



City Hall, 215 Sycamore St.  
Muscatine, IA 52761-3840  
(563) 262-4141  
Fax (563) 262-4142

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**COMMUNITY DEVELOPMENT**

**Planning,  
Zoning,  
Building Safety,  
Construction Inspection Services,  
Public Health,  
Housing Inspections,  
Code Enforcement**

**MEMORANDUM**

**To:** Mayor and City Council Members  
**Cc:** Gregg Mandsager, City Administrator  
**From:** Steven Boka, Director of Community Development  
**Date:** October 18, 2012  
**Re:** Request to approve Purchase Agreement – Pierce Property

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**INTRODUCTION:** The City has been working on a project to reconstruct Colorado Street from a rural road section to an urban arterial road. As a part of the review, three separate roadway alignments were prepared for consideration.

**BACKGROUND:** A preferred alignment was selected that requires the acquisition and demolition of a mattress store owned by the Pierce family business. The city entered into an agreement with a third party to negotiate for the purchase of the property utilizing IDOT guidelines. The Pierce family agreed to the terms and conditions of the Purchase Agreement. The signed Agreements have now been forwarded to the City for their consideration. Once approved, the city will provide the sellers with a signed copy of the Agreement and other documents related to the acquisition.

**RECOMMENDATION/RATIONALE:** Staff received the signed Acquisition Plats for the property acquisition earlier today and have noted a discrepancy in the Agreement when compared to the description provided on the plat. However, in an effort to move the Project forward, it is recommended that the City approve the Purchase Agreement and related documents associated with the Purchase Agreement with the understanding that the documents will be altered to insure that the legal description on the plats match the description in the Purchase Agreement.

PREPARED BY: Matthew S. Brick, City Attorney, 6701 Westown Pkwy., Suite 100, Des Moines, IA 50268  
ADDRESS TAX STATEMENT TO: David L. Pierce et al, 141 Colorado Street, Muscatine, IA 52761  
RETURN TO: A & R Land Services, Inc., 2302 Suncrest Drive, Ames, IA 50014

(515) 274-1450

(515) 450-4371

Page 1

### PURCHASE AGREEMENT

PARCEL NO. Lot 1 COUNTY Muscatine  
PROJECT Colorado Street Improvement CITY Muscatine, Iowa

SELLER: David L. Pierce and Carol J. Pierce, husband and wife as joint tenants; and  
Curtis P. Pierce and Linda L. Pierce, husband and wife as joint tenants

THIS AGREEMENT made and entered into this 1st day of October, 20 12, by and between  
Seller and the CITY OF MUSCATINE, IOWA, Buyer.

- 1a. SELLER AGREES to sell and furnish to Buyer a deed, on form(s) furnished by Buyer, and Buyer agrees to buy the following real estate, hereinafter referred to as the premises, situated in parts of the following:  
Part of Lot 1 of Colorado Addition Replat, City of Muscatine, Iowa  
County of Muscatine, State of Iowa, and more particularly described on Page 4, and also that part 15.88 feet in width lying west of and abutting the acquisition area described on Page 4 of this agreement with the same length. Said real estate purchase includes:  
All structures, land, trees, shrubs, landscaping and surfacing attached to the premises sought and described herein (the "premises")
- 1b. The premises also includes all estates, rights, title and interests, including all easements, and all advertising devices and the right to erect such devices as are located thereon. SELLER ACKNOWLEDGES full settlement and payment from Buyer for all claims per the terms of this agreement and discharges Buyer from liability because of this agreement and the construction of this public improvement project, except Seller has a five-year right to renegotiate construction or maintenance damages not apparent at the time of the signing of this agreement, as required by Section 6B.52 *Renegotiation of Damages* of the Code of Iowa.
2. Possession of the premises is the essence of this agreement and Buyer may enter and assume full use and enjoyment of the premises per the terms of this agreement. SELLER GRANTS Buyer the immediate right to enter the premises for the purpose of gathering survey and soil data. SELLER MAY surrender possession of the premises prior to the time at which it has been agreed to do so, and agrees to give Buyer ten (10) days notice of Seller's intention to do so by calling Buyer collect. Regardless of the closing date, Seller may continue in possession of the premises until December 31, 2012, or as otherwise mutually agreed by the parties.
3. Buyer agrees to pay and SELLER AGREES to grant the right of possession, convey title, and surrender physical possession of the premises as shown on or before the dates listed below.

**PAYMENT AMOUNT**

\$ \_\_\_\_\_  
\$ \_\_\_\_\_  
\$ 162,359.50  
\$ 162,359.50

**AGREED PERFORMANCE**

on conveyance of title  
on surrender of possession  
on possession and conveyance  
TOTAL LUMP SUM

**DATE OF PERFORMANCE**

\_\_\_\_\_  
\_\_\_\_\_  
60 days after Buyer approval

**BREAKDOWN**

Land by Fee Title 17,687.50  
Permanent Easement 533  
Temporary Const. Easement 7,208

**ACRES/SQ.FT.**

4. SELLER WARRANTS that there are no tenants on the premises holding under lease except: Pierce Furniture, 141 Colorado Street, Muscatine, IA 52761
5. This agreement shall apply to and bind the legal successors in interest of the Seller and SELLER AGREES to pay all liens and assessments against the premises, including all taxes and special assessments payable until surrender of possession as required by the Code of Iowa, and agrees to warrant good and sufficient title. Names and addresses of lienholders are: Open-End Mortgage with Community Bank, 615 Cedar St., PO Box 500, Muscatine, IA 52761

