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# Legal Notices

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## Winterset Municipal Utilities March 16, 2026

The Board of Trustees of the Winterset Municipal Utilities, Winterset, Iowa, met on March 16<sup>th</sup>, 2026, in accordance with the above Notice & Call of Public Meeting. Chairman Steve Montross called the meeting to order with the following Members of the Board in attendance.

PRESENT: Steve Montross, Wendy Frost, Gary Emmert  
 ABSENT: None  
 Others in attendance, Mike Ham, Utility Water Superintendent, Jay Gibson, Asst Electric Superintendent, Ryan Marquardt.

Chairman Montross asked for approval of the agenda. Trustee Emmert made a motion to approve the agenda. The motion was seconded by Trustee Frost. On a voice vote the motion carried.

Chairman Montross stated the minutes from the February 16th, 2026 meeting had been provided to the Board. Trustee Frost moved to approve the minutes. Seconded by Trustee Emmert. On a voice vote the motion carried.

Mr. Benshoof was asked to give his report to the Board. Mr. Benshoof stated that he has been working on proposals for auditing and financial services. Mr. Benshoof reported that he met with employees about wages and benefits. Mr. Benshoof stated that workman's comp insurance is going down this year and is a direct result of the safety and health programs. Mr. Benshoof reported that we are starting to receive tax refunds from bad debt accounts.

Chairman Montross asked for a report on the MCDG. Mr. Marquardt presented a written report on his monthly activities and discussed possible development opportunities with the Board.

Chairman Montross asked for a report on the watershed. Mr. Marquardt updated the Board on current programs and possible future projects.

Chairman Montross asked Mr. Benshoof to address the next agenda item, Approve audit services. Mr. Benshoof reported that requests for proposals were sent out and we received a proposal from Denman CPA LLP to provide professional auditing services for Winterset Municipal Utilities in the amount of \$22,000 per year. Following discussion, Trustee Frost made a motion to accept the proposal from Denman CPA LLP in the amount of \$22,000. Seconded by Trustee Emmert. Roll call vote:

AYES: Montross, Emmert, Frost  
 NAYS: None

Chairman Montross asked Mr. Benshoof to address the next agenda item, approve proposal for financial services from CLA LLP. Following discussion, Trustee Emmert made a motion to accept the proposal from CLA LLP in the amount of \$1,575 per month for financial services. Seconded by Trustee Frost. Roll call vote:

AYES: Emmert, Frost, Montross  
 NAYS: None

Mr. Benshoof was asked to address the next agenda item, employee wage discussion. Mr. Benshoof presented the Board with current wage study and cost of living information. After discussion, the Board decided to wait until the April 20<sup>th</sup>

meeting to take action.

Mr. Ham was asked to give his report on the Water Department. Mr. Ham reported that they received the new truck to replace the one involved in an accident last year. Mr. Ham stated that they repaired a leaking service line on 8<sup>th</sup> Ave. Mr. Ham reported on maintenance items at the water plant. Mr. Ham reported that the new SCADA system at the plant will be completed soon.

Mr. Gibson was asked to give his report on the Electric Department. Mr. Gibson reported that they completed a few new services. Mr. Gibson stated that they replaced a few street light poles. Mr. Gibson discussed maintenance items at the plant. Mr. Gibson reported a power outage on 16th Ave as the result of a blown fuse.

Trustee Emmert stated that he had reviewed the claims. Trustee Emmert moved to approve the following list of claims. Seconded by Trustee Frost. Roll call vote:

AYES: Frost, Montross, Emmert  
 NAYS: None

The date of the next regular meeting is set for 8:30 AM, Monday, April 20th, 2026, at Light Plant. Being no further business, the Chairman declared the meeting was now adjourned.

