



# City of Lawrence

CITY ATTORNEY'S OFFICE

THOMAS M. MARKUS  
CITY MANAGER

City Offices  
PO Box 708 66044-0708  
www.lawrenceks.org

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785-832-3000  
FAX 785-832-3405

CITY COMMISSION

MAYOR  
STUART BOLEY

COMMISSIONERS  
LISA LARSEN  
JENNIFER ANANDA, JD, MSW  
MATTHEW J. HERBERT  
LESLIE SODEN

October 24, 2018

Emma Barland  
2305 Vermont St.  
Lawrence, KS 66046

Brian Barland  
2916 Flint Ct.  
Lawrence, KS 66047

Re: 23<sup>rd</sup> Street Geometric and Waterline Improvements – PW1722

Dear Property Owner,

The City has asked Aul Appraisals to revise its original appraisal report in light of the changed project plans and the revised pedestrian and utility easement legal description. As you may be aware, the property at 2305 Vermont Street is an unplatted tract of land. The original project plans indicated 30 feet of City street right of way along 23<sup>rd</sup> Street at this location. Additional research by the engineering firm designing the project has found that there is actually 33 feet of right of way from the section line along 23<sup>rd</sup> Street. Revised legal descriptions and a revised project plan sheet are enclosed. The City also asked Aul Appraisals to update their appraisal report. These changes have occurred since their original appraisal report dated June 11, 2018 and in response to concerns about the project that you have raised. Attached is their revised report.

You are entitled to just compensation. As part of the City's property acquisition process, we have hired an independent appraisal firm – Aul Appraisals, to complete an appraisal of the proposed takings. Enclosed is a copy of the section of the Aul report pertaining to your tract. At this location, the appraiser has concluded an underlying land value of \$4.66 per sq. foot. The permanent pedestrian and utility easement is valued at 25% of the fee simple value or \$638 (548 sq. ft x \$4.66 x 25%). The temporary construction easement has been valued at 10% of the fee simple value or \$211 (452 sq. ft x \$4.66 x 10%). Additionally, the appraiser has awarded \$1,000 for the loss of some shrubs. This brings the total amount of just compensation to \$1,900 (rounded).

If you find the City's offer of compensation satisfactory, please execute the enclosed easements and W9 form and return them to my attention in the envelope provided. If you are signing as a Power of Attorney, I will need to see a copy of that instrument as well. Should you have any questions about the City's property acquisition process or the enclosed easements, please do not hesitate to contact me at (785) 832-3467 or email at [swagner@lawrenceks.org](mailto:swagner@lawrenceks.org). Should you have questions about the project or would like to meet with City staff to review the project plans, please contact Zach Baker, Project Engineer at (785) 832-3196 or email at [zbaker@lawrenceks.org](mailto:zbaker@lawrenceks.org). This project was awarded to Sunflower Paving at the September 18,



2018 City Commission meeting. Staff anticipates the sidewalk work to occur in early 2019. To meet the project construction schedule, the City asks that you please respond to this offer by **November 15, 2018**.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. Scott Wagner". The signature is stylized and written in a cursive-like font.

R. Scott Wagner  
Management Analyst

cc: Zach Baker, Engineer – Municipal Services & Operations



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## **An Appraisal Report**

**of:**

**City of Lawrence–23<sup>rd</sup> Street Project  
2300 Louisiana Street, et. al.**

**Prepared For:**

**Mr. R. Scott Wagner  
Management Analyst  
City Attorney's Office  
City of Lawrence, Kansas  
6 East 6<sup>th</sup> Street  
Lawrence, Kansas 66044**

**Prepared By:**

**Deedra Bailey  
Aul Appraisals, L.C.**

**Date of Inspection:**

**June 11, 2018**

**Effective Date of Valuation:**

**June 11, 2018**



The estimated site value conclusion will be converted to a per square foot site amount for use in the following just compensation estimate grids.

### **2305 Vermont Street**

The concluded site value for this site as previously discussed is \$60,000 or \$4.66 per square foot given the 12,875 square feet of subject site area.