DISTRIBUTION: TWO COPIES RETURNED TO BUYER -- ONE COPY RETAINED BY SELLER

PARCEL NO. Lot 1  
 PROJECT Colorado Street Improvement

COUNTY Muscatine  
 CITY Muscatine, Iowa

SELLER: David L. Pierce and Carol J. Pierce, husband and wife as joint tenants; and  
Curtis P. Pierce and Linda L. Pierce, husband and wife as joint tenants

6. If required, Buyer may include mortgagees, lienholders, encumbrancers and taxing authorities as payees on warrants issued in payment of this agreement. In addition to the Total Lump Sum, Buyer agrees to pay the actual the cost of adding title documents required by this transaction to Seller's abstract of title. SELLER will deliver to Buyer an abstract of title covering the premises. SELLER AGREES to provide such documents as may be required to convey merchantable title to the Buyer. SELLER ALSO AGREES to obtain court approval of this agreement, if requested by Buyer, in the event title to the premises becomes an asset of any estate, trust, conservatorship or guardianship. Buyer agrees to pay court approval costs and all other costs necessary to transfer the premises to Buyer, but not attorney fees. Claims for such transfer costs shall be paid in amounts supported by paid receipts or signed bills.
7. Buyer agrees that any agricultural drain tiles that are located within the premises and are damaged or require relocation by construction shall be repaired or relocated at no expense to Seller. Where Buyer specifically agrees to construct and maintain fence, the fence shall be constructed and maintained for vehicle access control purposes only at no expense to Seller. Buyer shall have the right of entry upon Seller's remaining property along the right of way line, if necessary, for the purpose of connecting said drain tile and constructing and maintaining said fence. Seller may pasture against said fence at his/her own risk. Buyer will not be liable for fencing private property or maintaining the same to restrain livestock.
8. If Seller holds title to the premises in joint tenancy with full rights of survivorship and not as tenants in common at the time of this agreement, Buyer will pay any remaining proceeds to the survivor of that joint tenancy and will accept title solely from that survivor, provided the joint tenancy has not been destroyed by operation of law or acts of Seller.
9. These premises are being acquired for public purposes and this transfer is exempt from the requirements for the filing of a Declaration of Value by the Code of Iowa.
10. Buyer hereby gives notice of Seller's five-year right to renegotiate construction or maintenance damages not apparent at the time of the signing of this agreement, as required by Section 6B.52 *Renegotiation of Damages* of the Code of Iowa.
11. Seller states and warrants that, to the best of Seller's knowledge, there is no burial site, well, solid waste disposal site, hazardous substance, nor underground storage tank on the premises described and sought herein, except: None known
12. Buyer agrees to restore paving, replace lost parking, and provide access to the subject property as required of the Buyer by Eminent Domain Law as a project expense at no cost to the Seller. Restoration by Buyer of any disturbed areas on Seller's property will be to like, or improved condition than prior to project construction.
13. It is understood and agreed that this agreement is subject to and not valid without Muscatine City Council approval.
14. This written agreement constitutes the entire agreement between Buyer and Seller and there is no agreement to do or not to do any act or deed except as specifically provided for herein.
15. Each page and each attachment is by this reference made a part hereof and the entire agreement consists of 4 pages.

PARCEL NO. Lot 1  
PROJECT Colorado Street Improvement

COUNTY Muscatine  
CITY Muscatine, Iowa

Page 3

SELLER: David L. Pierce and Carol J. Pierce, husband and wife as joint tenants; and  
Curtis P. Pierce and Linda L. Pierce, husband and wife as joint tenants

SELLER'S SIGNATURE AND CLAIMANT'S CERTIFICATION: Upon due approval and execution by the Buyer, we the undersigned claimants certify the Total Lump Sum payment shown herein is just and unpaid.

BY: [Signature]  
David L. Pierce

BY: [Signature]  
Carol J. Pierce

BY: [Signature]  
Curtis P. Pierce

BY: [Signature]  
Linda L. Pierce

**SELLER'S ALL-PURPOSE ACKNOWLEDGMENT**

STATE OF Iowa )  
COUNTY OF Muscatine ) ss:

On this 1 day of October, A.D. 2012,  
before me, the undersigned, a Notary Public in and for said State,  
personally appeared  
David L. Pierce and Carol J. Pierce, husband and wife, and  
Curtis P. Pierce and Linda L. Pierce, husband and wife

to me personally known  
or X proved to me on the basis of satisfactory evidence

to be the person(s) whose name(s) is/are subscribed to the within  
instrument and acknowledged to me that he/she/they executed the  
same in his/her/their authorized capacity(ies), and that by  
his/her/their signature(s) on the instrument the person(s), or the  
entity(ies) upon behalf of which the person(s) acted, executed the  
instrument as his/her/their voluntary act and deed or the voluntary  
act and deed of said entity by it voluntarily executed.

[Signature]  
(Sign in Ink)

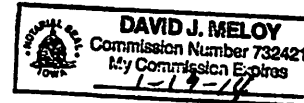
David J. MeLOY  
(Print / Type Name)  
Notary Public in and for the State of Iowa

**CAPACITY CLAIMED BY SIGNER:**

X INDIVIDUAL  
CORPORATE  
Title(s) of Corporate Officer(s):  
\_\_\_\_\_  
\_\_\_\_\_  
Corporate Seal is affixed  
No Corporate Seal procured  
PARTNER(s):  
\_\_\_\_\_  
Limited Partnership  
General Partnership  
ATTORNEY-IN-FACT  
EXECUTOR(s) or TRUSTEE(s)  
GUARDIAN(s) or CONSERVATOR(s)  
OTHER:

**SIGNER IS REPRESENTING:**

List name(s) of entity(ies) or person(s)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**BUYER'S ACKNOWLEDGMENT**

STATE OF Iowa  
COUNTY OF Muscatine ss:

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned, personally  
appeared, DeWayne Hopkins, known to me to be the Mayor of Buyer and who did say that said instrument was  
signed on behalf of Buyer by its authority duly recorded in its minutes, and said Mayor acknowledged the execution  
of said instrument, which signature appears hereon, to be the voluntary act and deed of Buyer and by it voluntarily  
executed.

