

Include this STUB with March 2011 payment.

SIoux COUNTY TREASURER
 RANDALL J. JACOBSMA
 PO BOX 77
 ORANGE CITY, IA 51041-0077
 Phone: 712-737-3505

2009 CT

Receipt #
154189

TAX DUE: March 1, 2011
 TAX DELQ: April 1, 2011

MAR 1, 2011

\$254.00



BRUNSTING FAMILY LIVING TRUST
 % BRUNSTING, ELMER H.
 13630 PINEROCK
 HOUSTON TX 77079

Dist: 210 Parcel: 1002101003

SIoux COUNTY TAX BILL for SEPTEMBER 2010 and MARCH 2011. Please keep it in a safe place. Send the correct stubs along with your check for payment. If your taxes are paid by your Bank in Escrow, this is for your information only. SEE REVERSE SIDE. Based on January 1, 2009 valuations. Taxes for July 1, 2009 through June 30, 2010. Payable September 2010 and March 2011.

P Dist/Parcel: 210 1002101003 District Name BOYDEN-HULL WELCOME
 A Receipt# 154189 Type 2009 CT Location Class A
 R Cont. Deed BRUNSTING FAMILY LIVING TRUST Mail BRUNSTING FAMILY LIVING TRUST
 C Sec/Twp/Rng 02-096-45 Net Acres 26.64 r Address # 00002266
 E Legal: NW NW * EXC TR 542.5' X 660' r

	This Year		Last Year	
	Assessed	Taxable	Assessed	Taxable
U Land:	33,640	22,294	22,730	21,334
A Buildings:	0	0	0	0
T Dwelling:	0	0	0	0
O Less Military Credit:		0		0
NET TAXABLE VALUE:	33,640	22,294	22,730	21,334
Value Times Levy Rate of:	23.8759400		23.5546300	
T EQUALS GROSS TAX OF:	\$532.29		\$502.51	
A Less Credits of: Homestead:	\$0.00		\$0.00	
X Low Income/Elderly Credit:	\$0.00		\$0.00	
E Ag Land Credit:	\$24.69		\$24.65	
S Family Farm Credit:	\$0.00		\$0.00	
Prepaid Tax:	\$0.00			

INDEXING:
 N Other taxes unpaid NO
 D Special Assessments due NO
 E Drainage due NO
 X Tax sale certificate NO

DEED: BRUNSTING FAMILY LIVING TRUST
 BRUNSTING, ELMER H. &
 NELVA E. TRUSTEES
 HOUSTON TX 77079

CONT:

NET ANNUAL TAXES:

\$508.00 (circled) \$478.00

Ag Dwelling Tax: \$0.00 State Tax Relief already deducted from tax: \$17.45

TAXING AUTHORITY:	Distribution of your current & prior year taxes			TOTAL property taxes levied by taxing authority		
	% Total	This Year	Last Year	This Year	Prior	Percent +/-
BOYDEN HULL COMM SCH	62.135	\$315.64	\$289.93	2,206,106	1,971,370	11.907+
COUNTY GENERAL BASIC FUND	15.413	\$78.30	\$74.64	4,253,066	4,038,802	5.305+
COUNTY RURAL BASIC FUND	11.400	\$57.91	\$57.20	1,607,556	1,601,769	0.361+
COUNTY MENTAL HEALTH FUND	3.602	\$18.30	\$18.38	993,900	994,731	0.084-
NORTHWEST IOWA COMM COLLEGE	2.833	\$14.39	\$13.29	1,914,975	1,732,111	10.557+
DEBT SERVICE	1.579	\$8.02	\$8.50	533,845	574,112	7.014-
WELCOME TOWNSHIP	1.124	\$5.71	\$5.64	10,259	10,040	2.181+
COUNTY ASSESSOR FUND	1.059	\$5.38	\$5.41	318,552	348,542	8.604-
COUNTY AG EXTENSION FUND	0.693	\$3.52	\$3.42	191,330	185,076	3.379+
DEBT SERVICE	0.150	\$0.76	\$1.53	0	0	0.000+
STATE BANGS	0.014	\$0.07	\$0.06	3,929	3,885	1.133+

YOU MAY PAY ONLINE AT www.iowatreasurers.org

SIoux COUNTY TREASURER
 RANDALL J. JACOBSMA
 PO BOX 77
 ORANGE CITY, IA 51041-0077

Receipt #
154189

DUE Sept 1, 2010 \$254.00

Date Paid: _____

CHECK #: _____

DUE March 1, 2011 \$254.00

Date Paid: **P5540**

CHECK #: _____

Retain this lower portion for your records. Enter the date paid and your check number for your information. Keep in a safe place. PAGE 1 OF 4

BRUNSTING000442

You MUST return STUB 2 with your March payment to ensure proper posting of your payment.

