

OFFICE OF THE
Appanoose County Auditor
KELLY HOWARD
COURTHOUSE
201 N. 12th St., Rm 11
CENTERVILLE, IOWA 52544
Phone (641) 856-6191
auditor@appanoosecounty.net

Meeting Agenda
November 17, 2025

The Appanoose County Board of Supervisors will meet Monday, November 17, 2025 at 9:00 A.M. in the Boardroom of the Courthouse. Items on the agenda include:

1. Pledge
2. Declaration of items to be added to the agenda/Approve agenda
3. Approve minutes of the November 3 & 12, 2025 meetings
4. Approve reports (11/7 payroll, 9/25 DHS Quarterly Report & Udell Township Financials)
5. Approve bills
6. Approve Family Farm Tax Credit Application
7. Approve hiring Secondary Roads Sign Specialist, Patrick Whisler \$27.10 eff 11/10/25
8. Accept 11/4/2025 City/School Election Post-Election Audit Report
9. Approve Tax Abatement, Parcel 370042000980000, City of Moravia
10. Approve Resolution #2025-41 Utility Resolution for 2025 Values Payable 26-27
11. Approve Resolution #2025-42: Set Public Hearing for County Property Sale #9463
Parcel 290251006591000 (Coal PT NE SE under Parcel 290251001121000)
12. FYI-MMP: Parks Finishing C10, LLC
13. County Engineer report
14. Public Comments
15. Adjourn

Join Zoom meeting Online:

<https://zoom.us/j/6578806191?pwd=zxhtModzmQTn7WKA79RVJrQ7jDfA8R.1&omn=99701628053>

Or dial-in: (312) 626-6799, Meeting ID: 657 880 6191, Passcode: 1fQX33

Posted 11/13/25

November 3, 2025

Appanoose County Board of Supervisors met in regular session November 3, 2025, at 9:00 A.M. in the Boardroom of the Courthouse. Present: Jeff Kulmatycki, Chairman, Dustin Harvey and Scott Buban, Boardmembers. Absent: none.

The meeting started with the pledge.

Harvey motioned to approve the agenda. Seconded by Buban. All voted aye.

Buban motioned to approve the minutes of the October 20, 2025 meeting. Seconded by Harvey. All voted aye.

Harvey motioned to approve 10/24 payroll. Seconded by Buban. All voted aye.

Buban motioned to approve the bills. Seconded by Harvey. All voted aye.

Access Sys	Typing-Print.-Bind.Serv.	944.45
Alliant	Electric Light & Power	5400.10
Sec Rds	Mileage & Transp. Expense	2458.92
Ascendance	Engineering Services	762.04
Bailey Off	Off. Supplies & Forms	268.93
D Barnthouse	Building Repair & Maintce	150.00
Black Rain Court Reporting	Legal Serv. Dep-Subp-Tran	12.00
Bob Barker	Jail Equip. & Furniture	349.49
Bratz Oil	Mileage & Transp. Expense	196.18
Brown's Shoe	Engineering Services	155.00
C-D Supply	Engineering Services	934.97
Capital Sanitary Supply	Custodial Supplies	398.22
Carroll Construction Supply	Engineering Services	253.87
Cville Senior Lofts	Rent Payments	650.00
Central IA Fasteners	Engineering Services	33.00
Cville Wtrwks	Water & Sewer	8785.58
City of Plano	Maintenance Contract	176.22
City of Unionville	Maintenance Contract	130.39
Davis Co Sheriff	Legal Serv. Dep-Subp-Tran	37.00
Davison Fuels & Oil	Fuels	84.83
J De Vries	Legal & Ct-Related Serv.	465.00
Dickinson Co Sheriff	Legal Serv. Dep-Subp-Tran	34.00
CHRISTINE DOMMER	Educational & Train.Serv.	100.00
Eastern IA Tire	Engineering Services	1175.06
Farmers Mutual	E911 Telephone Expense	361.00
First National Bank	Educational & Train.Serv.	657.88
Fogle Home & Hardware	Equip. Parts & Supplies	499.60
D Gee	Contract Services	301.79
B Gingerich	Right of Way	1720.41
Glock Professional	Educational & Train.Serv.	300.00
Good Guys Glass Auto	Engineering Services	550.00
Rodney Gooden	Rent Payments	650.00
GreatAmerica	Computer Services	275.02
Hills San	Garbage Serv	525.00
ICEA	Educational & Train.Serv.	650.00
Impressive Designs	Election Supplies	159.60
IA Media Network	Typing-Print.-Bind.Serv.	320.76
J & J Ready Mix	Engineering Services	332.00
Jefferson Co Sheriff	Legal Serv. Dep-Subp-Tran	21.50
Johnson Co Sheriff	Legal Serv. Dep-Subp-Tran	33.40
Kimball	Engineering Services	203.31
Kris Engineering	Engineering Services	6105.24
R Lamb	Mileage & Transp. Expense	602.07

K Laurson	Educational & Train.Serv.	240.38
Legends	Engineering Services	42.50
Liberty	Contrib. & Purchase Serv	375000.00
Mail Serv	Vehicle Renewal Notices	537.92
Marion Co Sheriff	Legal Serv. Dep-Subp-Tran	77.50
Marion Co Engineer	Engineering Services	8297.58
Edward McCloud, Jr	Right of Way	1529.66
TJ McElvain Farm	Right of Way	4499.92
Mid Country Machinery	Engineering Services	997.06
MKA Farms	Right of Way	6231.35
Municipal Housing Agency	Rent Payments	286.00
Muscatine Sheriff	Legal Serv. Dep-Subp-Tran	38.50
Numa Towing	Engineering Services	240.00
Petty C-Sheriff	Building Repair & Maintce	17.33
R Pfannebecker	Educational & Train.Serv.	20.00
Phelps Uniform	Engineering Services	136.84
Proctor Corp	Heat-Cool-Elevator-Rpr-Mn	2419.00
Prof Computer	Off. Equip Repair & Maint	670.00
Quick Attach	Engineering Services	12100.00
Quick Shop	Transportation	56.31
Rapids Reproductions	Engineering Supplies	1315.59
Rockford Rigging	Engineering Services	1907.88
G Roefer	Medical & Health Services	200.00
M Sias	Salary-Regular Employees	1129.17
SJ Smith Co Inc	Engineering Services	732.96
B Skinner	Educational & Train.Serv.	165.16
Smith Electric Services	Building Repair & Maintce	601.71
Thomas Funeral Home	Mileage & Transp. Expense	750.00
Tiki	Law Enf. Equip & Weapons	279.99
TerviPay	Food Preparation Service	475.43
US Bank	Off. Supplies & Forms	718.45
US Cellular	Telephone & Telegr.Serv.	658.03
Verizon	Contrib. & Purchase Serv	200.04
Visa	Engineering Services	290.73
Wapello Co Aud	Legal & Ct-Related Serv.	414.38
Webster Co Sheriff	Legal Serv. Dep-Subp-Tran	35.00
Wellmark	Health Insurance	770.00
Windstream	Telephone & Telegr.Serv.	1679.72
Winger	Building Repair & Maintce	600.00
Xerox	Off. Supplies & Forms	292.61
Grand Total		464878.53

