

# FARMLAND SALE

# ABG Restaurant, LC & Tim Johnson

Located Northwest of Hampton in Franklin County, Iowa

## 105.33 Gross Acres

101.76 Tillable Acres

West 120 acres of the NW 1/4
Section 13-T92N-R21W; except Survey
Instr #2022-11 containing 12.5 Gross Acres
& except ~2.36 Acre Building Site;
Franklin County, Iowa

Possession is available for the 2025 growing season.

SALE BY ONE TIME BID/HIGHEST & FINAL

Special provisions and more details on the next page



Courtside Offices · 23 Third Street NW · Mason City, Iowa 50401
ph: 641-424-6983 · cell: 641-425-0080
www.benchmarkagribusiness.com · email - fred@benchmarkagribusiness.com
Licensed Real Estate Broker in the State of Iowa



Written bids must be submitted to Benchmark Agribusiness, Inc. Bids may be submitted by either email or regular USPS delivery or hand delivered. The USPS address is: 23 Third Street NW, Mason City, Iowa 50401. Bids sent by USPS must be <u>received</u> by December 16th, 2024. Emailed bids or hand delivered bids must be received by 5:00 PM CDT on December 16<sup>th</sup>, 2024. The email address is <u>fred@benchmarkagribusiness.com</u>.

The bids must be submitted as \$/gross acre. The multiplier will be 105.33 Acres. The bid must be your best offer. There will be no opportunity to raise your bid. No bids subject to financing will be considered a valid bid. All interested parties are required to submit their bid using the "BID FORM" included in this packet.

The seller reserves the right to reject any and all bids and modify the bidding requirements at the seller's sole discretion.

The successful bidder will be advised of the acceptance of the bid by 5:00 PM CST December 17<sup>th</sup>, 2024. Per lowa law, an earnest money deposit must be in the Benchmark Agribusiness, Inc. Real Estate Trust account within five business days after December 17<sup>th</sup>. The Johnson earnest money deposit will be \$16,000. The ABG Restaurant, LC earnest money deposit will be \$124,000.00.

The rest of the bidders will be notified of the results AFTER the successful bidder has signed an OFFER form.

## **SPECIAL PROVISIONS**

The sale will close on, or about, January 31<sup>st</sup>, 2025. The sale of each parcel is contingent upon the sale of the companion parcel.

The buyers will be responsible for additional legal expenses, additional surveying expenses and additional closing agent charges if the existing parcel is subsequently split into smaller parcels after the bid is accepted and prior to closing.

Real Estate taxes will be pro-rated to date of closing. Unpaid special assessments to be paid by the seller. The semi-annual installments due September 30, 2024 is already paid. The semi-annual installment due March 31st, 2025 will be paid by the seller at the time of closing.

The 2024 lease has been terminated. The buyer will receive none of the 2024 cash rent. The buyer will receive outright possession for the 2025 season.

If the buyer wants a new survey certified survey prior to closing, the cost of the survey will be at the buyer's expense. The final purchase price is not dependent upon the results of a new certified survey.

## PROPERTY INFORMATION:

TILLABLE ACRES - 101.76 Acres (combined)

NO HIGHLY ERODIBLE DESIGNATION (NHEL)

**DRAINAGE** — Refer to the attached private tile map and the drainage district map.

ABG Restaurant - FSA Form 156EZ says, "Tract does not contain a wetland." Timothy Johnson – Wetlands determination request in process

CSR2 AVERAGE — 89.1 - ABG Restaurant, LC CSR2 AVERAGE — 89.4 - Timothy Johnson

MINERAL RIGHTS - None of the mineral rights have been sold.

REAL ESTATE TAXES - \$3,364.00 - ABG Restaurant, LC REAL ESTATE TAXES - \$432.00 - Timothy Johnson

BUILDING IMPROVEMENTS – bare land – the adjoining building sites are excluded.