### **Conclusion– Prior to acquisition**

The value prior to acquisition of 2305 Vermont Street is \$156,250 which includes the 2018 county valuation of the improvements as previously discussed.

The value shown includes the 2018 county valuation for the improvements for purposes of calculation only. Since they are not considered to be damaged by the acquisition and given the intended use of this report it was considered reasonable to utilize such a methodology.

### **Valuation After the Acquisition**

#### **Description of the Acquisition**

As noted, the City of Lawrence intends to acquire a portion of the subject for a temporary construction easement (452 square feet) and a utility and pedestrian easement (548 square feet) as described in the documents in the addenda to this report. The calculated easement areas are based on data from the client. The legal descriptions of the easements (provided by the client) are contained in the addenda to this report.

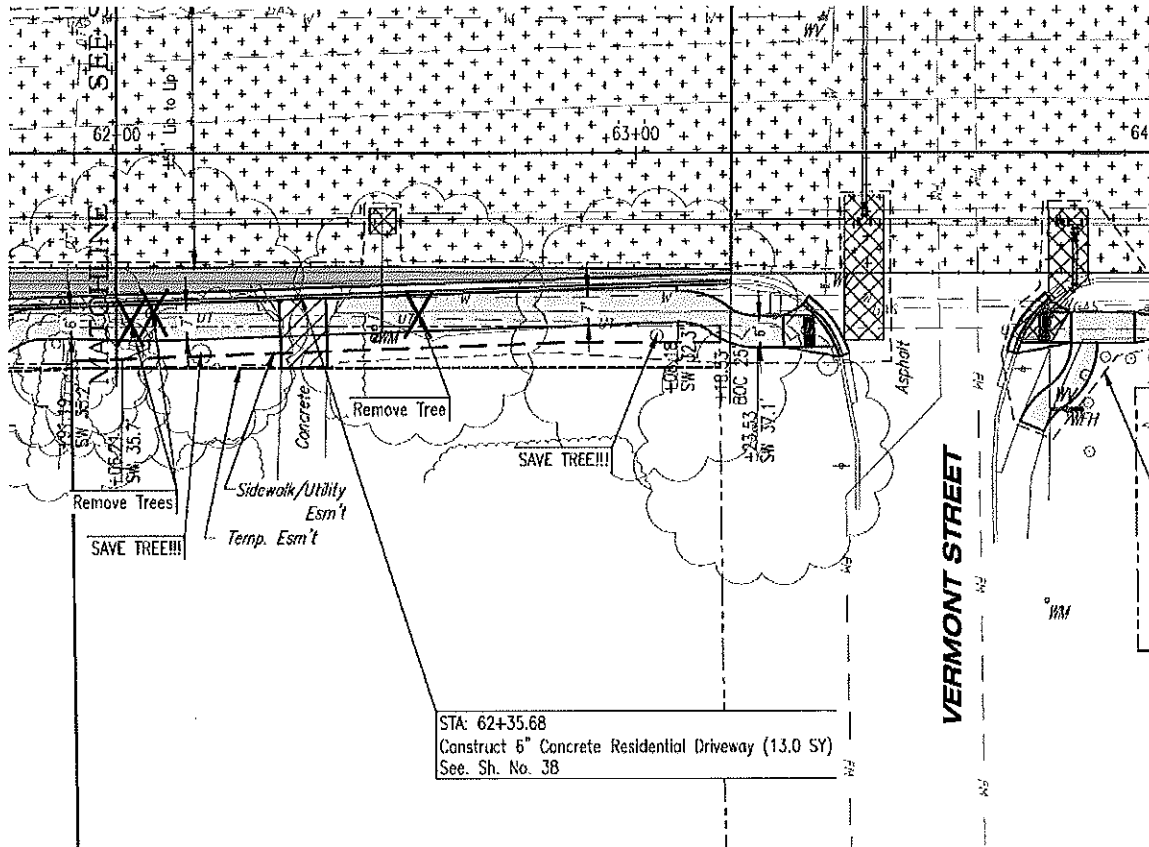
#### **Effect of the Acquisition**

The potential easement/acquisition does not hinder access to the remainder of the subject nor is it near the improvements. Based on these assumptions and given the location of the easement/acquisition, in the opinion of the appraiser there are no damages to the remainder land/improvements other than the loss of use of some property rights in the easement/acquisition area. The loss also does not significantly change the overall size range of the subject's remainder nor does it affect its highest and best use. The easement does not bisect the subject.