**BUYER'S APPROVAL**

Notary Public in and for the State of Iowa

BY \_\_\_\_\_  
Recommended by: Ryan K. Gurwell, Project Manager

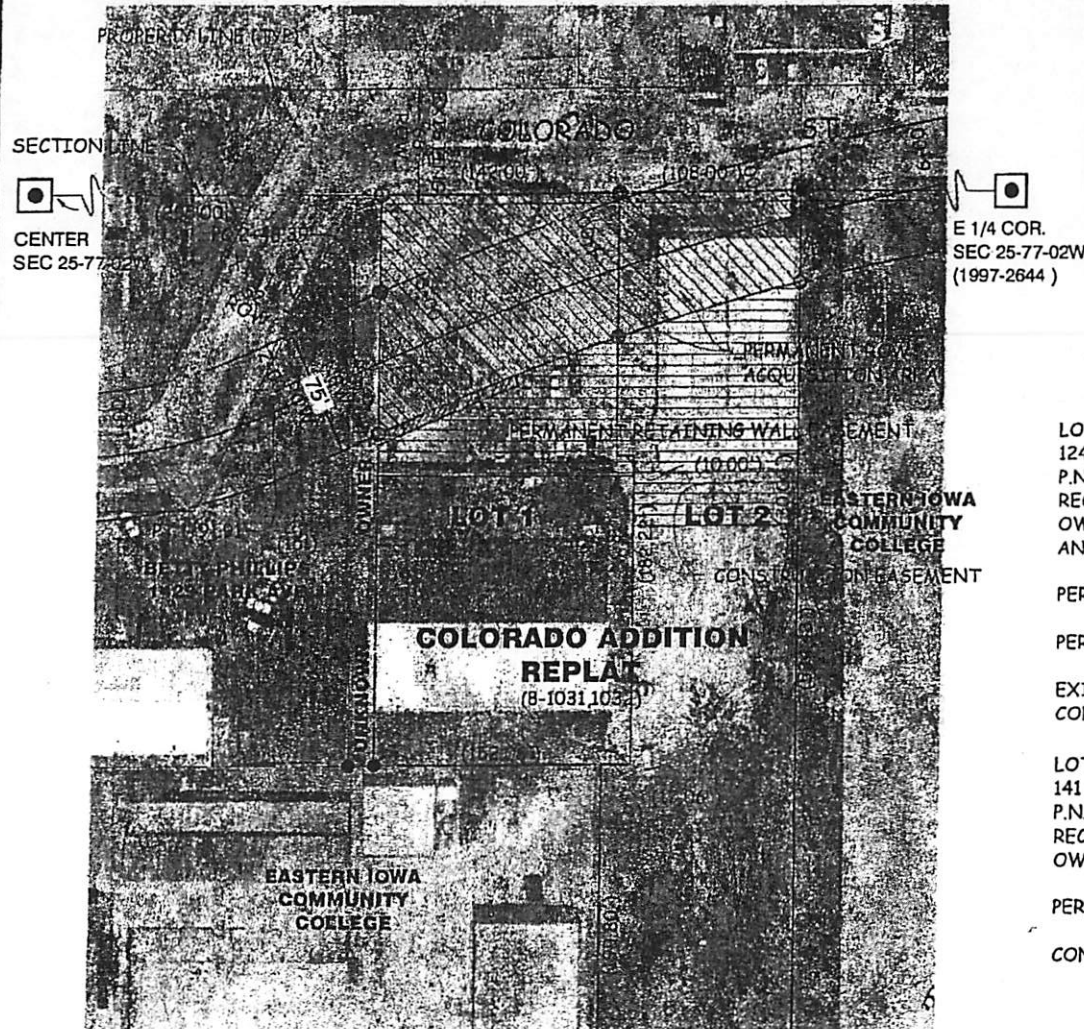
Date: \_\_\_\_\_

BY \_\_\_\_\_  
Approved by: DeWayne Hopkins, Mayor  
City of Muscatine, Iowa

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

# EXHIBIT "A"

Page 4



Prepared by and return to: Thomas Anthc

LOT 1  
124 COLORADO ST  
P.N. 0825401013  
RECORD TITLE: (2005-00221)  
OWNER: DAVID L. PIERCE, CAROL J. PIE  
AND CURTIS P. PIERCE, LINDA L. PIERC

PERMANENT ROW ACQUISITION:  
AREA = 15,504 SF or 0.36 AC  
PERMANENT RETAINING WALL EASEM  
AREA = 533 SF or 0.01 AC  
EXISTING PARKING STALLS: 47  
CONSTRUCTION EASEMENT AREA = 72

LOT 2  
141 COLORADO ST  
P.N. 0825401014  
RECORD TITLE: (2007-06615)  
OWNER: DAVID L. PIERCE AND CURTIS

PERMANENT ROW ACQUISITION:  
AREA = 7,230 SF or 0.17 AC  
CONSTRUCTION EASEMENT AREA: 133

## ALLOCATION OF PROCEEDS STATEMENT

Parcel Lot 1

County Muscatine

Project Colorado Street Improvement

City Muscataine, Iowa

**TRANSACTION TO BE REPORTED TO IRS ON FORM 1099 TO WHICH OF THE FOLLOWING (PLEASE INDICATE PERCENTAGE):**

[illegible]

**Gross Proceeds**      \$ 162,359.50



County Muscatine

Project Muscatine Colorado Street Improvement


Parcel No. Lot 1

### DISCLOSURE OF REPRESENTATION

Angela M. Sheeley represents the City of Muscatine, Iowa in this transaction.

