

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, January 4, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called their reorganizational meeting to order at 3:08 p.m. The Pledge of Allegiance was recited. Present were Board Members Gomez, Love, Bousquet, McNear and Rohde. Also present was Kim Watson, County Attorney and Joan Spencer, County Clerk as Secretary. Absent: none. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

A current copy of the <i>Open Meetings Act</i> is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. RE-ORGANIZATION
 - a. Nominations for Chairperson §23-156
 - b. Nominations for Vice-Chair
2. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – October 26, 2015
 - b. Approve time of Board of Equalization meetings as 3:00 p.m. Meetings will be held as required and held on Monday or Tuesday if Monday falls on a holiday. Chair reserves the right to make exception for an unforeseen circumstance.
 - c. Approve posting the Board agenda's at www.dakotacountyne.org – county website
3. NEW BUSINESS
 - a. Jeff Curry, Assessor, asking the Board to approve or not approve a roll correction for 2014 exempt status for Papio-Missouri River Natural Resource District.
 - b. Jeff Curry, Assessor, discuss Form 451 Permissive Exempt waiver process.
4. MISCELLANEOUS
5. COMMISSIONER COMMITTEE REPORTS
6. MAIL AND/OR EMERGENCY BUSINESS
7. PUBLIC COMMENT
8. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Rohde, to nominate Board Member Bousquet as 2016 Chair and that nominations cease and a unanimous ballot be cast. ROLL CALL VOTE: Love- yes, Bousquet- abstain, McNear- yes, Rohde- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Board Member Bousquet moved, seconded by Board Member McNear, to nominate Board Member Gomez as 2016 Vice-chair. ROLL CALL VOTE: Bousquet- yes, McNear- yes, Rohde- yes, Gomez- abstain, Love- yes. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member Gomez to approve the Consent Agenda: (a) approval of minutes from October 26, 2015; (b) approval of time of Board of Equalization at 3:00 p.m. and meetings will be held as required on Monday or Tuesday if Monday falls on a holiday; chair reserves the right to make exception for an unforeseen circumstance. (c) approval to post the agenda on the county website. ROLL CALL VOTE: McNear- yes, Rohde- yes, Gomez- yes, Love- yes, Bousquet- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained a roll correction for 2014 exempt status for Papio-Missouri River Natural Resource District. The District did not file exempt status for two 40-acre parcels in a timely manner even though parcels were no longer leased and were incorporated into the lake project. Tax revenue loss if exemption allowed would be \$2,549.98 and \$2,237.36 for a total of \$4,787.34. Both years 2015 and 2016 have exempt status. Jeff Curry recommended the Board grant exempt status for 2014. The Assessor's Office will be sending a reminder letter in the future.

Board Member Rohde moved, seconded by Board Member Love, to grant 2014 exempt status for Papio-Missouri River Natural Resource District on said parcels as recommended by Assessor Curry. ROLL CALL VOTE: Rohde- yes, Gomez- yes, Love- yes, Bousquet- yes, McNear- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, presented information to the Board regarding the Form 451 Permissive Exempt waiver process. Form 451 can be filed by a charitable, educational and religious organization and cemeteries. The deadline to file is December 31st and he has seven (7) parcels that have not filed. Each organization was sent the form with a letter and received a reminder phone call. Those organizations not filing by December 31st, have the option to ask the Board of Equalization in person to waive the penalty applied for filing past the deadline except a penalty of 10% is not waivable.

BOARD OF EQUALIZATION RECORD BOOK 3

There were no committee reports; mail and/or emergency business or public comment.

Chair Bousquet adjourned the Board of Equalization meeting of January 4, 2016, at 3:21 p.m.

County Board of Equalization

Rick Bousquet, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book



BOARD OF EQUALIZATION RECORD BOOK 3

Dakota County Board of Equalization
Tuesday, January 19, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gomez called the meeting to order at 3:01 p.m. The Pledge of Allegiance was recited. Present were Board Members Gomez, McNear, Rohde and Love. Also present was Kim Watson, County Attorney, Joan Spencer, County Clerk, and Cherie Conley, Deputy County Clerk as Secretary. Absent: Bousquet. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – January 4, 2016
2. NEW BUSINESS
 - a. Board to hear request from Northeast Community Action Partnership, Inc. for three vehicles to be exempt from the motor vehicle tax: (1) 2016 Dodge Grand Caravan - VIN # 2C4RDGBG7GR108050; (2) 2016 Dodge Grand Caravan – VIN # 2C4RDGBG5GR102859 and (3) 2002 Chevrolet Venture Van – VIN #1GNDU03E92D292361. Said vehicles used by staff to attend meetings and other activities for the Early Head Start Program. After consideration of the recommendation of the County Treasurer, Board shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner.
3. MISCELLANEOUS
4. COMMISSIONER COMMITTEE REPORTS
5. MAIL AND/OR EMERGENCY BUSINESS
6. PUBLIC COMMENT
7. ADJOURNMENT

Board Member Love moved, seconded by Board Member McNear to excuse Board Member Bousquet from the meeting. ROLL CALL VOTE: McNear– yes, Rohde– yes, Love– yes, and Gomez– yes. Bousquet– absent. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member McNear to approve the Consent Agenda: (a) approval of minutes from January 4, 2016. ROLL CALL VOTE: Rohde– yes, Love– yes, Gomez– yes, and McNear– yes. Bousquet– absent. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Rohde to approve the request from Northeast Community Action Partnership, Inc. for three vehicles to be exempt from the motor vehicle tax: (1) 2016 Dodge Grand Caravan - VIN # 2C4RDGBG7GR108050; (2) 2016 Dodge Grand Caravan – VIN # 2C4RDGBG5GR102859 and (3) 2002 Chevrolet Venture Van – VIN #1GNDU03E92D292361. ROLL CALL VOTE: Love– yes, Gomez– yes, McNear– yes and Rohde– yes. Bousquet– absent. UNANIMOUS MOTION CARRIED.

There were no committee reports; mail and/or emergency business or public comment.

Chair Gomez adjourned the Board of Equalization meeting of January 19, 2016, at 3:06 p.m.

County Board of Equalization

Antonio Gomez, Vice-Chair

Date Chair signed

Cherie Conley, Deputy County Clerk, Secretary

Joan Spencer, County Clerk

Date



Date entered in book

BOARD OF EQUALIZATION RECORD BOOK 3

Dakota County Board of Equalization
Monday, February 1, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the meeting to order at 3:06 p.m. The Pledge of Allegiance was recited at the Board of Corrections meeting. Present were Board Members Bousquet, McNear and Love. Also present was Kim Watson, County Attorney, Cherie Conley, Deputy County Clerk/Secretary. Absent: Gomez and Rohde. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

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The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – January 19, 2016
2. NEW BUSINESS
 - a. Assessor Jeff Curry, to present to the Board a list of applicants and his recommendations of exempt or non-exempt status for Permissive Exemption Applications form 451 according to Statute 77-202.01.
3. MISCELLANEOUS
4. COMMISSIONER COMMITTEE REPORTS
5. MAIL AND/OR EMERGENCY BUSINESS
6. PUBLIC COMMENT
7. ADJOURNMENT

Board Member Love moved, seconded by Board Member McNear to excuse Board Members Gomez and Rohde from the meeting. ROLL CALL VOTE: McNear– yes, Love– yes, and Bousquet– yes. Gomez and Rohde– absent. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member McNear to approve the Consent Agenda: (a) approval of minutes from January 19, 2016. ROLL CALL VOTE: Love– yes, Bousquet- yes and McNear– yes. Gomez and Rohde– absent. UNANIMOUS MOTION CARRIED.

Assessor Jeff Curry, presented to the Board a list of applicants and his recommendations of exempt or non-exempt status for Permissive Exemption Applications form 451 according to Statute 77-202.01. He explained his reasons the recommendations and informed the Board that this list will be published and would then come before the Board for action to be taken.

There were no committee reports; mail and/or emergency business or public comment.

Chair Bousquet adjourned the Board of Equalization meeting of February 1, 2016, at 3:14 p.m.

County Board of Equalization

Rick Bousquet, Chair

Date Chair signed

Cherie Conley, Deputy County Clerk, Secretary Date

Joan Spencer, County Clerk Date

Date entered in book



BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, April 25, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the meeting to order at 3:01 p.m. The Pledge of Allegiance was recited. Present were Board Members Bousquet, McNear and Love. Also present was Kim Watson, County Attorney and Joan Spencer, County Clerk as board secretary. Absent: Gomez and Rohde. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – February 1, 2016
2. NEW BUSINESS
 - a. Closed Session to discuss preliminary negotiations in Tyson v. Dakota County Board of Equalization for 2015 tax year.
 - b. Board approval to grant or withhold tax exemption for real property or tangible personal property. §77-202.02
3. MISCELLANEOUS
4. COMMISSIONER COMMITTEE REPORTS
5. MAIL AND/OR EMERGENCY BUSINESS
6. PUBLIC COMMENT
7. ADJOURNMENT

Board Member Love moved, seconded by Board Member McNear to excuse Board Members Gomez and Rohde from the meeting. ROLL CALL VOTE: Gomez- absent; Bousquet- yes, McNear- yes, Rohde- absent, Love- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member McNear to approve the Consent Agenda: (a) approval of minutes from February 1, 2016. ROLL CALL VOTE: McNear- yes. Rohde- absent, Love- yes, Bousquet- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member McNear, to convene in closed session to discuss preliminary negotiations in Tyson v. Dakota County Board of Equalization for 2015 tax year. ROLL CALL VOTE: Love- yes, Gomez- absent, Bousquet- yes, McNear- yes, Rohde- absent. UNANIMOUS MOTION CARRIED at 3:09 p.m.

Board Member McNear moved, seconded by Board Member Love, to reconvene in open session. ROLL CALL VOTE: Bousquet- yes, McNear- yes, Rohde- absent, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED at 3:17 p.m.

Assessor Jeff Curry, requested the Board review his recommendations on the Form 451 Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations and approve, approve a portion or deny the Application for Tax Exemption on Real and Personal Property. Chair Bousquet read the following Assessor recommendations: Buckland Post #97—approval; Cownie-Church Legion Post #307—approval of a portion [30% taxable alcohol sales—70% exempt]; Cownie-Church Legion post #307—approval of a portion – parking [10% taxable alcohol sales—90% exempt]; Fraternal Order of Eagles—approval of a portion [60% taxable alcohol sales – 40% exempt]; Hanson-Greenleaf Legion Post #376—approval; Harty-McNally Legion Post #175—approval; Knights of Columbus—approval; Omadi Lodge #5AF & AM—approval of a portion {53% taxable and 47% exempt per rent from office space/garage}; Ryan-McEntaffer Legion Post #60—approval; American Family Association, Inc.—approval; Boy's & Girl's Home of Nebraska—approval; Briar Cliff University—approval; Dakota County Historical Society—approval; Heartland Counseling Services, Inc.—approval; H.I.W.A.Y.—approval of a portion [50% exempt – ½ building rented to Photography Shop]; Nebraska Indian Community College—approval; Norm Waitt Sr., YMCA—approval; Northeast Nebraska Community Action Partners—approval of a portion [20% taxable] and parking approval 100% exempt; Northeast Nebraska Senior Citizens Center, Inc.—approval; Region IV, Inc—approval; Siouxland Community Bible Church—approval; Evangelical Church of North America—approval; First Lutheran Church—approval; First Presbyterian Church—approval; Glad Tidings Lighthouse of South Sioux City—approval; Iglesias Pentecostes Jesucristo el Buen Pastor—approval; Hope Evangelical Lutheran Church—approval; Islamic Center of Siouxland—approval; Oblate Apostles of the Two Hearts—approval/house for religious sisters and denial/property serving as religious house and missionary center for priests; Primera Iglesia Bautista Hispana—approval/church and denial property bare ground; River Hills Church—approval; Salem Lutheran Church—approval; St. Paul's Evangelical Lutheran Church—approval; St. Paul's United Methodist Church—approval; St. Mary's Catholic

BOARD OF EQUALIZATION

RECORD BOOK 3

Church—approval; Sacred Heart Catholic Church—approval; Homer United Methodist Church—approval; Tri-State Christian Church—approval; United Methodist Church—approval; Trinity Lutheran Church—approval; St. Michael's Catholic Church—approval; St. Patrick's Catholic Church—approval; St. Cornelius Catholic Church—approval and Siouxland Community Health Center—denial.

Board Member Love moved, seconded by Board Member McNear to accept the Assessor's recommendation for denial of tax exemption on real and personal property for Primera Iglesia Bautista Hispana parcel with property as bare ground; Oblate Apostles of the Two Hearts on parcel with property serving as religious house and missionary center for priests not owned by applicant; and Siouxland Community Health Center as applicant not the owner. ROLL CALL VOTE: McNear- yes; Rohde- absent, Love- yes, Gomez- absent, Bousquet- yes. UNANIMOUS MOTION CARRIED.

Board Member McNear moved, seconded by Board Member Love, to accept the Assessor's recommendations for approval or approval of a portion and move accordingly on remaining applications for tax exemption on real and personal property by qualifying organizations. ROLL CALL VOTE: Love- yes, Gomez- absent, Bousquet- yes, McNear- yes, Rohde- absent. UNANIMOUS MOTION CARRIED.