**For these reasons the valuation of the subject “after” the acquisition relies on the “before” valuation minus the acquisition areas.**

### Severance Damages

Per the City of Lawrence, any trees that are to be removed during the construction process are located in the existing street right-of-way. There is one tree located within the temporary easement area that will be saved during the construction process. Please refer to the plan shown below. The appraiser has, however, estimated an amount of \$1,000 for loss of shrubs and bushes that are located upon the property and are deemed to be lost during the construction process.



### Valuation Conclusion— after acquisition

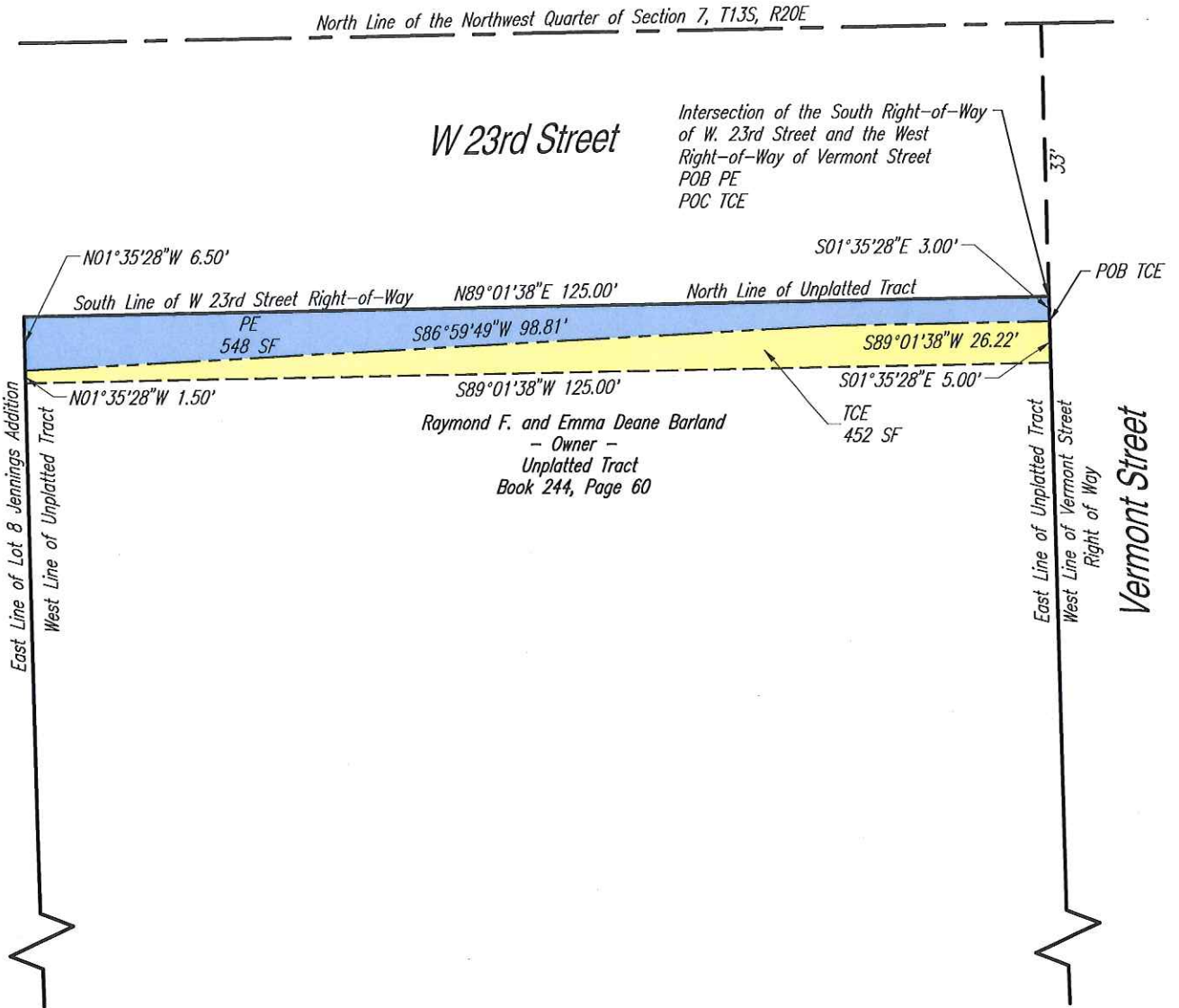
Estimated just compensation is defined as the difference between the before and after value conclusions for the subject property in its entirety. As noted, the easement of the subject property includes a temporary construction easement and a utility and pedestrian easement. The valuations before/after are calculated and shown on the chart on the following page. In summary, my total estimate of Just Compensation (rounded) for this tract is:

**\$1,900**



<p>AGENCY: City of Lawrence PROJECT: DB 1737</p> <p>OWNERS OF RECORD: Raymond and Enma Barland</p> <p>ADDRESS: 2305 Vermont Street Lawrence, Kansas</p>	<table border="1"> <tr><td>BEFORE LAND AREA: (SF)</td><td style="text-align: right;">2,875</td></tr> <tr><td>BEFORE \$/SF LAND VALUE:</td><td style="text-align: right;">\$ 4.66</td></tr> <tr><td>TOTAL BEFORE VALUE:</td><td style="text-align: right;">\$ 134,300 (R)</td></tr> <tr><td>FEE SIMPLE TAKING: (SF)</td><td style="text-align: right;">0</td></tr> <tr><td>PERMANENT EASEMENTS (SF)</td><td style="text-align: right;">548</td></tr> <tr><td>EASEMENT VALUE %</td><td style="text-align: right;">25%</td></tr> <tr><td>EASEMENT \$/SF LAND VALUE:</td><td style="text-align: right;">\$ 1.17</td></tr> <tr><td>TEMP. CONST. EASEMENT: (SF)</td><td style="text-align: right;">452</td></tr> <tr><td>ANNUAL RATE OF RETURN:</td><td style="text-align: right;">0.00%</td></tr> <tr><td>YEARS OF TEMP. EASEMENT:</td><td style="text-align: right;">1</td></tr> <tr><td>AFTER \$/SF LAND VALUE:</td><td style="text-align: right;">\$ 4.66</td></tr> <tr><td>TOTAL AFTER VALUE:</td><td style="text-align: right;">\$ 134,400 (R)</td></tr> <tr><td>JUST COMPENSATION:</td><td style="text-align: right;">\$ 1,900 (R)</td></tr> </table>	BEFORE LAND AREA: (SF)	2,875	BEFORE \$/SF LAND VALUE:	\$ 4.66	TOTAL BEFORE VALUE:	\$ 134,300 (R)	FEE SIMPLE TAKING: (SF)	0	PERMANENT EASEMENTS (SF)	548	EASEMENT VALUE %	25%	EASEMENT \$/SF LAND VALUE:	\$ 1.17	TEMP. CONST. EASEMENT: (SF)	452	ANNUAL RATE OF RETURN:	0.00%	YEARS OF TEMP. EASEMENT:	1	AFTER \$/SF LAND VALUE:	\$ 4.66	TOTAL AFTER VALUE:	\$ 134,400 (R)	JUST COMPENSATION:	\$ 1,900 (R)																																						
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Tract 5  
Exhibit B  
PE and TCE

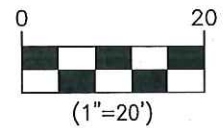


**LEGEND**

- POB = Point of Beginning
- POC = Point of Commencement
- = Property Line
- = Permanent Pedestrian Easement Area
- = Permanent Pedestrian Easement Line
- = Temporary Construction Easement Line
- = Temporary Construction Easement Area

City project Number: PW1722/UT1720

This Sketch has been prepared for Easement Exhibit purposes only, and does not constitute a Boundary Survey.