By signing below, Seller confirms that written disclosure of representation was provided to them before signing of the transaction contract.

BY:   
David L. Pierce

BY:   
Carol J. Pierce

BY:   
Curtis P. Pierce

BY:   
Linda L. Pierce

PREPARED BY: Matthew S. Brick, City Attorney, 6701 Westown Pkwy., Suite 100, Des Moines, IA 50266  
ADDRESS TAX STATEMENT TO: David L. Pierce et al, 141 Colorado Street, Muscatine, IA 52761  
RETURN TO: A & R Land Services, Inc., 2302 Suncrest Drive, Ames, IA 50014

(515) 274-1450

(515) 460-4371

Page 1

### PURCHASE AGREEMENT

PARCEL NO. Lot 2 COUNTY Muscatine  
PROJECT Colorado Street Improvement CITY Muscatine, Iowa

SELLER: David L. Pierce and Carol J. Pierce, his wife, and  
Curtis P. Pierce and Linda L. Pierce, his wife

THIS AGREEMENT made and entered into this 1st day of October, 2012, by and between Seller and the CITY OF MUSCATINE, IOWA, Buyer.

- 1a. SELLER AGREES to sell and furnish to Buyer a deed, on form(s) furnished by Buyer, and Buyer agrees to buy the following real estate, hereinafter referred to as the premises, situated in parts of the following:  
Part of Lot 2 of Colorado Addition Replat in the City of Muscatine, Muscatine County, Iowa, as shown by Plat attached to Resolution recorded in Book 336 of Lots, at Page 1096, in the Office of the Recorder of Muscatine County, Iowa  
County of Muscatine, State of Iowa, and more particularly described on Page 4, including:  
All structures, land, trees, shrubs, landscaping and surfacing attached to the premises sought and described herein (the "premises").
- 1b. The premises also includes all estates, rights, title and interests, including all easements, and all advertising devices and the right to erect such devices as are located thereon. SELLER ACKNOWLEDGES full settlement and payment from Buyer for all claims per the terms of this agreement and discharges Buyer from liability because of this agreement and the construction of this public improvement project, except Seller has a five-year right to renegotiate construction or maintenance damages not apparent at the time of the signing of this agreement, as required by Section 6B.52 *Renegotiation of Damages* of the Code of Iowa.
2. Possession of the premises is the essence of this agreement and Buyer may enter and assume full use and enjoyment of the premises per the terms of this agreement. SELLER GRANTS Buyer the immediate right to enter the premises for the purpose of gathering survey and soil data. SELLER MAY surrender possession of the premises prior to the time at which it has been agreed to do so, and agrees to give Buyer ten (10) days notice of Seller's intention to do so by calling Buyer collect. Regardless of the closing date, Seller may continue in possession of the premises until December 31, 2012, or as otherwise mutually agreed by the parties.
3. Buyer agrees to pay and SELLER AGREES to grant the right of possession, convey title, and surrender physical possession of the premises as shown on or before the dates listed below.

**PAYMENT AMOUNT**

\$ \_\_\_\_\_  
\$ \_\_\_\_\_  
\$ 290,000.00  
\$ 290,000.00

**AGREED PERFORMANCE**

on conveyance of title  
on surrender of possession  
on possession and conveyance  
TOTAL LUMP SUM

**DATE OF PERFORMANCE**

\_\_\_\_\_  
\_\_\_\_\_  
60 days after Buyer approval

**BREAKDOWN**

Land by Fee Title  
Permanent Easement  
Temporary Const. Easement

**ACRES/SQ.FT.**

7.230  
\_\_\_\_\_  
13.337

4. SELLER WARRANTS that there are no tenants on the premises holding under lease except: Pierce Mattress, 124 Colorado Street, Muscatine, IA 52761.
5. This agreement shall apply to and bind the legal successors in interest of the Seller and SELLER AGREES to pay all liens and assessments against the premises, including all taxes and special assessments payable until surrender of possession as required by the Code of Iowa, and agrees to warrant good and sufficient title. Names and addresses of lienholders are: Open-End Real Estate Mortgage with Community Bank, 615 Cedar St., PO Box 500, Muscatine, IA 52761

DISTRIBUTION: TWO COPIES RETURNED TO BUYER -- ONE COPY RETAINED BY SELLER



PARCEL NO. Lot 2 COUNTY Muscatine  
 PROJECT Colorado Street Improvement CITY Muscatine, Iowa  
 SELLER: David L. Pierce and Carol J. Pierce, his wife, and  
Curtis P. Pierce and Linda L. Pierce, his wife