Steve Montross, Chairman

Attest:  
 Steve Benshoof, General Manager

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UTILITIES ELECTRIC	City of Winterset, salaries	1,596.77	Brothers Ace 4 LLC, supplies/power	583.67	Simon Welding, trailer hitch	345.27
PLANT:	Postmaster, postage	609.55	Calgon Carbon Corporation, chemicals	3,172.00	Wiegert Disposal, garbage service	30.00
Bomgaars, hearing protection	Xplor Pay, fees	24.96	Chem-Sult Inc, chemicals/chemical pump/pump kit	8,583.94	Winterset Municipal Utilities, utilities	1,123.40
City of Winterset, salaries	ADMINISTRATION:		City of Winterset, salaries	7,735.40	ACCOUNTING/COLLECTION:	
Crystal Clear Water, safety supplies	City of Winterset, benefits	10,221.27	Consolidated Electrical Dist, ac coil	1,167.32	City of Winterset, salaries	1,596.77
MidAmerican Energy, gas service	City of Winterset, salaries	3,612.50	DSM Hoist Inc, hoist inspection	1,255.00	Postmaster, postage	609.54
SIMECA, purchase power	City of Winterset, transfer	16,810.00	Grainer Inc, scale	223.02	Xplor Pay, fees	24.96
Wheeler World, repairs	ICAP, insurance	81,680.39	Interstate Battery Center, battery backup	134.16	ADMINISTRATION:	
Wiegert Disposal, garbage service	Iowa Assn of Municipal Utilities, dues	9,429.00	Onsite Service Solutions LLC, maint contract	11,881.00	City of Winterset, transfer	1,190.00
Ziegler Inc, repairs	Pay to Other Agencies, transfer	6,801.00	PVS DX Inc, chemicals	100.00	City of Winterset, salaries	3,612.50
DISTRIBUTION:	Quill.com, office supplies	28.79	State Hygienic Laboratory, lab testing	331.00	City of Winterset, benefits	8,203.08
Agriland FS Inc, fuel	Winterset Madisionian, legals	95.89	Switech Plumbing LLC, plumbing repair	202.94	Iowa Assn of Municipal Utilities, dues	1,152.00
Agrivision Equipment Group, parts	ECON DEVELOPMENT:		USA Blue Book, reagents	2,566.99	ICAP, insurance	22,840.97
Bomgaars, supplies/tools/safety supplies	Madison County Chamber of Commerce	468.75	Wiegert Disposal, garbage service	60.00	Winterset Madisionian, legals	95.89
Brothers Ace 4 LLC, supplies/batteries/tools	ELECTRIC SYSTEM IMPROVEMENT FUND		Winterset Municipal Utilities, utilities	5,737.60	TRANSFERS:	
Carquest of Winterset, supplies/parts	TRANSFERS:		DISTRIBUTION:		Water Revenue Bond Sinking Fund, transfer	62,750.00
Cintas First Aid & Safety, safety supplies	Madison County Chamber of Commerce	468.75	Agriland FS Inc, gasoline	206.52	Water System Improvement Fund, transfer	5,000.00
City of Winterset, salaries	ELECTRIC SYSTEM IMPROVEMENT FUND		Brittains Standard parts, tools	21.38	ECON DEVELOPMENT:	
Van Wert Company, meters	TRANSFERS:		City of Winterset, salaries	12,648.26	TOTAL REVENUE	156.25
Wesco, supplies/ground tester	Electric Revenue Bond Sinking Fund, transfer	31,000.00	Dorsey & Whitney LLP, bond fees	29,000.00	ELECTRIC:	\$611,972.68
Wiegert Disposal, garbage service	Electric System Improvement Fund, transfer	72,200.00	Grainger Inc, heater	232.33	WATER:	\$213832.56
ACCOUNTING/COLLECTION:	WATER		Quality Car Care, truck repair	140.50		
	PLANT:					
	Agriland FS Inc, gasoline	288.17				
	Bomgaars, safety supplies	23.97				
	Brittains Standard parts, oil	7.98				

## Deeds

WARRANTY DEED: SCENIC RIDGE HOLDINGS LLC TO SAGE HOMES INC, 12-77-28 SCENIC RIDGE LOT 38, MADISON TWP, \$120,000

WARRANTY DEED: ELLWANGER MARK L, ELLWANGER TAMMY L TAGGERT TO KIRK CORTNI, RAMIERZ DANIEL, WINTERSET WA JENKINS ADD LOT 5 BLOCK 4, WINTERSET WA JENKINS ADD LOT 6 BLOCK 4 PT LOT 2, \$182,500

QUIT CLAIM DEED: SAWYERS DOUGLAS A, SAWYERS ANN M TO SAWYERS DOUGLAS A COTR, SAWYERS ANN M COTR, SAWYERS DOUGLAS A TRUST, SAWYERS ANN M TRUST, 33-76-28 NW