There were no committee reports; mail and/or emergency business or public comment.

Chair Bousquet adjourned the Board of Equalization meeting of April 29, 2016, at 3:28 p.m.

County Board of Equalization

Rick Bousquet, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

BOARD OF EQUALIZATION RECORD BOOK 3

Dakota County Board of Equalization
Monday, June 6, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the meeting to order at 3:13 p.m. Present were Board Members Bousquet, McNear, Rohde, Love and Gomez. Also present was Kim Watson, County Attorney and Joan Spencer, County Clerk as board secretary. Absent: None. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – April 25, 2016
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, asking the Board to approve, appoint and set compensation for the use of certified appraisers as referees for property valuation protests.
 - b. Discuss and set dates/s for the Board of Equalization to meet in June and/or July, 2016, to review and accept referee's recommendation or set their own value on property valuation protests.
3. MISCELLANEOUS
4. COMMISSIONER COMMITTEE REPORTS
5. MAIL AND/OR EMERGENCY BUSINESS
6. PUBLIC COMMENT
7. ADJOURNMENT

Board Member Love moved, seconded by Board Member McNear to approve the Consent Agenda: (a) approval of minutes from April 25, 2016. ROLL CALL VOTE: Gomez– yes. Bousquet– yes, McNear– yes, Rohde– yes, Love– yes. UNANIMOUS MOTION CARRIED.

Discussion was had regarding agenda items to appoint referees and set dates for Board of Equalization to review property valuation protests. No action was taken. A special meeting was called for next Monday, June 13, 2016.

There were no committee reports; mail and/or emergency business or public comment.

Chair Bousquet adjourned the Board of Equalization meeting of June 6, 2016, at 3:44 p.m.

County Board of Equalization

Rick Bousquet, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

BOARD OF EQUALIZATION RECORD BOOK 3

Dakota County Board of Equalization
Special Meeting
Monday, June 13, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the special meeting to order at 9:00 a.m. Pledge of Allegiance was recited. Present were Board Members Bousquet, McNear, Rohde, Love and Gomez. Also present was Kim Watson, County Attorney and Joan Spencer, County Clerk as board secretary. Absent: None. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

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The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. NEW BUSINESS

- a. Jeff Curry, Assessor, asking the Board to approve, appoint and set compensation for the use of certified appraisers as referees for property valuation protests.
- b. Discuss and set dates/s for the Board of Equalization to meet in June and/or July, 2016, to review and accept referee's recommendation or set their own value on property valuation protests.
- c. Board to approve Resolution 16E-001 to approve the Board of Equalization reserving the right to petition the Tax Equalization and Review Commission if a class or subclass of real property within the County is not equalized or at market value.

2. PUBLIC COMMENT

3. ADJOURNMENT

Chair Bousquet moved, seconded by Board Member Rohde, to appoint Mike Wojcik and Doug Helvig as referees for property valuation protests at the rate of \$75.00 per hour. ROLL CALL VOTE: Gomez- yes, Love- no, McNear- yes, Rohde- yes, Bousquet- yes. MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member McNear, to set the dates for Board of Equalization to meet to review referee's recommendation as June 28, 2016, at 9:00 a.m. and July 5, 2016, at 9:00 a.m. ROLL CALL VOTE: Love- yes, McNear- yes, Rohde- yes, Bousquet- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Board Member Rohde was excused from the meeting at 9:34 a.m.

Board Member Love moved, seconded by Board Member McNear, to approve Resolution 16E-001 to approve the Board of Equalization reserving the right to petition the Tax Equalization and Review Commission if a class or subclass of real property within the County is not equalized or at market value. ROLL CALL VOTE: McNear- yes, Rohde- absent, Bousquet- yes, Gomez- yes, Love- yes. UNANIMOUS MOTION CARRIED.

RESOLUTION 16E-001

RESOLUTION TO PETITION THE TAX EQUALIZATION AND REVIEW COMMISSION TO CONSIDER AN ADJUSTMENT TO A CLASS OR SUBCLASS OF REAL PROPERTY WITHIN DAKOTA COUNTY

WHEREAS, a needs analysis study was done in 2014 and the Dakota County Assessor's Office was found deficient as a result of inconsistent or lack of standard appraisal practices being utilized on a regular basis and said deficiencies were found in all Valuation Groupings with varying degrees of severity and will need to be mitigated; and

WHEREAS, since the new administration has taken over the functions of the Assessor's Office, plans have been outlined to complete a review of the computer system and the inconsistencies found emphasizing data integrity as the number one goal without exception; and **WHEREAS**, a mass appraisal for 2016 using the new system, current tables and updated data was certified and notice of valuation changes were sent to county property owners; and

WHEREAS, many concerns from property owners have been brought to the attention of the members of the Board of Equalization; and

WHEREAS, the Nebraska Revised Statute 77-1504.01(as amended) states the Board of Equalization may petition the Tax Equalization and Review Commission to consider an adjustment to a class or subclass of real property within the county.

NOW THEREFORE BE IT RESOLVED BY THE DAKOTA COUNTY BOARD OF EQUALIZATION THAT the board reserves the right to petition the Tax Equalization and Review Commission if a class or subclass of real property within the County is not equalized or at market value.

DATED this 13th day of June, 2016.

BOARD OF EQUALIZATION RECORD BOOK 3

There was no public comment.

Chair Bousquet adjourned the Board of Equalization meeting of June 13, 2016, at 9:40 a.m.

County Board of Equalization

Rick Bousquet, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

BOARD OF EQUALIZATION RECORD BOOK 3

Dakota County Board of Equalization
Monday, June 20, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the meeting to order at 3:01 p.m. The Pledge of Allegiance was recited. Present were Board Members Bousquet, McNear, Rohde, Love and Gomez. Also present was Kim Watson, County Attorney and Joan Spencer, County Clerk as board secretary. Absent: None. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

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The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – June 6 & 13, 2016
2. NEW BUSINESS
 - a. Board to approve, appoint and set compensation for the use of certified appraisers as referees for property valuation protests.
 - b. Discuss and set dates/s for the Board of Equalization to meet in July, 2016, to review and accept referee's recommendation or set their own value on property valuation protests.
3. PUBLIC COMMENT
4. ADJOURNMENT

Board Member Rohde moved, seconded by Board Member McNear to approve the Consent Agenda: (a) approval of minutes from June 6 and 13, 2016. ROLL CALL VOTE: McNear– yes, Rohde– yes, Love- yes, Gomez- yes, Bousquet- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member McNear to recess the Board of Equalization meeting at 3:02 p.m. ROLL CALL VOTE: Rohde- yes, Love- yes, Gomez- yes, Bousquet- yes, McNear- yes. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member Gomez, to reconvene the Board of Equalization at 3:32 p.m. ROLL CALL VOTE: Love- yes, Gomez- yes, Bousquet- yes, McNear- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

After much discussion, Board Member Gomez moved, seconded by Board Member McNear, to hire as referees Dick Erickson and Tax Valuation, Inc. to review Dakota County property valuation protests and set compensation at \$75.00 per hour. ROLL CALL VOTE: Gomez- yes, Bousquet- yes, McNear- yes, Rohde- yes, Love- no. MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member Love, to set additional dates for the Board of Equalization to review property valuation protests as July 12 and 19 at 9:00 a.m. ROLL CALL VOTE: Bousquet- yes, McNear- yes, Rohde- yes, Love- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Randy Groetken made public comment objecting to hiring referees from outside the Siouland area.

Chair Bousquet adjourned the Board of Equalization meeting of June 20, 2016, at 4:11 p.m.

County Board of Equalization

Rick Bousquet, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Emergency Meeting Tuesday, June 21, 2016 at 4:00 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the emergency meeting to order at 4:00 p.m. The Pledge of Allegiance was recited. Present were Board Members Bousquet, McNear, Rohde, Love and Gomez. Also present was Kim Watson, County Attorney and Joan Spencer, County Clerk as board secretary. Absent: None. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. EMERGENCY BUSINESS

A. Board to rescind their motion appointing Dick Erickson and Tax Valuation, Inc. as referees for property valuation protests.

B. Board to appoint referees for property valuation protests.

2. ADJOURNMENT

Chair Bousquet explained that the referees appointed yesterday (Tax Valuation, Inc.) for Dakota County felt they could not work with appointed referee, Dick Erickson.

Board Member Gomez moved, seconded by Board Member Rohde, to rescind their motion to hire as referees Dick Erickson and Tax Valuation, Inc. to review Dakota County property valuation protests. ROLL CALL VOTE: Gomez- yes, Love- yes, McNear- yes, Rohde- yes, Bousquet- yes. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member McNear, to hire as referees Tax Valuation, Inc. to review Dakota County property valuation protests. ROLL CALL VOTE: Love- yes, McNear- yes, Rohde- yes, Bousquet- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet adjourned the Emergency Board of Equalization meeting of June 21, 2016, at 4:04 p.m.

County Board of Equalization

Rick Bousquet, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

BOARD OF EQUALIZATION RECORD BOOK 3

Dakota County Board of Equalization
Monday, June 28, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the meeting to order at 9:04 a.m. The Pledge of Allegiance was recited. Present were Board Members Bousquet, McNear, Love and Gomez. Also present was Kim Watson, County Attorney, Joe Wilson, Referee and Joan Spencer, County Clerk as board secretary. Absent: Rohde. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

- CALL TO ORDER
- PLEDGE OF ALLEGIANCE
- ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. **CONSENT AGENDA** *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – June 20, 2016 & June 21, 2016 Emergency meeting.
2. **NEW BUSINESS**
 - C. Jeff Curry, Assessor, to present Report of clerical errors to the Board for approval.
 - D. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the board of equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01
3. **MAIL AND/OR EMERGENCY BUSINESS**
4. **PUBLIC COMMENT**
5. **ADJOURNMENT**

Board Member Love moved, seconded by Board Member Gomez to excuse Board Member Rohde from today's meeting. ROLL CALL VOTE: Gomez- yes, Love- yes, McNear- yes, Bousquet- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, presented the list of 52 clerical error adjustments in value to the Board. Mr. Curry stated he talked to each property owner individually and the statute now allows them 30 days to protest the new adjusted value. Board Member Love moved, seconded by Board Member McNear to accept and approve the clerical error valuation changes as follows. ROLL CALL VOTE: McNear- yes, Rohde- absent, Bousquet- yes, Gomez- yes, Love- yes. UNANIMOUS MOTION CARRIED.

<u>PARCEL #</u>	<u>CURRENT OWNER LAST</u>	<u>CURRENT TOTAL</u>	<u>ASSESSOR Recomm</u>
220000530	VITITO	\$ 198,005.00	\$ 184,540.00
220154805	DONNELLY	\$ 183,910.00	\$ 166,505.00
220145857	VANARSDALL	\$ 161,805.00	\$ 143,310.00
220018928	CHESTER	\$ 37,250.00	\$ 62,265.00
220067945	SAHLFELD	\$ 201,835.00	\$ 198,830.00
220060509	BARRICKS	\$ 126,280.00	\$ 125,350.00
220273595	BAILEY	\$ 407,885.00	\$ 392,685.00
220007535	FLAUGH, TRUSTEES	\$ 116,915.00	\$ 83,845.00
220152500	ANDERSON	\$ 97,990.00	\$ 70,860.00
220053367	ENGEL, JR	\$ 171,760.00	\$ 166,575.00
220072264	ROBINETTE	\$ 300,265.00	\$ 310,180.00
220208832	ALVAREZ	\$ 10,895.00	\$ 5,490.00
220193444	CANOLES	\$ 14,510.00	\$ 10,255.00
220190879	NIELSEN	\$ 40,945.00	\$ 34,805.00
220036918	NGELEKA	\$ 4,100.00	\$ 42,610.00
220070075	HINDS	\$ 75,145.00	\$ 44,655.00
220004838	CASS	\$ 67,210.00	\$ 55,505.00
220026750	NARANJO	\$ 49,475.00	\$ 59,200.00
220031088	HANSEN	\$ 35,165.00	\$ 67,525.00
220053154	VARGAS	\$ 93,875.00	\$ 84,820.00
220146276	ALVAREZ	\$ 79,200.00	\$ 87,230.00
220056919	BOYLE	\$ 104,480.00	\$ 90,690.00
220065462	NAIRN & HEATH NABERHAUS	\$ 123,400.00	\$ 97,270.00

BOARD OF EQUALIZATION

RECORD BOOK 3

PARCEL #	CURRENT OWNER LAST	CURRENT TOTAL	ASSESSOR Recomm
220013101	STEVENSON	\$ 188,055.00	\$ 121,975.00
220046379	CRONIN	\$ 127,070.00	\$ 130,040.00
220006598	DONNELLY	\$ 154,415.00	\$ 130,310.00
220042969	ERICKSON	\$ 147,700.00	\$ 133,565.00
220050783	SINGER	\$ 158,065.00	\$ 140,090.00
220022763	WRIGHT	\$ 37,285.00	\$ 141,145.00
220053537	LANE	\$ 148,940.00	\$ 143,115.00
220000026	OORLOG	\$ 149,565.00	\$ 143,180.00
220052840	CLARK, ET AL	\$ 150,085.00	\$ 144,275.00
220000638	RAMIREZ	\$ 158,685.00	\$ 152,860.00
220053014	SANDERS	\$ 159,495.00	\$ 155,655.00
220000190	BENGTSON TRUSTEES	\$ 164,800.00	\$ 158,975.00
220000271	BROVEAK	\$ 170,725.00	\$ 164,900.00
220053286	MALLORY	\$ 171,110.00	\$ 165,925.00
220053634	WEAVER	\$ 175,275.00	\$ 169,450.00
220074461	LEINART	\$ 232,045.00	\$ 171,345.00
220053103	KOSTER	\$ 187,040.00	\$ 175,400.00
220009805	MODLIN	\$ 257,680.00	\$ 182,235.00
220067864	BLUM	\$ 213,935.00	\$ 186,720.00
220000107	POPOCA	\$ 200,135.00	\$ 186,955.00
220053197	HARRIS	\$ 196,780.00	\$ 189,295.00
220052921	MOORE	\$ 203,535.00	\$ 189,635.00
220000719	STARK	\$ 187,210.00	\$ 198,650.00
220053456	BAHNEY	\$ 184,530.00	\$ 207,400.00
220154880	ROEBER	\$ 253,220.00	\$ 208,030.00
220006040	STORM	\$ 348,060.00	\$ 295,375.00
220118744	SMITH	\$ 292,800.00	\$ 393,405.00
220014957	GROETKEN	\$ 454,740.00	\$ 419,990.00
		\$8,175,280.00	\$7,784,895.00

The Board reviewed the property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee to date. Board Member Gomez moved, seconded by Board Member McNear, to set the values as follows. ROLL CALL VOTE: Bousquet- yes, Gomez- yes, Love- yes, McNear- yes, Rohde- absent. UNANIMOUS MOTION CARRIED.

