

September 28, 2026
Bloomfield, Iowa
Courthouse Boardroom
8:30 A.M.

The Davis County Board of Supervisors met in regular session on Monday, September 28, 2026 with Chairman Ron Bride and Members David Henderson and Alan Yahnke present.

Alan made motion, seconded by David and carried unanimously, to approve the agenda.

David made motion, seconded by Alan and carried unanimously, to approve and sign the Minutes of Monday, September 21, 2026.

The Board met with Engineer Ryan Schock, who reported on the blading, mowing, rock hauling, ditching and brush cutting work of the County crews.

After much discussion with Vince Remmark of Remmark Land Company, LLC and upon the advice of Assistant County Attorney Ashley Leyda-Walkup and the Iowa Attorney General's Office, David made motion, seconded by Alan and carried unanimously, to adopt the following resolution:

RESOLUTION NO. 09282026

**A RESOLUTION DIRECTING THE DAVIS COUNTY TREASURER
TO ISSUE A PROPERTY REFUND TO REMMARK LAND COMPANY, LLC
PURSUANT TO IOWA CODE 445.60**

WHEREAS, Remmark Land Company, LLC owns the following three parcels of real estate located in Davis County, Iowa, and each of those parcels has one hog confinement building located on it:

Parcel Nos. 16098190, 07038712, and 10064001

WHEREAS, in April of 2025, Vince Remmark of Remmark Land Company, LLC, discovered that the Davis County Assessor's Office had incorrect measurements for the three hog confinements on the above-described parcels and notified the Davis County Assessor's Office accordingly.

WHEREAS, the Davis County Assessor's Office had the dimensions of the three hog confinement buildings listed at 80' x 300' for property tax assessment purposes when in fact the three hog confinement buildings are all 80' x 225'.

WHEREAS, upon being notified of the incorrect dimensions, the Davis County Assessor was able to correct the dimensions for property tax assessment purposes for the 2024 tax year (due in September of 2025 and March of 2026) and the 2025 tax year (due in September of 2026 and March of 2027) which in turn corrected and lowered the amount of property taxes for those tax years; however, he was unable to correct any other tax years as those property taxes had already been paid by Remmark Land Company, LLC.

WHEREAS, in March of 2026, Vince Remmark of Remmark Land Company, LLC, protested the tax assessments of the above-described parcels to the Davis County Board of Review and in May of 2026, the Board of Review conducted a hearing related to said protest, but ultimately denied it.

WHEREAS, after his protest to the Board of Review was denied, in late May of 2026, Vince Remmark of Remmark Land Company, LLC, met with the Davis County Board of Supervisors and requested a refund for tax years prior to the 2024 tax year based upon the incorrect dimensions of the hog confinements on the above-described parcels.

WHEREAS, §445.60 of the Code of Iowa states as follows: "The board of supervisors shall direct the county treasurer to refund to the taxpayer any tax or portion of tax found to have been erroneously or illegally paid, with all interest, fees, and costs actually paid." However, §445.60 further states that "[a] refund shall not be ordered or made unless a claim for refund is presented to the board within two years of the date the tax was due, or if appealed to the board of review, the property assessment appeal board, director of revenue, or district court, within two years of the final decision."

WHEREAS, pursuant to Iowa Code §445.60 and given that the Davis County Assessor already corrected the property taxes for tax years 2024 and 2025, the Board of Supervisors shall order the Davis County Treasurer, to refund that portion of the property taxes for the 2023 tax year (due in September of 2024 and March of 2025) attributable to the incorrect dimensions.

WHEREAS, the Davis County Assessor has determined that the incorrect dimensions of the three hog confinements (i.e. an additional 75’ in length on each confinement) resulted in an \$852 over charge on the total property taxes due for each of the above-described parcels for the tax year 2023. Accordingly, the resulting total refund due to Remmark Land Company, LLC is \$2,556.

WHEREAS, Vince Remmark of Remmark Land Company LLC, has indicated to Assistant Davis County Attorney Ashley Walkup that he is willing to forego any request or claim for interest on the amount of refunded tax in furtherance of resolving this matter with Davis County.

WHEREAS, given that the property taxes have for the tax year 2023 have already been collected and distributed by Davis County, the property tax refund should be issued to Remmark Land Company, LLC, in the form of a credit against the property taxes due now (i.e. September of 2026) for the above-described parcels.

THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF DAVIS COUNTY that the Davis County Treasurer is hereby ordered to issue a refund in the amount of \$852 to Remmark Land Company, LLC for each of the above-described parcels in the form of a credit against the property taxes due now (i.e. September of 2026) for the above-described parcels. The total tax to be refunded Remmark Land Company, LLC as described above, shall be \$2,556.

Passed by the Davis County Board of Supervisors on the 28th day of September, 2026.

There was much discussion concerning Iowa Code Section 445.60 which states “A refund shall not be ordered or made unless a claim for refund is presented to the Board within two years of the date the tax was due.” Vince Remmark requested that the Board reconsider and grant further credit for previous tax years prior to 2023 based on his interpretation of Iowa Code Sections 443.6 and 443.9. The Board and Assistant County Attorney Leyda Walkup agreed to research the issue further. Ashley stated she would again contact the Attorney General’s office to confirm it is their guidance that “credit” and “refund” are one in the same and that based on Iowa Code, Davis County should only grant a refund within two years of the date the tax was due. The group agreed to place this item on an agenda in the near future to discuss the Board’s final decision on tax years prior to 2023.

All Board members reported on committee meetings attended.

Alan made motion, seconded by David and carried unanimously, to approve the following claims to be paid:

ALLIANT ENERGY - CR	CONSV-WestGrvPk util	14.40
AREA XV HOUSING - AGENCY	GA-rent	500.00
BLOOMFIELD COMMUNICATIONS	SR-Subscription	60.00
CANTERA AGGREGATES LLC	SR-Rock	25,632.69
CIMPRESS USA INCORPORATED	VA-promo items	845.18
CITY OF BLOOMFIELD	CH-utilities	1,946.53
DAVIS CO HOSPITAL	SHER-inmate med svc	309.00
DOUDS STONE LLC	SR-Rock	18,386.88
ELLIOTT OIL CO	SR-Fuel	68,987.98
FORCE AMERICA DISTRIB LLC	SR-Parts	106.79
GREAT AMERICA FINANCIAL SVC	ATTY-data processing	385.58
STATE MEDICAL EXAMNR	ATTY-exam/autopsy/lab	1,972.00
KOLLISION KORNER	SHER-mv service	80.95
LAWSON PRODUCTS INC.	SR-Supplies	207.60
LOGAN FALER	CONSV-website renewal	381.35
METAL CULVERTS INC	SR-Pipe	10,012.80
MFA OIL COMPANY	CONSV-propane	252.13
MIDWEST WHEEL CO INC	SR-Parts	57.42
NEEBZ GRAPHIX LLC	E911-blanks	6,058.15
OFFICIAL PEST CONTROL	SHER-pest control	60.00
PROFESSIONAL OFFICE SERVICES	TREAS-postage/notices	335.39
QUILL CORP	REC-office supplies	184.62
REEGAN WARNING	VA-rent	650.00
RICK LYNCH	ATTY-office supplies	408.37

SADLER POWER TRAIN INC	SR-Parts	34.12
SOUTHERN IOWA ELECTRIC COOP	GA-utilities	200.00
SUCCESS BANK-DAVIS CO	DATA-safe deposit box	15.00
VEENSTRA & KIM INC.	SR-Outside Engineering	11,603.59
AFLAC	AFLAC - PRETAX	622.88
COLLECTION SERVICES CENTER	CHILD SUPPORT	1,615.34
DAVIS CO EMPL HEALTH PLAN	MEDICAL INS-PT	102,715.10
EQUITABLE FINANCIAL	AXA EQUITABLE	100.00
IPERS	IPERS 01	46,797.83
ISAC-ACCIDENT INSURANCE	ACC INS-AFTER TAX	124.40
SUCCESS BANK	FICA-SS	55,635.33
TREAS STATE OF IA, IA DEPT REV	State WH	6,974.72
VALIC RETIREMENT	VALIC RETIREMENT	6,339.73

Alan moved to adjourn; David seconded; carried unanimously.

ATTEST: KRISTI GOODSON

DAVIS COUNTY AUDITOR AND

COMMISSIONER OF ELECTIONS