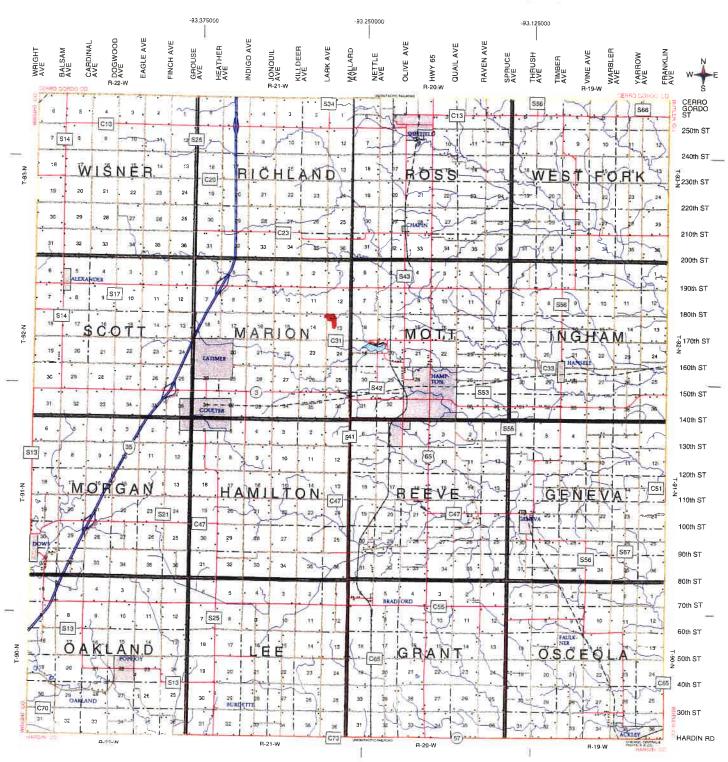
## **BID FORM**

## 105.33 Gross Acres ABG Restaurant, LC & Timothy Johnson farms

## Return no later than Monday, December 16th, 2024 to:

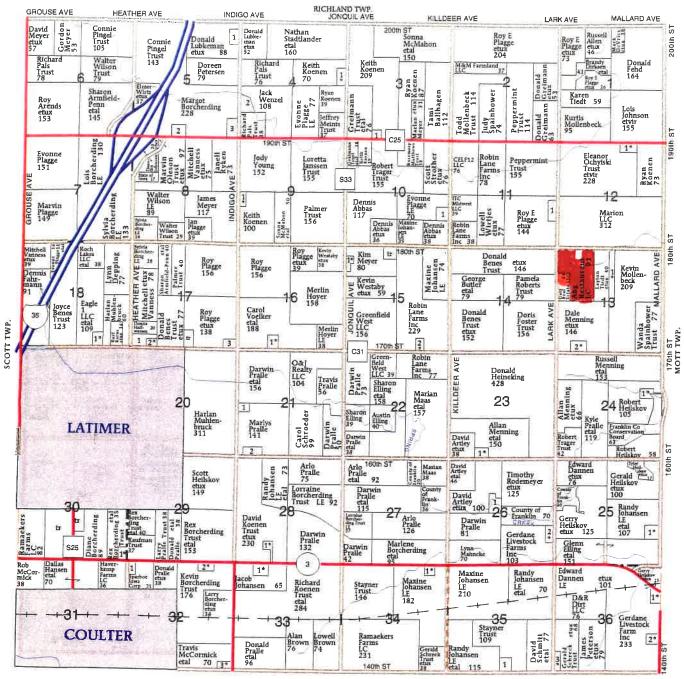
Benchmark Agribusiness, Inc. \* 23 Third Street NW \* Mason City, Iowa 50401 641-424-6983 \* Fax 641-424-0318 \* cell – 641-425-0080 www.benchmarkagribusiness.com \* Email – fred@benchmarkagribusiness.com