2

CHANGE OF ADDRESS:

Owner 1: _____

New Address: _____

City/St/Zip: _____

Owner 2: _____

New Address: _____

City/St/Zip: _____

Experience the convenience by processing your tax payment online at www.iowatreasurers.org.
Visa, MasterCard and Discover is another option available online. Click on your county to see what payment method is accepted in your county treasurer's office.

IMPORTANT NOTICE TO ALL TAXPAYERS: PLEASE READ CAREFULLY.

1. **PAYMENTS:** Taxes are due on September 1st, and March 1st. They become DELINQUENT on October 1st and April 1st. Payments must be postmarked with a US Postal Service postmark of September, or March. Mailing on Sept. 30 or March 31 DOES NOT guarantee a September or March postmark. October or April postmarks will require interest. If the last day of September or March falls on a Saturday or Sunday, payments will be accepted on the first day of the following month without interest. Delinquent taxes accrue 1.5% per month interest, rounded to the nearest whole dollar, with a \$1.00 minimum per parcel. Overpayments of \$5.00 or less will not be refunded. You will not receive a receipt unless you provide a stamped, self-addressed envelope. Your check is your receipt.
2. **CHECK YOUR STATEMENTS:** Failure to receive a tax statement will not relieve the taxpayer of interest accruing if taxes are not paid before the interest date. Be sure to pay taxes on all your property. The treasurer is not responsible for any taxes missed or omitted. Overpayments may not be refunded depending on your county treasurer's refund policy. Contact the treasurer's office to determine the refund policy.
3. **TAX SALES:** All delinquent taxes are published within three weeks of the Tax Sale, which is usually held on the 3rd Monday in June. Costs are added to your tax bill on May 1, per Iowa Code Chapter 446. Any unpaid tax is subject to Tax Sale. The interest rate until redemption will be 2% per month, rounded to the nearest dollar. After sale for taxes, if property is not redeemed within the time frame provided in Chapter 447, the right to redeem expires, and a deed may be issued.
4. **ELDERLY OR DISABLED CREDITS:** There is a program to provide help with your taxes, within certain low-income guidelines. (Currently, if below \$20,427.00.) CONTACT THE TREASURER for claim forms and details. For this program, Social Security and Medicare must be included as income.
5. **PARTIAL PAYMENTS:** The County Treasurer MAY accept partial payments. Contact the Treasurer for more information, and authorization to make a partial payment. Partial Payments are NOT allowed on Special Assessments, Drainage, or Tax Sale Redemptions.
6. **RETURNED CHECKS:** If your check is returned to the treasurer, your receipt shall be void. YOU WILL BE CHARGED A FEE. If your Check is returned after the tax deadlines, INTEREST WILL ALSO BE CHARGED.
7. **HOMESTEAD, MILITARY, and FAMILY FARM CREDITS:** These credits must be applied for at the COUNTY ASSESSOR'S office. Please contact the Assessor for information.
8. **WHERE DO YOUR TAXES GO?** The county treasurer collects taxes on behalf of all tax authorities and distributes the amounts accordingly. The distribution of your tax dollars is itemized on the front of this statement for your information. You may protest your VALUATION which is set by the ASSESSOR.
9. **CHANGE OF ADDRESS:** PLEASE make sure you notify us when you move, so that we may send notices to the correct address.

P5541

IACIYTX10

BRUNSTING000443

Include this STUB with March 2011 payment.

SIOUX COUNTY TREASURER
 RANDALL J. JACOBSMA
 PO BOX 77
 ORANGE CITY, IA 51041-0077
 Phone: 712-737-3505

2009 CT

Receipt #
154190

TAX DUE: March 1, 2011
 TAX DELQ: April 1, 2011

MAR 1, 2011
\$345.00



BRUNSTING FAMILY LIVING TRUST
 % BRUNSTING, ELMER H.
 13630 PINEROCK
 HOUSTON TX 77079

Dist: 210 Parcel: 1002126001

SIOUX COUNTY TAX BILL for SEPTEMBER 2010 and MARCH 2011. Please keep it in a safe place. Send the correct stubs along with your check for payment. If your taxes are paid by your Bank in Escrow, this is for your information only. SEE REVERSE SIDE. Based on January 1, 2009 valuations. Taxes for July 1, 2009 through June 30, 2010. Payable September 2010 and March 2011.

