

### Survey on Assessment of Tanks in Ethanol Facilities

County	number	Year built	In-processing	raw materials	finished product	propane & ammonia	Comments
Butler	0						Butler County has an ethanol plant under construction at this time so we will be very interested in the results of your survey
Clarke	0						Clarke County has no plants as of now. We have a bio-diesel plant proposed for the near future. I would like to see all tanks assessed.
Clayton	0						<a href="#">We do not have any ethanol or bio-fuel plants in Clayton County as of this date.</a>
Crawfort	1	2005	no	yes	yes	yes	<b>We do not assess the Fermentation Tanks or the Alcohol Stills.</b>
Ida	1		no	yes	yes	yes	Another ethanoal and a biofuel plant are in process of being built
Iowa	0						<b>Iowa County does not have any ethanol or biofuel plants. Sharon L. Hudepohl</b>
Jones	0						Jones County does not have any ethanol or biofuel plants. To my knowledge we do not have plans for any.
Linn	1	various	no	yes	yes	yes	<b>Dale – we use one rule for the basis of whether a tank is assessable or not: <i>If the raw material changes form or value the vessel is machinery, if the raw material does not change form or value, the tank is real estate.</i> We've not had any real challenge to that rule in over twenty years.</b>
Linn2	1						<b>We even have vessels in the middle of the process line that are assessable. In many cases these are referred to as <i>surge tanks</i> and does nothing more than hold the material until needed. In these cases we look at how long the material will be held in the vessel – if only for a few hours or a day we may consider it machinery – this is a case-by-case basis.</b>
Sac	1	2006	no	yes	yes	no	We had Vanguard do our appraisal.
Washington	2	2006	no	yes	yes	no	Probably going to be discussed in our Board of Review, so I will appreciate the guidance. Lil
Mitchell	0						The ethanol plant in Mitchell County is just underconstruction and will not be assessed until Janaury 1, 2008.
Jones	0						Jones County does not have any ethanol or biofuel plants. To my knowledge we do not have plans for any.
Hardin1	2	2004	no	?	?	yes	These in-process tanks look and are used just like bins that elevators and even farmers use on the farm to store there products in, so I can not see where they call this equipment. They use equipment to fill these like augers and such and these should be exempt, but not the tanks. This is just my opinion.
Hardin2	1	2006	no	?	?	yes	
Worth	1	2004	no	yes	yes	yes	

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Monroe	1	1984	no	yes	yes	yes	Will you be addressing tanks that store a semi-refined product? This tank does not change the product, it is just in the production cycle. Thanks Karen Fontinel
Clinton City	1	2007	no	yes	yes	yes	
Lee	1	1950	no	yes	yes	yes	
Dubuque	1	2007	yes, no	yes	yes	yes	all processing is done in smaller interior tanks and are not assessed, all tanks over 30,000 gallons are assessed as real estate and all built on-site tanks are assessed as real estate.
Dubuque2	comments						As far as your request, I just completed the final inspection of the Biodiesel plant in Farley and have confirmed that all of the tanks hold either the finished product, the raw bean oil, glycerin or some other product that is not part of the processing. All processing is conducted inside the building. This was confirmed by the assistant project manager for the general contractor. I should also tell you that the Biodiesel facilities in Sac, Washington, and Jasper counties are suppose to be very similar to the plant in Dubuque County (almost twins).
Madison	0						No ethanol or biofuel plants in Madison County at this time.
Muscatine	1	1940s	no	yes	yes	yes	The answers are below. I have had no problems with the property owners/companies in determining what is used in process and what is considered storage. We also have other manufacturer's tanks assessed in the same manner that do not produce ethanol.
Floyd	1	2007	no	yes	yes	yes	If Ethanol plants are to be assessed as Industrial, which I believe they should be then I believe the tanks that are being used for the processing of the product is personal property and should not be assessed.
Calhoun	0						We have no ethonol or biofuel plants
Osceola	1	2007	no	yes/no	yes	yes	Are the tanks used to store raw materials assessed? No on the tanks, but grain bins are assessed
Bremer	0						
Sioux	1	2001	no	yes	yes	na	
Cherokee	1	2002	no	yes	yes	yes	
Palo Alto	1	2004	no	yes	yes	no	
Woodbury	1	1996 & 2007	no	yes	yes	yes	
Buena Vista	1	2006	no	yes	yes	yes	I understand that many of the ethanol plants are receiving some kind of property tax abatement through their Board of Supervisors...the Buena Vista Board of Supervisors gave the AC plant
Buena Vista	2	2007	no	yes	yes	yes	15 yrs @ 100% tax abatement... I believe this tank issue would have been resolved earlier had there not been so many tax abatements on all the bio fuel facilities...
Benton	1	1999	no	yes	yes	no	
Hamilton	1	2005	no	yes	yes	no	raw materials-"ONLY BINS & SILOS "