## FRANKLIN COUNTY, IOWA



## MARION PLAT

R-21-W





## Franklin County, Iowa





Legend Non-Cropland lowa PLSS Cropland Tract Boundary Iowa Roads

2023 Program Year Map Created April 05, 2023

> Farm **5195** Tract **4273**

Wetland Determination Identifiers

Restricted Use

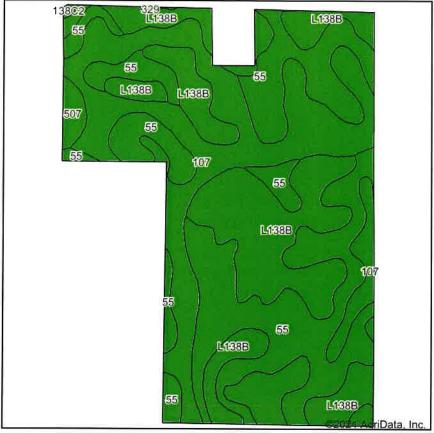
Limited Restrictions

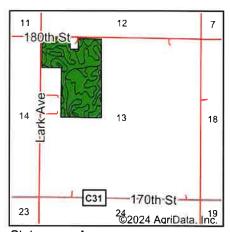
Compliance Provisions

Tract Cropland Total: 89.81 acres Exempt from Conservation

Compilance Provisions
United States Department of Agriculture (USDA) Farm Service Agency (FSA) maps are for FSA Program administration only. This map does not represent a legal survey or reflect actual ownership; rather it depicts the information provided directly from the producer and/or National Agricultural Imagery Program (NAIP) imagery. The producer accepts the data 'as is' and assumes all risks associated with its use. USDA-FSA assumes no responsibility for actual or consequential damage incurred as a result of any user's reliance on this data outside FSA Programs. Welland identifiers do not represent the size, shape, or specific determination of the area. Refer to your original determination (CPA-026 and attached maps) for exact boundaries and determinations or contact USDA Natural Resources Conservation Service (NRCS).

## Soils Map - ABG Restaurant parcel





State: lowa
County: Franklin
Location: 13-92N-21W

Township: **Marion**Acres: **89.81**Date: **11/20/2024** 







Soils data provided by USDA and NRCS

SUIIS U	ata provided by USDA and NRCS.				- · · ·	,			2
Archiv	red Soils Ending 11/6/2014 Area Symbo	ol: IA069	, Soil Area Vers	ion: 20					
Code	Soil Description	escription Acres Percent of field CSR2 Legend Non-Irr Class *i Com Bu *i Soybea		*i Soybeans Bu	CSR2**	CSR			
55	Nicollet loam, 1 to 3 percent slopes	34.72	38.6%		lw	228.0	66.1	91	89
107	Webster silty clay loam, 0 to 2 percent slopes	27.28	30.4%		llw	223.0	64.7	88	84
L138B	Clarion loam, Bemis moraine, 2 to 6 percent slopes	26.45	29.5%		lle			88	
507	Canisteo silty clay loam, 0 to 2 percent slopes	1.14	1.3%		liw	214.0	62.1	88	79
138C2	Clarion loam, 5 to 9 percent slopes, moderately eroded	0.11	0.1%		lile	207.9	60.3	83	65
329	Webster-Nicollet complex, 1 to 3 percent slopes	0.11	0.1%		llw	226.0	65.5	90	86
			We	ighted Average	1.61		46.1	89.2	*.

<sup>\*\*</sup>IA has updated the CSR values for each county to CSR2.

<sup>\*-</sup> CSR weighted average cannot be calculated on the current soils data, use prior data version for csr values.\*i Yield data provided by the ISPAID Database version 8.0 developed by IA State University.

<sup>\*</sup>c: Using Capabilities Class Dominant Condition Aggregation Method

IOWA FRANKLIN

Form: FSA-156EZ

See Page 2 for non-discriminatory Statements.

SDA United States Department of Agriculture Farm Service Agency

FARM: 5195

Prepared: 11/13/23 2:39 PM CST

Crop Year: 2024

**Abbreviated 156 Farm Record** 

Operator Name

31

CRP Contract Number(s)

: None

Recon ID

: None

Transferred From

:: None

ARCPLC G/I/F Eligibility

: Eligible

	Farm Land Data										
Farmland	Cropland	DCP Cropland	WBP	EWP	WRP	GRP	Sugarcane	Farm Status	Number Of Tracts		
89.81	89.81	89.81	0.00	0.00	0.00	0.00	0.0	Active	1		
State Conservation	Other Conservation	Effective DCP	Effective DCP Cropland		Cropped	CRP	MPL	DCP Ag.Rel. Activity	SOD		
0.00	0.00	89.81		0.	00	0.00	0.00	0.00	0.00		

Crop Election Choice								
ARC Individual	ARC County	Price Loss Coverage						
None	CORN	None						

		DCP Crop Data		
Crop Name	Base Acres	CCC-505 CRP Reduction Acres	PLC Yield	HIP
Corn	89.50	0.00	167	

TOTAL 89.50 0.00

## NOTES

Tract Number : 4273

Description :: Tr in NW1/4 13-92-21 Marion

FSA Physical Location : IOWA/FRANKLIN

ANSI Physical Location : IOWA/FRANKLIN

BIA Unit Range Number :