P A R C E L	Dist/Parcel: 210 1002126001	District Name BOYDEN-HULL WELCOME	Class A
	Receipt# 154190 Type 2009 CT	Location	
	Cont.	Deed BRUNSTING FAMILY LIVING TRUST	Mail BRUNSTING FAMILY LIVING TRUST
	Sec/Twp/Rng 02-096-.45	Net Acres 35.50	Address # 00002266
	Legal: NENW		

	This Year		Last Year	
	Assessed	Taxable	Assessed	Taxable
Land:	45,780	30,339	30,930	29,030
Buildings:	0	0	0	0
Dwelling:	0	0	0	0
Less Military Credit:		0		0
NET TAXABLE VALUE:	45,780	30,339	30,930	29,030
Value Times Levy Rate of:	23.8759400		23.5546300	
EQUALS GROSS TAX OF:	\$724.37		\$683.79	
Less Credits of: Homestead:	\$0.00		\$0.00	
Low Income/Elderly Credit:	\$0.00		\$0.00	
Ag Land Credit:	\$33.60		\$33.54	
Family Farm Credit:	\$0.00		\$0.00	
Prepaid Tax:	\$0.00		\$0.00	

INDEXING:
 N Other taxes unpaid NO
 D Special Assessments due NO
 E Drainage due NO
 X Tax sale certificate NO

DEED: BRUNSTING FAMILY LIVING TRUST
 BRUNSTING, ELMER H. &
 NELVA E. TRUSTEES
 HOUSTON TX 77079

CONT:

NET ANNUAL TAXES: **\$690.00** **\$650.00**
 Ag Dwelling Tax: \$0.00 \$0.00 State Tax Relief already deducted from tax: \$23.75

TAXING AUTHORITY:	Distribution of your current & prior year taxes				TOTAL property taxes levied by taxing authority		
	% Total	This Year	Last Year		This Year	Prior	Percent +/-
BOYDEN HULL COMM SCH	62.132	\$428.72	\$394.25	2,206,106	1,971,370	11.907+	
COUNTY GENERAL BASIC FUND	15.414	\$106.36	\$101.50	4,253,066	4,038,802	5.305+	
COUNTY RURAL BASIC FUND	11.400	\$78.66	\$77.78	1,607,556	1,601,769	0.361+	
COUNTY MENTAL HEALTH FUND	3.601	\$24.85	\$25.00	993,900	994,731	0.084-	
NORTHWEST IOWA COMM COLLEGE	2.832	\$19.54	\$18.07	1,914,975	1,732,111	10.557+	
DEBT SERVICE	1.580	\$10.90	\$11.55	533,845	574,112	7.014-	
WELCOME TOWNSHIP	1.123	\$7.75	\$7.68	10,259	10,040	2.181+	
COUNTY ASSESSOR FUND	1.058	\$7.30	\$7.36	318,552	348,542	8.604-	
COUNTY AG EXTENSION FUND	0.693	\$4.78	\$4.65	191,330	185,076	3.379+	
DEBT SERVICE	0.151	\$1.04	\$2.08	0	0	0.000+	
STATE BANGS	0.014	\$0.10	\$0.08	3,929	3,885	1.133+	

YOU MAY PAY ONLINE AT www.iowatreasurers.org

SIOUX COUNTY TREASURER
 RANDALL J. JACOBSMA
 PO BOX 77
 ORANGE CITY, IA 51041-0077

Receipt #
154190

DUE Sept 1, 2010 **\$345.00**

Date Paid: _____

CHECK #: _____

DUE March 1, 2011 **\$345.00**

Date Paid: **P5542**

CHECK #: _____

Retain this lower portion for your records. Enter the date paid and your check number for your information. Keep in a safe place. PAGE 2 OF 4

BRUNSTING000444

You MUST return STUB 2 with your March payment to ensure proper posting of your payment.

2

CHANGE OF ADDRESS:

Owner 1: _____

New Address: _____

City/St/Zip: _____

Owner 2: _____

New Address: _____

City/St/Zip: _____

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Visa, MasterCard and Discover is another option available online. Click on your county to see what payment method is accepted in your county treasurer's office.

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- ELDERLY OR DISABLED CREDITS:** There is a program to provide help with your taxes, within certain low-income guidelines. (Currently, if below \$20,427.00.) CONTACT THE TREASURER for claim forms and details. For this program, Social Security and Medicare must be included as income.
- PARTIAL PAYMENTS:** The County Treasurer MAY accept partial payments. Contact the Treasurer for more information, and authorization to make a partial payment. Partial Payments are NOT allowed on Special Assessments, Drainage, or Tax Sale Redemptions.
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- WHERE DO YOUR TAXES GO?** The county treasurer collects taxes on behalf of all tax authorities and distributes the amounts accordingly. The distribution of your tax dollars is itemized on the front of this statement for your information. You may protest your VALUATION which is set by the ASSESSOR.
- CHANGE OF ADDRESS:** PLEASE make sure you notify us when you move, so that we may send notices to the correct address.

P5543

LACTYVAX10

BRUNSTING000445

Include this STUB with March 2011 payment.

SIoux COUNTY TREASURER
 RANDALL J. JACOBSMA
 PO BOX 77
 ORANGE CITY, IA 51041-0077
 Phone: 712-737-3505

2009 CT

Receipt #
154191

TAX DUE: March 1, 2011
 TAX DELQ: April 1, 2011

MAR 1, 2011
\$386.00



BRUNSTING FAMILY LIVING TRUST
 % BRUNSTING, ELMER H.
 13630 PINEROCK
 HOUSTON TX 77079

Dist: 210 Parcel: 1002151002

SIoux COUNTY TAX BILL for SEPTEMBER 2010 and MARCH 2011. Please keep it in a safe place. Send the correct stubs along with your check for payment. If your taxes are paid by your Bank in Escrow, this is for your information only. SEE REVERSE SIDE. Based on January 1, 2009 valuations. Taxes for July 1, 2009 through June 30, 2010. Payable September 2010 and March 2011.