6. If required, Buyer may include mortgagees, lienholders, encumbrancers and taxing authorities as payees on warrants issued in payment of this agreement. In addition to the Total Lump Sum, Buyer agrees to pay the actual the cost of adding title documents required by this transaction to Seller's abstract of title. SELLER will deliver to Buyer an abstract of title covering the premises. SELLER AGREES to provide such documents as may be required to convey merchantable title to the Buyer. SELLER ALSO AGREES to obtain court approval of this agreement, if requested by Buyer, in the event title to the premises becomes an asset of any estate, trust, conservatorship or guardianship. Buyer agrees to pay court approval costs and all other costs necessary to transfer the premises to Buyer, but not attorney fees. Claims for such transfer costs shall be paid in amounts supported by paid receipts or signed bills.
7. Buyer agrees that any agricultural drain tiles that are located within the premises and are damaged or require relocation by construction shall be repaired or relocated at no expense to Seller. Where Buyer specifically agrees to construct and maintain fence, the fence shall be constructed and maintained for vehicle access control purposes only at no expense to Seller. Buyer shall have the right of entry upon Seller's remaining property along the right of way line, if necessary, for the purpose of connecting said drain tile and constructing and maintaining said fence. Seller may pasture against said fence at his/her own risk. Buyer will not be liable for fencing private property or maintaining the same to restrain livestock.
8. If Seller holds title to the premises in joint tenancy with full rights of survivorship and not as tenants in common at the time of this agreement, Buyer will pay any remaining proceeds to the survivor of that joint tenancy and will accept title solely from that survivor, provided the joint tenancy has not been destroyed by operation of law or acts of Seller.
9. These premises are being acquired for public purposes and this transfer is exempt from the requirements for the filing of a Declaration of Value by the Code of Iowa.
10. Buyer hereby gives notice of Seller's five-year right to renegotiate construction or maintenance damages not apparent at the time of the signing of this agreement, as required by Section 6B.52 *Renegotiation of Damages* of the Code of Iowa.
11. Seller states and warrants that, to the best of Seller's knowledge, there is no burial site, well, solid waste disposal site, hazardous substance, nor underground storage tank on the premises described and sought herein, except: None known
12. It is understood and agreed that Buyer will apply \$26,000.00 of the Payment Amount listed on Page 1 of this agreement directly toward the costs associated with demolition of the Pierce Mattress Store building and removal of all structural debris from Seller's property. If the actual demolition and debris removal expenses exceed \$26,000.00, Buyer agrees to pay the increased amount in addition to the Payment Amount listed on Page 1 of this agreement.
13. Buyer agrees to restore paving, replace lost parking, and provide access to the subject property as required of the Buyer by Eminent Domain Law as a project expense at no cost to the Seller. Restoration by Buyer of any disturbed areas on Seller's property will be to like, or improved condition than prior to project construction. It is understood and agreed that minimal site restoration will be completed at the Buyer's expense for the mattress store building site after demolition. It will be the sole responsibility of the Seller to have the building site paved for parking use is so desired after construction of this project.
14. It is understood and agreed that this agreement is subject to and not valid without Muscatine City Council approval.
15. This written agreement constitutes the entire agreement between Buyer and Seller and there is no agreement to do or not to do any act or deed except as specifically provided for herein.
16. Each page and each attachment is by this reference made a part hereof and the entire agreement consists of 4 pages.

PARCEL NO. Lot 2 COUNTY Muscatine  
 PROJECT Colorado Street Improvement CITY Muscatine, Iowa

SELLER: David L. Pierce and Carol J. Pierce, his wife, and  
Curtis P. Pierce and Linda L. Pierce, his wife

SELLER'S SIGNATURE AND CLAIMANT'S CERTIFICATION: Upon due approval and execution by the Buyer, we the undersigned claimants certify the Total Lump Sum payment shown herein is just and unpaid.

BY: [Signature]  
 David L. Pierce

BY: [Signature]  
 Carol J. Pierce

BY: [Signature]  
 Curtis P. Pierce

BY: [Signature]  
 Linda L. Pierce

#### SELLER'S ALL-PURPOSE ACKNOWLEDGMENT

STATE OF Iowa }  
 COUNTY OF Muscatine } ss:

On this 1 day of October, A.D. 20 12, before me, the undersigned, a Notary Public in and for said State, personally appeared  
David L. Pierce and Carol J. Pierce, his wife, and Curtis P. Pierce  
and Linda L. Pierce, his wife

to me personally known  
 or X proved to me on the basis of satisfactory evidence

to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity(ies) upon behalf of which the person(s) acted, executed the instrument as his/her/their voluntary act and deed or the voluntary act and deed of said entity by it voluntarily executed.

[Signature]  
 (Sign in Ink)

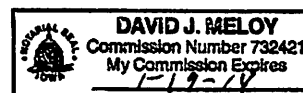
David J. MeLOY  
 (Print / Type Name)  
 Notary Public in and for the State of Iowa

#### CAPACITY CLAIMED BY SIGNER:

X INDIVIDUAL  
 \_\_\_\_\_ CORPORATE  
 Title(s) of Corporate Officer(s):  
 \_\_\_\_\_ Corporate Seal is affixed  
 \_\_\_\_\_ No Corporate Seal procured  
 \_\_\_\_\_ PARTNER(s):  
 \_\_\_\_\_ Limited Partnership  
 \_\_\_\_\_ General Partnership  
 \_\_\_\_\_ ATTORNEY-IN-FACT  
 \_\_\_\_\_ EXECUTOR(s) or TRUSTEE(s)  
 \_\_\_\_\_ GUARDIAN(s) or CONSERVATOR(s)  
 \_\_\_\_\_ OTHER:

#### SIGNER IS REPRESENTING:

List name(s) of entity(ies) or person(s)  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



#### BUYER'S ACKNOWLEDGMENT

STATE OF Iowa  
 COUNTY OF Muscatine, ss:

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned, personally appeared, DeWayne Hopkins, known to me to be the Mayor of Buyer and who did say that said instrument was signed on behalf of Buyer by its authority duly recorded in its minutes, and said Mayor acknowledged the execution of said instrument, which signature appears hereon, to be the voluntary act and deed of Buyer and by it voluntarily executed.