HEL Status : NHEL: No agricultural commodity planted on undetermined fields

Wetland Status : Tract does not contain a wetland

WL Violations : None

Owners : ABG RESTAURANT L C

Other Producers : None Recon ID : None

	Tract Land Data									
Farm Land	Cropland	DCP Cropland	WBP	EWP	WRP	GRP	Sugarcane			
89.81	89.81	89.81	0.00	0.00	0.00	0.00	0.0			
State Conservation	Other Conservation	Effective DCP Cropland	Double Cropped	CRP	MPL	DCP Ag. Rel Activity	SOD			
0.00	0.00	89.81	0.00	0.00	0.00	0.00	0.00			

IOWA FRANKLIN

Form: FSA-156EZ



Abbreviated 156 Farm Record

**FARM**: 5195

Prepared: 11/13/23 2:39 PM CST

Crop Year: 2024

### Tract 4273 Continued ...

DCP Crop Data								
Crop Name	Base Acres	CCC-505 CRP Reduction Acres	PLC Yield					
Com	89.50	0.00	167					

TOTAL 89.50 0.00

### NOTES

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, merital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at <a href="http://www.ascr.usda.gov/complaint\_filing\_cust.html">http://www.ascr.usda.gov/complaint\_filing\_cust.html</a> and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) e-mail: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.

## Natural Resource Conservation Service

NRCS-CPA-026E 11/2012

півпь	T EKUDIBLE	LAND AN	ID WEILAND	ONSERVATIO	N DETERMINA	TION
Name Address: {	93 <b>–</b> 3 <b>4</b>			Request Date: 8/7/201	5 County: Fra	anklin
Agency or Person Requesting Determine				Tract No 4273	FSA Farm No.: 5195	
		Section	1 – Highly E	rodible Land	1171	
Is a soil survey r	ow available for	makinga	highly erodible la	nd determination?		
Are there highly						
	Determination ha	as not beer	n completed are r	ot listed. In orde		HEL) or not; fields or USDA benefits,
Field(s)	HEL (Y/	N) S	Sodbust (Y/N)	Acres	Determ	nination Date
				i.k		
dditional informati	on regarding allo	owable acti	ecessary to deter	etland conservati	on provisions of tram eligibility.  Determination	he Food Security  Certification
1	PC		(CW)	89.82	11/23/2015	Date 12/23/2015
				03.02	11/23/2013	12/23/2013
he wetland deterr	nination was cor	mpleted in t	he office. It was	mailed to the per	son on11/23/2	<u></u>
Remarks:						
certify that the about	ove determination	ons are corr curity Act M	rect and were con anual.	ducted in accorda	ance with policies	and procedures
Signature Design	<b>3</b>					

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, gender, religion, age, disability, political beliefs, sexual orientation, and marital or family status. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD).

To file a complaint of discrimination, write USDA, Director of Civil Rights, Room 326W, Whitten Building, 14<sup>th</sup> and Independence Avenue, SW, Washington, DC 20250-9410, or call (202) 720-5964 (voice or TDD). USDA is an equal opportunity provider and employer.

## **Certified Wetland Determination Map**

**Land Owner:** Tract & Farm #: **Legal Description:** Certification Office: **Imagery year:** 

ABG Restaurant LC t4273, F5195 Marion 13 Hampton Field Office 2011

Certified By: **Map Creation Date: Determination County:** 

Paul Vondra 11/16/2015 Franklin County, IA







Certified Wetland **Determination Boundary** 





Surface Drain



Berm/Dike Subsurface Drain



**Boundary Point** Data Form Point



Picture Point



## Wetland Codes

W Wetland CW Converted Wetland

CW+yr Converted After 1990 FW Farmed Wetland

**FWP** Farmed Wetland Pasture MIW Mitigation Exemption NW

Non Wetland

PC Prior Converted Cropland



This Determination is valid for the area within the Dashed Red Line(Determination Boundary)

## PLAT OF SURVEY INDEX LEGEND LOCATION: PARCEL #2022-11 BEING PART OF AN EXISTING TRACT IN THE NWX OF SECTION 13, TOWNSHIP 92 NORTH, RANGE 21 WEST, FRANKLIN COUNTY, IOWA PROPRIETOR: GALT REAL ESTATE, LLC. REQUESTED BY: HEATH BLAU PREPARED BY: CLAPSADDLE-GARBER ASSOCIATES, INC. RETURN TO: 739 PARK AVENUE ACKLEY, IOWA 50601 PHONE 841-847-3273 CGA@CGACONSULTANTS.COM NW CORNER SEC. 13 T92N R21W W. LINE NW. (FOUND 1/2" SQUARE IRON TWIST BAR, 0.8' DEEP) R S89°12'46"E D&R660.00" APPROX. 1/2 1/2 LINE M S89°43'45"W M660.17