P Dist/Parcel: 210 1002151002 District Name BOYDEN-HULL WELCOME
 A Receipt# 154191 Type 2009 CT Location Class A
 R Cont. Deed BRUNSTING FAMILY LIVING TRUST Mail BRUNSTING FAMILY LIVING TRUST
 C Sec/Twp/Rng 02-096-45 Net Acres 38.08 Address # 00002266
 E Legal: SW NW
 L

	VALUATIONS AND TAXES: This Year		Last Year	
	Assessed	Taxable	Assessed	Taxable
U Land:	51,220	33,944	34,610	32,484
A Buildings:	0	0	0	0
T Dwelling:	0	0	0	0
O Less Military Credit:		0		0
NET TAXABLE VALUE:	51,220	33,944	34,610	32,484
Value Times Levy Rate of:	23.8759400		23.5546300	
T EQUALS GROSS TAX OF:	\$810.44		\$765.15	
A Less Credits of: Homestead:	\$0.00		\$0.00	
X Low Income/Elderly Credit:	\$0.00		\$0.00	
E Ag Land Credit:	\$37.60		\$37.53	
S Family Farm Credit:	\$0.00		\$0.00	
Prepaid Tax:	\$0.00			

INDEXING:
 N Other taxes unpaid NO
 D Special Assessments due NO
 E Drainage due NO
 X Tax sale certificate NO
 I
 G
 O
 W DEED: BRUNSTING FAMILY LIVING TRUST
 N BRUNSTING, ELMER H. &
 E NELVA E. TRUSTEES
 S HOUSTON TX 77079
 CONT:

NET ANNUAL TAXES: **\$772.00** **\$728.00**
 Ag Dwelling Tax: \$0.00 State Tax Relief already deducted from tax: \$26.58

TAXING AUTHORITY:	Distribution of your current & prior year taxes				TOTAL property taxes levied by taxing authority		
	% Total	This Year	Last Year		This Year	Prior	Percent +/-
BOYDEN HULL COMM SCH	62.131	\$479.67	\$441.56		2,206,106	1,971,370	11.907+
COUNTY GENERAL BASIC FUND	15.413	\$118.99	\$113.68		4,253,066	4,038,802	5.305+
COUNTY RURAL BASIC FUND	11.400	\$88.01	\$87.11		1,607,556	1,601,769	0.361+
COUNTY MENTAL HEALTH FUND	3.602	\$27.81	\$28.00		993,900	994,731	0.084-
NORTHWEST IOWA COMM COLLEGE	2.833	\$21.87	\$20.24		1,914,975	1,732,111	10.557+
DEBT SERVICE	1.579	\$12.19	\$12.94		533,845	574,112	7.014-
WELCOME TOWNSHIP	1.123	\$8.67	\$8.60		10,259	10,040	2.181+
COUNTY ASSESSOR FUND	1.058	\$8.17	\$8.24		318,552	348,542	8.604-
COUNTY AG EXTENSION FUND	0.693	\$5.35	\$5.21		191,330	185,076	3.379+
DEBT SERVICE	0.150	\$1.16	\$2.33		0	0	0.000+
STATE BANGS	0.014	\$0.11	\$0.09		3,929	3,885	1.133+

YOU MAY PAY ONLINE AT www.iowatreasurers.org

SIoux COUNTY TREASURER RANDALL J. JACOBSMA PO BOX 77 ORANGE CITY, IA 51041-0077
 Receipt # **154191**
 DUE Sept 1, 2010 **\$386.00** Date Paid: _____
 DUE March 1, 2011 **\$386.00** Date Paid: **P5544**
 CHECK #: _____ CHECK #: _____

Retain this lower portion for your records. Enter the date paid and your check number for your information. Keep in a safe place. PAGE 3 OF 4

BRUNSTING000446

You MUST return STUB 2 with your March payment to ensure proper posting of your payment.

2

CHANGE OF ADDRESS:

Owner 1: _____

New Address: _____

City/St/Zip: _____

Owner 2: _____

New Address: _____

City/St/Zip: _____

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- CHANGE OF ADDRESS:** PLEASE make sure you notify us when you move, so that we may send notices to the correct address.

P5545

FACTYAX10

BRUNSTING000447

Include this STUB with March 2011 payment.

