

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'

	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
<b>NET TAXABLE VALUE:</b>	<b>33,640</b>	<b>22,294</b>	<b>22,730</b>	<b>21,334</b>
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**      **\$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](http://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: \_\_\_\_\_

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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.

### 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

1ACTYTX10

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		

VALUATIONS AND TAXES:		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	
<b>NET TAXABLE VALUE:</b>	<b>45,780</b>	<b>30,339</b>	<b>30,930</b>	<b>29,030</b>	
Value Times Levy Rate of:	23.8759400		23.5546300		
<b>EQUALS GROSS TAX OF:</b>	<b>\$724.37</b>		<b>\$683.79</b>		
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** (with handwritten 'CT') **\$650.00** (with handwritten '00000000')

Ag Dwelling Tax: \$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+

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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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P5543

FACTYAX10

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
Land:	51,220	33,944	34,610	32,484
Buildings:	0	0	0	0
Dwelling:	0	0	0	0
Less Military Credit:		0		0
<b>NET TAXABLE VALUE:</b>	<b>51,220</b>	<b>33,944</b>	<b>34,610</b>	<b>32,484</b>
Value Times Levy Rate of:	23.8759400		23.5546300	
EQUALS GROSS TAX OF:	\$810.44		\$765.15	
Less Credits of: Homestead:	\$0.00		\$0.00	
Low Income/Elderly Credit:	\$0.00		\$0.00	
Ag Land Credit:	\$37.60		\$37.53	
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

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

CONT:

NET ANNUAL TAXES:

Ag Dwelling Tax: \$0.00 \$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+
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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+

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

Receipt #  
**154191**

DUE Sept 1, 2010 \$386.00

Date Paid: \_\_\_\_\_

CHECK #: \_\_\_\_\_

DUE March 1, 2011 \$386.00

Date Paid: **P5544**

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

P5545

IAC7YTX10

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
U Land:	50,510	33,474	34,130	32,033
A Buildings:	0	0	0	0
T Dwelling:	0	0	0	0
O Less Military Credit:	0	0	0	0
<b>NET TAXABLE VALUE:</b>	<b>50,510</b>	<b>33,474</b>	<b>34,130</b>	<b>32,033</b>
Value Times Levy Rate of:	23.8759400		23.5546300	
T EQUALS GROSS TAX OF:	\$799.22		\$754.53	
A Less Credits of: Homestead:	\$0.00		\$0.00	
X Low Income/Elderly Credit:	\$0.00		\$0.00	
E Ag Land Credit:	\$37.08		\$37.01	
S 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+

YOU MAY PAY ONLINE AT [www.iowatreasurers.org](http://www.iowatreasurers.org)

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](http://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.

- 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.
- 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.
- 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.
- 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.
- 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.
- HOMESTEAD, MILITARY, and FAMILY FARM CREDITS:** These credits must be applied for at the COUNTY ASSESSOR'S office. Please contact the Assessor for information.
- 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.

P5547

LACTYTX10

BRUNSTING000449



## 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

∞

P5548



**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:**



# FARM LEASE - CASH OR CROP SHARES

THIS LEASE ("Lease") is made between Elmer H. Brunsting Decedent's Trust, dated April 1, 2009,  
Anita Brunsting, Trustee, ("Landlord"), whose address for the purpose of this Lease is  
c/o Kroese & Kroese, 540 North Main Avenue, Sioux Center, IA 51250, and  
Doyle Wissink ("Tenant"), whose  
address for the purpose of this Lease is 3414 340th Street, Hull, IA 51239.

THE PARTIES AGREE AS FOLLOWS:

1. **PREMISES AND TERM.** Landlord leases to Tenant the following real estate situated in Sioux  
County, Iowa (the "Real Estate"):  
The Northwest Quarter (NW¼) of Section Two (2), Township Ninety-six (96) North, Range  
Forty-five (45) West of the Fifth P.M., except the farm building site therein,

and containing 141 (total)(tillable) acres, more or less, with possession by Tenant for a term of 1 years to  
commence on 03/01/13, and end on February 28th, 2014. The Tenant has had or been offered  
an opportunity to make an independent investigation as to the acres and boundaries of the premises. In the event that possession  
cannot be delivered within fifteen (15) days after commencement of this Lease, Tenant may terminate this Lease by giving the  
Landlord notice in writing.