Margie Stewart spoke to the board about issues in the City of Cincinnati, the city's cemetery and the desire to unincorporate.

Connie Foster from the City of Exline requested tax abatement on three parcels in the city. A signed purchase agreement was presented. Harvey motioned to approve the tax abatement on parcels 360031001510000, 360031001530000 and 360031001540000. Seconded by Buban. All voted aye.

Buban motioned to table setting the public hearing for the approval of the Urban Revitalization Plan. Seconded by Harvey. All voted aye.

Harvey motioned to accept the retirement letter from Marla Smith as Deputy Treasurer effective 11/30/2025. Seconded by Buban. All voted aye.

FYI-MMP: Parks Finishing C6, LLC

County Engineer, Brad Skinner provided an update to the board. The deck is being poured on the local bridge. The Clarkdale bridge is done except for some paperwork. There was a quality issue

with the traffic markings, and they are going to restripe. The hire letter for the new sign specialist will be presented at the next meeting. Buban asked that someone look at the end of 500th Street; there is a water leak or a spring bringing water across the road because the road is muddy.

Public Comments: no public comments.
Harvey motioned to adjourn. Seconded by Buban. All voted aye.
The Board adjourned to meet the call of the Auditor at 9:14 A.M.

Appanoose County Board of Supervisors

Attest:

Kelly Howard, Appanoose County Auditor

November 12, 2025

Appanoose County Board of Supervisors met in special session November 12, 2025 at 8:00 A.M. in the Boardroom of the Courthouse. Present: Jeff Kulmatycki and Scott Buban. Absent: Dustin Harvey.

The 11/4/2025 City/School Election results were canvassed. There were two provisional ballots that were not counted due to lack of proof of identification (1) and voting in the wrong precinct (1). 1st Tier Winning County Candidates are as follows: City of Centerville: Michael G. O'Connor (Mayor), Ronald Creagan (Council At-Large), Kristopher Hoffman (Council Ward 2); City of Cincinnati: Ronald Shady (Mayor), Rick McClure, Angie Jones, Scott Squires (Council At-Large), Paul Richmond (Council At-Large To-Fill-Vacancy); City of Exline: David A. Proffitt (Mayor), David Steele, Jim Burns, Patty L. Proffitt, Annette Sinclair, Megan Burger (Council At-Large); City of Moulton: Jewel Thompson, John D. Replogle (Council At-Large), Terry Pangburn (Council At-Large To-Fill-Vacancy); City of Mystic: John R. Hatfield (Mayor), Carrie Messamaker, Rick Zaputil, Jamie Bills, Tom Wendland, Mike Gill (Council At-Large); City of Numa: Barbara Sayres (Council At-Large), Connie L. Susin (Council At-Large To-Fill-Vacancy), City of Plano: Chad Clark (Mayor), Carole Millizer, Nicole Muir, Marilyn Gorden, Martin Muir, Heidi Lancaster (Council At-Large); City of Rathbun: Barbara Milburn (Mayor), Debra Walker, Jesse Zaputil, Joseph Todey, John Vitko, Troy Archer (Council At-Large); City of Udell: Joey Snow (Mayor), Eric Pace, Bob Clark, Mary Clark, Dan Schafer, Jaylene Vroegh (Council At-Large); City of Unionville: Denise Ewing (Mayor), Richard Ewing, Louise Ingram, Paul Ward, Henry Herman, Sandy Snow (Council At-Large); Centerville Schools: Sara Oden, Amanda Jo White, Michael F. Thomas (Director At-Large), Marsha Whisler (Director At-Large To-Fill-Vacancy).

The Board adjourned to meet at the call of the Auditor at 8:20 A.M.

Appanoose County Board of Supervisors

Attest:

Kelly Howard, Appanoose County Auditor

Iowa Department of Health and Human Services
REPORT OF LOCAL ADMINISTRATIVE EXPENSE

Appanoose COUNTY

Payments from County General Fund

Quarter Ended 9/30/2025

Claim No.	Payee	Item	Warrant		Partic. Amount	Cost Center	St Office Use	FFP%
			Date	Num				
1	2	3	4	5	6	7	8	
%	Rebecca Pfannebecker	Janitor 180.00	7/31/25	67322	\$15.37			
%	Rebecca Pfannebecker	Janitor 180.00	8/31/25	68003	\$15.37			
*	Ricoh	Additional Images 26.50	9/30/25	68441	\$26.50			
%	Rebecca Pfannebecker	Janitor 180.00	9/30/25	68434	\$15.37			
	Indirect Cost for Quarter ending 09/30/2025				\$13,883.50			
*Indicates a partial payment of a shared bill 0.0256%								
%HHS pays 8.54% of total bill								
To: State Department of Human Services, Des Moines, Iowa				TOTAL	\$13,956.11			

I hereby certify that expenditure for local administrative expenses in the amounts shown above were made and entered on the records of the fund specified.