PARCEL #	CURRENT OWNER	CURRENT TOTAL	REFEREE Recomm	BOE Final	Basis for BOE decision:
220146004	MUFF	\$267,540.00	\$ 267,540.00	\$ 267,540.00	accepted referee recommendation
220050252	MONK	\$ 113,570.00	\$ 113,570.00	\$ 113,570.00	accepted referee recommendation
220072078	MONAHAN	\$ 180,000.00	\$ 180,000.00	\$ 90,000.00	\$10,000 per acre
220197938	LANDHOLM	\$ 29,295.00	\$ 27,226.00	\$ 27,226.00	accepted referee recommendation
220012210	DONNELLY	\$ 229,075.00	\$ 229,075.00	\$ 229,075.00	accepted referee recommendation
220071586	BARNETT	\$ 68,400.00	\$ 40,190.00	\$ 40,190.00	accepted referee recommendation
220043671	BOTTGER	\$ 118,980.00	\$ 118,980.00	\$ 118,980.00	accepted referee recommendation
220074186	JORGENSEN	\$ 160,500.00	\$ 160,500.00	\$ 160,500.00	accepted referee recommendation
220050333	BEARGEON	\$ 160,080.00	\$ 160,080.00	\$ 160,080.00	accepted referee recommendation
220197067	ROHDE	\$ 77,675.00	\$ 77,675.00	REVIEW	Assessor to review
220001537	JENSEN	\$ 3,375.00	\$ 3,375.00	\$ 3,375.00	accepted referee recommendation
220169683	JENSEN	\$ 3,375.00	\$ 3,375.00	\$ 3,375.00	accepted referee recommendation
220175055	HULS	\$ 29,610.00	\$ 3,235.00	\$ 3,235.00	accepted referee recommendation
220091897	HARRINGTON	\$ 40,045.00	\$ 40,045.00	\$ 31,255.00	poor condition
220079943	TREMAYNE	\$ 738,505.00	\$ 450,000.00	\$ 450,000.00	accepted referee recommendation
220198977	STINGER TRUST	\$ 283,690.00	\$ 241,855.00	\$ 241,855.00	accepted referee recommendation
220040788	RAGER	\$ 41,310.00	\$ 41,310.00	\$ 35,000.00	small rental
220008752	RAGER	\$ 23,410.00	\$ 23,410.00	\$ 23,410.00	accepted referee recommendation
220043620	BECERRA	\$ 234,570.00	\$ 187,656.00	\$ 187,656.00	accepted referee recommendation
220065772	DAHL, TRUSTEES	\$ 20,940.00	\$ 23,820.00	\$ 23,820.00	accepted referee recommendation

BOARD OF EQUALIZATION RECORD BOOK 3

PARCEL #	CURRENT OWNER	CURRENT TOTAL	REFEREE Recomm	BOE Final	Basis for BOE decision:
220027978	DAHL, TRUSTEES	\$ 43,495.00	\$ 43,495.00	\$ 43,495.00	accepted referee recommendation
220159203	GROVE	\$ 394,265.00	\$ 394,265.00	\$ 330,000.00	gravel, steep lot, not on the lake
220050880	LARSON	\$ 145,215.00	\$ 145,215.00	\$ 145,215.00	accepted referee recommendation
220009368	NIEMAN, JR.	\$ 46,135.00	\$ 46,135.00	\$ 46,135.00	accepted referee recommendation
220028982	KOCH	\$ 40,980.00	\$ 69,730.00	\$ 69,730.00	accepted referee recommendation
220067120	TORTICILL	\$ 158,455.00	\$ 158,455.00	\$ 158,455.00	accepted referee recommendation
220057427	TORTICILL	\$ 182,945.00	\$ 148,000.00	\$ 148,000.00	accepted referee recommendation
220072566	VIPOND	\$ 3,265.00	\$ 3,265.00	\$ 3,265.00	accepted referee recommendation
220072477	VIPOND	\$ 111,235.00	\$ 105,165.00	\$ 105,165.00	accepted referee recommendation
220009627	NIEMAN SR	\$ 38,255.00	\$ 38,255.00	REVIEW	Assessor to review
220002088	GENTRUP	\$ 80,285.00	\$ 80,285.00	\$ 80,285.00	accepted referee recommendation
220172072	WATKINS	\$ 166,700.00	\$ 166,700.00	\$ 166,700.00	accepted referee recommendation
220079129	TORTICILL	\$ 196,210.00	\$ 196,210.00	\$ 180,000.00	lot-steep grade
220172838	TORTICILL	\$ 34,810.00	\$ 34,810.00	\$ 24,000.00	lot-steep grade; \$4,000/acre
220002398	HERFEL	\$ 6,600.00	\$ 6,600.00	\$ 6,600.00	accepted referee recommendation
220002134	HERFEL	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	accepted referee recommendation
220002215	HERFEL	\$ 222,335.00	\$ 222,355.00	\$ 185,000.00	lot location
220002037	HERFEL	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	accepted referee recommendation
220198519	SINGHARATH	\$ 166,305.00	\$ 166,305.00	\$ 166,305.00	accepted referee recommendation
220053049	OLSEN	\$ 199,575.00	\$ 199,575.00	\$ 199,575.00	accepted referee recommendation
220146136	OLIGMUELLER	\$ 514,085.00	\$ 450,000.00	\$ 450,000.00	accepted referee recommendation
220007950	BACKMAN	\$ 252,850.00	\$ 188,525.00	\$ 188,525.00	accepted referee recommendation
220198691	BLIGH	\$ 241,600.00	\$ 241,600.00	\$ 241,600.00	accepted referee recommendation
220057923	BLOM	\$ 134,555.00	\$ 65,000.00	\$ 65,000.00	accepted referee recommendation
		\$6,218,600.00	\$5,577,362.00	\$5,227,692.00	

Chair Bousquet adjourned the June 28, 2016, Board of Equalization meeting at 11:05 a.m.

County Board of Equalization

Rick Bousquet, Chair

Date Chair signed

Joan Spencer, County Clerk Date

Date entered in book

BOARD OF EQUALIZATION RECORD BOOK 3

Dakota County Board of Equalization
Monday, July 5, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gomez called the meeting to order at 9:00 a.m. The Pledge of Allegiance was recited. Present were Board Members McNear, Rohde, Love and Gomez. Also was Joe Wilson, Referee and Joan Spencer, County Clerk as board secretary. Absent: Bousquet. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

- CALL TO ORDER
- PLEDGE OF ALLEGIANCE
- ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – June 28, 2016
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, to present Report of clerical errors to the Board for approval.
 - b. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the board of equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01
 - c. Set additional Board of Equalization meeting dates to review protest valuations.
6. MAIL AND/OR EMERGENCY BUSINESS
7. PUBLIC COMMENT
8. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Rohde to excuse Board Member Bousquet from today's meeting. ROLL CALL VOTE: Love- yes, McNear- yes, Rohde- yes. Gomez- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, did not present a clerical error report but will have one available at the next meeting.

The Board reviewed the property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee to date. Board Member Rohde moved, seconded by Board Member McNear, to set the values as follows: ROLL CALL VOTE: Rohde- yes, Bousquet- absent, , Gomez- yes, Love- yes, McNear- yes. UNANIMOUS MOTION CARRIED.

PARCEL #	CURRENT OWNER LAST	2016 CURRENT TOTAL	REFeree Recomm	BOE Final	Basis for BOE decision
220020248	MUFF	232,510.00	232,510.00	232,510.00	referee recommendation
220034702	MUFF BROTHERS, A PARTNERSHIP	388,520.00	243,795.00	243,795.00	referee recommendation
220127034	HAYES	18,020.00	9,505.00	9,505.00	referee recommendation
220071845	PETERS, TRUSTEES	291,710.00	291,710.00	211,035.00	changed condition
220009678	MOORE	124,535.00	59,975.00	59,975.00	referee recommendation
220023077	FRESE JR OR SANDRA L FRESE	36,800.00	36,800.00	36,800.00	referee recommendation
220205574	FRESE JR OR SANDRA L FRESE	49,680.00	36,800.00	36,800.00	referee recommendation
220170878	FRESE JR OR SANDRA L FRESE	240,040.00	240,040.00	240,040.00	referee recommendation
220070032	ORLANDO	115,640.00	136,375.00	136,375.00	referee recommendation
220004528	PIES	30,000.00	30,000.00	25,000.00	changed condition
220179816	COENEN	8,080.00	4,870.00	4,870.00	referee recommendation
220205183	GUNSOLLEY	264,250.00	245,000.00	245,000.00	referee recommendation
220145083	I.L.L., INC.	19,600.00	19,600.00	19,600.00	referee recommendation
220145539	I.L.L., INC.	17,920.00	17,920.00	17,920.00	referee recommendation
220144540	I.L.L., INC.	16,800.00	16,800.00	16,800.00	referee recommendation
220144842	I.L.L., INC.	20,910.00	20,910.00	20,910.00	referee recommendation
220145121	I.L.L., INC.	25,265.00	25,265.00	25,265.00	referee recommendation