APPROX. NW1/4 NW1/4 5.53 ACRES TOTAL 0.28 ACRES NET

REMAINDER:

12.50 ACRES TOTAL

0.55 ACRE R.O.W

11.95 ACRES NET

APPROX. SW1/4 NW1/4 6.97 ACRES TOTAL

S03°51'29"E 142.57 N89°39'08'E 367.49

PARCEL #2022-11 12.50 ACRES TOTAL 0.69 ACRE R.O.W 11.81 ACRES NET

FND. MON. IS S01°03'01"W.

0.22' FROM TRUE CORNER

M S89\*44'37"W D&R&M660.00"

R N89°12'46"W

(TRUE COR. TO SEC. COR.)

0.27 ACRE R.O.W 6.70 ACRES NET

M N01°03'01"W M738.52"

R ND0\*00'07\*W D&R1650.00' (SEC. COR. TO FND. MON.)

١

R.O.W. LINE - N01\*03'01"W 910.24" (TRUE COR. TO SET MON.) N01°03'01"W M911.24"

R.O.W. LINE

S88°30'30'E

285.89

M N01\*03\*01\*W M2628.51\* R N00\*00\*07\*W R2628.72\* (SEC. COR. TO SEC. COR.

Type 06 007 Date 4/01/2022 Time 11:05:01AM Rec Amt \$7.00

TON! WILKINSON, RECORDER'S OFFICE FRANKLIN IOWA

## LEGAL DESCRIPTION:

### PARCEL #2022-11

County Auditor's Parcel #2022-11 (being a part of an Existing Tract as surveyed in County Recorder's Inst.# 042348) located in the Northwest Quarter (NW1/4) of Section Thirteen (13), Township Ninety-two (92) North, Range Twenty-one (21) West of the 5th P.M., Franklin County, Iowa, more particularly described as follows:

Beginning at the West Quarter Corner of said Section 13; thence North Degining at the west cuarter corner of said section 1s, therice North 01°03'01" West, 911.24 feet along the west line of said Northwest Quarter; thence South 88°30'30" East, 285.89 feet; thence South 03°51'29" East, 142.57 feet; thence North 89°39'08" East, 367.49 feet to a point on the east line of said Existing Tract; thence South 01°02'47" East, 760.80 feet along said east line to the Southeast Corner of said Existing Tract (said corner also being a point on the south line of said Northwest Quarter); thence South 89"44'37" West, 660.00 feet along said south line to the point of beginning, containing 12.50 acres total including 0.69 acres existing right of way. Subject to easements and restrictions of record, if any.

For the purpose of this survey, said west line of said Northwest Quarter was determined to bear North 01°03'01" West using GPS.

## LEGAL DESCRIPTION OF RECORD:

**EXISTING TRACT:** 

AS DEEDED IN (Inst. #20051192)

SEE COUNTY RECORDER'S Inst. #20051192 FOR LEGAL DESCRIPTION OF RECORD.

### NOTE:

FOR THE PURPOSES OF THIS SURVEY, PARTS OF THE FOLLOWING WERE RETRACED:

COUNTY RECORDER'S Inst.# 042348 (SEE THIS DOCUMENT FOR ADDITIONAL RECORDS AND MEASUREMENTS).



FND. MON. IS S01°02'47"E. 0.20' FROM TRUE CORNER

CENTER SEC. 13 T92N R21W (FOUND ¾'Ø IRON REROD, 0.4' DEEP)

M S89°44'37"W R&M2633.10' R N89\*12'46\*W (SEC. COR. TO SEC. COR.) DISTANCE OR BEARING

> R = RECORD

D =

M S01\*02\*47\*E M889.20\*

R S00\*00'07"E D&R1650.00' (FND. MON. TO FND. MON.)

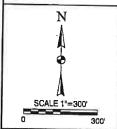
M S01°02'47"E M760.80" (SET MON. TO TRUE COH.)