10-24-25



470-0033 (Rev. 1/07)

Date

Local Administrator

Appanoose COUNTY, Udell TOWNSHIP

SUMMARY STATEMENT OF RECEIPTS AND DISBURSEMENTS

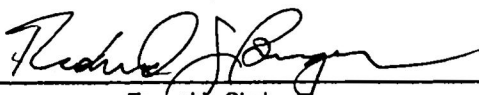
Fiscal Year July 1, 2024 thru June 30, 2025

Code of Iowa 359.23 Receipts and Expenditures - Annual Statement Each township clerk shall prepare, on or before September 30 of each year, a statement in writing, showing all receipts of money and disbursements in the clerk's office for each separate tax levy authorized by law for the preceding fiscal year, showing the current public debt of the township, and showing the balance as of June 30 of all separate reserve accounts held by the township, which shall be certified as correct by the trustees of the township. The statement shall be in a form prescribed by the county finance committee in consultation with the department of management. Each township clerk shall send a copy of this written statement to the county auditor no later than seven days after the statement is certified by the trustees. The county auditor shall post the statement or a summary of the statement in a prominent place in the building where the auditor's office is located. The county treasurer shall withhold disbursement of township taxes until the statement is filed with the county auditor. The county auditor shall notify the county treasurer if taxes are to be withheld.

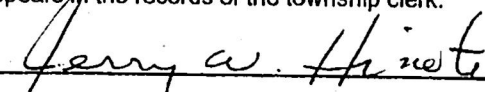


1	SUMMARY	TOWNSHIP FUNDS						TOTAL
		Cemetery	Fire	Veterans Grave Care	General Fund			
2	BEGINNING FUND BALANCE JULY 1, <u>2024</u>	Ø	Ø	Ø	485.54			485.54
	add (+)							
3	TOTAL REVENUE	7450.57	16,358.05	542.00	<8.79>			24,341.83
	less (-)							
4	TOTAL DISBURSEMENTS	7450.57	16,358.05	542.00	Ø			24,350.62
	equals (=)							
5	ENDING FUND BALANCE JUNE 30, <u>2025</u>	Ø	Ø	Ø	476.75			476.75
6	PUBLIC DEBT BALANCES AT YEAR END	Ø	Ø	Ø	Ø			Ø
7	RESERVE FUND BALANCES AT YEAR END	Ø	Ø	Ø	476.75			476.75

CERTIFICATION

To the County Auditor of the above-named County: We hereby certify that the above statements are correct as appears in the records of the township clerk.


Township Clerk

11/12/2025
Date

x 
x 
x 
Township Trustees

REC'D APP CO AUDITOR
NOV 13 '25 AM 10:48

1821

Fiscal Year July 1, 2024 thru June 30, 2025

07/01

Appanoose COUNTY, Udell

TOWNSHIP CLERK'S STATEMENT OF RECEIPTS AND DISBURSEMENTS

7/1/24 — 6/30/25

1	STATEMENT OF DISBURSEMENTS		TOWNSHIP FUNDS					TOTAL
			Cemetery	Fire	Veterans Grave Care	General Fund		
2								
3	DATE	DISBURSEMENTS DURING FISCAL YEAR						
4	12/27/24	1561 Fairview Cemetery Trustee (70 Vols)	—	—	140.00	—		140.00
5	12/27/24	1562 Eaton Cem Trustee (410 Vols)	—	—	80.00	—		80.00
6	12/27/24	1563 Taylor Cem Trustee (78 Vols)	—	—	156.00	—		156.00
7	12/27/24	1564 Unionville Cem Trustee (83 Vols)	—	—	166.00	—		166.00
8	12/27/24	1565 Fairview Cem Trustee 10.9%	430.58	—	—	—		430.58
9	12/27/24	1566 Eaton Cem Trustee 50%	2152.89	—	—	—		2152.89
10	12/27/24	1567 Taylor Cem Trustee 40%	1722.31	—	—	—		1722.31
11	12/27/24	1568 City of Newton	—	9441.80	—	—		9441.80
12	6/30/25	1569 City of Newton	—	6916.25	—	—		6916.25
13	6/30/25	1570 Fairview Cem Trustee (10%)	314.48	—	—	—		314.48
14	6/30/25	1571 Eaton Cemetery Trustee (50%)	1572.40	—	—	—		1572.40
15	6/30/25	1572 Taylor Cemetery Trustee (40%)	1257.91	—	—	—		1257.91
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33	TOTAL DISBURSEMENTS FROM ATTACHED PAGES							
34	TOTAL DISBURSEMENTS FOR YEAR							
35								
36	ENDING FUND BALANCE					476.75		476.75
37								
38	06/30/___							
39								
40	TOTAL TO BE ACCOUNTED FOR Total Disbursements + Ending Balance (must = Page R1 line 40)		7450.57	16358.05	542.00	476.75		24827.37

OFFICE OF
COUNTY ENGINEER
APPANOOSE COUNTY

CENTERVILLE IA 52544
641-856-6193

TO: Appanoose County Board of Supervisors
FROM: Brad Skinner
RE: Hiring of Patrick Whisler
DATE: October 30, 2025

Patrick Whisler has been hired to fill the vacant position of Sign Specialist.

Particulars are as follows:

Employee Name: Patrick Martin Whisler
DOB: 07/14/1986
New Title: Sign Specialist
Pay Rate: \$ 27.10
Effective Date: November 10, 2025

If you have any questions, please let me know.

Bradley Skinner, PE/LS

Post-Election Audit Report / Auditor Certification

City/School 11/4/2025
Name / Date of Election
Appomattox
County Name
Vermillion/Douglas/Shannon/Bellaire
Precinct Name
City of Numa City Council At-Large 11/10/2025
Office Audited / Date of Audit

1. Audit Board Member Oath

I, [state your name], do solemnly swear or affirm that I will impartially, and to the best of my knowledge and ability, perform the duties of audit board member of this election, and will studiously endeavor to prevent fraud, deceit, and abuse in the conduct of the audit.

Audit board member signature

Bonnie Kauglarich

Audit board member signature

Patsy Ann Dudenkoeffer

Audit board member signature

Patsy Morrow

Audit board member signature

Audit board member signature

2. Certification of Ballot Seals

The seal/seals on ballot container was/were intact with no evidence of tampering.

