisdiction | | Assessed Value |
|---|------------------------|----------------|
| 62-0002 - ADAMS TWP/OSKALOOSA SCH/NEW SHARON FIRE | | 4,514.06 |
| 62-0012 - GARFIELD TWP/OSKALOOSA SCH/OSKALOOSA FIRE | | 1,576,128.30 |
| 62-0019 - LINCOLN TWP/OSKALOOSA SCH/OSKALOOSA FIRE | | 1,657,758.85 |
| 62-0025 - MONROE TWP/TRI-COUNTY SCH/WHAT CHEER FIRE | | 301,657.39 |
| 62-0032 - SCOTT TWP/OSKALOOSA SCH/OSKALOOSA FIRE | | 2,211,812.12 |
| 62-0034 - SCOTT TWP/TWIN CEDARS SCH/OSKALOOSA FIRE | | 1,148,249.35 |
| 62-0035 - SPRING CREEK TWP/OSKALOOSA SCH/OSKALOOSA FIRE | | 1,992,911.73 |
| 62-0038 - WHITE OAK TWP/OSKALOOSA SCH/FREMONT FIRE | | 4,626.75 |
| 62-0064 - ADAMS TWP/N. MAHASKA SCH/OSKALOOSA FIRE | | 159,752.58 |
| 62-0065 - ADAMS TWP/OSKALOOSA SCH/OSKALOOSA FIRE | | 1,120,811.77 |
| 62-0077 - MONROE TWP/OSKALOOSA SCH/WHAT CHEER FIRE | | 586,572.25 |
| 62-0079 - WHITE OAK TWP/OSKALOOSA SCH/WHAT CHEER FIRE | | 1,688,685.89 |
| | PIPELINE COMPANY TOTAL | 12,453,481.04 |

8028 - DAKOTA ACCESS

| Taxing Jurisdiction | Assessed Value |
|---|----------------|
| 62-0001 - ADAMS TWP/N. MAHASKA SCH/NEW SHARON FIRE | 15,790,017.31 |
| 62-0002 - ADAMS TWP/OSKALOOSA SCH/NEW SHARON FIRE | 2,440,886.76 |
| 62-0005 - CEDAR TWP/EDDYVILLE-BLAKESBURG-FREMONT SCH/FREMONT FIRE | 15,992,439.34 |
| 62-0007 - CEDAR TWP/OSKALOOSA SCH/FREMONT FIRE | 1,280,823.69 |
| 62-0020 - MADISON TWP/N. MAHASKA SCH/NEW SHARON FIRE | 14,186,544.29 |
| 62-0028 - PRAIRIE TWP/N. MAHASKA SCH/NEW SHARON FIRE | 8,882,747.29 |
| 62-0029 - RICHLAND TWP/LYNNVILLE-SULLY SCH/SULLY FIRE | 2,430,329.84 |

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| 11,277,369.53 |
|---------------|
| 8,269,456.32 |
| 9 260 456 22 |
| 13,481,920.67 |
| 4,676,558.70 |
| |

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UTILITY ASSESSMENT FOR MAHASKA COUNTY - RECAPITULATION

RAILROAD 36,604,835.43

PIPELINE 111,162,574.78

COUNTY TOTAL 147,767,410.21