#### BUYER'S APPROVAL

Notary Public in and for the State of Iowa

BY \_\_\_\_\_  
 Recommended by: Ryan K. Gurwell, Project Manager

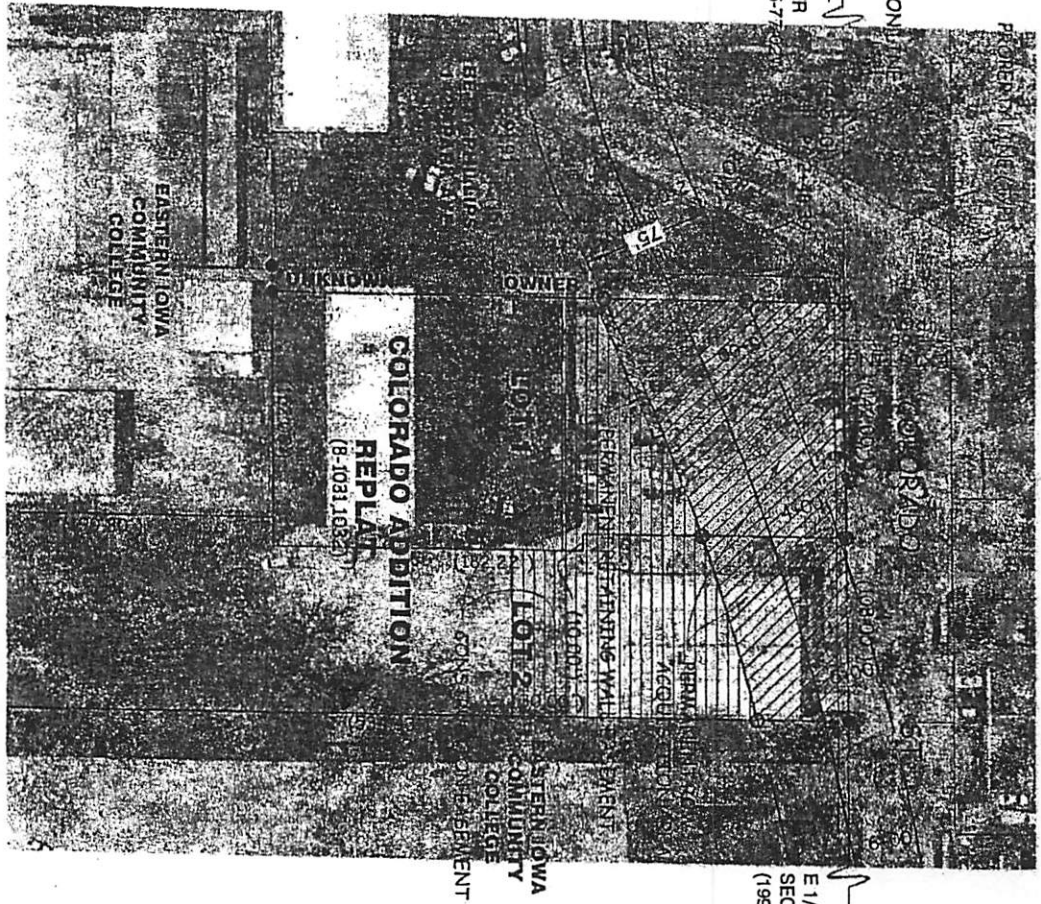
Date: \_\_\_\_\_

BY \_\_\_\_\_  
 Approved by: DeWayne Hopkins, Mayor  
 City of Muscatine, Iowa

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

# EXHIBIT "A"

SECTION LINE  
CENTER  
SEC 25-77-02W



E 1/4 COR.  
SEC 25-77-02W  
(1997-2644)

Prepared by and return to: Thomas Anthic

LOT 1  
124 COLORADO ST  
P.N. 0825401013  
RECORD TITLE: (2005-00221)  
OWNER: DAVID L. PIERCE, CAROL J. PIERCE  
AND CURTIS P. PIERCE, LINDA L. PIERCE

PERMANENT ROW ACQUISITION:  
AREA = 15,504 SF or 0.36 AC  
PERMANENT RETAINING WALL EASEM  
AREA = 533 SF or 0.01 AC  
EXISTING PARKING STALLS: 47  
CONSTRUCTION EASEMENT AREA = 72

LOT 2  
141 COLORADO ST  
P.N. 0825401014  
RECORD TITLE: (2007-06615)  
OWNER: DAVID L. PIERCE AND CURTIS P. PIERCE

PERMANENT ROW ACQUISITION:  
AREA = 7,230 SF or 0.17 AC  
CONSTRUCTION EASEMENT AREA: 133

## ALLOCATION OF PROCEEDS STATEMENT

Parcel Lot 2 County Muscatine

Project Colorado Street Improvement City Muscatine, Iowa

**TRANSACTION TO BE REPORTED TO IRS ON FORM 1099 TO WHICH OF THE FOLLOWING (PLEASE INDICATE PERCENTAGE):**

<u>Percent:</u>	<u>Owner Name &amp; Signature:</u>	<u>Taxpayer ID #:</u>
<u>100%</u>	<u>Pierce Bros. Holding Company, L.L.C.</u>	<u>20-2359729</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

**Gross Proceeds** \$ 264,000.00

County Muscatine

Project Muscatine Colorado Street Improvement

Parcel No. Lot 2

### DISCLOSURE OF REPRESENTATION

Angela M. Sheeley represents the City of Muscatine, Iowa in this transaction.

By signing below, Seller confirms that written disclosure of representation was provided to them before signing of the transaction contract.

BY:   
David L. Pierce

BY:   
Carol J. Pierce

BY:   
Curtis P. Pierce

BY:   
Linda L. Pierce

---

**QUIT CLAIM DEED**  
**THE IOWA STATE BAR ASSOCIATION**  
**Recorder's Cover Sheet**

**Preparer Information:** (name, address and phone number)

Joel D. Huston  
6400 Westown Parkway  
West Des Moines, IA 50266  
Phone: (515) 457-6222

**Taxpayer Information:** (name and complete address)

David L. Pierce, et al.  
141 Colorado St.  
Muscatine, IA 52761

**Return Document To:** (name and complete address)

Charles R. Coulter  
Stanley, Lande & Hunter  
1101 Fifth Street, Suite 204  
Coralville, IA 52241

**Grantor:**

Kum & Go, L.C.