2. **RENT.** Tenant shall pay to Landlord as rent for the Real Estate (the "Rent"):

a. Total annual cash rent of \$ 59,925.00 payable, unless otherwise agreed, as follows:  
\$29,962.50 on 1st day of March, \$29,962.50 on 1st day of  
October, and \$ \_\_\_\_\_ on \_\_\_\_\_ day of \_\_\_\_\_; or

b. Crop share \_\_\_\_\_ % of corn, \_\_\_\_\_ % of soybeans, and \_\_\_\_\_ %  
of other crops raised on the Real Estate.

All Rent is to be paid to Landlord at the address above or at such other place as Landlord may direct in writing. Rent must be  
in Landlord's possession on or before the due date. Participation of this farm in any offered program by the U.S. Department of Agriculture  
or any state for crop production control or soil conservation, the observance of the terms and conditions of this program, and the division of  
farm program payments, requires Landlord's consent. Payments from participation in these programs shall be divided  
0 % Landlord 100 % Tenant. Governmental cost-sharing payments for permanent soil conservation structures  
shall be divided 0 % Landlord 100 % Tenant. Crop disaster payments shall be divided 0 % Landlord  
100 % Tenant.

3. **LANDLORD'S LIEN AND SECURITY INTEREST.** As security for all sums due or which will become due from Tenant to  
Landlord, Tenant hereby grants to Landlord, in addition to any statutory liens, a security interest as provided in the Iowa Uniform  
Commercial Code and a contractual lien in all crops produced on the premises and the proceeds and products thereof, all contract rights  
concerning such crops, proceeds and/or products, all proceeds of insurance collected on account of destruction of such crops, all contract  
rights and U.S. government and/or state agricultural farm program payments in connection with the above described premises whether  
such contract rights be payable in cash or in kind, including the proceeds from such rights, and any and all other personal property kept or  
used on the real estate that is not exempt from execution. Tenant shall also sign any additional forms required to validate the security  
interest in government program payments.

**P5550**

Tenant shall not sell such crops unless Landlord agrees otherwise. Tenant shall notify Landlord of Tenant's intention to sell crop at least three (3) business days prior to sale of the crop (with business days being described as Monday through Friday, except any Iowa or federal holidays). Tenant shall pay the full rent for the crop year in which the crop is produced, whether due or not, at the time of sale pursuant to Landlord's consent to release Landlord's security interests. Upon payment in full Landlord shall release Landlord's lien on the crop produced in that crop year on the premises. The parties agree that by the Landlord releasing the lien as to the crop in one year, the Landlord in no way releases the lien or agrees to release the lien in any prior or subsequent year.

Tenant shall sign and deliver to Landlord a list of potential buyers of the crops upon which Landlord has been granted a security interest in this lease. Unless Landlord otherwise consents, Tenant will not sell these crops to a buyer who is not on the potential list of buyers unless Tenant pays the full rent due for the crop year to the Landlord at or prior to the date of sale. Landlord may give notice to the potential buyers of the existence of this security interest.

Landlord is further granted the power, coupled with an interest, to sign on behalf of Tenant as attorney-in-fact and to file one or more financing statements under the Iowa Uniform Commercial Code naming Tenant as Debtor and Landlord as Secured Party and describing the collateral herein specified. Tenant consents to the financing statement being filed immediately after execution of this Lease.