SIOUX COUNTY TREASURER
 RANDALL J. JACOBSMA
 PO BOX 77
 ORANGE CITY, IA 51041-0077
 Phone: 712-737-3505

2009 CT

Receipt #
154192

TAX DUE: March 1, 2011
 TAX DELQ: April 1, 2011

MAR 1, 2011
\$381.00



BRUNSTING FAMILY LIVING TRUST
 % BRUNSTING, ELMER H.
 13630 PINEROCK
 HOUSTON TX 77079

Dist: 210 Parcel: 1002176001

SIOUX COUNTY TAX BILL for SEPTEMBER 2010 and MARCH 2011. Please keep it in a safe place. Send the correct stubs along with your check for payment. If your taxes are paid by your Bank in Escrow, this is for your information only. SEE REVERSE SIDE. Based on January 1, 2009 valuations. Taxes for July 1, 2009 through June 30, 2010. Payable September 2010 and March 2011.

P Dist/Parcel: 210 1002176001 District Name BOYDEN-HULL WELCOME
A Receipt# 154192 Type 2009 CT Location Class A
R Cont. Deed BRUNSTING FAMILY LIVING TRUST Mail BRUNSTING FAMILY LIVING TRUST
C Sec/Twp/Rng 02-096-45 Net Acres 40.00 Address # 00002266
E Legal: SENW
L

	This Year		Last Year	
	Assessed	Taxable	Assessed	Taxable
Land:	50,510	33,474	34,130	32,033
Buildings:	0	0	0	0
Dwelling:	0	0	0	0
Less Military Credit:		0		0
NET TAXABLE VALUE:	50,510	33,474	34,130	32,033
Value Times Levy Rate of:	23.8759400		23.5546300	
EQUALS GROSS TAX OF:	\$799.22		\$754.53	
Less Credits of: Homestead:	\$0.00		\$0.00	
Low Income/Elderly Credit:	\$0.00		\$0.00	
Ag Land Credit:	\$37.08		\$37.01	
Family Farm Credit:	\$0.00		\$0.00	
Prepaid Tax:	\$0.00		\$0.00	

INDEXING:
 N Other taxes unpaid NO
 D Special Assessments due NO
 E Drainage due NO
 X Tax sale certificate NO

DEED: BRUNSTING FAMILY LIVING TRUST
 BRUNSTING, ELMER H. &
 NELVA E. TRUSTEES
 HOUSTON TX 77079

CONT:

NET ANNUAL TAXES: \$762.00 \$718.00
 Ag Dwelling Tax: \$0.00 \$0.00 State Tax Relief already deducted from tax: \$26.21

TAXING AUTHORITY:	Distribution of your current & prior year taxes				TOTAL property taxes levied by taxing authority.		
	%-Total	This Year	Last Year	+/-%	This Year	Prior	Percent +/-
BOYDEN HULL COMM SCH	62.132	\$473.45	\$435.50	2,206,106	1,971,370	11.907+	
COUNTY GENERAL BASIC FUND	15.412	\$117.44	\$112.11	4,253,066	4,038,802	5.305+	
COUNTY RURAL BASIC FUND	11.400	\$86.87	\$85.92	1,607,556	1,601,769	0.361+	
COUNTY MENTAL HEALTH FUND	3.602	\$27.45	\$27.61	993,900	994,731	0.084-	
NORTHWEST IOWA COMM COLLEGE	2.832	\$21.58	\$19.96	1,914,975	1,732,111	10.557+	
DEBT SERVICE	1.580	\$12.04	\$12.76	533,845	574,112	7.014-	
WELCOME TOWNSHIP	1.123	\$8.56	\$8.48	10,259	10,040	2.181+	
COUNTY ASSESSOR FUND	1.059	\$8.07	\$8.13	318,552	348,542	8.604-	
COUNTY AG EXTENSION FUND	0.693	\$5.28	\$5.14	191,330	185,076	3.379+	
DEBT SERVICE	0.151	\$1.15	\$2.30	0	0	0.000+	
STATE BANGS	0.014	\$0.11	\$0.09	3,929	3,885	1.133+	

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SIOUX COUNTY TREASURER
 RANDALL J. JACOBSMA
 PO BOX 77
 ORANGE CITY, IA 51041-0077

Receipt #
154192

DUE Sept 1, 2010 \$381.00

Date Paid: _____

CHECK #: _____

DUE March 1, 2011 \$381.00

Date Paid: **P5546**

CHECK #: _____

Retain this lower portion for your records. Enter the date paid and your check number for your information. Keep in a safe place. PAGE 4 OF 4

BRUNSTING000448

You MUST return STUB 2 with your March payment to ensure proper posting of your payment.

2

CHANGE OF ADDRESS:

Owner 1: _____

New Address: _____

City/St/Zip: _____

Owner 2: _____

New Address: _____

City/St/Zip: _____

Experience the convenience by processing your tax payment online at www.iowatreasurers.org. Visa, MasterCard and Discover is another option available online! Click on your county to see what payment method is accepted in your county treasurer's office.

IMPORTANT NOTICE TO ALL TAXPAYERS: PLEASE READ CAREFULLY.