**Grantee:**

David L. Pierce, Carol J. Pierce, Curtis P. Pierce and Linda L. Pierce

**Legal Description:** See Page **2**

Document or instrument number of previously recorded documents:



## QUIT CLAIM DEED

For the consideration of One Dollar (\$1.00) and other valuable consideration, **KUM & GO, L.C.**, an Iowa limited liability company, as grantor, does hereby Quit Claim to **DAVID L. PIERCE and CAROL J. PIERCE, husband and wife, as joint tenants with full rights of survivorship and not as tenants in common**, and **CURTIS P. PIERCE and LINDA L. PIERCE, husband and wife, as joint tenants with full rights of survivorship and not as tenants in common**, as grantee, all of grantor's right, title, interest, estate, claim and demand in the following described real estate in Muscatine County, Iowa:

Parcels "V" and "W" located in the SE ¼ of Section 25, Township 77 North, Range 2 West of the 5<sup>th</sup> P.M., as depicted in that Plat of Survey recorded September 14, 2012 as Document No. 2012-04478 in the office of the Muscatine County Recorder, Muscatine, Iowa.

\* Exempt from real estate transfer tax. Consideration less than \$500.00. \*\*

Each of the undersigned hereby relinquishes all rights of dower, homestead and distributive share in and to the real estate.

Words and phrases herein, including acknowledgment hereof, shall be construed as in the singular or plural number, according to the context.

Dated: September 21, 2012

KUM & GO, L.C., an Iowa limited liability company

\*\* Grantor is a manager-managed limited liability company, the undersigned officer is authorized to sign conveyances of real estate, and this conveyance is made in the ordinary course of Grantor's business.

By: [Signature]  
Name: Charles W. Campbell  
Title: General Counsel & Secretary

STATE OF IOWA, COUNTY OF DALLAS, ss:

This instrument was acknowledged before me on September 21, 2012, by Charles W. Campbell as General Counsel & Secretary of Kum & Go, L.C., an Iowa limited liability company.



[Signature]  
Notary Public – State of Iowa

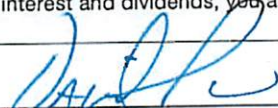


# Request for Taxpayer Identification Number and Certification

Give Form to the  
requester. Do not  
send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) <b>Pierce Bros. Holding Company, L.L.C.</b>	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) <b>P</b> <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.) <b>141 Colorado Street</b>	Requester's name and address (optional)
	City, state, and ZIP code <b>Muscataine, IA 52761</b>	
List account number(s) here (optional)		

<b>Part I Taxpayer Identification Number (TIN)</b> Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3. <b>Note.</b> If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.	<b>Social security number</b>  <b>Employer identification number</b> <b>20-2359729</b>
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<b>Part II Certification</b> Under penalties of perjury, I certify that: 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a U.S. citizen or other U.S. person (defined below). <b>Certification instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.	<b>Signature of U.S. person</b>  <b>Date</b> <b>10/1/2012</b>
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

## Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Disregarded entity.** Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.



**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

## Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its Instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>3</sup> The actual owner <sup>4</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor <sup>3</sup>
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

### Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

### Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

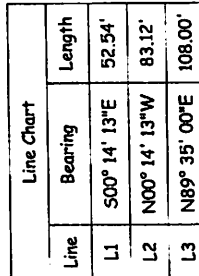
If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

DOT No. STP - 5330(616) - - 70 - 70  
COLORADO STREET RIGHT OF WAY  
MUSCATINE, IOWA  
5/8"