BOARD OF EQUALIZATION

RECORD BOOK 3

PARCEL #	CURRENT OWNER LAST	2016 CURRENT TOTAL	REFEREE Recomm	BOE Final	Basis for BOE decision
220069522	KRISTIJANTO	297,800.00	297,800.00	297,800.00	referee recommendation
220052794	LARSON	194,315.00	94,315.00	194,315.00	referee recommendation
220029016	STEWART JR	26,960.00	26,960.00	26,960.00	referee recommendation
220169675	JENSEN	39,365.00	18,195.00	18,195.00	referee recommendation
220152160	TWOHIG	200,800.00	200,800.00	200,800.00	referee recommendation
220040494	RICKWA	21,355.00	21,355.00	21,355.00	referee recommendation
220155569	RIPPE	17,270.00	10,005.00	10,005.00	referee recommendation
220198187	MARQUEZ	290,890.00	293,890.00	290,890.00	referee recommendation
220074003	CHRISTOPHERSON	278,520.00	209,985.00	review	review
220163502	LOGAN	36,495.00	24,610.00	24,610.00	referee recommendation
220074720	BREWER & EMILY MAGDANZ	186,010.00	150,000.00	150,000.00	referee recommendation
220123772	BREWER & EMILY MAGDANZ	12,000.00	12,000.00	12,000.00	referee recommendation
220089345	DZURIS	223,355.00	223,355.00	223,355.00	referee recommendation
220118302	MUFF	306,660.00	306,660.00	306,660.00	referee recommendation
220069905	MC NAUGHTON	204,375.00	204,375.00	204,375.00	referee recommendation
220018405	NGUYEN	134,705.00	134,705.00	134,705.00	referee recommendation
220071497	LINN	40,000.00	15,035.00	15,035.00	referee recommendation
220135991	ANDERSON	26,200.00	26,200.00	26,200.00	referee recommendation
220003718	ECHTENKAMP	102,390.00	102,340.00	97,605.00	changed condition
220154872	RUSH	261,230.00	261,230.00	261,230.00	referee recommendation
220147191	RYAN	19,920.00	19,920.00	19,920.00	referee recommendation
220013136	BROYHILL	394,790.00	333,510.00	333,510.00	referee recommendation
220092672	WALSH	82,930.00	63,000.00	63,000.00	referee recommendation
220176299	GILL	247,005.00	229,580.00	229,580.00	referee recommendation
220085064	KUBIK	97,170.00	97,170.00	97,170.00	referee recommendation
220091870	KUBIK	8,000.00	8,000.00	8,000.00	referee recommendation
220196729	KUBIK	35,755.00	10,530.00	10,530.00	referee recommendation
220071829	ROGERS	217,065.00	217,065.00	217,065.00	referee recommendation
220145679	HANS	472,710.00	349,000.00	359,745.00	changed condition
220013241	ALAMILLO	87,835.00	87,835.00	87,835.00	referee recommendation
220009260	ALAMILLO & EMMA FERNANDEZ	59,605.00	59,605.00	59,605.00	referee recommendation
220057575	BANUELOS	135,350.00	135,350.00	135,350.00	referee recommendation
220008329	ALAMILLO & EMMA FERNANDEZ	158,615.00	158,615.00	158,615.00	referee recommendation
220166544	LINDGREN	358,035.00	358,035.00	review	review
220127867	SIGATY	99,565.00	99,565.00	99,565.00	referee recommendation
220011559	LARSON	171,775.00	171,775.00	171,775.00	referee recommendation
220144524	PEREZ	163,890.00	156,750.00	156,750.00	referee recommendation
220011877	SATTERWHITE & SHARON DISNER	11,250.00	11,250.00	11,250.00	referee recommendation
220121389	YOUNG	13,600.00	13,600.00	13,600.00	referee recommendation
220164541	YOUNG	24,050.00	24,050.00	24,050.00	referee recommendation
220059624	YOUNG	88,320.00	88,320.00	88,320.00	referee recommendation
220051305	VARVAIS	113,065.00	113,065.00	113,065.00	referee recommendation
220043574	AHLF	103,070.00	103,070.00	review	review
220046263	MILLER	214,665.00	214,665.00	214,665.00	referee recommendation
220154295	STATEMA	277,125.00	277,125.00	227,595.00	changed condition
220001782	COPPLE	30,485.00	3,875.00	3,875.00	referee recommendation
220150583	BLUM	117,510.00	91,020.00	91,020.00	referee recommendation
220205345	PROUT, TRUSTEES	293,130.00	34,000.00	review	review
220073740	BOWMAN	271,155.00	271,155.00	271,155.00	referee recommendation
220146209	KNOWLES	271,225.00	271,225.00	271,225.00	referee recommendation
220069832	KILBERG	89,155.00	53,115.00	53,115.00	referee recommendation
220067775	MORGENSEN	208,130.00	208,130.00	208,130.00	referee recommendation
220201226	COLLINS	60,400.00	?	review	review

BOARD OF EQUALIZATION RECORD BOOK 3

PARCEL #	CURRENT OWNER LAST	<u>2016</u> <u>CURRENT</u> <u>TOTAL</u>	<u>REFEREE</u> <u>Recomm</u>	<u>BOE Final</u>	<u>Basis for BOE decision</u>
220071047	COLLINS	10,000.00	10,000.00	review	review
220070784	COLLINS	39,810.00	14,870.00	review	review
220069913	COLLINS	57,865.00	30,960.00	review	review
220070695	COLLINS	86,080.00	80,130.00	review	review
220070865	COLLINS	55,575.00	33,105.00	review	review
220152977	MC NEAR	67,805.00	32,935.00	32,935.00	referee recommendation
220174237	SIPMA	20,085.00	12,950.00	12,950.00	referee recommendation
220052204	NUNO	159,585.00	159,585.00	159,585.00	referee recommendation
220148058	HUNGERFORD	19,425.00	12,880.00	12,880.00	referee recommendation
220014183	STERRETT	105,045.00	?	review	review
220010714	BLANKEMEYER	222,055.00	170,085.00	170,085.00	referee recommendation
220146411	RAGER	78,050.00	58,100.00	58,100.00	referee recommendation
		10,718,705.00	9,350,260.00	8,343,910.00	

The Board set the following additional board of equalization dates to review protests: July 18th at 12:30 p.m. and July 19, 20, 21 and 22 at 9:00 a.m.

Vice-Chair Gomez adjourned the July 5, 2016, Board of Equalization meeting at 11:30 a.m.

County Board of Equalization

Tony Gomez, Vice-Chair Date Chair signed

Joan Spencer, County Clerk Date

Date entered in book

BOARD OF EQUALIZATION RECORD BOOK 3

Dakota County Board of Equalization
Monday, July 18, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the meeting to order at 12:30 p.m. The Pledge of Allegiance was recited. Present were Board Members Bousquet, McNear, Love and Gomez. Also present was Ron Elliot and Thad Tapolski, Referees, Kim Watson, County Attorney and Joan Spencer, County Clerk as board secretary. Absent: Rohde. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – July 5, 2016
2. NEW BUSINESS
 - E. Jeff Curry, Assessor, to present Report of clerical errors to the Board for approval.
 - F. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the board of equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01
 - G. Set additional Board of Equalization meeting dates to review protest valuations.
9. MAIL AND/OR EMERGENCY BUSINESS
10. PUBLIC COMMENT
11. ADJOURNMENT

Board Member Love moved, seconded by Board Member McNear to excuse Board Member Rohde from today's meeting. ROLL CALL VOTE: Gomez- yes, Love- yes, McNear- yes, Bousquet- yes. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member McNear, to approve the minutes of July 5, 2016. ROLL CALL VOTE: Love- yes, McNear- yes, Rohde- absent, Bousquet- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Doyle Parrish appeared at the hearing to present additional information to the Board regarding protest on parcels 220149992 and 220015139. The Board tasked the Assessor to review riverfront properties in Dakota City. Board Member Gomez moved, seconded by Board Member McNear to set the value at 2015 valuation for parcel 220149992 at \$26,175. ROLL CALL VOTE: McNear- yes, Rohde- absent, Bousquet- yes, Gomez- yes, Love- no. MOTION CARRIED.

Board Member Bousquet moved, seconded by Board Member McNear to set parcel 220015139 (Parrish) per referee recommendation at \$228,350. ROLL CALL VOTE: Gomez- yes, Love- yes, McNear- yes, Rohde- absent, Bousquet- yes. UNANIMOUS MOTION CARRIED.

Board Member Bousquet moved, seconded by Board Member McNear, to set parcel 220171459 (Slavens) per referee recommendation at \$23,710. ROLL CALL VOTE: Bousquet- yes, Gomez- yes, Love- Yes, McNear- yes, Rohde- absent. UNANIMOUS MOTION CARRIED.

Board Member Bousquet moved, seconded by Board Member Love, to set parcels 220070423 (Hinds) and 220176418 (Hinds) per neighborhood location at \$7,500 each. ROLL CALL VOTE: Bousquet- yes, Gomez- yes, Love- Yes, McNear- yes, Rohde- absent. UNANIMOUS MOTION CARRIED.

Board Member McNear moved, seconded by Gomez, to set parcel 220018545 (Montgomery) per referee recommendation at \$9,720. ROLL CALL VOTE: McNear- yes, Rohde- absent, Bousquet- yes, Gomez- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Board Member Bousquet moved, seconded by Board Member Love, to set parcel 220070350 (Gill) per referee recommendation at \$4,340. ROLL CALL VOTE: McNear- yes, Rohde- absent, Bousquet- yes, Gomez- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member McNear, to set parcel 220178437 (Dinges) per neighborhood equalization at \$32,000. ROLL CALL VOTE: Gomez- yes, Love- yes, McNear- yes, Rohde- absent, Bousquet- yes. UNANIMOUS MOTION CARRIED.

BOARD OF EQUALIZATION

RECORD BOOK 3

Board Member Love moved, seconded by Board Member McNear to set parcel 220071330 (Bousquet) per neighborhood equalization at \$12,000.ROLL CALL VOTE:Love- yes, McNear- yes, Rohde- Absent, Bousquet- abstain, Gomez- yes.UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member McNear to set parcel 220054797 (Schram) per access to unimproved property at \$30,000.ROLL CALL VOTE:McNear- yes, Rohde- Absent, Bousquet- yes, Gomez- yes, Love- yes.UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member McNear to set parcel 220146217 (Bauerly) at \$300,000 per equalize to comparable sales.ROLL CALL VOTE:Bousquet- yes, Gomez- yes, Love- yes, McNear- yes, Rohde- absent.UNANIMOUS MOTION CARRIED.

Board Member Bousquet moved, seconded by Board Member Gomes to set no value on parcels 220076227(Starks), 220154171(Collins), 22005583(Cain), 20070253(Gill), 220062692(Lieber), 220084408(Taylor), 220175357(Navarro), 220148090(Lindsay), 220163979(Barclay), 220211809(Beltz), 220067023(Walker Island Homes) per clerical errors on mobile home property.ROLL CALL VOTE:Gomez- yes, Love- yes, McNear- yes, Rohde- absent, Bousquet- yes.UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member Gomez, to request the Assessor to review parcel 220069956(Heuertz/Yacevich).ROLL CALL VOTE:Love- yes, McNear- yes, Rohde- absent, Bousquet- yes, Gomez- yes.UNANIMOUS MOTION CARRIED.

Board Member Bousquet moved, seconded by Board Member McNear, to request the Assessor to review parcel 220059888(Stapleton).ROLL CALL VOTE:McNear- yes, Rohde- absent, Bousquet- yes, Gomez- yes, Love- Yes.UNANIMOUS MOTION CARRIED.

The Board reviewed the property valuation protests as listed below by considering all papers relating to the protest and the findings and recommendations of the referee to date.Board Member Love moved, seconded by Board Member McNear, to set the values as follows:ROLL CALL VOTE:McNear – yes. Rohde- absent, Bousquet- yes, Gomez- yes, Love- yes.UNANIMOUS MOTION CARRIED.

PARCEL #	CURRENT OWNER LAST	2016 CURRENT TOTAL	REFeree Recomm	BOE Final	Reason
220160422	LIEBER	12,750	12,750	12,750	referee recommendation
220150087	OSTRAND	5,065	5,065	5,065	referee recommendation
220006520	BEERMANN	41,900	41,900	41,900	referee recommendation
220006792	BEERMANN	40,600	40,600	40,600	referee recommendation
220008515	BEERMANN	16,500	16,500	16,500	referee recommendation
220008434	BEERMANN	21,625	21,625	21,625	referee recommendation
220008337	BEERMANN	20,600	20,600	20,600	referee recommendation
220003351	TWOHIG	12,020	12,020	12,020	referee recommendation
220073716	GALLUP	2,180	2,180	2,180	referee recommendation
220177473	DAVIS	185,980	185,986	185,986	referee recommendation
220055890	JOHNSON	177,645	177,645	177,645	referee recommendation
220196745	BRING	200,930	195,400	195,400	referee recommendation
220145571	BECKNER II	478,435	427,350	427,350	referee recommendation
220071020	MASTERS	45,890	45,890	45,890	referee recommendation
220204721	MASTERS	214,225	214,225	214,225	referee recommendation
220076146	STARKS	19,170	19,170	19,170	referee recommendation
220067600	KRUEGER	158,690	125,935	125,935	referee recommendation
220123683	HUGGENBERGER REV Trust	186,840	155,490	155,490	referee recommendation
220152195	HECK	340,320	274,120	274,120	referee recommendation
220078025	JENKINS, TRUSTEES	229,230	229,230	229,230	referee recommendation
220052158	UTECH	136,765	136,765	136,765	referee recommendation
220001073	OSTRAND	76,600	76,600	76,600	referee recommendation
220000123	OSTRAND	56,155	56,155	56,155	referee recommendation
220046026	BEACH	178,460	178,460	178,460	referee recommendation
220013659	KOINZAN	173,895	152,240	152,240	referee recommendation
220177422	GUBBELS	347,995	300,500	300,500	referee recommendation
220158924	TIGHE	200,235	182,805	182,805	referee recommendation
220073910	CONLEY	226,555	185,000	185,000	referee recommendation
220081174	MADISON	139,275	139,375	139,375	referee recommendation
220157413	LANTZ	175,595	166,615	166,615	referee recommendation
220148767	BOBIER	274,920	217,660	217,660	referee recommendation

BOARD OF EQUALIZATION RECORD BOOK 3

PARCEL #	CURRENT OWNER LAST	2016 CURRENT TOTAL	REFEREE Recomm	BOE Final	Reason
220173273	BOUSQUET	203,615	198,170	198,170	referee recommendation
220152012	SCHAMP	255,510	255,510	255,510	referee recommendation
220154104	PICK	231,270	188,845	188,845	referee recommendation
220073546	GALLUP	59,365	59,365	59,365	referee recommendation
220073627	GALLUP	35,155	35,155	35,155	referee recommendation
220068291	BLIEK	281,455	281,455	281,455	referee recommendation
220164703	MEYERS	163,445	163,445	163,445	referee recommendation
220048150	SANDERS	122,750	122,750	122,750	referee recommendation
220155852	AKINS	318,915	318,915	318,915	referee recommendation
220046212	LA FLEUR	191,365	191,365	191,365	referee recommendation
220047103	KOUNAS	117,670	117,670	117,670	referee recommendation
220003475	GUSTIN	142,170	142,170	142,170	referee recommendation
220162344	NISSEN	139,610	139,510	139,510	referee recommendation
220008477	LANE	113,965	113,965	113,965	referee recommendation
220002568	RAGER	59,435	59,435	59,435	referee recommendation
220006822	GABEL	116,080	116,080	116,080	referee recommendation
220173788	VAN BERKUM	192,090	192,090	192,090	referee recommendation
220014507	MAGDANZ	130,990	130,990	130,990	referee recommendation
220073562	STRIBLEY	242,910	242,910	242,910	referee recommendation
220049106	QUEZADA	116,465	116,465	116,465	referee recommendation
220053804	QUEZADA	222,090	222,090	222,090	referee recommendation
220133638	AHLERS	173,530	173,530	173,530	referee recommendation
220025126	RODRIGUEZ	141,990	141,990	141,990	referee recommendation
220053936	DOWNS	248,565	248,565	248,565	referee recommendation
220020515	NGUYEN & THI VAN	127,270	127,270	127,270	referee recommendation
220196230	IBP INC	11,095,325	11,095,325	11,095,325	referee recommendation
220068860	IBP INC	36,551,070	36,551,070	36,551,070	referee recommendation
220012229	SHADBOLT	37,100	37,100	37,100	referee recommendation
		56,228,215	55,799,056	55,799,056	

Jeff Curry, Assessor, did not present a clerical error report.