Auditor/designee signature

Kelly Howard

Audit board member signature

Bonnie Kauglarich

Audit board member signature

Patsy Ann Dudenkoeffer

Audit board member signature

Patsy Morrow

Audit board member signature

Audit board member signature

3. Certification # Ballots Delivered to Audit Board

Ballots: election night tabulator report: 2

Ballots: counted/delivered to audit board: 2

Auditor/designee signature [Signature]

Absentee & Special Voters Precinct only

Ballots: audit day tabulator report: _____

Ballots: counted/delivered to audit board: _____

Auditor/designee signature _____

Audit board member signature _____

Audit board member signature _____

Audit board member signature _____

Audit board member signature _____

Audit board member signature _____

4. Election Night Count of Votes (from Tally Book)

Votes 2 Candidate Barbara Sayres

Votes _____ Candidate _____

Votes _____ Candidate _____

Votes _____ Candidate _____

Write-Ins 0

Undervotes 2

Overvotes 0

Total votes 4

5. Audit Board Count of Votes

# Votes	<u>2</u>	Candidate	<u>Barbara Sayles</u>
# Votes	_____	Candidate	_____
# Votes	_____	Candidate	_____
# Votes	_____	Candidate	_____
# Write-Ins	_____		
# Undervotes	<u>2</u>		
# Overvotes	_____		
# Total votes	<u>4</u>		

6. County Auditor Certification of Ballots Counted/Returned

Ballots counted/returned from audit board 2

Auditor/designee signature [Signature]

7. Audit Board Certification

We performed a post-election audit of all ballots cast in the above precinct and election and hereby certify the results to the county auditor. We further certify that we have resealed the audited ballots, pursuant to Iowa law, and have transferred custody back to the county auditor.

Audit board member signature Bonnie Kaunlarich

Audit board member signature Patsy Ann Stukenhoffer

Audit board member signature Patsy Morrow

Audit board member signature _____

Audit board member signature _____



Appanoose County Treasurers Office

Jennifer Salstrand, Treasurer

Courthouse

201 North 12th St

Centerville, IA 52544

Phone: 641-856-3097

Fax: 641-856-8104

Email: jsalstrand@appanoosecountv.net

November 6, 2025

To: Appanoose County Board of Supervisors

Jeff Kulmatycki, Chair

Scott Buban

Dustin Harvey

I am writing regarding a parcel of land that the City of Moravia acquired through a court case for Abandoned Property. Per Iowa Code Section 445.63 Abatement of Taxes when taxes are owing against a parcel owned or claimed by the state or a political subdivision of this state and that taxes were owing before the parcel was acquired by the state or political subdivision of this state, the county treasurer shall give notice to the appropriate governing body which shall pay the amount of the taxes due. If the governing body fails to immediately pay the taxes due, the board of supervisors shall abate all of the taxes. The revenue has not been collected and the taxes due are now at a total of \$12,866.80 for the tax years of 2018/2019 through 2025/2026. Therefore, in accordance with Iowa Code, Chapter 445.16, I am requesting that you, acting in your capacity as Appanoose County Board of Supervisors, resolve to abate interest and costs for Parcel Number 370042000980000 per the amount of \$12,866.80

Parcel Number #370042000980000 Rodney W. Perry to the City of Moravia

Jennifer Salstrand

Appanoose County Treasurer

STATEMENT OF TAXES

Appanoose County Treasurer

201 N 12th St

Centerville, Iowa 52544

Phone 641-856-3097

jsalstrand@appanoosecounty.net

Page- 1

Date 11/06/2025

Entity#: 6442700

Name: Perry, Rodney W.

Address: 104 N John St

City: Moravia, IA 52571

Statement amounts reflect calculation through end of 11/2025

Receipt Key		1st Tax		Interest	Drainage		Cost		
Dist	Parcel/V.I.N.	2nd	Due	Due	INT	Due		Total	Due
2018/2019-10-19075-01							4.00		
370-	370042000980000		311.00	355.00				670.00	
104 N JOHN MORAVIA									
2018/2019-90-56345-01							9.00		
370-	370042000980000		3,154.80	3,596.00				6,759.80	
104 N JOHN MORAVIA - MORAVIA WEED & PROP CLEAN									
2019/2020-10-19151-01			311.00	327.00			4.00		
370-	370042000980000		311.00	299.00				1,252.00	
104 N JOHN MORAVIA									
2020/2021-10-19223-01			339.00	315.00			4.00		
370-	370042000980000		339.00	285.00				1,282.00	
104 N JOHN MORAVIA									
2021/2022-10-19331-01			336.00	252.00			4.00		
370-	370042000980000		336.00	222.00				1,150.00	
104 N JOHN MORAVIA									
2022/2023-10-19428-01			346.00	197.00			4.00		
370-	370042000980000		346.00	166.00				1,059.00	
104 N JOHN MORAVIA									
2023/2024-10-19505-01			232.00	90.00			4.00		
370-	370042000980000		232.00	70.00				628.00	
104 N JOHN MORAVIA									
2024/2025-10-19558-01			14.00	3.00			4.00		
370-	370042000980000		14.00	2.00				37.00	
104 N JOHN MORAVIA									
2025/2026-10-19603-01			14.00	1.00					
370-	370042000980000		14.00					29.00	
104 N JOHN MORAVIA									

STATEMENT OF TAXES

Appanoose County Treasurer
201 N 12th St
Centerville, Iowa 52544
Phone 641-856-3097
jsalstrand@appanoosecounty.net

Date 11/06/2025

Entity#:
Name: Perry, Rodney W.
Address: 104 N John St
City: Moravia, IA 52571

Statement amounts reflect calculation through end of 11/2025

Receipt Key	1st Tax	Interest	Drainage	Cost		
Dist Parcel/V.I.N.	2nd Due	Due	INT Due		Total	Due

Spec-3,154.80	Real-3,495.00	Tax Due:	6,649.80
		Interest Due:	6,180.00
Acre: .00		Drainage Interest Due:	
		Cost/Admin. Due:	37.00
		Grand Total Due:	12,866.80
		Total Consolidated Tax:	12,866.80



