

September 15, 2025

ALEJANDRO FERNANDEZ
GENERAL MANAGER
JOHN DEERE DUBUQUE WORKS
18600 S JOHN DEERE RD
DUBUQUE IA 52001
fernandezalejandro@johndeere.com

RE: John Deere Dubuque Works Landfill (18600 S John Deere Rd, Dubuque, IA 52001)
Permit #31-SDP-01-75C
Closure and Post-Closure Account Requirements for Landfill Financial Assurance

Dear Mr. Fernandez:

The purpose of this letter is to notify John Deere Dubuque Works Landfill of current statutory and proposed administrative code requirements related to sanitary landfill financial assurance.

Background

The Iowa Department of Natural Resources (DNR) Solid Waste and Contaminated Sites Section is in the process of reviewing program administrative rules as directed by Executive Order 10 ([EO10](#)). EO10 was signed by Governor Reynolds on January 10, 2023, mandating a comprehensive review of all existing administrative rules by state agencies, aiming to identify and potentially rescind unnecessary regulations. The review includes the reauthorization of rule chapters with a focus on reducing the size (page and word count) of the Iowa Administrative Code (IAC) and removing restrictive and duplicative language.

Proposed Consolidation

The DNR is proposing to consolidate the financial assurance requirements from all Sanitary Disposal Project (SDP) permitting chapters, including the four sanitary landfill chapters ([567 IAC 103](#), [113](#), [114](#), and [115](#)) into a single division of a new IAC chapter. The proposed financial assurance requirements will be published in the Iowa Administrative Bulletin on September 17, 2025. This new division was written to implement Iowa Code subsections [455B.304\(8\)](#) and [455B.306\(9\)](#) and is expected to become effective in June 2026 with the first financial assurance submittal due April 1, 2027.

Statutory Requirement

As part of its [EO10](#) review, DNR identified a statutory requirement in Iowa Code paragraph [455B.306\(9\)"b"](#) specifying that all sanitary landfills must establish and maintain closure and post-closure accounts. However, the current financial assurance requirements for industrial landfills ([rule 567-115.31\(455B\)](#)) and for coal combustion residual (CCR) landfills ([rule 567-103.3\(455B\)](#)) do not require these statutorily-mandated accounts. This deficiency has been corrected within the proposed division, which will require these accounts be established and funded. Please note, that although this is a change to IAC, this is not a new requirement of Iowa Code. Furthermore, except for utility-owned CCR landfills, as described further below, all other sanitary landfills are statutorily required to establish and maintain these closure and post-closure accounts.

It should be noted that a similar situation previously occurred with utility-owned CCR landfills. The utility industry chose to petition the Iowa Legislature and received a statutory exemption from needing these accounts ([Iowa Code subsection 455B.306\(12\)](#)). This exemption did not absolve utility-owned CCR landfills from their financial assurance obligations, rather it provided these utilities the option to use any of the approved financial assurance instruments ([Iowa Code subsection 455B.301\(9\)](#)) in place of closure and post-closure accounts.

Impact to John Deere Dubuque Works Landfill

Currently, the John Deere Dubuque Works Landfill is using only a surety bond, pursuant to paragraph [567 IAC 115.31\(6\)"b."](#) as its financial assurance instrument to cover post-closure costs. However, as part of codifying this statutory requirement within IAC, and absent a legislative change to [Iowa Code section 455B.306](#), John Deere Dubuque Works Landfill will be required to comply with this post-closure account requirement.

For illustrative purposes only and based on cost estimates from the 2025 Financial Assurance report ([Doc #112627](#)), John Deere Dubuque Works Landfill will be required to deposit **\$891,700** into an account restricted for post-closure care. Since the John Deere Dubuque Works Landfill is closed, the post-closure account must be fully funded upon establishment and maintained throughout the remainder of the post-closure period.

Considering this is a current requirement of Iowa Code and this proposed rulemaking will result in a correction to IAC, the DNR will be willing to consider [Petitions for Waiver](#), pursuant to [561 IAC 10](#), on a case-by-case basis to accommodate the potential need for additional time to come into compliance.

Next Steps

The DNR realizes this is a significant change to how John Deere Dubuque Works Landfill's current financial assurance is being managed and will have a fiscal impact. Therefore, the DNR would like to schedule a meeting in the next several weeks to discuss this requirement and answer any questions. Mary Klemesrud, Program Planner, Solid Waste and Contaminated Sites Section, will be contacting your office to schedule the meeting. In the meantime, please feel free to reach out to Mary at [\(515\)802-8835](tel:5158028835) or mary.klemesrud@dnr.iowa.gov with any questions.

Sincerely,



Digitally signed by
Michael Sullivan
Date: 2025.09.15
10:40:26 -05'00'

Mike Sullivan
Solid Waste and Contaminated Sites Supervisor
Land Quality Bureau

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