**PEC**  
PROFESSIONAL ENGINEERING CONSULTANTS, P.A.  
1263 SW TOPEKA BLVD. TOPEKA, KS 66612  
785-233-8300 www.pec1.com

City of Lawrence W. 23rd Street Geometric Improvements	
County	Owner
Douglas	Raymond F. and Emma Deane Barland

City of Lawrence  
Proj. No. 171385-001  
Date: October 12, 2018

W.23rd Street Geometric Improvements  
Project# 171385-001  
Tract 5 - Barland  
TCE

Professional Engineering Consultants, P.A.  
W. David Lee, P.S.  
10/12/2018

Temporary Construction Easement  
Douglas County

**Legal Description**  
**TCE**

That part of a tract described in Book 244, Page 60 and in Book 124, Page 245 recorded in the office of the Register of Deeds and located in the Northwest Quarter of Section 7, Township 13 South, Range 20 East of the Sixth Principal Meridian, City of Lawrence, Douglas County, Kansas being described as follows:

Commencing 33 feet South of the intersection of the North line of said Section 7 and the West right-of-way line of Vermont Street extended on the South right-of-way line of W. 23<sup>rd</sup> Street; thence S01°35'28"E along the West right-of-way line of said Vermont Street a distance of 3.00 feet to the Point of Beginning; thence continuing S01°35'28"E along said West right-of-way line a distance of 5.00 feet; thence S89°01'38"W parallel with the South right-of-way line of said W. 23<sup>rd</sup> Street a distance of 125.00 feet to the East line of Jennings Addition; thence N01°35'28"W along said East line extended a distance of 1.50 feet; thence N86°59'49"E a distance of 98.81 feet; thence N89°01'38"E parallel with the South right-of-way line of said W. 23<sup>rd</sup> Street a distance of 26.22 feet to the Point of Beginning.

The above described contains 452 square feet, more or less.





W.23rd Street Geometric Improvements  
Project# 171385-001  
Tract 5 - Barland  
PE

Professional Engineering Consultants, P.A.  
W. David Lee, P.S.  
10/12/2018

Permanent Pedestrian Easement  
Douglas County

**Legal Description**  
**PE**

That part of a tract described in Book 244, Page 60 and in Book 124, Page 245 recorded in the office of the Register of Deeds and located in the Northwest Quarter of Section 7, Township 13 South, Range 20 East of the Sixth Principal Meridian, City of Lawrence, Douglas County, Kansas being described as follows:

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The above described contains 548 square feet, more or less.



## UTILITY AND PEDESTRIAN EASEMENT

**THE UNDERSIGNED**, for and in consideration of the sum of One Dollar (\$1.00) and other valuable considerations, receipt of which is hereby acknowledged, hereby grants, sells, conveys, and delivers unto the City of Lawrence, Kansas, a municipal corporation, a permanent and perpetual Easement for the construction, installation, and maintenance of utilities and a sidewalk and pedestrian path and all other facilities appurtenant thereto, in, over, under, and through the following described tract of real estate situated in the City of Lawrence, Douglas County, Kansas, to-wit:

THAT PART OF A TRACT DESCRIBED IN BOOK 244, PAGE 60 AND IN BOOK 124, PAGE 245 RECORDED IN THE OFFICE OF THE REGISTER OF DEEDS AND LOCATED IN THE NORTHWEST QUARTER OF SECTION 7, TOWNSHIP 13 SOUTH, RANGE 20 EAST OF THE SIXTH PRINCIPAL MERIDIAN, CITY OF LAWRENCE, DOUGLAS COUNTY, KANSAS BEING DESCRIBED AS FOLLOWS:

BEGINNING 33 FEET SOUTH OF THE INTERSECTION OF THE NORTH LINE OF SAID SECTION 7 AND THE WEST RIGHT-OF-WAY LINE OF VERMONT STREET EXTENDED ON THE SOUTH RIGHT-OF-WAY LINE OF W. 23<sup>RD</sup> STREET; THENCE S01°35'28"E ALONG WEST RIGHT-OF-WAY LINE OF SAID VERMONT STREET A DISTANCE OF 3.00 FEET; THENCE S89°01'38"W PARALLEL WITH THE SOUTH RIGHT-OF-WAY LINE OF SAID W. 23<sup>RD</sup> STREET A DISTANCE OF 26.22 FEET; THENCE S86°59'49"W A DISTANCE OF 98.81 FEET TO THE EAST LINE EXTENDED OF JENNINGS ADDITION; THENCE N01°35'28"W ALONG SAID EAST LINE EXTENDED A DISTANCE OF 6.50 FEET TO THE SOUTH RIGHT-OF-WAY LINE OF SAID W. 23<sup>RD</sup> STREET; THENCE BEARING N89°01'38"E ALONG SAID SOUTH RIGHT-OF-WAY LINE A DISTANCE OF 125.00 FEET TO THE POINT OF BEGINNING.

THE ABOVE DESCRIBED CONTAINS 548 SQUARE FEET, MORE OR LESS.

Grantee shall have the right of ingress and egress upon the above described Easement for the purpose of maintaining, repairing, or replacing said sidewalk and otherwise make all uses of said Easement and do all things necessary or proper for the use of said Easement for said utilities and public facilities and structures.

Grantor shall do or cause nothing to be done to interfere with the Grantee's right of use of said Easement for the purposes herein stated.

THE UNDERSIGNED FURTHER WARRANT that it has good and lawful right to convey said easement, and will forever defend the title thereto.

THIS AGREEMENT is and shall be binding and obligatory upon the heirs, administrators, executors, personal representatives, successors, and assigns of the parties hereto.

DATED THIS \_\_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_  
Emma D. Barland

**ACKNOWLEDGMENT**

STATE OF KANSAS    )  
                              :SS  
COUNTY OF DOUGLAS )

BE IT REMEMBERED, that on this \_\_\_\_\_ day of \_\_\_\_\_, 2018, before me, the undersigned, a Notary Public in and for the County and State aforesaid came Emma D. Barland, who is personally known to me to be the same person who executed the within and foregoing instrument of writing, and duly acknowledged the execution of the same.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal the day and year last above written.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_

## TEMPORARY CONSTRUCTION EASEMENT

**THE UNDERSIGNED**, for and in consideration of the sum of One Dollar (\$1.00) and other valuable considerations, receipt of which is hereby acknowledged, hereby grants, sells, conveys, and delivers unto the City of Lawrence, Kansas, a municipal corporation, a Temporary Construction Easement for the construction of streets, sidewalks, driveways and other appurtenances thereto, in, over, under, and through the following described tracts of real estate situated in Douglas County, Kansas, to-wit:

THAT PART OF A TRACT DESCRIBED IN BOOK 244, PAGE 60 AND IN BOOK 124, PAGE 245 RECORDED IN THE OFFICE OF THE REGISTER OF DEEDS AND LOCATED IN THE NORTHWEST QUARTER OF SECTION 7, TOWNSHIP 13 SOUTH, RANGE 20 EAST OF THE SIXTH PRINCIPAL MERIDIAN, CITY OF LAWRENCE, DOUGLAS COUNTY, KANSAS BEING DESCRIBED AS FOLLOWS:

COMMENCING 33 FEET SOUTH OF THE INTERSECTION OF THE NORTH LINE OF SAID SECTION 7 AND THE WEST RIGHT-OF-WAY LINE OF VERMONT STREET EXTENDED ON THE SOUTH RIGHT-OF-WAY LINE OF W. 23<sup>RD</sup> STREET; THENCE S01°35'28"E ALONG THE WEST RIGHT-OF-WAY LINE OF SAID VERMONT STREET A DISTANCE OF 3.00 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING S01°35'28"E ALONG SAID WEST RIGHT-OF-WAY LINE A DISTANCE OF 5.00 FEET; THENCE S89°01'38"W PARALLEL WITH THE SOUTH RIGHT-OF-WAY LINE OF SAID W. 23<sup>RD</sup> STREET A DISTANCE OF 125.00 FEET TO THE EAST LINE OF JENNINGS ADDITION; THENCE N01°35'28"W ALONG SAID EAST LINE EXTENDED A DISTANCE OF 1.50 FEET; THENCE N86°59'49"E A DISTANCE OF 98.81 FEET; THENCE N89°01'38"E PARALLEL WITH THE SOUTH RIGHT-OF-WAY LINE OF SAID W. 23<sup>RD</sup> STREET A DISTANCE OF 26.22 FEET TO THE POINT OF BEGINNING.

THE ABOVE DESCRIBED CONTAINS 452 SQUARE FEET, MORE OR LESS.

Within reasonable time following the termination of the temporary easement, Grantee shall leave the area thereof free of litter and debris; shall cause such area to be of a level and grade compatible with that of the area around said temporary easement; and shall restore the area disturbed, including restoration of driveways, landscaping and irrigation systems, at the earliest practical time and pursuant to the project plan specifications.

This temporary easement shall terminate and be of no further force and effect ninety (90) days after the completion of the said improvements or December 31, 2019, whichever shall first occur.

Grantor shall do or cause nothing to be done to interfere with the Grantee's right of use of said Easement for the purposes herein stated.

THE UNDERSIGNED FURTHER WARRANTS that it has good and lawful right to convey said easement, and will forever defend the title thereto.

THIS AGREEMENT is and shall be binding and obligatory upon the heirs, administrators, executors, personal representatives, successors, and assigns of the parties hereto.

DATED THIS \_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_  
Emma D. Barland

**ACKNOWLEDGMENT**

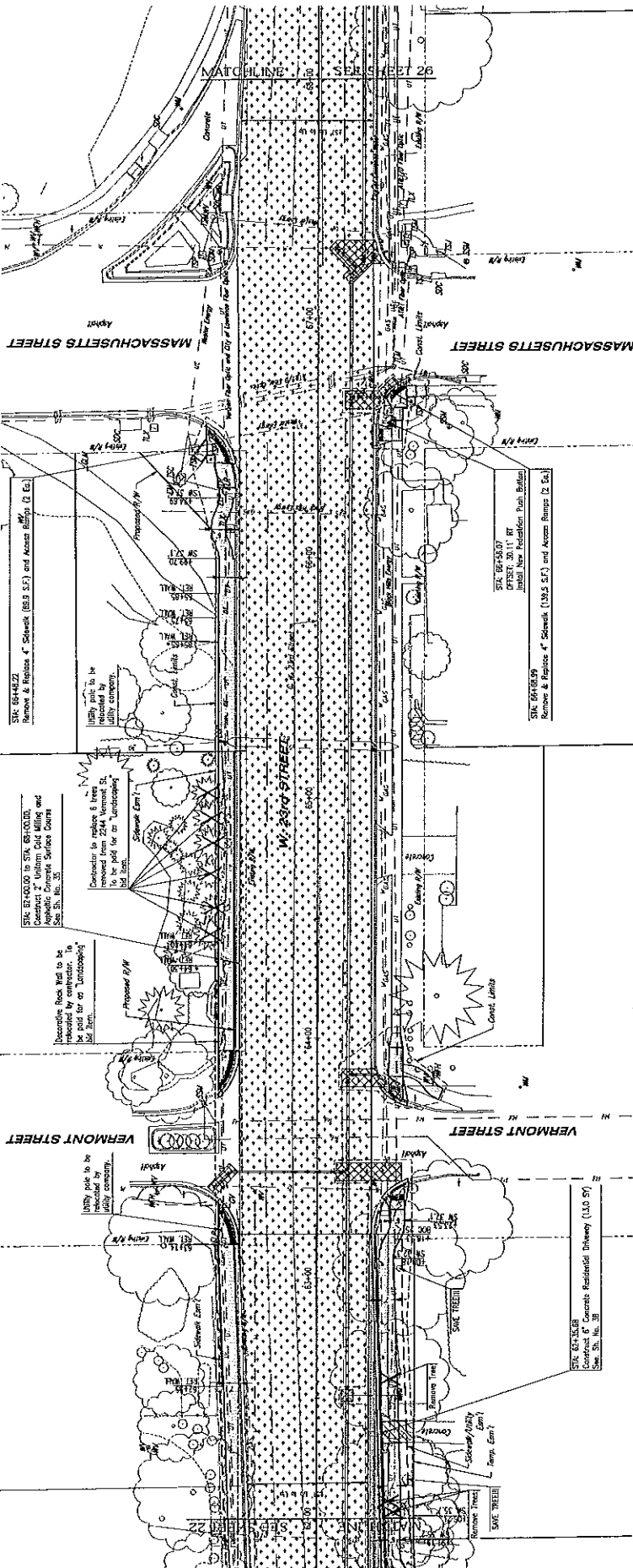
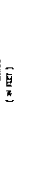
STATE OF KANSAS    )  
  :SS  
COUNTY OF DOUGLAS )