Book 2025 Page 1895

Document 2025 1895 Type 03 006 Pages 2

Date 9/15/2025 Time 3:29 PM

Rec Amt \$12.00 Aud Amt \$5.00

COMP
INDX
SCAN

Maegan Messamaker, Recorder
Appanoose Co. IOWA

lu
dy #17

CERTIFICATE OF CHANGE OF TITLE
Recorder's Cover Sheet

Preparer Information: Edward E. Cox, 105 W Van Buren, Centerville, IA 52544, Tel: 641-216-8350

Taxpayer Information: City of Moravia, 116 S. William Street, Moravia, IA 52571

Return Document To: Edward E. Cox, 105 W Van Buren, Centerville, IA 52544

Grantors:

Rodney W. Perry, Unknown Spouse of Rodney W. Perry; Midland Fundings, LLC; Linda A. Stallman; Iowa Department of Health and Human Services (Iowa Child Support); Appanoose County; Parties in Possession

Grantees:

City of Moravia, Iowa

Legal Description: See Page 2

Document or instrument number of previously recorded documents: _____



THE IOWA DISTRICT COURT FOR APPANOOSE COUNTY

City of Moravia, Iowa,

Petitioner;

vs.

Rodney W. Perry; Unknown Spouse of Rodney W. Perry; Midland Funding, LLC; Linda A. Stallman; Iowa Department of Health and Human Services (Iowa Child Support); Appanoose County; Parties in Possession,

Respondents.

CASE NO. EQEQ005911

**CERTIFICATE OF
CHANGE OF TITLE**

**STATE OF IOWA, COUNTY OF APPANOOSE, ss:
TO THE AUDITOR OF APPANOOSE COUNTY, IOWA:**

I hereby certify that the title to the real estate hereinafter described has been changed to and established in City of Moravia.

In accordance with the provisions of Section 558.66 of the Iowa Code, you shall enter the change of title upon the transfer books.

The legal description of the real estate herein is as follows:

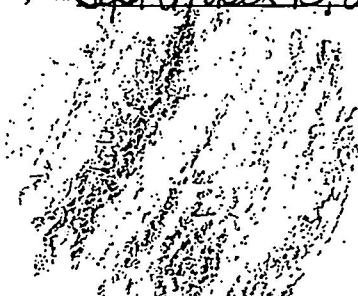
THE NORTH FORTY (40) FEET OF LOT TWENTY-SEVEN (27) IN
THE ORIGINAL TOWN OF MORAVIA, APPANOOSE COUNTY,
IOWA.

This transfer is exempt according to Iowa Code 428A.2(3).

Change of Title to the above-described real estate was made as follows:

Pursuant to Order Re: Petition for Title to Abandoned Property herein dated September 10, 2025.

IN TESTIMONY WHEREOF, I have attached my official signature and affixed my official seal, on September 15, 2025.



Clerk District Court

By: _____
Deputy

Utility Resolution for 2025 Values Payable FY 2026-2027

BE IT HEREBY RESOLVED by the Board of Supervisors of Appanoose County, Iowa that it is hereby ordered that the lengths of the mileage of the several railroads, electric and gas companies in Appanoose County, Iowa, and the assessed value and taxable value thereof, fixed according to the following schedule and the County Auditor is hereby ordered to spread the same upon the tax books of said county for the valuation year 2025, payable in the fiscal year 2026-2027.

State #	Cty #	Taxing Districts (Township/City/School/Fire)	Miles	Assessed Value	Net Taxable Value	Taxable Valuation w/ Rollback
Buckeye Pipeline - 9902500						
4002	020	Caldwell Township - Centerville SD - Cincinnati FD		33,008	33,008	32,347
4018	200	Pleasant Township - Centerville SD-Cincinnati FD		36,136	36,136	35,413
4020	230	Sharon Township - Moulton SD-Centerville FD		31,938	31,938	31,299
4021	220	Sharon Township - Centerville SD-Centerville FD		22,225	22,225	21,779
4023	260	Udell Township-MoultonUdell School-Moulton FD		32,761	32,761	32,105
4024	250	Udell Township - Moravia SD-Moulton FD		7,326	7,326	7,179
4025	270	Union Township-Moravia SD-Moravia FD		33,172	33,172	32,508
4030	320	Washington Township-Moulton SD-Moulton FD		5,021	5,021	4,920
4052	440	Unionville Corp-Moravia SD-Moravia FD		4,445	4,445	4,356
TOTAL				206,031	206,031	201,906

American Natural Resources - 9901000						
4001	010	Bellair Township-Centerville SD-Centerville FD		1,276,875	1,276,875	1,251,337
4006	060	Douglas Township-Moravia SD-Moravia FD		66,810	66,810	65,473
4007	070	Douglas Township-MoultonUdell SD-Centerville FD		495,683	495,683	485,769
4014	160	Johns Township-Centerville SD-Mystic FD		729,344	729,344	714,757
4015	170	Johns Township-Seymour SD-Mystic FD		264,457	264,457	259,167
4017	190	Lincoln Township-Seymour SD-Seymour FD		951,718	951,718	932,683
4018	200	Pleasant Township-Centerville SD-Cincinnati FD		216,931	216,931	212,592
4019	210	Pleasant Township-Seymour SD-Cincinnati FD		13,309	13,309	13,042
4020	230	Sharon Township - Moulton SD-Centerville FD		519,606	519,606	509,213
4021	220	Sharon Township - Centerville SD-Centerville FD		147,539	147,539	144,588
4022	240	Taylor Township-Moravia SD-Moravia FD		215,144	215,144	210,841
4023	260	Udell Township-MoultonUdell SD-Moulton FD		1,714,575	1,714,575	1,680,283
4027	290	Vermillion-Centerville SD-Centerville FD		1,198,756	1,198,756	1,174,780
4030	320	Washington Township-MoultonUdell SD-Moulton FD		29,506	29,506	28,915
TOTAL				7,840,253	7,840,253	7,683,442

