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January 7, 2026

Sent via email: relicson@woodburycountyiowa.gov

Ryan Ericson, Finance/Budget Director
Woodbury County, Iowa
620 Douglas St.
Sioux City, Iowa 51101

RE: Engagement Letter – 2026 Amendment to the Grow Woodbury County Urban
Renewal Plan

Dear Ryan:

The purpose of this Engagement Agreement (“Agreement”) is to disclose and memorialize the terms and conditions under which Ahlers & Cooney, P.C. will represent Woodbury County, Iowa (the “County”) in connection with a proposed 2026 Amendment to the Grow Woodbury County Urban Renewal Plan (the “Amendment”) for the Grow Woodbury County Urban Renewal Area (the “Urban Renewal Area”), in accordance with Iowa Code Chapter 403. We understand that the Amendment will add land to the Urban Renewal Area and will identify one or more projects to be authorized as eligible urban renewal projects within the Urban Renewal Area.

SCOPE OF ENGAGEMENT

We agree to perform the following services for the fees we charge under this Agreement:

1. Prepare the Amendment (“Amendment”) in accordance with Iowa Code Chapter 403; based on the information provided to us by the County;
2. Prepare letters of instructions, notices of meetings, and partial agendas for Board of Supervisors proceedings related to the adoption of the Amendment;
3. Prepare proceedings for a resolution setting the dates of a consultation and public hearing on the Amendment;
4. Prepare proceedings to be used on the date fixed for a public hearing and adoption of the Amendment;

5. Prepare an ordinance for the division of revenues within the Urban Renewal Area related to the Amendment under Iowa Code Section 403.19 ("tax increment financing" or "TIF"), and prepare proceedings for adoption (if necessary);
6. Answer questions and advise County staff and the Board throughout the adoption process for the Amendment; and
7. Complete a transcript file record related to the adoption of the Amendment.

Our duties under this Agreement are limited to those expressly set forth above. Absent a separate engagement agreement regarding one or more of the following services, the services provided and the fees charged hereunder do not include:

1. Preparing the legal descriptions to be used in the Amendment;
2. Defending any legal challenges to or arising out of the Amendment; any TIF ordinance, or any urban renewal projects thereunder;
3. Confirming or calculating any potential tax increment anticipated within the Urban Renewal Area, or pursuant to a given project, or otherwise acting in a financial advisory role;
4. Administering the Urban Renewal Area or Urban Renewal Plan, any urban renewal projects, or the collection of tax increment after the adoption of the Amendment (and after completion of the transcript file on the Amendment); or
5. Any bond (finance) related services.

It is not anticipated that it will be necessary for us to personally attend Board meetings in order to accomplish our work. We will be coordinating our services with you and other County staff, as directed by the County. In the event that public hearings or litigation should occur in the course of this matter, we would expect the same to be handled by the County Attorney, unless special arrangements are made for our participation.

ATTORNEY-CLIENT RELATIONSHIP

As confirmed by the execution of this Agreement, the County will be our client and an attorney-client relationship will exist between us for purposes of providing the services listed above. Our services are limited to those contracted for in this letter and the County's execution of this Agreement will constitute an acknowledgement of those limitations. The Firm's engagement under this Agreement will end when the Amendment is adopted/approved by the Board and our final invoice has been paid.

COOPERATION

To enable us to provide effective representation, the County agrees to: (1) disclose to us, fully and accurately and on a timely basis, all facts and documents that are or might be material or that we may request; (2) keep us apprised on a timely basis of all developments relating to the representation that are or might be material; (3) attend meetings, conferences, and other proceedings when it is reasonable to do so; and (4) cooperate fully with us in all matters relating

to the engagement. During the course of this engagement, we will rely on the County's staff to provide us with complete and timely information on all developments pertaining to any aspect of the projects involved in the services described in this Agreement.

FEES

The attorneys working in the economic development practice area of the firm, including Nathan Overberg and Jenna Sabroske, will be the attorneys chiefly responsible for providing you with these legal services. However, if efficient and appropriate, we may call on other attorneys and legal assistants from time to time. The fees will be based on the hours worked by firm personnel at their hourly rates in effect at the time the work is performed. Mr. Overberg's 2026 hourly rate is \$360 and Ms. Sabroske's rate is \$300. Work performed by other attorneys will be billed at their applicable 2026 hourly rate (generally ranging from \$200-\$500 per hour). Work by legal assistants will be billed at their applicable 2026 hourly rate, which is generally \$165 per hour. Our rates are generally adjusted on an annual basis, as of January 1st of each year.

It is difficult to estimate the total cost for the work, because we charge by the hour and there are many variables that impact the number of hours spent on the work. Expenses will be billed at the amount incurred. Our statement for services and expenses will be due and payable upon receipt of the invoice, which in most instances, is monthly. Should you have any questions about a statement or a fee, please do not hesitate to call. We do reserve the right to withdraw from representation for any reason, including failure to pay the monthly statement in accordance with this policy. If, for any reason, the County terminates the engagement governed by this Agreement before the completion of the services described herein, we will bill the County for the services rendered as of the date of termination based on the hourly rates of those who provided services.

ELECTRONIC DOCUMENTS AND DATA

In the interest of facilitating our services to you, we may send documents, information or data electronically or via the Internet or store electronic documents or data via computer software applications hosted remotely or utilize cloud-based storage. Your confidential electronic documents or data may be transmitted or stored using these methods. We may use third party service providers to store or transmit these documents or data. In using these electronic communication and storage methods, we employ reasonable efforts to keep such communications, documents and data secure in accordance with our obligations under applicable laws, regulations, and professional standards; however, you recognize and accept that we have no control over the unauthorized interception or breach of any communications, documents or data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us or by our third party vendors. By your acceptance of this Agreement, you consent to our use of these electronic devices and applications and submission of confidential client information to or through third party service providers during this engagement.

RECORDS

At the County's request, any documents furnished by the County will be returned promptly upon receipt of payment for outstanding fees and client charges. Our own files, including lawyer work product, pertaining to the above referenced project will be retained by us. Following the completion of our services under this Agreement, we may store some or all client file materials in a digital format. After any paper documents created or received in connection with the services

under this Agreement are digitized, we may destroy the physical records and only maintain electronic records related to this matter, consistent with the Firm's records retention policy. For various reasons, including the minimization of unnecessary storage expenses, we reserve the right to dispose of any documents or other material retained by us after the termination of this Agreement.

APPROVAL

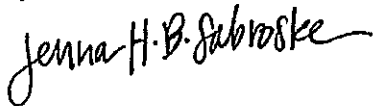
Please carefully review the terms and conditions of this Agreement. If this Agreement accurately reflects the terms of this particular engagement, please obtain approval by the Board of Supervisors, and execute, date, and return to me the enclosed copy of this Agreement. Please retain the original for your file.

If you have questions regarding any aspect of the above or our representation, please do not hesitate to contact me. As always, we appreciate the opportunity to represent the County and we look forward to working with you on this project.

Ahlers & Cooney, P.C.

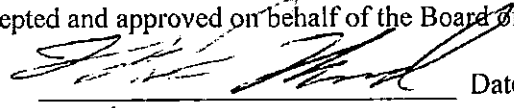
Sincerely,

By:



Jenna H.B. Sabroske

Accepted and approved on behalf of the Board of Supervisors of Woodbury County, Iowa*

By:  Dated: 1/13/26

Title: Chairman

*Authorized by action of the governing body, approved on Jan 13, 2026.