Chair Bousquet adjourned the July 18, 2016, Board of Equalization meeting at 2:57 p.m.

County Board of Equalization

Chair Bousquet Date Chair signed

Joan Spencer, County Clerk Date

Date entered in book

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, July 19, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the meeting to order at 9:04 a.m. The Pledge of Allegiance was recited. Present were Board Members Bousquet, McNear, Love and Gomez. Also present was Ron Elliot, Referee, Kim Watson, County Attorney and Joan Spencer, County Clerk as board secretary. Absent: Rohde. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

A current copy of the <i>Open Meetings Act</i> is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
2. NEW BUSINESS
 - H. Jeff Curry, Assessor, to present Report of clerical errors to the Board for approval.
 - I. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the board of equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01
12. MAIL AND/OR EMERGENCY BUSINESS
13. PUBLIC COMMENT
14. ADJOURNMENT

Board Member Bousquet moved, seconded by Board Member McNear to excuse Board Members Rohde and Gomez from today's meeting. ROLL CALL VOTE: Love- yes, McNear- yes, Bousquet- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member McNear to set no value on parcels 22004773 (Kluver), 220273836 (Millard), 220074488 (Yandell), 220180377 (Eiler), 220040583 (Rodriguez), 220089167 (Hoffman), 220174725 (Hubbard), 220158010 (Magana), 220157944 (Parker), 220004560 (Mahr), 220147892 (Ferris) and 220065799 (H&S Partnership) per clerical errors on mobile home property. ROLL CALL VOTE: McNear- yes, Rohde- absent, Bousquet- yes, Gomez- absent, Love- yes. UNANIMOUS MOTION CARRIED.

Board Member McNear moved, seconded by Board Member Love, to have the Assessor review parcel 220036632 (Bligh). ROLL CALL VOTE: Bousquet- yes, Gomez- absent, Love- yes, McNear- yes, Rohde- absent. UNANIMOUS MOTION CARRIED.

Board Member Bousquet moved, seconded by Board Member Love, to set the value of parcel 220176116 (Cardwell) at \$185,000 per 2015 valuation. ROLL CALL VOTE: Bousquet- yes, Gomez- absent, Love- yes, McNear- yes, Rohde- absent. UNANIMOUS MOTION CARRIED.

Board Member McNear moved, seconded by Board Member Love to set the value of parcel 220159009 (O'Dell) at \$370,000 per sale pending. ROLL CALL VOTE: Love- yes, McNear- yes, Rohde- absent, Bousquet- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member McNear, to have the Assessor review the land value for parcel 220073511 (Zeisler). ROLL CALL VOTE: McNear- yes, Rohde- absent, Bousquet- yes, Gomez- absent, Love- yes. UNANIMOUS MOTION CARRIED.

Board Member Bousquet moved, seconded by Board Member Love, to set the value of parcel 220019371 (Brockberg) at \$114,170 per change in condition. ROLL CALL VOTE: Bousquet- yes, Gomez- absent, Love- yes, McNear- yes, Rohde- absent. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member McNear, to have the Assessor review parcel 220077908 (Ford). ROLL CALL VOTE: Love- yes, McNear- yes, Rohde- absent, Bousquet- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member McNear, to have the Assessor review parcel 220150419 (Weber). ROLL CALL VOTE: McNear- yes, Rohde- absent, Bousquet- yes, Gomez- absent, Love- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member McNear, to set the value of parcel 220041121 (Wiltgen) at \$68,590 at 2015 value. ROLL CALL VOTE: Bousquet- yes, Gomez- absent, Love- yes, McNear- yes, Rohde- absent. UNANIMOUS MOTION CARRIED.

BOARD OF EQUALIZATION RECORD BOOK 3

Board Member Love moved, seconded by Board Member McNear, to set the value of parcel 220205469(Walsh) at \$294,460 per 2015 value.ROLL CALL VOTE:Love- yes, McNear- yes, Rohde-absent, Bousquet- yes, Gomez- absent.UNANIMOUS MOTION CARRIED.

Chair Bousquet recessed the meeting at 11:45 a.m.Chair Bousquet reconvened the meeting at 1:01 p.m.Board Member McNear was absent.Board Member Rohde arrived at 1:01 p.m.

Board Member Love moved, seconded by Board Member Rohde, to request the Assessor to review parcels 220004390, 220005443, 220004129 (McCarthy).ROLL CALL VOTE:Rohde- yes, Bousquet-yes, Gomez- absent, Love- yes, McNear- absent.UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member Love, to request the Assessor to review parcel 220004471(Starks).ROLL CALL VOTE:Bousquet- yes, Gomez- absent, Love- yes, McNear-absent, Rohde- yes.UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Rohde to set the value of parcel 220050619 at \$120,000 per recent purchase price.ROLL CALL VOTE:Love- yes, McNear- absent, Rohde- yes, Bousquet- yes, Gomez- absent.UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member Love, to set the value of parcel 220010900(Jump) at \$49,290 per 2015 valuation.ROLL CALL VOTE:Rohde- yes, Bousquet- yes, Gomez- absent, Love- yes, McNear- absent.UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member Love, to set the value of parcel 220073821(Dubois) at \$170,000 per neighborhood equalization.ROLL CALL VOTE:Bousquet- yes, Gomez- absent, Love- yes, McNear- absent, Rohde- yes.UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Rohde, to set the value of parcel 220058814(McDonald Trust) at \$190,000 per recent sale.ROLL CALL VOTE:Rohde- yes, Bousquet-yes, Gomez- absent, Love- yes, McNear- absent.UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member Love, to set the value of parcel 220044562(Getz) at \$115,000 per recent sale.ROLL CALL VOTE:Bousquet- yes, Gomez- absent, Love- yes, McNear- absent, Rohde- yes.UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Rohde, to set the value of parcel 220014647(Bortscheller) at \$118,750 per recent sale.ROLL CALL VOTE:Love- yes, McNear- absent, Rohde- yes, Bousquet- yes, Gomez- absent.UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Rohde, to set the value of parcel 220149682(Schoepf) at \$174,080 per neighborhood equalization.ROLL CALL VOTE:Rohde- yes, Bousquet- yes, Gomez- absent, Love- yes, McNear- absent.UNANIMOUS MOTION CARRIED.

Board Member Gomez arrived at 3:01 p.m.

Board Member Rohde moved, seconded by Board Member Gomez to set the value of parcel 220051356(Deal) at \$196,475 per 2015 valuation.ROLL CALL VOTE:Bousquet- yes, Gomez- yes, Love- yes, McNear- absent, Rohde- yes.UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member Love, to set the value of parcel 220171440 at \$327,010 per condition adjustment.ROLL CALL VOTE:Love- yes, McNear- absent, Rohde- yes, Bousquet- yes, Gomez- yes.UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Gomez, to set the value of parcel 220073384 at \$270,000 per neighborhood equalization.ROLL CALL VOTE:Gomez- yes, Love- yes, McNear- absent, Rohde- yes, Bousquet- yes.UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member Rohde, to set the value of parcel 220162182(Albenesius) at \$280,000 per neighborhood equalization.ROLL CALL VOTE:Love- yes, McNear- absent, Rohde- yes, Bousquet- yes, Gomez- yes.UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member Gomez, to set the value of parcel 220067147(Gray) at \$27,880 per change in condition.ROLL CALL VOTE:Rohde- yes, Bousquet- yes, Gomez- yes, Love- yes, McNear- absent.UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Rohde, to set the value on parcel 220069956(Heuertz/Yacevich) per Assessor review request at July 18 meeting at \$153,415 per change in condition.

The Board reviewed the property valuation protests as listed below by considering all papers relating to the protest and the findings and recommendations of the referee to date.Board Member Rohde moved, seconded by Board Member Gomez, to set the values on parcels in table below per Referee Recommendation.ROLL CALL VOTE:Rohde- yes, Bousquet- yes, Gomez- yes, Love- yes, McNear-absent.UNANIMOUS MOTION CARRIED.

BOARD OF EQUALIZATION

RECORD BOOK 3

PARCEL #	CURRENT OWNER LAST	2016 CURRENT TOTAL	REFEREE Recomm	BOE Final
220058644	MC DONALD, TRUSTEE	16,800.00	16,800.00	16,800.00
220161879	BECKER	48,000.00	48,000.00	48,000.00
220150168	CHURCH	8,160.00	8,160.00	8,160.00
220071691	CHURCH	6,590.00	6,315.00	6,315.00
220007438	CARVER	42,700.00	42,700.00	42,700.00
220273721	RUCHTI	80,225.00	1,000.00	1,000.00
220075921	CHRISMAN	66,900.00	66,900.00	66,900.00
220069921	AKINS	21,180.00	21,180.00	21,180.00
220002142	PETERS	6,000.00	6,000.00	6,000.00
220084483	BELTZ	26,740.00	26,740.00	26,740.00
220198225	MAHER	17,175.00	17,175.00	17,175.00
220073570	KUEHN	9,800.00	9,800.00	9,800.00
220164819	WHEELER	28,000.00	28,000.00	28,000.00
220164827	WHEELER	31,000.00	31,000.00	31,000.00
220161240	RYAN	27,330.00	27,330.00	27,330.00
220136637	OLIGMUELLER	36,400.00	36,400.00	36,400.00
220004382	BECKMAN TRUSTEE	112,250.00	91,410.00	91,410.00
220273535	SCHMALTZ	442,070.00	390,070.00	390,070.00
220060762	WALSH	197,575.00	178,215.00	178,215.00
220118035	BAKER	232,885.00	232,885.00	232,885.00
220273822	COPPLE	34,000.00	34,000.00	34,000.00
220201307	RICHARDS	188,720.00	131,385.00	131,385.00
220005753	LINDHOLM	46,520.00	15,690.00	15,690.00
220009104	JORICO RENTALS, LLC	78,670.00	78,670.00	78,670.00
220011117	KORTHUIS	216,495.00	216,495.00	216,495.00
220023476	SMITH	54,275.00	17,045.00	17,045.00
220205914	PLOURDE	201,935.00	199,935.00	199,935.00
220000476	SCHWARTEN	24,145.00	24,145.00	24,145.00
220000220	SCHWARTEN	117,985.00	117,985.00	117,985.00
220068992	HUDSON	198,595.00	165,015.00	165,015.00
220070601	HINDS JR	175,225.00	175,225.00	175,225.00
220001804	WATKINS	73,360.00	73,360.00	73,360.00
220173001	BROCKHAUS	199,180.00	137,565.00	137,565.00
220200661	BALKE	126,820.00	126,820.00	126,820.00
220018464	MONTGOMERY	36,300.00	58,565.00	58,565.00
220156247	MONTAGNE	32,495.00	32,495.00	32,495.00
220068127	GREER	168,390.00	144,370.00	144,370.00
220209960	BLACK	214,600.00	214,600.00	214,600.00
220028141	BLACK	27,940.00	27,940.00	27,940.00
220210217	CAIN	174,290.00	139,220.00	139,220.00
220017247	HANSEN	121,045.00	121,045.00	121,045.00
220048223	ANDERSON	75,785.00	75,785.00	75,785.00
220146373	PRENGER, SR	44,660.00	44,600.00	44,600.00
220205655	MFP MID-AMERICA SHOPPING CENTERS LLC	85,125.00	85,125.00	85,125.00
220205833	SOMMER	2,404,420.00	1,442,650.00	1,442,650.00
220205922	MFP MID-AMERICA SHOPPING CENTERS LLC	4,814,875.00	4,278,400.00	4,278,400.00
220019851	O'DELL	157,665.00	153,180.00	153,180.00
220051852	LOVE, TRUSTEES	150,055.00	150,055.00	150,055.00
220051933	LOVE, TRUSTEES	32,500.00	32,500.00	32,500.00
220173672	LOVE	411,055.00	301,535.00	301,535.00
220024472	O'DELL	123,005.00	123,005.00	123,005.00
220059659	KNEIFL	170,390.00	170,390.00	170,390.00
220051577	WHITE TRUST	137,610.00	137,610.00	137,610.00
220053138	HATTIG	151,065.00	143,770.00	143,770.00
220000603	OLSON	72,915.00	72,915.00	72,915.00
220011419	PIPER	157,715.00	148,655.00	148,655.00

