

Ringgold County Board of Supervisors Minutes

June 23, 2025

The Ringgold County Board of Supervisors met in regular session on Monday, June 23, 2025. The meeting was called to order at 9:00 A.M. with the following members present: Randy Taylor, Colby Holmes, and Steve Knapp.

Approval of Agenda

Motion by Holmes, seconded by Knapp, to approve the agenda as presented.

AYES: Taylor, Holmes, Knapp

NAYS: None

Motion carried.

Engineer's Report – Jared Johnson

Engineer Jared Johnson provided updates on secondary roads:

- Sign truck out repairing downed, damaged, or deteriorated signs.
- Tractor and mower operating in the eastern portion of the county.
- Crew stockpiled remaining shoulder rock for the northwestern area.
- Total patcher out repairing potholes.
- 220th Avenue seal coat project continued with blading and rolling of the road surface.
- Vogel Traffic Services were on site painting pavement markings.

Completed Work Orders:

- W.O. 1346: Replaced deteriorated twin 36" boiler pipes with single 60" ADS culvert; armored inlet/outlet with revetment (280th Street between P46 and 220th Ave).
- W.O. 1355: Replaced deteriorated 24" CMP culvert with new 24" ADS culvert (285th Ave between 270th and 275th Streets).
- W.O. 1358: Extended existing 24" culvert (Intersection of 285th Ave and 275th Street).

Additional Discussion:

- Coordination is underway for Phase II of the Jefferson 26 project.
- The department received notice from the IDOT Location and Environmental Bureau that a bat habitat assessment is required for culvert extension locations associated with the P27 project. The department is working to complete these assessments.

Insurance Renewal

Ted Smith and Lois Ibbotson of First Main Street Insurance met with the Board to present the FY26 liability insurance renewal.

- The county will see a 4.78% increase in premium.

Treasurer's Report – Debra Cannon

Treasurer Debra Cannon presented the May month-end report.

- The Board moved forward with approval.

Auditor's Update – Amanda Waske

Auditor Amanda Waske reviewed several items with the Board:

- The Board moved forward with appointing Mike Wells as County Attorney.
The Board approved a resolution calling for a special election on the renewal of the Local Option Sales and Services Tax in unincorporated Ringgold County. The question will appear on the ballot at the November 4, 2025, City-School Election. The specific purpose for which the revenues shall otherwise be expended are: 100% for maintenance of Secondary Roads, public infrastructure improvements, public safety equipment, and any other lawful purpose.
- The Board reviewed and approved the following policies related to the WRD Landfill bond project:
 - Consider approval of Post Issuance Compliance Policy & Continuing Disclosure Policy
 - Consider approval of Resolution Adopting and Approving Tax Compliance Procedures Relating to Tax-Exempt Bonds
- Auditor Waske reviewed the May month end report for her department.
 - The Board moved forward with approval.

Claims

The Board moved forward with approval of claims to be paid on Wednesday, June 25, 2025.

RESOLUTION RC25–96

WHEREAS the Ringgold County Board of Supervisors do hereby approve the ICAP renewal policy for FY26.

THEREFORE, a motion was made by Steve Knapp and seconded by Colby Holmes stating such.

The vote on the resolution: AYES: Unanimous. NAYS: None.

ATTEST: Amanda Waske, Auditor. Passed and approved June 23, 2025.

RESOLUTION RC25–97

WHEREAS the Ringgold County Board of Supervisors do hereby approve the Treasurer's May month end report as presented by Treasurer Debra Cannon.

THEREFORE, a motion was made by Steve Knapp and seconded by Colby Holmes stating such.

The vote on the resolution: AYES: Unanimous. NAYS: None.

ATTEST: Amanda Waske, Auditor. Passed and approved June 23, 2025.

RESOLUTION RC25–98

BE IT REMEMBERED, that on the 23rd day of June 2025, the Board of Supervisors of Ringgold County, Iowa did appoint Mike Wells to serve as the County Attorney of Ringgold County. The appointment was made to fill a vacancy in the elective office of county attorney pursuant to Iowa law.

WHEREAS, said appointment was made pursuant to *Code of Iowa* §69.14A(2)(a), and shall be a valid and continuing appointment until the next pending election as defined by *Code of Iowa* §69.12, and a successor is elected and qualified.

WHEREAS, said appointment having been made on motion, duly seconded, and passed on a roll call vote by members of the Ringgold County Board of Supervisors in favor of the appointment at a public meeting of the Ringgold County Board of Supervisors on June 23, 2025.