## TRACT IN

WARRANTY DEED: MBV PROPERTIES LLC TO SARCONA JESSICA, 12-75-27 SE SE PT PARCEL D, SCOTT TWP, \$310,000

WARRANTY DEED: SIMON ANDREW, SIMON DREW, SIMON MACI, SLAYBAUGH MACI TO POST KEITH ALLAN, POST BRITNI CAITLYN, WINTERSET KELLISON & KEELINGS ADD LOT 3 BLOCK 1, WINTERSET KELLISON & KEELINGS ADD LOT 4 BLOCK 1, \$199,000

AFFIDAVIT - TRANSFER: ROSS ELLEN R, ROSS ARIC JAMES TO ROSS JAMES C, 7-75-26 N2 SW, SOUTH TWP

WARRANTY DEED: CLAUSEN CYNTHIA A TR, CLAUSEN VIVIAN J

TRUST TO FREY PARKER L, 8-77-29 W2 NE, 8-77-29 SE TRACT IN, PENN TWP, \$2,450,000

AFFIDAVIT - TRANSFER: SCHOLTEN LAUREL TO MILLER JIMMY E, 5-75-27 NW NE TRACT IN, SCOTT TWP

WARRANTY DEED: SCHOLTEN LAUREL TO MILLER LUKE, 5-75-27 NW NE TRACT IN, SCOTT TWP, \$260,000

QUIT CLAIM DEED: HOEGER THEODORE, HOEGER JULIA D S, JOEGER JULIA TO HOEGER JULIA D S TR, HOEGER JULIA D S TRUST, 17-77-26 NE NW PARCEL C, LEE TWP

WARRANTY DEED: ELLWANGER MARK L, ELLWANGER MARK,

ELLWANGER TAMMY L TAGGART, TAGGERT TAMMY L ELLWANGER, ELLWANGER TAMMY L TAGGERT TO KIRK CORTNI, RAMIERZ DANIEL, RAMIREZ DANIEL, WINTERSET WA JENKINS ADD LOT 5 BLOCK 4, WINTERSET WA JENKINS ADD LOT 6 BLOCK 4 PT LOT 1

WARRANTY DEED: CARPENTER COREY, CARPENTER KRISTI TO KRIER KYLE, KRIER AUNICA, 5-76-29 NW SW PARCEL B, 5-76-29 SW SW PARCEL B, \$855,000

QUIT CLAIM DEED: MURRAY OWEN L, MURRAY TRISHA C TO MURRAY DANIEL L, MURRAY KAREN L, 29-74-27 NW SW PARCEL C, WALNUT TWP

## Estate Notice

THE IOWA DISTRICT COURT FOR MADISON COUNTY  
 IN THE MATTER OF THE ESTATE OF JULIE J. OSTRANDER, Deceased.

Case No. ESPR013625  
 NOTICE OF APPOINTMENT OF ADMINISTRATOR AND NOTICE TO CREDITORS

To All Persons Interested in the Estate of Julie J. Ostrander, Deceased, who died on or about November 24, 2025:

You are hereby notified that on March 3, 2026, the undersigned was appointed administrator of the estate.

Notice is hereby given that all persons indebted to the estate are requested to make immediate payment to the undersigned, and creditors having claims against the estate shall file them with the clerk of the above-named district court, as provided by law, duly authenticated, for allowance, and unless so filed by the later to occur four months from the date of the second publication of this notice or one month from the date of the mailing of this notice (unless otherwise allowed or paid) a claim is thereafter forever barred.

Dated February 25, 2026.

Amber Cleghorn, Executor of Estate  
 140 S. Railroad, P.O. Box 82  
 Truro, IA 50257

Mason T. McCoy, ICIS#: AT0014145  
 Attorney for Executor  
 Reynoldson, Van Werden & McCoy, L.L.P.  
 200 W. Jefferson St  
 PO Box 199  
 Osceola, IA 50213  
 Date of second publication: March 25, 2026

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3/6/26, 8:43 AM

Local Government Property Valuation System

CITY NAME: NOTICE OF PUBLIC HEARING - CITY OF WINTERSET - PROPOSED PROPERTY TAX LEVY WINTERSET CITY #: 61-583  
 Fiscal Year July 1, 2026 - June 30, 2027

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:  
 Meeting Date: 4/6/2026 Meeting Time: 06:00 PM Meeting Location: 124 W Court Ave Winterset, Iowa 50273- City Hall  
 At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)  
 winterset.gov