BOARD OF EQUALIZATION

RECORD BOOK 3

PARCEL #	CURRENT OWNER LAST	2016 CURRENT TOTAL	REFEREE Recomm	BOE Final
220006865	RAFF	170,110.00	160,300.00	160,300.00
220146624	ROGERS	149,605.00	138,715.00	138,715.00
220001820	JENSEN	191,250.00	191,250.00	191,250.00
220011826	RISINGER	31,220.00	31,220.00	31,220.00
220012075	RISINGER	221,300.00	221,300.00	221,300.00
220178313	ERIKSEN	187,740.00	164,680.00	164,680.00
220010439	DORCEY	89,935.00	89,935.00	89,935.00
220068461	PIEPER	326,235.00	294,180.00	294,180.00
220006652	NEWMAN	122,070.00	122,070.00	122,070.00
220055386	WEBER	171,645.00	161,730.00	161,730.00
220014884	RODRIGUEZ	42,375.00	42,375.00	42,375.00
220164584	MARTINECK	179,505.00	157,680.00	157,680.00
220144583	DODDS	114,085.00	114,085.00	114,085.00
220052298	WEEKES, TRUSTEES	136,910.00	136,910.00	136,910.00
220206546	HARTMAN	235,245.00	229,885.00	229,885.00
220085439	GENTRUP	2,900.00	2,900.00	2,900.00
220051690	HARSMA	136,655.00	136,655.00	136,655.00
220070903	RICHARDSON MILLING, INC.	8,741,065.00	8,741,065.00	8,741,065.00
220027013	HOMER	26,580.00	49,535.00	49,535.00
220172501	OLSON	147,965.00	92,705.00	92,705.00
220170746	STORK	34,690.00	15,710.00	15,710.00
220046751	IBARRA	119,685.00	119,685.00	119,685.00
220118396	LINARES	243,570.00	157,000.00	157,000.00
220000654	PALLAS	102,095.00	102,095.00	102,095.00
220206155	JUMP	58,185.00	39,690.00	39,690.00
220052603	HUNTER	159,030.00	145,500.00	145,500.00
220003440	VASEK	66,740.00	66,740.00	66,740.00
220144923	YANDELL	235,540.00	235,540.00	235,540.00
220172331	SPONDER	371,685.00	143,250.00	143,250.00
220154562	PETERSEN	225,235.00	206,275.00	206,275.00
220003130	FISCHER	55,585.00	55,585.00	55,585.00
220273532	TINKER	350,870.00	350,870.00	350,870.00
220088543	MAISE	395,555.00	372,675.00	372,675.00
220007373	JUMP & HARRIS	79,205.00	52,140.00	52,140.00
220176191	RAUTENBERG-PANKO	184,800.00	184,800.00	184,800.00
220158843	GIESE	338,455.00	338,455.00	338,455.00
220006083	DONNELLY	63,655.00	44,690.00	44,690.00
220019207	MCGHEE MAHON	182,540.00	182,540.00	182,540.00
220002657	HOESING	70,135.00	70,135.00	70,135.00
220003726	HOESING	21,025.00	21,025.00	21,025.00
220155755	FISHER	324,385.00	302,395.00	302,395.00
220093792	SCHMIDT	181,880.00	181,880.00	181,880.00
220051941	VALDOVINOS	179,220.00	179,220.00	179,220.00
220156360	SUR	201,035.00	190,810.00	190,810.00
220030731	LARSON	128,490.00	128,490.00	128,490.00
220163375	LAUNSBY	44,200.00	28,815.00	28,815.00
220079269	LAUNSBY	62,155.00	34,430.00	34,430.00
220146721	JEPSEN	47,245.00	47,245.00	47,245.00
220178585	JEPSEN	113,180.00	113,180.00	113,180.00
220153760	CADWELL	134,910.00	126,270.00	126,270.00
220154813	MORTON	252,400.00	206,905.00	206,905.00
220115001	LYNCH	44,400.00	43,875.00	43,875.00
220017220	MCKIBBIN	135,835.00	135,835.00	135,835.00
220062935	STORK	101,145.00	101,145.00	101,145.00
220001294	KNEIFL	94,650.00	94,650.00	94,650.00
220056544	BASS	256,195.00	256,195.00	256,195.00
220070180	BASS	18,330.00	18,330.00	18,330.00

BOARD OF EQUALIZATION

RECORD BOOK 3

<u>PARCEL #</u>	<u>CURRENT OWNER LAST</u>	<u>2016 CURRENT TOTAL</u>	<u>REFEREE Recomm</u>	<u>BOE Final</u>
220142297	EVERETT	194,800.00	187,295.00	187,295.00
220154082	LAMBERT	214,810.00	203,105.00	203,105.00
220051097	MC CARTHY	209,920.00	208,085.00	208,085.00
220025118	CAIN	338,700.00	338,700.00	338,700.00
220051003	FLORES	149,870.00	149,870.00	149,870.00
220073198	CHURCH	47,695.00	45,695.00	45,695.00
220071969	CHURCH	4,575.00	4,575.00	4,575.00
220073619	CHURCH	60,115.00	60,115.00	60,115.00
220073708	CHURCH	23,050.00	23,050.00	23,050.00
220073104	CHURCH	73,780.00	73,780.00	73,780.00
220198462	CROSGROVE	222,245.00	209,155.00	209,155.00
220092443	STREHLOW	232,670.00	232,670.00	232,670.00
220051216	WHITE, TRUSTEES	137,090.00	137,090.00	137,090.00
220002401	MESSERSCHMIDT	80,600.00	80,600.00	80,600.00
220136718	DECKER	215,360.00	215,360.00	215,360.00
220013446	JOHNSTON	122,385.00	115,535.00	115,535.00
220040532	DEICHERT	146,000.00	146,000.00	146,000.00
220146861	CLAUSEN	201,155.00	201,155.00	201,155.00
220159785	SWICK	60,390.00	60,390.00	60,390.00
220057842	STEPHAN	202,505.00	202,505.00	202,505.00
220012393	MOOS, TRUSTEE	389,520.00	304,410.00	304,410.00
220158649	JENSEN	217,025.00	217,025.00	217,025.00
220205566	GILE	156,420.00	156,420.00	156,420.00
220071217	TODD, TRUSTEE	122,580.00	78,110.00	78,110.00
220021082	HUISENGA	143,535.00	143,535.00	143,535.00
220003637	MORROW & BUGGY	103,910.00	103,910.00	103,910.00
220005605	HOLGATE	50,475.00	17,100.00	17,100.00
220020078	MOGENSEN	219,640.00	219,640.00	219,640.00
220079323	BEARDSHEAR	25,900.00	25,900.00	25,900.00
220057052	TOMPKINS	52,315.00	52,115.00	52,115.00
220068046	LINK	156,020.00	156,020.00	156,020.00
220180792	CHRISTIANSEN	277,140.00	277,140.00	277,140.00
220003998	PETERS	89,530.00	89,530.00	89,530.00
220167435	RASMUSSEN	159,485.00	159,485.00	159,485.00
220047219	BECERRA	90,720.00	90,720.00	90,720.00
220150400	MC NAMARA	210,150.00	120,650.00	120,650.00
220148899	LOVE	311,010.00	283,910.00	283,910.00
220007888	NELSEN	71,780.00	71,780.00	71,780.00
220001197	HARRIS	64,985.00	64,985.00	64,985.00
220199132	GEHRING	253,285.00	239,930.00	239,930.00
220149429	WALKER	113,630.00	113,630.00	113,630.00
220123403	COX	194,470.00	165,000.00	165,000.00
220043930	TRAUTWEIN	102,845.00	95,920.00	95,920.00
220177538	BARO-REYES & BARO	165,245.00	165,245.00	165,245.00
220073384	MC BRIDE, JR	298,660.00	251,140.00	251,140.00
220141851	COFFIN	272,200.00	215,000.00	215,000.00
220010943	WARREN	95,880.00	95,880.00	95,880.00
220005907	REINART	85,550.00	77,480.00	77,480.00
220019983	PETERSON	181,265.00	181,265.00	181,265.00
220198276	RAGER	267,270.00	267,200.00	267,200.00
220178526	NORTHEAST NEBRASKA TELEPHONE CO	162,690.00	133,635.00	133,635.00
220154465	HAYES	326,100.00	265,635.00	265,635.00
220146683	VARGAS	142,545.00	138,465.00	138,465.00
220050155	MUNOZ	137,355.00	137,355.00	137,355.00
220179077	JANSSEN	64,665.00	53,795.00	53,795.00
220055165	HEDQUIST	258,185.00	258,185.00	258,185.00
220000824	MUSTAPHA	264,080.00	245,000.00	245,000.00
220060495	OLIGMUELLER	138,685.00	138,645.00	138,645.00

BOARD OF EQUALIZATION RECORD BOOK 3

PARCEL #	CURRENT OWNER LAST	<u>2016</u> <u>CURRENT</u> <u>TOTAL</u>	<u>REFEREE</u> <u>Recomm</u>	<u>BOE Final</u>
220176477	STABE	159,945.00	159,945.00	159,945.00
220154511	HENRY	170,750.00	170,750.00	170,750.00
220173540	LONGWELL	168,925.00	168,925.00	168,925.00
220068380	BILLUPS	248,560.00	248,560.00	248,560.00

Chair Bousquet adjourned the July 19, 2016, Board of Equalization meeting at 4:19 p.m.

County Board of Equalization

Chair Bousquet Date Chair signed

Joan Spencer, County Clerk Date

Date entered in book

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Thursday, July 21, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the meeting to order at 9:00 a.m. The Pledge of Allegiance was recited. Present were Board Members Bousquet, McNear, and Gomez. Also present was Joe Wilson, Referee, and Cherie Conley, Deputy County Clerk as board secretary. Absent: Love and Rohde. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

A current copy of the <i>Open Meetings Act</i> is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – July 19, 2016
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, to present Report of clerical errors to the Board for approval.
 - b. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the board of equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01
 - c. Board to rescind motion on parcel #220158843(Giese) to equalize neighborhood.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member McNear moved, seconded by Board Member Bousquet to excuse Board Member Love and Rohde from the meeting. ROLL CALL VOTE: Gomez- yes, Bousquet – yes and McNear – yes. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member McNear, to approve the minutes of July 19, 2016. ROLL CALL VOTE: Love- yes, McNear- yes, Gomez – yes, and Bousquet- yes, Love-absent and Rohde- absent. UNANIMOUS MOTION CARRIED.

Chair Bousquet rescinded motion on parcel #220158843(Giese) from July 20, 2016. Assessor Curry explained the equalization of the neighborhood.

Board Member McNear moved, seconded by Board Member Gomez to set parcel 220077908 (Ford) additional living space at \$205,165. ROLL CALL VOTE: Gomez- yes, Bousquet- yes and McNear- yes. Love-absent and Rohde- absent. UNANIMOUS MOTION CARRIED.

Board Member McNear moved, seconded by Board Member Gomez, to set parcel 220070695 (Collins) at \$80,130 due to land value & mobile home value. ROLL CALL VOTE: Bousquet- yes, McNear- yes and Gomez- yes. Love-absent and Rohde- absent. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member McNear, to set parcel 220150419 (Weber) due to equalization at \$129,555. ROLL CALL VOTE: Gomez- yes, Bousquet – yes, McNear- yes. Love-absent and Rohde- absent. UNANIMOUS MOTION CARRIED.

Board Member McNear moved, seconded by Board Member Gomez, to set parcel 220059888 (Stapleton) per condition change at \$318,985. ROLL CALL VOTE: Bousquet- yes, McNear- yes, and Gomez- yes. Love-absent and Rohde- absent. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member McNear, to set parcel 220004803 (Weber) due to land value & mobile home value at \$50,000. ROLL CALL VOTE: McNear- yes, McNear- yes, and Bousquet- yes. Love-absent and Rohde- absent. UNANIMOUS MOTION CARRIED.

Board Member McNear moved, seconded by Board Member Gomez, to set parcel 220003165 (Hogan) per unusable land at \$0.00. ROLL CALL VOTE: Gomez- yes, Bousquet- yes, and McNear- yes. Love-absent and Rohde- absent. UNANIMOUS MOTION CARRIED.

Board Member McNear moved, seconded by Board Member Gomez to set parcel 220055807 (Mahon Trust) due to equalization of neighborhood at \$60,000. ROLL CALL VOTE: Bousquet- yes, McNear- yes, and Gomez- yes. Love-absent and Rohde- absent. UNANIMOUS MOTION CARRIED.