Chariton Valley Electric Coop - 9904000						
4001	010	Bellair Township-Centerville SD-Centerville FD		199,575	27,438	27,438
4002	020	Caldwell Township-Centerville SD-Cincinnati FD		305,962	42,067	42,067
4003	030	Caldwell Township-MoultonUdell-Moulton FD		154,147	21,210	21,210
4004	040	Chariton Township-Moravia SD-Moravia FD		656,437	90,285	90,285
4006	060	Douglas Township-Moravia SD-Moravia FD		59,107	8,149	8,149
4007	070	Douglas Township-MoultonUdell SD-Centerville FD		91,348	12,547	12,547
4008	090	Franklin Township-Seymour SD-Cincinnati FD		484,907	66,684	66,684
4009	080	Franklin Township-Centerville SD-Cincinnati FD		16,878	2,318	2,318
4010	110	Independence Township-Centerville SD-Moravia FD		147,906	20,351	20,351
4011	120	Independence Township-Moravia SD-Moravia FD		528,630	72,709	72,709
4012	130	Independence Township-Seymour SD-Moravia FD		75,469	10,378	10,378
4013	150	Independence Township-Albia SD-Moravia FD		17,389	2,389	2,389
4014	160	Johns Township-Centerville SD-Mystic FD		22,289	3,068	3,068
4015	170	Johns Township-Seymour SD-Mystic FD		136,762	18,787	18,787
4016	180	Lincoln Township-Centerville SD-Seymour FD		106,710	14,676	14,676
4017	190	Lincoln Township-Seymour SD-Seymour FD		467,506	64,274	64,274
4018	200	Pleasant Township-Centerville SD-Cincy FD		365,707	50,304	50,304
4020	230	Sharon Township - Moulton Udell SD-Centerville FD		73,118	10,042	10,042
4021	220	Sharon Township - Centerville SD-Centerville FD		380,723	52,368	52,368
4022	240	Taylor Township-Moravia SD-Moravia FD		613,895	84,418	84,418
4025	270	Union Township - Moravia SD-Moravia FD		678,384	93,296	93,296
4026	280	Union Township-Moulton Udell SD-Moulton FD		2,531	354	354
4027	290	Vermillion Township-Centerville SD-Centerville FD		333	35	35
4028	300	Walnut Township-Centerville SD-Mystic FD		171,706	23,610	23,610
4029	310	Walnut Township-Moravia SD-Mystic FD		31,230	4,302	4,302
4031	330	Wellis Township-MoultonUdell SD-Moulton FD		86,460	11,877	11,877
TOTAL				5,875,109	807,936	807,936

Northeast Missouri Electric Coop - 9910000						
4004	040	Chariton Township-Moravia SD-Moravia FD		34,628	34,628	32,621
4022	240	Taylor Township-Moravia SD-Moravia FD		21,309	21,309	20,075
4030	320	Washington Township-MoultonUdell SD-Moulton FD		211,761	211,761	199,492
4038	370	Moravia Corp-Moravia SD-Moravia FD		65,260	65,260	61,479
TOTAL				332,958	332,958	313,666