PLSS CORNER FOUND (as noted) • 3/10 ORANGE CAPPED IRON REROD (#15745) FOUND 1/4"Ø IRON REROD WITH ORANGE CAPPED REMNANTS • %"Ø IRON REROD 3/4 x 2.0 RED PLASTIC CAPPED IRON REROD (#14677) 띩 0

LEGEND: (MONUMENT SYMBOLS ARE ORIENTED TO THE NORTH)

## DEED PULLET 1 SITE SURVEY FRANKLIN COUNTY, IOWA

= MEASURED



POINT OF BEGINNING
W/A CORNER
SEC. 13 TR2N R21W
(FOUND W. SCUARE x 1.8'
IRON REROD, 0.6' DEEP, OVER
PROBED STONE, 4.0' DEEP)



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 Professional Land Surveyor under the laws of the State of Iowa.

taste 3-30-2022 Scott A. Steinfadt, PLS data

lowa License Number 14677 My License Renewal Date is December 31, 2022 Pages or sheets covered by this seal:



PROJECT NO. 79415 DATE OF SURVEY: 1-3-22

DRAWN BY: FIELD CREW

J:\/79415\dwgs\2\_Survey\/79415 - PLAT OF SURVEY JJL dwg - Plat LEGL - 02-25-22 - 3:53pm - SAS342



## Franklin County, Iowa





Legend

Non-Cropland Cropland

CRP

lowa PLSS

Cropland Tract Boundary — low
Wetland Determination Identifiers

Restricted Use

Trestricted Ose

Limited Restrictions

Exempt from Conservation Compliance Provisions

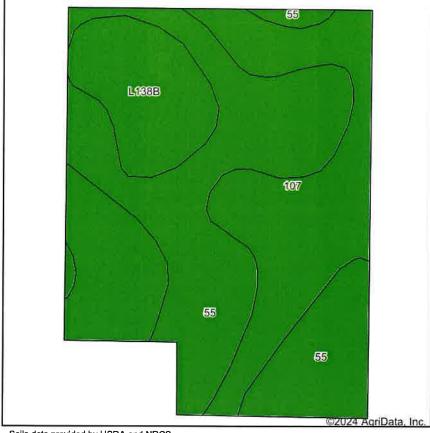
Tract Cropland Total: 12.09 acres

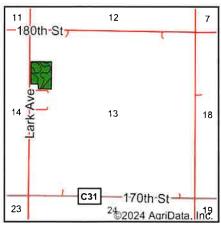
2024 Program Year
Map Created March 25, 2024

Farm **5658** Tract **4272** 

Compliance Provisions
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## Soils Map - Johnson Parcel





Iowa State:

County: Franklin 13-92N-21W Location:

Township: Marion Acres: 11.95

11/20/2024 Date:







Soils data provided by USDA and NRCS

	and provided by Gobritaina Hittoo:								
Archiv	ved Soils Ending 11/6/2014 Area Sym	bol: IA06	39, Soil Area Ver	sion: 20					
Code	Soil Description	Acres	Percent of field	CSR2 Legend	Non-Irr Class *c	*i Corn Bu	*i Soybeans Bu	CSR2**	CSR
55	Nicollet loam, 1 to 3 percent slopes	5.69	47.6%	English to	lw	228.0	66.1	91	89
107	Webster silty clay loam, 0 to 2 percent slopes	4.60	38.5%	1 to 12	llw	223.0	64.7	88	84
L138B	Clarion loam, Bemis moraine, 2 to 6 percent slopes	1.66	13.9%		lle			88	
		*	We	ighted Average	1.52		56.4	89.4	*-

<sup>\*\*</sup>IA has updated the CSR values for each county to CSR2.

<sup>\*-</sup> CSR weighted average cannot be calculated on the current soils data, use prior data version for csr values.\*i Yield data provided by the ISPAID Database version 8.0 developed by IA State University.

<sup>\*</sup>c: Using Capabilities Class Dominant Condition Aggregation Method

IOWA

FRANKLIN

USDA United States Department of Agriculture Farm Service Agency

**Abbreviated 156 Farm Record** 

**FARM**: 5658

Prepared: 11/12/24 10:41 AM CST

Crop Year: 2025

Operator Name

Form: FSA-156EZ

.

CRP Contract Number(s)

See Page 2 for non-discriminatory Statements.

