

Ringgold County Board of Supervisors Minutes October 19, 2026

The Ringgold County Board of Supervisors met in regular session Monday, October 19, 2026. The meeting was called to order at 9:00 A.M with the following members present Colby Holmes, Steve Knapp, and Randy Taylor.

A motion was made by Taylor, second by Knapp to approve the agenda.

AYES: Unanimous NAYS: None

Engineer Jared Johnson met with the Board to provide secondary roads updates. A tractor and mower was out working to mow vegetation along gravel roadsides in the southeastern and south-central portions of the county.

Farm-to-Market rock was hauled to the south central, north central, and southwest maintainer districts.

The total patcher was out working to repair potholes and deterioration along county routes P27, P32, P64, and P68.

Work order update:

W.O. 1492: Repair roadway embankment at culvert inlet and realign channel with culvert. Armor inlet with revetment. Located along J20 between 320th and 330th Ave. (Complete)

The department received notice last week that the Jefferson 26 project (Knowlton Bridge) has received SHPO clearance, and thus NEPA clearance has also been completed. The department is evaluating workload for next construction season. Current projects are predicted to start early in the construction season and be completed near the middle of summer. The department is considering continuing to progress this project along a schedule that would provide for a later construction schedule. Check plans for this project have not yet been started. Currently the department is considering targeting a January/February submittal date for check plans which correlates to a May/June letting.

The department has been working to complete the final plan submittals for the P27 south project.

The department has been working to complete the final plan submittals for the P33 resurfacing project.

Last week at the Poe 17 project site, the crew worked to remove the existing bridge to an extent that it will not interfere with new construction, hauled the crane to the site and

assembled, hauled hammer and leads to site and assembled, hauled piling and construction materials to site, installed temporary stream crossing and built crane walkway with crane mats, excavated for north and south abutment footings, excavated north and south abutment berm slopes, cut benches for north and south pier piling, cut benches for north and south end span falsework piling, laid out north and south abutment piling, set north and south pier piling centerline pins, laid out north and south end span falsework piling. This week it is planned to unload reinforcing steel for the project, finishing hauling immediately necessary construction materials to the site, drive 1st 50' of piling at north and south abutment, drive 1st 40' of piling at north and south pier, drive falsework piling at the end and interior spans, prep driving steel pile for extensions, and begin to weld pile extensions.

The Board reviewed a claim from New Cooperative, Inc. filed September 29, 2026, pursuant to Iowa Code section 445.60, seeking a refund of \$6,394 in property taxes assessed for the 2023 tax year on three horizontal pressure tanks located at Parcel No. 0076942, 2265 240th Street, Mount Ayr, Iowa. The Board has reviewed the claim, the notes and records of the Ringgold County Assessor, and the applicable law, and is fully advised by County Attorney Mike Wells in the premises. It is hereby ordered that the claim of New Cooperative, Inc. is denied on each of the following independent and alternative grounds:

- I. **Waiver by Failure to Protest or Appeal the 2023 Assessment.**
New Cooperative did not file a written protest of its 2023 assessment with the Ringgold County Board of Review during the protest period prescribed by Iowa Code section 441.37, and did not appeal from the 2023 assessment to the Property Assessment Appeal Board or district court pursuant to Iowa Code section 441.38. A taxpayer that fails to timely protest and appeal an assessment loses the right to challenge it under Iowa Code chapter 441. The classification of the three pressure tanks as taxable improvements under Iowa Code section 427A.1(1)(c) is the type of substantive assessment question that was within the Board of Review's jurisdiction to correct, and New Cooperative's failure to invoke that remedy constitutes a waiver of any irregularity in the 2023 assessment. The Claimant's April 2024 informal review request addressed the 2024 assessment only and did not preserve or revive a challenge to the final 2023 assessment.
- II. **The *Chickasaw County Board of Review* Decision Does Not Reopen the 2023 Assessment.**
The Iowa Supreme Court's decision in *Chickasaw County Board of Review v. Property Assessment Appeal Board* established that unattached propane storage tanks are equipment under Iowa Code section 427A.1(1)(d) and are not assessable as real property. That decision arose from a timely assessment protest filed by Growmark, Inc., which appealed its 2023 assessment through the Board of Review, the PAAB, the district court, and the