City Telephone Number  
 (515) 462-1422

Iowa Department of Management	Current Year Certified Property Tax 2025 - 2026	Budget Year Effective Property Tax 2026 - 2027	Budget Year Proposed Property Tax 2026 - 2027
Taxable Valuations for Non-Debt Service	245,880,988	252,684,347	252,684,347
Consolidated General Fund	1,939,885	1,939,885	1,973,821
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	66,388	66,388	68,225
Liability, Property & Self Insurance	234,032	234,032	214,324
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	368,829	368,829	373,735
Other Employee Benefits	705,757	705,757	742,488
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	280,569,405	297,039,921	297,039,921
Debt Service	821,314	821,314	831,439
CITY REGULAR TOTAL PROPERTY TAX	4,136,205	4,136,205	4,204,032
CITY REGULAR TAX RATE	16.40900	15.88370	16.14614
Taxable Value for City Ag Land	777,090	828,061	828,061
Ag Land	2,335	2,335	2,488
CITY AG LAND TAX RATE	3.00375	2.81984	3.00375
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Residential	778	791	1.67
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Commercial	3,383	3,694	9.19

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and commercial properties have the same rollback percentage through \$150,000 of actual/assessed valuation.  
 Reasons for tax increase if proposed exceeds the current:  
 Reduction of levy rate from 16.409 to 16.146 (-\$0.26); Reduction of General Insurance Costs (-19,708); Increase of Property Values \$6,803,359 = \$34,936 General Fund Revenue; Increase in benefits (FICA & IPERS/ Other Benefits) \$41,637; Increase to Debt Service, due to amortization schedules \$10,125



## Estate Notice

THE IOWA DISTRICT COURT FOR MADISON COUNTY  
 IN THE MATTER OF THE ESTATE OF KENNETH HORN, Deceased.

Case No. ESPR013623  
 NOTICE OF PROBATE OF WILL, OF APPOINTMENT OF EXECUTOR, AND NOTICE TO CREDITORS

To All Persons Interested in the Estate of Kenneth Horn, Deceased, who died on or about January 27, 2026:

You are hereby notified that on March 2, 2026, the Last Will and Testament of Kenneth Horn, deceased, bearing date of August 26, 1994, was admitted to probate in the above-named court and that Rodney Horn was appointed Executor of the estate. Any action to set aside the will must be brought in the district court of said county within the later to occur of four months from the date of the second publication of this notice or one month from the date of mailing of this notice to all heirs of the decedent and devisees under the will whose identities are reasonably ascertainable, or thereafter be forever barred.

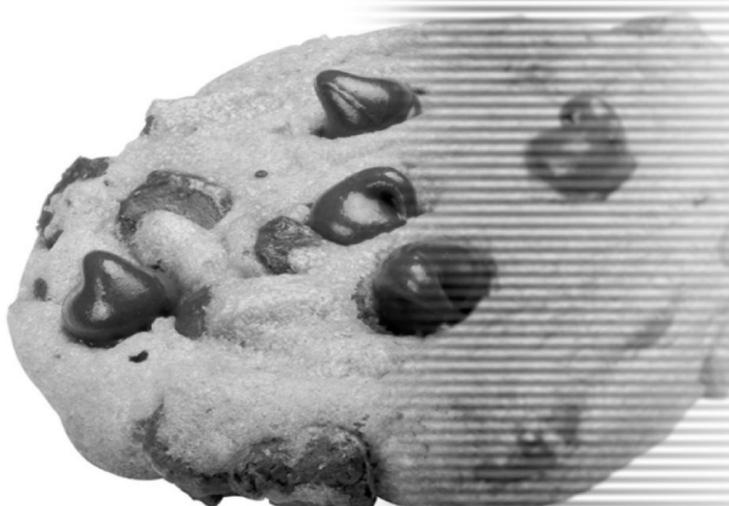
Notice is further given that all persons indebted to the estate are requested to make immediate payment to the undersigned, and creditors having claims against the estate shall file them with the clerk of the above-named district court, as provided by law, duly authenticated, for allowance, and unless so filed by the later to occur of four months from the date of the second publication of this notice or one month from the date of mailing of this notice (unless otherwise allowed or paid) a claim is thereafter forever barred.

Dated March 2, 2026.

Rodney Horn, Executor of Estate  
 2743 Homestead Avenue  
 Winterset, IA 50273

Trevor J. Heimbaugh, ICIS#: AT0015263  
 Attorney for Executor  
 Jordan, Oliver, Walters & Smith, PC.  
 101 1/2 W. Jefferson  
 Winterset, IA 50273  
 Date of second publication: March 18, 2026  
 Probate Code Section 304

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