Thomas Anthony Oct 16, 2012

Pages or sheets covered by this seal: Sheet 1 of 1

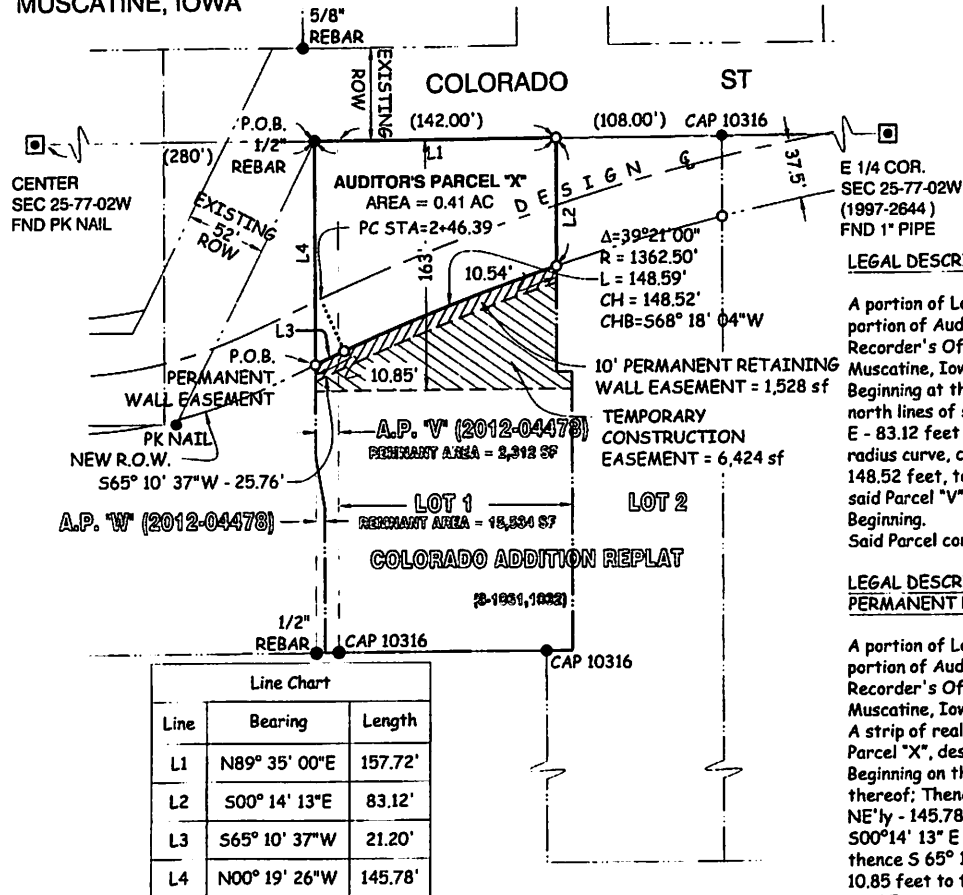
SHEET 1 of 1  
 SWP 108 #10015

# ACQUISITION PLAT - AUDITOR'S PARCEL "X"

COLORADO STREET RIGHT OF WAY

IDOT No. STP - 5330(616) -- 70 - 70

MUSCATINE, IOWA



Prepared by and return to: Thomas Anthony, L.L.S., 160 Holiday Road, Coralville, IA 52241, (319) 351-7150

## LEGAL DESCRIPTION - AUDITOR'S PARCEL "X"

A portion of Lot 1, Colorado Addition Replat, as recorded in Book 8 - Pages 1031, 1032, and a portion of Auditor's Parcel "V", recorded as Document 2012-04478, Muscatine County Recorder's Office, all located within the SE 1/4, Section 25 - 77 - 02W., Muscatine, Iowa, described as follows:  
 Beginning at the NW corner of said Parcel "V"; thence N89° 35' 00" E - 157.72 feet along the north lines of said Parcel "V" and said Lot 1, to the NE corner of said Lot 1; Thence S00° 14' 13" E - 83.12 feet along the east line of said Lot 1; Thence SW'y - 148.59 feet along a 1362.50 foot radius curve, concave SE'y, with central angle of 39° 21' 00" and chord of 568° 18' 04" W - 148.52 feet, to design PC Sta. 2+46.39; Thence S65° 10' 37" W - 21.20 feet to the west line of said Parcel "V", Thence N00° 19' 26" W - 145.78 feet along said west line to the Point of Beginning.  
 Said Parcel contains 17,755 sf or 0.41 acres.

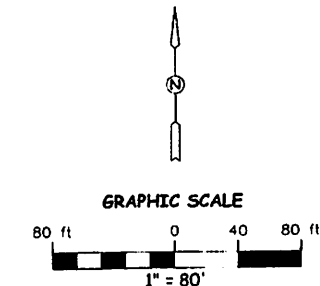
## LEGAL DESCRIPTION

### PERMANENT RETAINING WALL MAINTENANCE EASEMENT

A portion of Lot 1, Colorado Addition Replat, as recorded in Book 8 - Pages 1031, 1032, and a portion of Auditor's Parcel "V", recorded as Document 2012-04478, Muscatine County Recorder's Office, all located within the SE 1/4, Section 25 - 77 - 02W., Muscatine, Iowa, described as follows:  
 A strip of realty, 10 feet in width, lying south and contiguous to the south line of Auditor's Parcel "X", described as follows:  
 Beginning on the west line of said Parcel "V", S00° 19' 26" E - 145.78 feet from the NW corner thereof; Thence N65° 10' 37" E - 21.20 feet along the south line of said Parcel "X"; Thence NE'y - 145.78 feet along said south line of Parcel "X", to the east line of said Lot 1; Thence S00° 14' 13" E - 10.54 feet; Thence SW'y - 144.18 feet parallel to said south line of Parcel "X"; thence S 65° 10' 37" W - 25.76 feet to said west line of Parcel "V"; Thence N00° 19' 26" W - 10.85 feet to the Point of Beginning.  
 Said Easement contains 1,528 sf or 0.04 acre.

## LEGAL DESCRIPTION - TEMPORARY CONSTRUCTION EASEMENT

A portion of Lot 1, Colorado Addition Replat, as recorded in Book 8 - Pages 1031, 1032, and a portion of Auditor's Parcel "V", recorded as Document 2012-04478, Muscatine County Recorder's Office, all located within the SE 1/4, Section 25 - 77 - 02W., Muscatine, Iowa, described as follows:  
 The North 163 feet of said Lot 1 and of said Auditor's Parcel "V", excepting therefrom all of Auditor's Parcel "X", said Easement containing 6,343 sf or 0.15 acre.



## PLAT LEGEND

- SECTION CORNER FOUND
- SURVEY MARKER FOUND
- SET 1/2"x30" STEEL CoPin #8295
- ( ) RECORDED DISTANCE
- or RECORDED BK-PG

**Shoemaker & Haaland**  
 Engineering - Landscape Architecture - Surveying  
 160 Holiday Road  
 Coralville, Iowa 52241  
 Phone: 319.351.7150

## ACQUISITION PLAT AUDITOR'S PARCEL "X"

LOT 1, COLORADO ADDITION REPLAT  
AND AUDITOR'S PARCEL "V"  
MUSCATINE, IOWA

Grantor: David L. Pierce, Carol J. Pierce  
and Curtis P. Pierce, Linda L. Pierce

DWN: CAL  
CHK: TJA  
SCALE: 1" = 80'  
SURVEY DATES:  
PLAT DATE: 10/15/2012  
REV. DATE:

SHPE JOB # 10015 SHEET 1 of 1



I hereby certify that this land surveying document was prepared and the related survey work was performed by me or under my direct personal supervision and that I am a duly licensed Land Surveyor under the laws of the State of Iowa.

*Thomas Anthony* Oct 16, 2012  
 Thomas J. Anthony Date

My license renewal date is December 31, 2012

Pages or sheets covered by this seal: Sheet 1 of 1