1. **PAYMENTS:** Taxes are due on September 1st, and March 1st. They become DELINQUENT on October 1st and April 1st. Payments must be postmarked with a US Postal Service postmark of September, or March. Mailing on Sept. 30 or March 31 DOES NOT guarantee a September or March postmark. October or April postmarks will require interest. If the last day of September or March falls on a Saturday or Sunday, payments will be accepted on the first day of the following month without interest. Delinquent taxes accrue 1.5% per month interest, rounded to the nearest whole dollar, with a \$1.00 minimum per parcel. Overpayments of \$5.00 or less will not be refunded. You will not receive a receipt unless you provide a stamped, self-addressed envelope. Your check is your receipt.
2. **CHECK YOUR STATEMENTS:** Failure to receive a tax statement will not relieve the taxpayer of interest accruing if taxes are not paid before the interest date. Be sure to pay taxes on all your property. The treasurer is not responsible for any taxes missed or omitted. Overpayments may not be refunded depending on your county treasurer's refund policy. Contact the treasurer's office, to determine the refund policy.
3. **TAX SALES:** All delinquent taxes are published within three weeks of the Tax Sale, which is usually held on the 3rd Monday in June. Costs are added to your tax bill on May 1, per Iowa Code Chapter 446. Any unpaid tax is subject to Tax Sale. The interest rate until redemption will be 2% per month, rounded to the nearest dollar. After sale for taxes, if property is not redeemed within the time frame provided in Chapter 447, the right to redeem expires, and a deed may be issued.
4. **ELDERLY OR DISABLED CREDITS:** There is a program to provide help with your taxes, within certain low-income guidelines. (Currently, if below \$20,427.00.) CONTACT THE TREASURER for claim forms and details. For this program, Social Security and Medicare must be included as income.
5. **PARTIAL PAYMENTS:** The County Treasurer MAY accept partial payments. Contact the Treasurer for more information, and authorization to make a partial payment. Partial Payments are NOT allowed on Special Assessments, Drainage, or Tax Sale Redemptions.
6. **RETURNED CHECKS:** If your check is returned to the treasurer, your receipt shall be void: YOU WILL BE CHARGED A FEE. If your Check is returned after the tax deadlines, INTEREST WILL ALSO BE CHARGED.
7. **HOMESTEAD, MILITARY, and FAMILY FARM CREDITS:** These credits must be applied for at the COUNTY ASSESSOR'S office. Please contact the Assessor for information.
8. **WHERE DO YOUR TAXES GO?** The county treasurer collects taxes on behalf of all tax authorities and distributes the amounts accordingly. The distribution of your tax dollars is itemized on the front of this statement for your information. You may protest your VALUATION which is set by the ASSESSOR.
9. **CHANGE OF ADDRESS:** PLEASE make sure you notify us when you move, so that we may send notices to the correct address.

P5547

IACVYTX10

Brunsting Family Living Trust

We sent our rent payments with checks from a joint account, and not thinking that those amounts needed to be split between Doyle & Justin -

Please use the amounts for 1099's at end of year: rent paid so far is \$ 31,020.00

Please put \$ 23,265.00 for Doyle

\$ 7,755.00 for Justin

Sorry for the trouble -

Jan Wissink



FARM LEASE
THE IOWA STATE BAR ASSOCIATION
Official Form No. 135
Recorder's Cover Sheet

Preparer Information: (Name, address and phone number)

John G. De Koster, 1102 Main Street, P.O. Box 801, Hull, IA 51239, Phone: (712) 439-2511

Taxpayer Information: (Name and complete address)

Elmer H. Brunsting Decedent's Trust, Anita Brunsting, Trustee, c/o Kroese & Kroese, 540 North Main Avenue, Sioux Center, IA 51250

Return Document To: (Name and complete address)

John G. De Koster, 1102 Main Street, P.O. Box 801, Hull, IA 51239, Phone: (712) 439-2511

Grantors:

Anita Brunsting, Trustee

Grantees:

Doyle Wissink

Legal description: See Page 2

Document or instrument number of previously recorded documents:

8. ENVIRONMENTAL.

a. Landlord. To the best of Landlord's knowledge to date:

- i) Neither Landlord nor, Landlord's former or present tenants, are subject to any investigation concerning the premises by any governmental authority under any applicable federal, state, or local codes, rules, and regulations pertaining to air and water quality, the handling, transportation, storage, treatment, usage, or disposal of toxic or hazardous substances, air emissions, other environmental matters, and all zoning and other land use matters.
- ii) Any handling, transportation, storage, treatment, or use of toxic or hazardous substances that has occurred on the premises has been in compliance with all applicable federal, state, and local codes, rules, and regulations.
- iii) No leak, spill release, discharge, emission, or disposal of toxic or hazardous substances has occurred on the premises.
- iv) The soil, groundwater, and soil vapor on or under the premises is free of toxic or hazardous substances except for chemicals (including without limitation fertilizer, herbicides, insecticides) applied in conformance with good farming methods, applicable rules and regulations and the label directions of each chemical.