BOARD OF EQUALIZATION

RECORD BOOK 3

Board Member Gomez moved, seconded by Board Member McNear to set parcel 220009791 (Inthisane) per condition change at \$67,805.ROLL CALL VOTE:McNear- yes, Gomez- yes, and Bousquet- yes. Love-absent and Rohde- absent. UNANIMOUS MOTION CARRIED.

Board Member McNear moved, seconded by Board Member Gomez to set parcel 220077029 (Schmidt) at \$13,000 equalize per acre.ROLL CALL VOTE:Gomez- yes, Bousquet- yes, and McNear- yes. Love-absent and Rohde- absent.UNANIMOUS MOTION CARRIED.

10:40 a.m. Board Member Rohde joined the meeting.

Board Member McNear moved, seconded by Board Member Rohde to set parcel 220159874 (Stork) due to land value & mobile home value at \$65,565.ROLL CALL VOTE:McNear- yes, Rohde- yes, Gomez- yes, and Bousquet- yes. Love-absent. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member McNear to set parcel 220032408 (Larson) per equalization of neighborhood at \$95,060.ROLL CALL VOTE:Rohde- yes, Gomez- yes, Bousquet- yes and McNear- yes. Love-absent. UNANIMOUS MOTION CARRIED.

Board Member McNear moved, seconded by Board Member Gomez to set parcel 220085196 (Gabel) back to 2015 at \$251,835.ROLL CALL VOTE:Gomez- yes, Rohde- yes, McNear- yes and Bousquet- yes. Love-absent. UNANIMOUS MOTION CARRIED.

Chair recessed at 11:45 a.m. for lunch.
Chair reconvened meeting at 1:15 p.m.

Board Member Rohde moved, seconded by Board Member McNear to set parcel 220136718 (Decker) per review at \$198,000.ROLL CALL VOTE:Bousquet- yes, McNear- yes, Rohde- yes and Gomez- yes. Love-absent. UNANIMOUS MOTION CARRIED.

Kenny Boggess addressed the Board and asked that his Parcel 220164738 be looked at again.
Board Member Rohde moved, seconded by Board Member Gomez to set parcel 220164738 (Boggess) due to land lock at 13,760. ROLL CALL VOTE:McNear- yes, Rohde- yes, Gomez- yes and Bousquet- yes. Love-absent. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member McNear to set parcel 220009643 (Swick) due to condition change at 221,790. ROLL CALL VOTE:Rohde- yes, Gomez- yes, Bousquet- yes and McNear- yes. Love-absent. UNANIMOUS MOTION CARRIED

Board Member Rohde moved, seconded by Board Member Gomez to set parcel 220118566 (Mahr) per appraisal at 293,000. ROLL CALL VOTE:Gomez- yes, Bousquet- yes, McNear- yes and Rohde- yes. Love-absent. UNANIMOUS MOTION CARRIED

Board Member Rohde moved, seconded by Board Member Gomez to set parcel 220075727 (McCulloch) per condition change at 97,840. ROLL CALL VOTE:Bousquet- yes, McNear- yes, Rohde- yes and Gomez- yes. Love-absent. UNANIMOUS MOTION CARRIED

The Board reviewed the property valuation protests as listed below by considering all papers relating to the protest and the findings and recommendations of the referee to date.Board Member Gomez moved, seconded by Board Member McNear, to set the values per referee recommendation as follows:ROLL CALL VOTE:McNear – yes. Rohde- yes, Gomez- yes and Bousquet- yes. Love-absent.UNANIMOUS MOTION CARRIED.

PARCEL #	CURRENT OWNER LAST	2016 CURRENT TOTAL	REFeree Recomm	BOE Final
220070784	COLLINS	\$39,810.00	\$14,870.00	\$14,870.00
220069913	COLLINS	\$57,865.00	\$30,960.00	\$30,960.00
220070865	COLLINS	\$55,575.00	\$17,520.00	\$17,520.00
220058725	MC DONALD, TRUSTEE	\$306,935.00	\$279,560.00	\$279,560.00
220084793	PATTERSON	\$148,385.00	\$44,820.00	\$44,820.00
220004463	NAGEL	\$31,800.00	\$7,800.00	\$ 7,800.00
220006024	SKOW	\$16,440.00	\$1,875.00	\$ 1,875.00
220083959	WEBER	\$230,330.00	\$208,255.00	\$208,255.00
220004803	WEBER	\$94,285.00	\$41,615.00	\$50,000.00
220007780	JESSEN, TRUSTEE	\$283,735.00	\$263,265.00	\$263,265.00
220058822	SMITH	\$119,245.00	\$97,530.00	\$97,530.00
220077819	VAN FOSSEN & ERIC D ABTS	\$154,640.00	\$128,710.00	\$128,710.00
220009791	INTHISANE	\$87,115.00	\$87,115.00	\$67,805.00
220074003	CHRISTOPHERSON	\$278,520.00	\$209,985.00	\$209,985.00
220077541	STOWE	\$103,085.00	\$85,650.00	\$85,650.00
220068429	BAUDER	\$16,700.00	\$16,700.00	\$16,700.00
220166544	LINDGREN	\$358,035.00	\$223,235.00	\$223,235.00

BOARD OF EQUALIZATION

RECORD BOOK 3

PARCEL #	CURRENT OWNER LAST	2016 CURRENT TOTAL	REFEREE Recomm	BOE Final
220273595	BAILEY	\$407,885.00	\$328,645.00	\$328,645.00
220146780	DEANDA	\$406,540.00	\$333,205.00	\$333,205.00
220043574	AHLF	\$103,070.00	\$103,070.00	\$103,070.00
220196222	VANDER VLIET	\$326,930.00	\$259,800.00	\$259,800.00
220071128	MASTERS	\$46,710.00	\$43,860.00	\$43,860.00
220042551	MASTERS & ANDERSON	\$72,290.00	\$40,000.00	\$40,000.00
220152942	MASTERS	\$147,920.00	\$91,915.00	\$91,915.00
220201226	COLLINS	\$60,400.00	\$35,100.00	\$35,100.00
220071047	COLLINS	\$10,000.00	\$10,000.00	\$10,000.00
220070695	COLLINS	\$86,080.00	\$59,295.00	\$80,130.00
220142173	NELSON	\$242,910.00	\$235,055.00	\$235,055.00
220007535	FLAUGH, TRUSTEES	\$116,915.00	\$83,845.00	\$83,845.00
220055408	PITTS	\$244,950.00	\$231,925.00	\$231,925.00
220198780	JOHNSON	\$211,600.00	\$211,600.00	\$211,600.00
220273526	LEITING	\$357,155.00	\$319,880.00	\$319,880.00
220123519	MELLICK	\$197,275.00	\$197,275.00	\$197,275.00
220063745	CASADY	\$63,365.00	\$62,345.00	\$62,345.00
220162107	DAVIDSON	\$23,285.00	\$23,285.00	\$23,285.00
220024669	PETTIT FAMILY REV TRUST	\$107,550.00	\$81,140.00	\$81,140.00
220170827	SININGER	\$169,280.00	\$169,200.00	\$169,200.00
220158789	KRUSEMARK	\$510,075.00	\$430,605.00	\$430,605.00
220040184	MEIER	\$169,775.00	\$169,775.00	\$169,775.00
220156905	NAGEL	\$124,680.00	\$117,520.00	\$117,520.00
220059934	TULLIS & NAGEL	\$212,040.00	\$210,545.00	\$210,545.00
220176205	THOMAS	\$226,000.00	\$218,875.00	\$218,875.00
220077029	SCHMIDT	\$15,500.00	\$15,500.00	\$13,000.00
220054827	JOHNSON	\$300,900.00	\$274,160.00	\$274,160.00
220073511	ZEISLER	\$182,410.00	\$182,410.00	\$182,410.00
220005540	RUSH	\$79,730.00	\$79,730.00	\$79,730.00
220142866	NOVAK	\$257,620.00	\$237,805.00	\$237,805.00
220055262	BOWMAN	\$193,160.00	\$193,160.00	\$193,160.00
220001596	CONWAY, SR	\$58,130.00	\$58,130.00	\$58,130.00
220065802	BOOK, TRUSTEE	\$164,925.00	\$164,925.00	\$164,925.00
220150559	BOOK, TRUSTEE	\$582,625.00	\$447,900.00	\$447,900.00
220067414	BENNETT, TRUSTEE	\$193,010.00	\$183,460.00	\$183,460.00
220179158	BERTRAND	\$227,170.00	\$208,425.00	\$208,425.00
220077908	FORD	\$205,165.00	\$93,120.00	\$205,165.00
220024138	O'DELL	\$5,965.00	\$5,965.00	\$ 5,965.00
220024030	O'DELL	\$5,965.00	\$5,965.00	\$ 5,965.00
220024650	O'DELL	\$49,800.00	\$49,800.00	\$49,800.00
220142459	WHITE	\$489,320.00	\$402,090.00	\$402,090.00
220159874	STORK	\$97,120.00	\$50,625.00	\$65,565.00
220145423	SKOW	\$220,545.00	\$194,880.00	\$194,880.00
220052549	ENGEL	\$132,170.00	\$132,170.00	\$132,170.00
220012776	FELLIN	\$331,965.00	\$295,310.00	\$295,310.00
220014183	STERRETT	\$105,045.00	\$65,730.00	\$65,730.00
220156123	MARI	\$7,975.00	\$7,975.00	\$ 7,975.00
220006709	BEERMANN	\$23,400.00	\$23,400.00	\$23,400.00
220006628	BEERMANN	\$33,000.00	\$33,000.00	\$33,000.00
220002630	JENSEN	\$57,025.00	\$20,060.00	\$20,060.00
220052700	SUNDT	\$197,205.00	\$184,365.00	\$184,365.00
220032408	LARSON, ET AL	\$61,605.00	\$83,005.00	\$95,060.00
220065314	RAYMER	\$163,880.00	\$163,880.00	\$163,880.00
220067163	RAYMER	\$85,575.00	\$85,575.00	\$85,575.00
220273530	AITKEN	\$386,490.00	\$386,490.00	\$386,490.00
220057249	MONAHAN	\$172,430.00	\$172,430.00	\$172,430.00
220068550	BLOM	\$160,040.00	\$160,040.00	\$160,040.00
220136904	MURPHY & CLAYTON	\$165,240.00	\$158,110.00	\$158,110.00
220167389	WEBER	\$13,100.00	\$8,845.00	\$ 8,845.00
220027781	WEBER	\$161,350.00	\$161,350.00	\$161,350.00
220027706	WEBER	\$85,890.00	\$44,850.00	\$85,890.00
220007195	WEBER	\$99,310.00	\$99,310.00	\$99,310.00
220150419	WEBER	\$141,980.00	\$125,635.00	\$129,555.00