WHEREAS, the appointee so named herein is authorized by Iowa law to perform all duties and responsibilities of said office and may by law utilize the powers and exercise the discretion of the office of Ringgold County Attorney as if duly elected.

WHEREFORE, KNOW ALL PERSONS WHO COME BEFORE THESE PRESENT that they shall stand as an official memorial of the authority of the Ringgold County Board of Supervisors to appoint, and it has so appointed by virtue of the law of the state of Iowa, Mike Wells as Ringgold County Attorney until the next pending election.

THEREFORE, a motion was made by Colby Holmes and seconded by Steve Knapp approving the appointment of Mike Wells as Ringgold County Attorney.

The vote on the resolution: AYES: Unanimous. NAYS: None.

ATTEST: Amanda Waske, Auditor. Passed and approved June 23, 2025.

RESOLUTION RC25-99

WHEREAS, Chapter 423B of the Iowa Code (the "Code") establishes the requirements to request that the County Commissioner of Elections hold an election on the question of imposing (renewing) a local sales and services tax; and

WHEREAS, the Code provides that the question of the imposition (renewal) of a local sales and services tax shall be submitted to the registered voters of the incorporated and unincorporated areas of the County upon receipt by the County Commissioner of Elections of the motion or motions, requesting such submission, adopted by the governing body or bodies of the city or cities located within the county or of the county, for the unincorporated area of the county, representing at least one half of the population of the county; and

WHEREAS, the local sales and services tax currently imposed in the unincorporated area of Ringgold County, Iowa will expire on June 30, 2027; and

WHEREAS, the Board of Supervisors of Ringgold County, Iowa, to avoid a lapse in the collection of local sales and services tax revenues, desires that a proposition authorizing the imposition (renewal) of a local sales and services tax, effective July 1, 2027, without repeal of the current local sales and services tax, be placed on the ballot for the November 4, 2025 election pursuant to Iowa Administrative Code Section 701-107.2(2).

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF RINGGOLD COUNTY, IOWA:

Section 1. That there is hereby called a special county election on Tuesday, the 4th day of November 2025, at which election there shall be submitted to the registered voters of the unincorporated portion of Ringgold County, Iowa the following question, to wit:

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?

Summary: To authorize imposition (renewal) of a local sales and services tax in the unincorporated area of the County of Ringgold, that will continue without repeal of the existing local sales and services tax at the rate of one percent (1%) to be effective on July 1, 2027 until repealed.

A local sales and services tax shall be imposed (renewed) in the unincorporated area of the County of Ringgold that will continue without repeal of the existing local sales and services tax at the rate of one percent (1%) to be effective on July 1, 2027, until repealed.

Revenues from the sales and services tax are to be allocated as follows:

0% for property tax relief.

The specific purpose for which the revenues shall otherwise be expended are:

100% for maintenance of Secondary Roads, public infrastructure improvements, public safety equipment, and any other lawful purpose.

Section 2. That the voting place or places for said election, and the hours the polls shall be opened and closed shall be as set out in the notice of election, said notice to be prepared and approved by the County Commissioner of Elections.

Section 3. That the Election Board for the voting precinct or precincts shall be appointed by the County Commissioner of Elections, not less than 15 days before the date of said election.

Section 4. That the Auditor of Ringgold County, Iowa, being the County Commissioner of Elections, is hereby directed to publish the notice of election twice in the Mount Ayr Record News, being a legal newspaper, as defined by Section 618.3 of the Code of Iowa, published in said County and of general circulation therein; the first notice, pursuant to Section 423B.1 of the Code of Iowa, shall be published not less than 60 days before said election. The second notice, including a sample ballot, pursuant to Section 49.53 of the Code of Iowa, shall be published not less than four clear days nor more than twenty days prior to the date of said election.

Section 5. That the County Commissioner of Elections shall cause to be prepared all such ballots and election registers and other supplies as may be necessary for the proper and legal conduct of said election.

Section 6. That the Auditor is hereby directed to file a certified copy of this Resolution in the office of the County Commissioner of Elections, which filing shall also constitute the "written notice" to the County Commissioner of Elections of the election date required to be given by the governing body under the provisions of Chapter 47 of the Code of Iowa.