BE IT REMEMBERED, that on this \_\_\_\_ day of \_\_\_\_\_, 2018, before me, the undersigned, a Notary Public in and for the County and State aforesaid came Emma D. Barland, who is personally known to me to be the same person who executed the within and foregoing instrument of writing, and duly acknowledged the execution of the same.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal the day and year last above written.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_



**LEGEND**

- Mill and Overlay
- Pavement Widening
- Proposed Concrete Sidewalk
- Proposed Concrete Driveway
- Full Depth Pavement Patch (See Waterline Plans)

REVISED 2355 VERMONT STREET ROW  
 AUGUST 2018  
 DRAWN BY: JF, AUD  
 CHECKED BY: JF, AUD  
 SCALE: 1" = 20'  
 PROJECT: 23RD STREET CONSTRUCTION PLAN - STA. 62+00 TO STA. 64+00  
 CLIENT: VERMONT STATE POLICE  
 PROFESSIONAL ENGINEER LICENSE NO. 7852  
 ENGINEER: JEFFREY F. AUDET  
 FIRM: APEPC

REMOVE ROCK WALL TO BE REPLACED BY CONCRETE IN 10% COMPENSATION TO BE PAID FOR AN "UNDERTOPPING" OF 24"

UTILITY POLE TO BE REMOVED BY UTILITY COMPANY.

SEAL, GRIND, POLISH, STAIN, BRUSH, AND PROTECT WITH A WATER-BASED POLYURETHANE FINISH. SEE SPEC. SEC. 706.

REMOVE EXISTING CONCRETE DRIVEWAY AND RECONSTRUCT WITH 6" CONCRETE ON 4" GRANULAR FILL.

SEAL, GRIND, POLISH, STAIN, BRUSH, AND PROTECT WITH A WATER-BASED POLYURETHANE FINISH. SEE SPEC. SEC. 706.

REMOVE EXISTING CONCRETE DRIVEWAY AND RECONSTRUCT WITH 6" CONCRETE ON 4" GRANULAR FILL.

DATE: 12-20-18 2:54 PM BY: JEFFREY F. AUDET  
 PLAN: 23RD STREET CONSTRUCTION PLAN - STA. 62+00 TO STA. 64+00  
 SHEET: 23RD STREET CONSTRUCTION PLAN - STA. 62+00 TO STA. 64+00 - SHEET 26 OF 28  
 PROJECT: 23RD STREET CONSTRUCTION PLAN - STA. 62+00 TO STA. 64+00

## 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.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally 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 *How to get a TIN* on page 3.

Social security number															
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or															
Employer identification number															
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>															

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

### Part II Certification

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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** 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 3.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### General Instructions

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

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

#### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

By signing the filled-out form, you:

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, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.