4. INPUT COSTS AND EXPENSES. Tenant shall prepare the Real Estate and plant such crops in a timely fashion as may be directed by          Tenant (Landlord) (Tenant). Tenant shall only be entitled to pasture or till those portions of the Real Estate designated by Landlord. All necessary machinery and equipment, as well as labor, necessary to carry out the terms of this lease shall be furnished by and at the expense of the Tenant. The following materials, in the amounts required by good husbandry, shall be acquired by Tenant and paid for by the parties as follows:

	% Landlord	% Tenant
(1) Commercial Fertilizer	<u>0</u>	<u>100</u>
(2) Lime and Trace Minerals	<u>0</u>	<u>100</u>
(3) Herbicides	<u>0</u>	<u>100</u>
(4) Insecticides	<u>0</u>	<u>100</u>
(5) Seed	<u>0</u>	<u>100</u>
(6) Seed cleaning	<u>0</u>	<u>100</u>
(7) Harvesting and/or Shelling Expense	<u>0</u>	<u>100</u>
(8) Grain Drying Expense	<u>0</u>	<u>100</u>
(9) Grain Storage Expense	<u>0</u>	<u>100</u>
(10) Other	<u>0</u>	<u>100</u>

Phosphate and potash on oats or beans shall be allocated 100 % the first year and 0 % the second year, and on all other crops allocated 100 % the first year and 0 % the second year. Lime and trace minerals shall be allocated over 1 years. If this Lease is not renewed, and Tenant does not therefore receive the full allocated benefits, Tenant shall be reimbursed by Landlord to the extent Tenant has not received the benefits. Tenant agrees to furnish, without cost, all labor, equipment and application for all fertilizer, lime, trace minerals and chemicals   

5. PROPER HUSBANDRY; HARVESTING OF CROPS; CARE OF SOIL, TREES, SHRUBS AND GRASS. Tenant shall farm the Real Estate in a manner consistent with good husbandry, seek to obtain the best crop production that the soil and crop season will permit, properly care for all growing crops in a manner consistent with good husbandry, and harvest all crops on a timely basis. In the event Tenant fails to do so, Landlord reserves the right, personally or by designated agents, to enter upon the Real Estate and properly care for and harvest all growing crops, charging the cost of the care and harvest to the Tenant, as part of the Rent. Tenant shall timely control all weeds, including noxious weeds, weeds in the fence rows, along driveways and around buildings throughout the premises. Tenant shall comply with all terms of the conservation plan and any other required environmental plans for the leased premises. Tenant shall do what is reasonably necessary to control soil erosion including, but not limited to, the maintenance of existing watercourses, waterways, ditches, drainage areas, terraces and tile drains, and abstain from any practice which will cause damage to the Real Estate.

Upon request from the Landlord, Tenant shall by August 15 of each lease year provide to the Landlord a written listing showing all crops planted, including the acres of each crop planted, fertilizers, herbicides and insecticides applied showing the place of application, the name and address of the applicator, the type of application and the quantity of such items applied on the lease premises during such year.

Tenant shall distribute upon the poorest tillable soil on the Real Estate, unless directed otherwise by Landlord, all of the manure and compost from the farming operation suitable to be used. Tenant shall not remove from the Real Estate, nor burn, any straw, stalks, stubble, or similar plant materials, all of which are recognized as the property of Landlord. Tenant may use these materials, however, upon the Real Estate for the farming operations. Tenant shall protect all trees, vines and shrubbery upon the Real Estate from injury by Tenant's cropping operation or livestock.

Tenant shall maintain accurate yield records for the real estate, and upon request, during or after lease term, shall disclose to Landlord, all yield base information required for participation in government programs.

6. DELIVERY OF GRAIN. This lease is a crop share lease. Tenant will deliver to Landlord              % of all grain harvested from the lease premises. Landlord reserves the right to sell, lease, loan or otherwise dispose of the grain at any time and in any manner in order to satisfy the debt of Tenant or to secure the debt of Landlord. Landlord's receipt of the grain shall constitute receipt for the grain and release of the grain to the buyer of the grain. Landlord's receipt of the grain shall constitute receipt for the grain and release of the grain to the buyer of the grain.

7. LANDLORD'S STORAGE SPACE. If this lease is a crop share lease, Landlord reserves              % of all crop and granary space for storage of the rent share crops.

**P5551**

## 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.

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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]