State #	Cty #	Taxing Districts (Township/City/School/Fire)	Miles	Assessed Value	Net Taxable Value	Taxable Valuation w/ Rollback
ITC Midwest LLC - 9909000						
4001	010	Bellair Township-Centerville SD-Centerville FD		358,041	21,937	21,937
4005	050	Douglas Township-Centerville SD-Centerville FD		52,127	3,191	3,191
4006	060	Douglas Township-Moravia SD-Moravia FD		197,842	12,103	12,103
4017	190	Lincoln Township-Seymour SD-Seymour FD		558,826	34,236	34,236
4018	200	Pleasant Township-Centerville SD-Cincy FD		23,089	1,417	1,417
4020	230	Sharon Township-MoultonUdell SD-Centerville FD		196,916	12,074	12,074
4021	220	Sharon Township - Centerville SD-Centerville FD		194,969	11,942	11,942
4022	240	Taylor Township-Moravia SD-Moravia FD		410,234	25,111	25,111
4027	290	Vermillion Township-Centerville SD-Centerville FD		4,884,940	299,132	299,132
4030	320	Washington Township-MoultonUdell SD-Moulton FD		8,547,678	523,405	523,405
4031	330	Wells Township-MoultonUdell SD-Moulton FD		1,857,792	113,744	113,744
4032	340	Centerville Corp-Centerville SD		170,804	10,450	10,450
4038	370	Moravia Corp-Moravia SD		123,507	7,572	7,572
4044	400	Numa Corp-Centerville SD-Centerville FD		102,290	6,260	6,260
		TOTAL		17,679,055	1,082,574	1,082,574
MidAmerican Energy - 9909500						
4023	260	Udell Township-MoultonUdell SD-Moulton FD		2,262,279	732,820	732,820
4030	320	Washington Township-MoultonUdell SD-Moulton FD		18,509,434	5,995,821	5,995,821
4031	330	Wells Township-MoultonUdell SD-Moulton FD		9,370,094	3,035,271	3,035,271
		TOTAL		30,141,807	9,763,912	9,763,912
Southern Iowa Electric Company - 9912000						
4002	020	Caldwell Township-Centerville SD-Cincinnati FD		44,246	4,838	4,838
4003	030	Caldwell Township-MoultonUdell SD-Moulton FD		113,939	12,436	12,436
4020	230	Sharon Township-MoultonUdell SD-Centerville FD		62,664	6,838	6,838
4023	260	Udell Township-MoultonUdell SD-Moulton FD		116,814	12,741	12,741
4024	250	Udell Township-Moravia SD-Moulton FD		106,363	11,596	11,596
4025	270	Union Township-Moravia SD-Moravia FD		17,669	1,920	1,920
4030	320	Washington Township-MoultonUdell SD-Moulton FD		696,291	75,935	75,935
4031	330	Wells Township-MoultonUdell SD-Moulton FD		963,154	105,022	105,022
		TOTAL		2,121,140	231,326	231,326
Interstate Power & Light (Gas) - 9908000						
4018	200	Pleasant Township-Centerville SD-Cincy FD		37,733	9,501	9,501
4022	240	Taylor Township-Moravia SD-Moravia FD		15,066	3,800	3,800
4027	290	Vermillion Township-Centerville SD-Centerville FD		177,779	44,692	44,692
4028	300	Walnut Township-Centerville SD-Mystic FD		6,676	1,674	1,674
4032	340	Centerville Corp-Centerville SD		3,605,942	906,482	906,482
4034	350	Cincinnati Corp-Centerville SD		180,175	45,284	45,284
4038	370	Moravia Corp-Moravia SD		367,852	92,474	92,474
		TOTAL Gas		4,391,223	1,103,907	1,103,907
Interstate Power & Light (Electric) - 9908000						
4001	010	Bellair Township-Centerville SD-Centerville FD		3,211,277	458,329	458,329
4002	020	Caldwell Township-Centerville SD-Cincinnati FD		903,849	128,989	128,989
4004	040	Chariton Township-Moravia SD-Moravia FD		83,112	11,859	11,859
4005	050	Douglas Township-Centerville SD-Centerville FD		1,060,702	151,362	151,362
4006	060	Douglas Township-Moravia SD-Moravia FD		1,341,393	191,467	191,467
4007	070	Douglas Township-MoultonUdell SD-Centerville FD		422,935	60,371	60,371
4010	110	Independence-Centerville SD-Moravia FD		298,160	42,549	42,549
4011	120	Independence Township-Moravia SD-Moravia FD		97,036	13,857	13,857
4012	130	Independence Township-Seymour SD-Moravia FD		187,185	26,692	26,692
4014	160	Johns Township-Centerville SD-Mystic FD		2,048,039	292,323	292,323
4015	170	Johns Township-Seymour SD-Mystic FD		2,221,500	317,065	317,065
4016	180	Lincoln Township-Centerville SD-Seymour FD		291,167	41,577	41,577
4017	190	Lincoln Township-Seymour SD-Seymour FD		1,575,312	224,827	224,827
4018	200	Pleasant Township-Centerville SD-Cincy FD		2,450,662	349,778	349,778
4020	230	Sharon Township - Moulton Udell SD-Centerville FD		1,353,030	193,109	193,109
4021	220	Sharon Township - Centerville SD-Centerville FD		355,930	50,789	50,789
4022	240	Taylor Township-Moravia SD-Moravia FD		1,093,511	156,074	156,074
4023	260	Udell Township - MoultonUdell SD-Moulton FD		2,405,919	343,410	343,410
4024	250	Udell Township - Moravia SD-Moulton FD		104,034	14,868	14,868
4027	290	Vermillion Township-Centerville SD-Centerville FD		21,975,715	3,136,515	3,136,515
4028	300	Walnut Township-Centerville SD-Mystic FD		1,758,408	250,969	250,969
4029	310	Walnut Township-Moravia SD-Mystic FD		940,165	134,214	134,214
4030	320	Washington Township - MoultonUdell SD-Moulton FD		2,268,038	323,714	323,714
4032	340	Centerville Corp-Centerville SD		62,936,025	8,982,619	8,982,619
4034	350	Cincinnati Corp-Centerville SD		1,098,327	156,773	156,773
4036	360	Exline Corp-Centerville SD		437,257	62,408	62,408
4038	370	Moravia Corp-Moravia SD		1,351,198	192,853	192,853

State #	Cty #	Taxing Districts (Township/City/School/Fire)	Miles	Assessed Value	Net Taxable Value	Taxable Valuation w/ Rollback
Interstate Power & Light (Electric) - 9908000 (Cont')						
4040	380	Moulton Corp-MoultonUdell SD		1,870,260	266,952	266,952
4042	390	Mystic Corp-Centerville SD		1,546,085	220,664	220,664
4044	400	Numa Corp-Centerville SD		415,965	59,374	59,374
4046	410	Plano Corp-Seymour SD		164,182	23,431	23,431
4048	420	Rathbun Corp-Centerville SD		190,983	27,265	27,265
4050	430	Udell Corp-MoultonUdell SD		177,031	25,249	25,249
4052	440	Unionville Corp-Moravia SD		474,103	67,663	67,663
TOTAL Electric				119,108,495	16,999,958	16,999,958

Iowa Southern Railway Company - 9901500 Rate - 11,200.0000						
4006	060	Douglas Township-Moravia SD-Moravia FD	1.56	17,472	17,472	11,236
4007	070	Douglas Township-MoultonUdell SD-Centerville FD	2.38	26,656	26,656	17,142
4020	230	Sharon Township - Moulton SD-Centerville FD	2.39	26,768	26,768	17,214
4021	220	Sharon Township - Centerville SD-Centerville FD	2.03	22,736	22,736	14,621
4022	240	Taylor Township-Moravia SD-Moravia FD	3.36	37,632	37,632	24,200
4023	260	Udell Township-MoultonUdell SD-Moulton FD	0.95	10,640	10,640	6,842
4027	290	Vermillion-Centerville SD-Centerville FD	1.43	16,016	16,016	10,299
4030	320	Washington Township-MoultonUdell SD-Moulton FD	5.5	61,600	61,600	39,613
4032	340	Centerville Corp-Centerville SD-Centerville FD	2.03	22,736	22,736	14,621
4038	370	Moravia Corp-Moravia SD-Moravia FD	1.44	16,128	16,128	10,372
4050	430	Udell Corp-MoultonUdell SD-Moulton FD	0.63	7,056	7,056	4,538
TOTAL			23.70	265,440	265,440	170,698

DM & E Railroad - 9904500 Rate - 314,301.9820						
4001	010	Bellair Township-Centerville SD-Centerville FD	1.67	524,884	524,884	467,298
4006	060	Douglas Township-Moravia SD-Moravia FD	0.4	125,721	125,721	111,928
4014	160	Johns Township-Centerville SD-Mystic FD	2.78	873,760	873,760	777,897
4016	180	Lincoln Township-Centerville SD-Seymour FD	0.21	66,003	66,003	58,762
4017	190	Lincoln Township-Seymour SD-Seymour FD	4.49	1,411,216	1,411,216	1,256,387
4022	240	Taylor Township-Moravia SD-Moravia FD	4.77	1,499,220	1,499,220	1,334,737
4028	300	Walnut Township-Centerville SD-Mystic FD	2.4	754,325	754,325	671,566
4029	310	Walnut Township-Moravia SD-Mystic FD	1.78	559,458	559,458	498,078
4038	370	Moravia Corp-Moravia SD	1.31	411,736	411,736	366,563
4042	390	Mystic Corp-Centerville SD	2.11	663,177	663,177	590,418
4048	420	Rathbun Corp-Centerville SD-Centerville FD	0.42	132,007	132,007	117,524
TOTAL			22.34	7,021,506	7,021,506	6,251,157