Landlord shall hold Tenant harmless against liability for removing solid waste disposal sites existing at the execution of this Lease, with the exception that Tenant shall be liable for removal of solid waste disposal sites to the extent that the Tenant created or contributed solid waste disposal site at any time.

Landlord shall assume liability and shall indemnify and hold Tenant harmless against any liability or expense arising from any condition which existed, whether known or unknown, at the time of execution of the lease which is not a result of actions of the Tenant or which arises after date of execution but which is not a result of actions of the Tenant.

Landlord shall disclose in writing to Tenant the existence of any known wells, underground storage tanks, hazardous waste sites, and solid waste disposal sites. Disclosure may be provided by a properly completed groundwater hazard statement to be supplemented if changes occur.

b. Tenant. Tenant shall comply with all applicable environmental laws concerning application, storage and handling of chemicals (including, without limitation, herbicides and insecticides) and fertilizers. Tenant shall apply any chemicals used for weed or insect control at levels not to exceed the manufacturer's recommendation for the soil types involved. Farm chemicals (~~may~~) (~~may not~~) be stored on the premises for more than one year. Farm chemicals for use on other properties (~~may~~) (~~may not~~) be stored on this property. Chemicals stored on the premises shall be stored in clearly marked, tightly closed containers. No chemicals or chemical containers will be disposed of on the premises. Application of chemicals for agricultural purposes per manufacturer's recommendation shall not be construed to constitute disposal.

Tenant shall employ all means appropriate to insure that well or ground water contamination does not occur, and shall be responsible to follow all applicator's licensing requirements. Tenant shall install and maintain safety check valves for injection of any chemicals and/or fertilizers into an irrigation system (injection valve only, not main well check valve). Tenant shall properly post all fields (when posting is required) whenever chemicals are applied by ground or air. Tenant shall haul and spread all manure on appropriate fields at times and in quantities consistent with environmental protection requirements. Tenant shall not dispose of waste oil, tires, batteries, paint, other chemicals or containers anywhere on the premises. Solid waste (~~may~~) (~~may not~~) be disposed of on the premises. Dead livestock (~~may~~) (~~may not~~) be buried on the premises. If disposal of solid waste or burial of dead animals is permitted as stated in the previous two sentences, the disposal or burial shall be in compliance with all applicable environmental laws. Tenant shall not use waste oil as a means to suppress dust on any roads on or near the premises. No underground storage tanks, except human waste septic systems that meet current codes, rules, and regulations, shall be maintained on the premises.

Tenant shall immediately notify Landlord of any chemical discharge, leak, or spill which occurs on premises. Tenant shall assume liability and shall indemnify and hold Landlord harmless for any claim or violation of standards which results from Tenant's use of the premises. Tenant shall assume defense of all claims, except claims resulting from Landlord's negligence, in which case each party shall be responsible for that party's defense of any claim. After termination, Tenant shall remain liable for violations which occurred during the term of this Lease.

In the absence of selection of an alternative where choices are provided in this paragraph 8b, the choice of word "may" shall be presumed unless that presumption is contrary to applicable environmental laws and regulations.

9. **TERMINATION OF LEASE.** This Lease shall automatically renew upon expiration from year-to-year, upon the same terms and conditions unless either party gives due and timely written notice to the other of an election not to renew this Lease. If renewed, the tenancy shall terminate on March 1 of the year following, provided that the tenancy shall not continue because of an absence of notice in the event there is a default in the performance of this Lease. All notices of termination of this Lease shall be as provided by law.

10. **POSSESSION AND CONDITION AT END OF TERM.** At the termination of this Lease, Tenant will relinquish possession of the Real Estate to the Landlord. If Tenant fails to do so Tenant agrees to pay Landlord \$ 200.00 per day, as liquidated damages until possession is delivered to Landlord. At the time of delivery of the Real Estate to Landlord, Tenant shall assure that the Real Estate is in good order and condition, and substantially the same as it was when received by Tenant at the commencement of this Lease, excusable or insurable loss by fire, unavoidable accidents and ordinary wear, excepted.

11. **LANDLORD'S RIGHT OF ENTRY AND INSPECTION.** In the event notice of termination of this Lease has been properly served, Landlord may enter upon the Real Estate or authorize someone else to enter upon the Real Estate to conduct any normal tillage or fertilizer operation after Tenant has completed the harvesting of crops even if this is prior to the date of termination of the lease. Landlord may enter upon the Real Estate at any reasonable time for the purpose of viewing or seeding or making repairs, or for other reasonable purposes.

12. **VIOLATION OF TERMS OF LEASE.** If Tenant or Landlord violates the terms of this Lease, the other may pursue the legal and equitable remedies to which each is entitled. Tenant's failure to pay any Rent when due shall cause all unpaid Rent to become immediately due and payable, without any notice to or demand upon Tenant.