None

Recon ID

None

Transferred From

None

ARCPLC G/I/F Eligibility

: Eligible

	Farm Land Data										
Farmland	Cropland	DCP Cropland	WBP	EWP	WRP	GRP	Sugarcane	Farm Status	Number Of Tracts		
24.20	12.09	12.09	0.00	0.00	0.00	0.00	0.0	Active	1		
State Conservation	Other Conservation	Effective DCP	Cropland	Double	Cropped	CRP	MPL	DCP Ag.Rel. Activity	SOD		
0.00	0.00	12.09		0.	00	0.00	0.00	0.00	0.00		

	Crop Election Choice	
ARC Individual	ARC County	Price Loss Coverage
None	CORN	None

DCP Crop Data									
Crop Name	Base Acres	CCC-505 CRP Reduction Acres	PLC Yield	HIP					
Corn	11.40	0.00	147						

TOTAL 11.40 0.00

## **NOTES**

Tract Number : 4272

Description : Tr in W1/2 NW1/4 13-92-21 Marion

FSA Physical Location : IOWA/FRANKLIN

ANSI Physical Location : IOWA/FRANKLIN

BIA Unit Range Number :

HEL Status : NHEL: No agricultural commodity planted on undetermined fields

Wetland Status : Wetland determinations not complete

WL Violations : None

Owners : SUZANNE R JOHNSON, TIMOTHY JOHNSON

Other Producers : None Recon ID : None

	Manual Ma									
Farm Land	Cropland	DCP Cropland	WBP	EWP	WRP	GRP	Sugarcane			
24.20	12.09	12.09	0.00	0.00	0.00	0.00	0.0			
State Conservation	Other Conservation	Effective DCP Cropland	Double Cropped	CRP	MPL	DCP Ag. Rel Activity	SOD			
0.00	0.00	12.09	0.00	0.00	0.00	0.00	0.00			

IOWA FRANKLIN

Form: FSA-156EZ

USDA United States Department of Agriculture Farm Service Agency

**FARM**: 5658

Prepared: 11/12/24 10:41 AM CST

Crop Year: 2025

### Abbreviated 156 Farm Record

Tract 4272 Continued ...

DCP Crop Data			
Crop Name	Base Acres	CCC-505 CRP Reduction Acres	PLC Yield
Corn	11.40	0.00	147

TOTAL 11.40 0.00

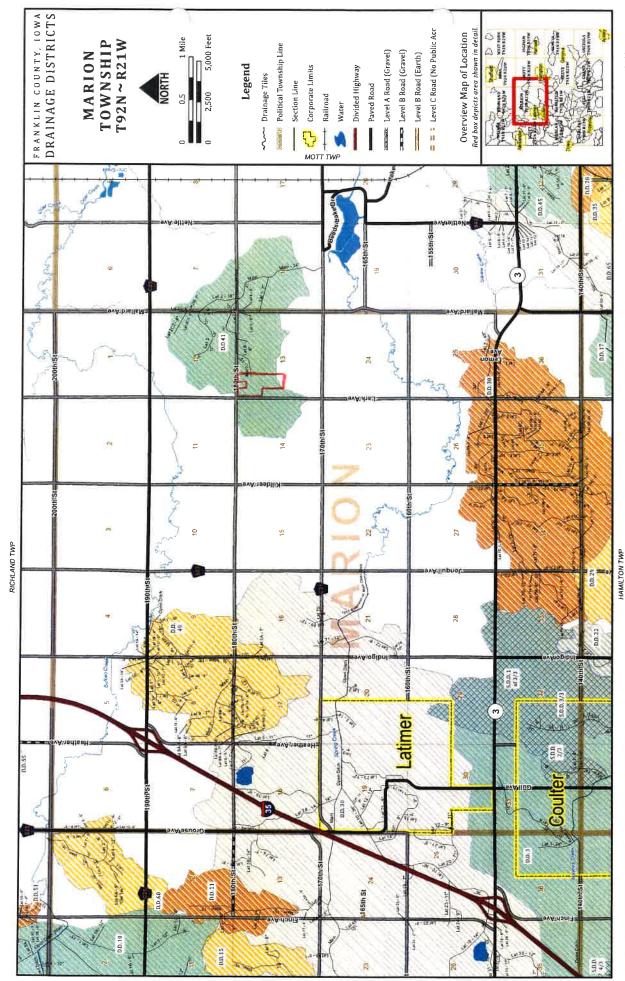
NOTES

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Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

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HAMILTON TWP

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