WHEREAS the Ringgold County Board of Supervisors do hereby approve calling a special election on the imposition (renewal) of a Local Option Sales and Services Tax within the unincorporated area of Ringgold County, Iowa.

THEREFORE, a motion was made by Steve Knapp and seconded by Colby Holmes stating such.

The vote on the resolution: AYES: Unanimous. NAYS: None.

ATTEST: Amanda Waske, Auditor. Passed and approved June 23, 2025.

RESOLUTION RC25-100

WHEREAS, pursuant to the laws of the State of Iowa, Ringgold County, Iowa (the "County") has publicly offered, and likely will issue and publicly offer in the future, its notes, bonds or other obligations (the "Bonds"); and WHEREAS, the County deems it necessary and

desirable to adopt certain Policies and Procedures Regarding Municipal Securities Disclosure to be followed in connection with the issuance and on-going administration of publicly offered Bonds; and

WHEREAS, the proposed Policies and Procedures Regarding Municipal Securities Disclosure are attached hereto as Exhibit A (the "Disclosure Policies and Procedures"); and

NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Ringgold County, Iowa, as follows:

Section 1. The Disclosure Policies and Procedures attached hereto as Exhibit A are hereby adopted and shall be dated as of the date hereof.

Section 2. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

WHEREAS the Ringgold County Board of Supervisors do hereby approve the resolution Authorizing Adoption of Policies and Procedures Regarding Municipal Securities Disclosure.

THEREFORE, a motion was made by Steve Knapp and seconded by Colby Holmes stating such.

The roll call vote on the resolution: AYES: Knapp, Holmes, Taylor. NAYS: None.

ATTEST: Amanda Waske, Auditor. Passed and approved June 23, 2025.

RESOLUTION RC25-101

WHEREAS, pursuant to the laws of the State of Iowa and Section 103 of the Internal Revenue Code, Ringgold County, Iowa (the "County"), acting by and through the authority of its Board of Supervisors, has issued, and likely will issue in the future, tax exempt municipal bonds, notes or other obligations (the "Tax Exempt Bonds"); and

WHEREAS, the County deems it necessary and desirable to adopt certain procedures and practices to be followed by the County in connection with the issuance of Tax-Exempt Bonds; and

WHEREAS, proposed tax compliance procedures are attached hereto as Exhibit A (the "Compliance Procedures");

NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Ringgold County, Iowa, as follows:

Section 1. The Compliance Procedures attached hereto as Exhibit A are hereby adopted and shall be dated as of the date hereof.

Section 2. The County Auditor is hereby authorized and directed to periodically update the Compliance Procedures in accordance with the Internal Revenue Code and supporting Internal Revenue Service Rulings and Regulations, with advice from bond counsel.

Section 3. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

WHEREAS the Ringgold County Board of Supervisors do hereby approve the resolution Adopting and Approving Tax Compliance Procedures Relating to Tax-Exempt Bonds.

THEREFORE, a motion was made by Colby Holmes and seconded by Steve Knapp stating such.

The roll call vote on the resolution: AYES: Knapp, Holmes, Taylor. NAYS: None.

ATTEST: Amanda Waske, Auditor. Passed and approved June 23, 2025.

RESOLUTION RC25-102

WHEREAS the Ringgold County Board of Supervisors do hereby approve the Auditor's May month end report as presented by Auditor Amanda Waske.

THEREFORE, a motion was made by Steve Knapp and seconded by Colby Holmes stating such.

The vote on the resolution: AYES: Unanimous. NAYS: None.

ATTEST: Amanda Waske, Auditor. Passed and approved June 23, 2025.

RESOLUTION RC25-103

WHEREAS the Ringgold County Board of Supervisors do hereby approve the claims to be paid Wednesday, June 25, 2025.

THEREFORE, a motion was made by Colby Holmes and seconded by Steve Knapp stating such.

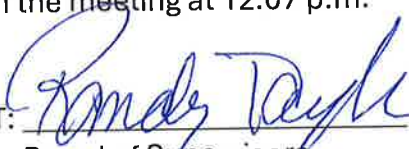
The vote on the resolution: AYES: Unanimous. NAYS: None.

ATTEST: Amanda Waske, Auditor. Passed and approved June 23, 2025.

A motion was made by Knapp and seconded by Holmes to approve minutes. Motion carried.

There was no further business. A motion was made by Knapp and seconded by Holmes to adjourn the meeting at 12:07 p.m.

ATTEST:


Board of Supervisors


Ringgold County Auditor