13. **REPAIRS.** Tenant shall maintain the fences on the leased premises in good and proper repair. Landlord shall furnish necessary materials for repairs that Landlord deems necessary within a reasonable time after being notified of the need for repairs. Tenant shall haul the materials to the repair site without charge to Landlord.

P5552

14. **NEW IMPROVEMENTS.** All buildings, fences and improvements of every kind and nature that may be erected or established upon the Real Estate during the term of the Lease by the Tenant shall constitute additional rent and shall inure to the Real Estate, becoming the property of Landlord unless the Landlord has agreed in writing prior to the erection that the Tenant may remove the improvement at the end of the lease.

15. **WELL, WINDMILL, WATER AND SEPTIC SYSTEMS.** Tenant shall maintain all well, windmill, water and septic systems on the Real Estate in good repair at Tenant's expense except damage caused by windstorm or weather. Tenant shall not be responsible for replacement or installation of well, windmill, water and septic systems on the Real Estate, beyond ordinary maintenance expenses. Landlord does not guarantee continuous or adequate supplies of the water for the premises.

16. **EXPENSES INCURRED WITHOUT CONSENT OF LANDLORD.** No expense shall be incurred for or on account of the Landlord without first obtaining Landlord's written authorization. Tenant shall take no actions that might cause a mechanic's lien to be imposed upon the Real Estate.

17. **NO AGENCY.** Tenant is not an agent of the Landlord.

18. **TELEVISION AND RADIO.** Tenant may install and remove, without causing material injury to the premises, Tenant's television reception antennas, microwave dishes, and radio reception and transmission antennas.

19. **ACCOUNTING.** The method used for dividing and accounting for the harvested grain shall be the customary and usual method used in the locale.

20. **ATTORNEY FEES AND COURT COSTS.** If either party files suit to enforce any of the terms of this Lease, the prevailing party shall be entitled to recover court costs and reasonable attorneys' fees,

21. **CHANGE IN LEASE TERMS.** The conduct of either party, by act or omission, shall not be construed as a material alteration of this Lease until such provision is reduced to writing and executed by both parties as addendum to this Lease.

22. **CONSTRUCTION.** Words and phrases herein, including the acknowledgement, are construed as in the singular or plural and as the appropriate gender, according to the context.

23. **NOTICES.** The notices contemplated in this Lease shall be made in writing and shall either be delivered in person, or be mailed in the U.S. mail, certified mail to the recipient's last known mailing address, except for the notice of termination set forth in Section 9, which shall be governed by the Code of Iowa.

24. **ASSIGNMENT.** Tenant shall not assign this Lease or sublet the Real Estate or any portion thereof without prior written authorization of Landlord.

25. **CERTIFICATION.** Tenant certifies that it is not acting, directly or indirectly, for or on behalf of any person, group, entity or nation named by any Executive Order or the United States Treasury Department as a terrorist, "Specially Designated National and Blocked Person" or any other banned or blocked person, entity, nation or transaction pursuant to any law, order, rule or regulation that is enforced or administered by the Office of Foreign Assets Control; and it is not engaged in this transaction, directly or indirectly on behalf of, or instigating or facilitation this transaction, directly or indirectly on behalf of, any such person, group, entity or nation. Tenant hereby agrees to defend, indemnify and hold harmless Landlord from and against any and all claims, damages, losses, risks, liabilities and expenses (including attorney's fees and costs) arising from or related to any breach of the foregoing certification.

26. ADDITIONAL PROVISIONS.

A. Tenant shall report to Kroese & Kroese, acting on Landlord's behalf, on or before August 1 in each year of this Lease, a listing of all fertilizer and chemicals applied on the subject premises. Said report shall include the names of the chemicals and fertilizers, amounts applied and any application records, including grid sampling that the Tenant may have or may be able to obtain.

B. Prior to the end of each calendar year during the term of this Lease, Tenant shall report to Kroese & Kroese, acting on Landlord's behalf, the yield of all crops planted on the subject premises as certified for purposes of Federal Crop Insurance or as certified to the Farm Service Agency.

P5553

DATED: Aug 31, 2012

TENANT: Doyle P. Wissink
Doyle Wissink

LANDLORD: ELMER H. BRUNSTING DECEDENT'S TRUST
By Aunt Kay Brunsting
Amy R Brunsting 10/13/12

STATE OF _____
COUNTY OF _____

This instrument was acknowledged before me on _____, _____, by _____

_____, Notary Public

STATE OF _____
COUNTY OF _____

This instrument was acknowledged before me on _____, _____,
by _____
as _____
of _____

If a corporation: Said person(s) acknowledged that the corporation (has no seal) (has a seal which is affixed hereto).

_____, Notary Public

[ATTACH OTHER APPROPRIATE ACKNOWLEDGEMENT(S) HERE]