	<u>Miles</u>	<u>Assessed Value</u>	<u>Net Taxable Value</u>	<u>Taxable with Rollback</u>
TOTAL APPANOOSE COUNTY UTILITIES	46.04	194,983,017	45,655,801	44,610,482

Railroad Property 1st Tier Rollback - 44.5345% for 1st 150,000 of value, 2nd Tier Rollback - 90% > 150,000
Centrally Assessed Pipeline Rollback (Excluding Gas & Electric) - 98% & Electric CoOps 94.20590%

Dated this _____ day of November, 2025

Appanoose County Board of Supervisors

Jeffery Kulmatycki, Chairperson

ATTEST:

Kelly Howard, Appanoose County Auditor

Resolution # 2025-42

WHEREAS, it has been determined by the Board of Supervisors of Appanoose County, Iowa, that Tax Sale #9463: COAL PT NE SE DESC AS: BEG AT THE NE COR OF SE QTR 11-68-16 TH RUNNING W 45 5/7THS RDS TH S 35 RDS TH E 45 5/7THS TH N 35 RDS TO THE PL OF BEG in Appanoose County, Iowa (Parcel 290251006591000) is no longer needed for the purpose for which it was acquired by the County and it is in the best interest of the county that said property be sold:

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF APPANOOSE COUNTY, IOWA;

1. That a public hearing be held December 1, 2025 at _____ A.M. in the Appanoose County Courthouse to consider the sale of the above-described property upon motion by _____ and seconded by _____.
2. That following the Disposal of Coal Rights Policy (effective 10/20/2025) a public hearing will be held in which the property will be sold to the qualified buyer(s) with the county reserving the right to accept or reject any or all bids; who will pay \$100 which will cover the recording and publication costs.
3. That the Appanoose County Auditor is hereby authorized and directed to publish a notice of public hearing on said proposal to convey and sell property no less than four nor more than twenty days prior to that date of such hearing.
4. This resolution shall become effective upon its passage and publication.

Passed and adopted this 17th day of November 2025.

APPANOOSE COUNTY BOARD OF SUPERVISORS

Ayes:

Nays:

ATTEST:

County Auditor



MMP Short Form for Annual Updates

CASHIER'S USE ONLY
0473-542-4738-0431
Facility Name _____
Facility ID # _____

Iowa law requires annual updated MMPs and fees to be submitted on or before the 1st of the month due. If the update is not submitted by the due date, DNR issues a Notice of Violation. If a complete update and fees are not submitted by the end of the month it is due, the late submittal is referred to DNR legal services for enforcement action, including a \$3,000 penalty. For facilities with IDALS 200A certification, include a copy of the certification and compliance fees with this form to meet annual update requirements.

Instructions:

1. Fill in name, ID number, location, and owner/contact information. Check applicable box(es) below. Sign (facility owner) and date the form.
2. Make copies of this form for yourself, each county and the DNR field office. Submit copy to each county and have each county sign the form.
3. Submit a signed (by each county and facility owner) form to the appropriate DNR Field Office.

Facility Name:	Parks Finishing C10		Facility ID #:	67988	
Facility Address:	16226 Arbor Blvd.	Unionville	IA	52594	
	(Address)	(City)	(State)	(Zip)	
Owner's Name:	Parks Finishing C10, LLC		Phone Number:	217446-4600	
Mailing Address:	P.O. Box 426	Oakwood	IL	61858	
	(Address)	(City)	(State)	(Zip)	
Email Address (optional):					
Contact Name:	Brian Ritland		Phone Number:	641-648-7300	
Mailing Address:	620 Country Club Rd.	Iowa Falls	IA	50126	
	(Address)	(City)	(State)	(Zip)	
Email Address (optional):	britland@pinnacleiowa.com				

Prior to making changes in manure management practices, update the on-site copy to show actual changes. Please select changes below and include all changes in your current, on-site MMP.

☐ I have made no changes to my MMP.

☐ I have added acres; ☒ changed crop rotation or optimum yields; ☐ changed application method; ☒ used manure analysis.

☐ I am electing to be a small animal feeding operation (SAFO) or facility capacity has changed (Contact your local DNR Field Office).

☐ I have made other changes to my MMP. Describe: _____

Signature of Facility Owner: _____ Date: 10/27/25

VERIFICATION OF COUNTY RECEIPT: I have received a complete copy of the annual MMP update.

County: _____	Signature: _____	Date: _____
County: _____	Signature: _____	Date: _____
County: _____	Signature: _____	Date: _____

For DNR to approve the update, submit on this form, check at least one box above, have each county and the facility owner sign and date, and pay the correct fees.

Calculate the Animal Unit Capacity (AUC): multiply the maximum number of each species confined at one time by the appropriate factor indicated below, then add all animal units together and multiply by \$0.15:

ANIMAL SPECIES	(Max Capacity)	X (FACTOR)	AUC
Slaughter or feeder cattle		1.0	
Immature dairy cattle		1.0	
Mature dairy cattle		1.4	
Swine over 55 lbs.	2480	0.4	992
Swine 15 lbs. to 55 lbs.; Sheep; Goats		0.1	
Horses		2.0	
Turkeys 7 lbs. or more		0.018	
Turkeys less than 7 lbs.		0.0085	
Broiler or layer chickens 3 lbs. or more		0.01	
Broiler or layer chickens less than 3 lbs.		0.0025	
Fish		0.001	

Fee/AU	Compliance Fee Due
Total AUC 992 X \$0.15	\$ 148.80