Supreme Court. The judgment in that proceeding resolved Growmark's appealed assessment and directed removal of those tanks from Growmark's 2023 assessment. It did not adjudicate New Cooperative's parcel, modify or vacate New Cooperative's final and unappealed 2023 assessment, or create an independent mechanism for reopening assessments that were not timely protested and appealed. The *Chickasaw County* decision supports the Assessor's removal of the tanks from New Cooperative's 2024 and future assessments, but it does not reopen the 2023 assessment year for New Cooperative.

- III. Iowa Code Section 445.60 Bars the Claim as Untimely.
- Iowa Code section 445.60 provides that a refund shall not be ordered or made unless a claim is presented to the Board within two years of the date the tax was due, or, if the assessment was appealed, within two years of the final decision. New Cooperative did not appeal the 2023 assessment; accordingly, the only applicable deadline is two years from the date each 2023 tax installment was due. The claim was presented on September 29, 2026. Any portion of the claim attributable to a tax installment due before September 29, 2024, is time-barred, and the Board is without authority under section 445.60 to order a refund of any such amount. Based on the available records, both installments of the 2023 property tax were due before September 29, 2024, and the entire claim is therefore independently barred by the statutory limitations period. Further, the claim seeks \$6,394 without itemization, an amount that, per County records, exceeds the total 2023 taxes paid by \$2,464; section 445.60 authorizes refund only of taxes, interest, fees, and costs actually paid, and no refund may exceed that amount.

The Ringgold County Board of Supervisors has determined that the County Treasurer shall take no action to issue a refund to New Cooperative, Inc. with respect to the 2023 assessment of Parcel No. 0076942.

The Board moved forward with approval of the 28E Agreement between Ringgold County and Diagonal Community School for the School Resource Officer Program.

RESOLUTION RC26-144

WHEREAS, the Ringgold County Board of Supervisors has reviewed the claim filed by New Cooperative, Inc. on September 29, 2026, requesting a refund of \$6,394 in property taxes for the 2023 tax year on three horizontal pressure tanks located on Parcel No. 0076942; and

WHEREAS, the Board has considered the claim, the records of the Ringgold County Assessor, and the findings and conclusions contained in the Decision and Order Denying Claim for Refund;

THEREFORE, a motion was made by Taylor and seconded by Knapp to deny the claim for refund, adopt the Decision and Order Denying Claim for Refund as the Board's findings and

conclusions, and direct that no refund be issued by the County Treasurer. The Decision and Order shall be entered in the Board's minutes, with a copy provided to New Cooperative, Inc. and the Ringgold County Assessor.

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

ATTEST: Amanda Waske, Auditor. Passed and approved October 19, 2026.

RESOLUTION RC26-145

WHEREAS the Ringgold County Board of Supervisors do hereby the 28E Agreement between Ringgold County and Diagonal Community School for the School Resource Officer Program.

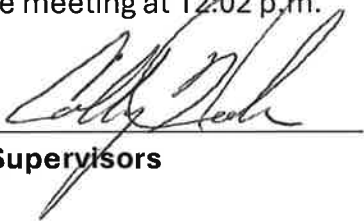
THEREFORE, a motion was made by Knapp and seconded by Taylor stating such.

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

ATTEST: Amanda Waske, Auditor. Passed and approved October 19, 2026.

A motion was made by Knapp, second by Taylor to approve the minutes.

There was no further business. A motion was made by Taylor and seconded by Knapp to adjourn the meeting at 12:02 p.m.

ATTEST: 
Board of Supervisors


Ringgold County Auditor