BOARD OF EQUALIZATION RECORD BOOK 3

PARCEL #	CURRENT OWNER LAST	2016 CURRENT TOTAL	REFEREE Recomm	BOE Final
220034664	HADDOCK	\$185,695.00	\$180,425.00	\$180,425.00
220004005	ALBENESIUS	\$100,450.00	\$99,030.00	\$99,030.00
220123438	MAHON	\$410,780.00	\$285,615.00	\$285,615.00
220019940	MC FEE	\$244,660.00	\$210,590.00	\$210,590.00
220061270	HARRIGFELD	\$128,030.00	\$10,230.00	\$10,230.00
220061351	HARRIGFELD	\$16,410.00	\$8,205.00	\$ 8,205.00
220061521	HARRIGFELD	\$17,250.00	\$8,625.00	\$ 8,625.00
220061718	HARRIGFELD	\$12,550.00	\$6,275.00	\$ 6,275.00
220061882	HARRIGFELD	\$13,250.00	\$6,625.00	\$ 6,625.00
220063036	HARRIGFELD	\$73,750.00	\$34,710.00	\$34,710.00
220005532	MC CARTHY	\$10,000.00	\$2,015.00	\$ 2,015.00
220178364	MC CARTHY	\$175,570.00	\$173,740.00	\$173,740.00
220004390	MC CARTHY	\$17,500.00	\$1,030.00	\$ 1,030.00
220005443	MC CARTHY	\$5,900.00	\$1,190.00	\$ 1,190.00
220004129	MC CARTHY	\$23,100.00	\$1,765.00	\$ 1,765.00
220004471	STARKS	\$10,000.00	\$3,675.00	\$ 3,675.00
220206554	O'DELL	\$481,790.00	\$263,005.00	\$263,005.00
220166692	O'DELL	\$172,105.00	\$110,935.00	\$110,935.00
220005001	HOGAN	\$96,905.00	\$88,765.00	\$88,765.00
220003165	HOGAN	\$320.00	\$320.00	\$ -
220197636	KAMPFE	\$36,145.00	\$36,145.00	\$36,145.00
220004218	CORKIN	\$166,765.00	\$150,085.00	\$150,085.00
220154120	ROHDE	\$322,445.00	\$242,225.00	\$242,225.00
220154678	VANSCHOIACK	\$309,005.00	\$277,840.00	\$277,840.00
220068828	FOWLER, TRUSTEE	\$207,965.00	\$169,385.00	\$169,385.00
220019630	MALLOY, II	\$217,655.00	\$210,934.00	\$210,934.00
220149089	BOYD	\$320,285.00	\$262,720.00	\$262,720.00
220072388	BOWMAN	\$120,510.00	\$120,510.00	\$120,510.00
220052964	NORDSIDEN	\$201,290.00	\$196,500.00	\$196,500.00
220073112	CHAPPELEAR	\$255,125.00	\$215,105.00	\$215,105.00
220178577	HEITMAN	\$427,185.00	\$291,790.00	\$291,790.00
220024839	CAIN	\$255,500.00	\$149,425.00	\$149,425.00
220127875	O'DELL	\$164,075.00	\$161,980.00	\$161,980.00
220001855	STEWART	\$415,590.00	\$388,155.00	\$388,155.00
220144796	LOPEZ	\$181,935.00	\$173,070.00	\$173,070.00
220180253	BARCLAY	\$344,650.00	\$307,375.00	\$307,375.00
220198624	SOTO	\$260,410.00	\$211,655.00	\$211,655.00
220273675	SLAUGHTER	\$376,315.00	\$306,160.00	\$306,160.00
220069085	MC MANIGAL	\$138,515.00	\$111,725.00	\$111,725.00
220063370	PINKELMAN	\$150,810.00	\$120,885.00	\$120,885.00
220063184	PINKELMAN	\$4,300.00	\$4,300.00	\$ 4,300.00
220063192	PINKELMAN	\$4,700.00	\$4,700.00	\$ 4,700.00
220063273	PINKELMAN	\$3,900.00	\$3,900.00	\$ 3,900.00
220062218	PINKELMAN	\$32,280.00	\$32,280.00	\$ 32,280.00
220062293	PINKELMAN	\$4,400.00	\$4,400.00	\$ 4,400.00
220063095	PINKELMAN & BROWN	\$7,100.00	\$7,100.00	\$ 7,100.00
220128014	PINKELMAN	\$9,200.00	\$9,200.00	\$ 9,200.00
220003203	MC GOWEN	\$41,800.00	\$33,230.00	\$33,230.00
220007357	MOHNSON	\$86,085.00	\$86,085.00	\$86,085.00
220065756	AVILA	\$198,800.00	\$181,440.00	\$181,440.00
220151164	MC GINTY	\$147,915.00	\$69,810.00	\$69,810.00
220155380	MARTIN	\$2,350.00	\$2,350.00	\$ 2,350.00
220136718	DECKER	\$215,360.00	\$215,360.00	\$198,000.00
220010021	KNOWLES	\$65,205.00	\$53,100.00	\$53,100.00
220009643	SWICK	\$221,790.00	\$203,730.00	\$221,790.00
220150648	SWICK	\$313,190.00	\$246,570.00	\$246,570.00
220019460	ARENDS	\$188,905.00	\$188,905.00	\$188,905.00
220076391	BOUSQUET	\$364,265.00	\$276,765.00	\$276,765.00
220158452	PLUEGER & CORKIN	\$103,135.00	\$90,875.00	\$90,875.00
220172307	BOUSQUET	\$211,610.00	\$205,220.00	\$205,220.00
220043655	MAHON TRUST	\$29,865.00	\$11,400.00	\$11,400.00
220055807	MAHON TRUST	\$77,000.00	\$77,000.00	\$60,000.00
220054843	MAHON TRUST	\$54,105.00	\$18,400.00	\$18,400.00

BOARD OF EQUALIZATION

RECORD BOOK 3

PARCEL #	CURRENT OWNER LAST	2016 CURRENT TOTAL	REFEREE Recomm	BOE Final
220040265	GUNSOLLEY	\$142,760.00	\$137,295.00	\$137,295.00
220054894	GUNSOLLEY	\$223,530.00	\$165,465.00	\$165,465.00
220160880	WATKINS	\$140,450.00	\$140,450.00	\$140,450.00
220199043	WILTGEN	\$204,670.00	\$203,555.00	\$203,555.00
220029946	VALADEZ	\$163,065.00	\$137,555.00	\$137,555.00
220053987	VALADEZ	\$19,320.00	\$19,320.00	\$19,320.00
220153000	TOMPKINS	\$14,960.00	\$14,960.00	\$14,960.00
220014957	GROETKEN	\$454,740.00	\$343,590.00	\$343,590.00
220141657	LARVICK	\$557,790.00	\$455,120.00	\$455,120.00
220178178	LARVICK	\$118,200.00	\$49,550.00	\$49,550.00
220145954	PRENGER, SR	\$38,720.00	\$27,500.00	\$27,500.00
220148988	COMSTOCK	\$191,010.00	\$171,085.00	\$171,085.00
220007403	KROGH	\$217,330.00	\$223,560.00	\$223,560.00
220056447	LEDERER	\$124,340.00	\$95,300.00	\$95,300.00
220043752	THOENE	\$173,085.00	\$168,130.00	\$168,130.00
220072736	THOENE	\$164,755.00	\$99,010.00	\$99,010.00
220052115	KENNEDY	\$148,450.00	\$148,450.00	\$148,450.00
220160112	BEACOM	\$302,270.00	\$240,705.00	\$240,705.00
220118477	MANLEY	\$424,985.00	\$403,535.00	\$403,535.00
220162220	HARRISON III	\$136,915.00	\$134,315.00	\$134,315.00
220154910	SALMEN	\$16,450.00	\$13,380.00	\$13,380.00
220003300	SALMEN	\$209,405.00	\$188,495.00	\$188,495.00
220003394	SALMEN	\$8,710.00	\$8,710.00	\$8,710.00
220005931	WISEMAN	\$59,850.00	\$44,970.00	\$44,970.00
220273825	WISEMAN	\$22,980.00	\$14,265.00	\$14,265.00
220085102	RYDEN	\$220,440.00	\$242,145.00	\$242,145.00
220145113	BACZWASKI	\$242,285.00	\$286,665.00	\$286,665.00
220000751	ALBRECHT	\$104,480.00	\$96,505.00	\$96,505.00
220146055	ALLEN	\$353,505.00	\$315,090.00	\$315,090.00
220146578	HOLLAND	\$334,510.00	\$294,915.00	\$294,915.00
220151075	NORRIS REV. FAMILY TRUST	\$208,730.00	\$214,630.00	\$214,630.00
220273716	SCHOOLEY	\$422,360.00	\$367,880.00	\$367,880.00
220180725	BOGGESS, JR	\$209,580.00	\$197,310.00	\$197,310.00
220164738	BOGGESS, JR	\$26,320.00	\$26,320.00	\$13,760.00
220172218	(ROBLEY) HANSEL	\$126,125.00	\$126,125.00	\$126,125.00
220198969	LASO	\$187,600.00	\$173,475.00	\$173,475.00
220014965	HATTIG	\$45,010.00	\$45,010.00	\$45,010.00
220056625	KORNEGAY	\$174,415.00	\$159,575.00	\$159,575.00
220016097	BARNES	\$47,855.00	\$47,855.00	\$47,855.00
220093415	BARNES	\$52,000.00	\$52,000.00	\$52,000.00
220118299	KUEHN & JEAN E LESLIE	\$320,175.00	\$361,990.00	\$361,990.00
220161992	TRAMP	\$291,685.00	\$242,125.00	\$242,125.00
220066256	BADGER PROPERTIES LLC	\$53,210.00	\$38,605.00	\$38,605.00
220156727	TRAMP	\$61,700.00	\$35,000.00	\$35,000.00
220159092	BOUSQUET	\$269,880.00	\$261,950.00	\$261,950.00
220006806	DE ROOS	\$156,260.00	\$173,230.00	\$173,230.00
220051712	YOUNG	\$158,145.00	\$158,145.00	\$158,145.00
220059888	STAPLETON	\$389,030.00	\$339,795.00	\$318,985.00
220150044	WHEELER	\$209,745.00	\$169,495.00	\$169,495.00
220118833	GANGESTAD	\$341,260.00	\$341,260.00	\$341,260.00
220015589	O'DELL	\$188,840.00	\$188,840.00	\$188,840.00
220160805	LOWE	\$394,670.00	\$295,600.00	\$295,600.00
220082332	MGM ENTERPRISES, INC	\$144,085.00	\$143,650.00	\$143,650.00
220085196	GABEL	\$249,000.00	\$249,000.00	\$249,000.00
220118752	GABEL	\$367,645.00	\$348,105.00	\$348,105.00
220273566	GABEL	\$79,505.00	\$86,930.00	\$86,930.00
220199086	VOSS	\$162,080.00	\$143,855.00	\$143,855.00
220036489	DEL CARMEN NAVA	\$42,305.00	\$63,930.00	\$63,930.00
220044872	KOCH	\$167,555.00	\$167,555.00	\$167,555.00
220156476	LEISEC/O CARSON	\$162,935.00	\$151,740.00	\$151,740.00
220061092	DIRKS	\$20,460.00	\$46,085.00	\$46,085.00
220176558	BOTTGER	\$413,940.00	\$395,535.00	\$395,535.00
220118566	MAHR	\$321,110.00	\$288,870.00	\$293,000.00

BOARD OF EQUALIZATION RECORD BOOK 3

PARCEL #	CURRENT OWNER LAST	2016 CURRENT TOTAL	REFEREE Recomm	BOE Final
220003122	WINGERT	\$186,965.00	\$167,040.00	\$167,040.00
220014264	BLEIL	\$260,735.00	\$191,440.00	\$191,440.00
220075727	MC CULLOCH	\$107,370.00	\$107,370.00	\$107,370.00
220075816	MC CULLOCH	\$87,630.00	\$55,825.00	\$55,825.00
220068054	REINERT	\$175,575.00	\$175,575.00	\$175,575.00
220071551	KUHL	\$127,495.00	\$127,459.00	\$127,459.00
220002118	HASSLER, JR	\$40,050.00	\$40,050.00	\$40,050.00
220172560	HASSLER, JR	\$5,065.00	\$5,065.00	\$ 5,065.00
220154732	LYNCH	\$24,480.00	\$24,480.00	\$24,480.00
220002584	CARTER & SULLIVAN	\$166,790.00	\$157,980.00	\$157,980.00
220066841	BARNES	\$105,640.00	\$98,145.00	\$98,145.00
220022356	ZENOR	\$7,130.00	\$7,130.00	\$ 7,130.00

Chair Bousquet adjourned the July 21, 2016, Board of Equalization meeting at 2:20 p.m.

County Board of Equalization

Chair Bousquet Date Chair signed

Joan Spencer, County Clerk Date

Date entered in book

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Friday, July 22, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the meeting to order at 9:00 a.m. The Pledge of Allegiance was recited. Present were Board Members Bousquet, McNear, Rohde and Gomez. Also present was Joe Wilson, Referee, and Cherie Conley, Deputy County Clerk as board secretary. Absent: Love. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – July 20, 2016
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, to present Report of clerical errors to the Board for approval.
 - b. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the board of equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01
 - c. Board to rescind motion on parcel #220136718 (Decker) to set value on parcel with possible condition change.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Bousquet moved, seconded by Board Member McNear to excuse Board Member Love from the meeting. ROLL CALL VOTE: McNear- yes, Rohde- yes, Gomez- yes and Bousquet – yes. Love Absent. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member McNear to set parcel 220273616 (Lieber) per equalization at \$400,000. ROLL CALL VOTE: McNear- yes, Rohde- yes, Gomez- yes, and Bousquet- yes. Love-absent. UNANIMOUS MOTION CARRIED.

Jeff Curry presented a clerical error report with 16 parcels listed where they equalized them and these properties will be mailed a new valuation notice and given 30 days to protest.

Board Member Rohde moved, seconded by Board Member McNear to approve the clerical error report as follows: 220162263, 220031282, 220062560, 220070644, 220070725, 220152381, 220011397, 220021457, 220002541, 220038171, 220029113, 220124043, 220075190, 220000980, 220087415, and 220142467. ROLL CALL VOTE: Rohde- yes, Gomez- yes, Bousquet- yes and McNear- yes. Love-absent. UNANIMOUS MOTION CARRIED.

Jeff Curry advised the Board that there were approximately 231 mobile home corrections made where they equalized the land and reduced the mobile home value back to the 2015 value and new valuation notices will be mailed out and these properties will be given 30 days to protest.

Board Member Gomez moved, seconded by Board Member McNear to approve the Assessor's office mobile home and land corrections and that new valuation notices be sent out. ROLL CALL VOTE: Gomez- yes, Bousquet- yes, McNear- yes and Rohde- yes. Love-absent. UNANIMOUS MOTION CARRIED.

The Board reviewed the property valuation protests as listed below by considering all papers relating to the protest and the findings and recommendations of the referee to date. Board Member Rohde moved, seconded by Board Member Gomez, to set the values per Referee Recommendation as follows: ROLL CALL VOTE: Bousquet- yes, McNear- yes, Rohde- yes and Gomez- yes. Love-absent. UNANIMOUS MOTION CARRIED.

BOARD OF EQUALIZATION

RECORD BOOK 3

PARCEL #	CURRENT OWNER LAST	2016 CURRENT TOTAL	REFEREE Recomm	BOE Final
220058938	BRUNICK & BLACKFORD	\$ 98,400.00	\$ 43,365.00	\$ 43,365.00
220153957	MASTERS & ANDERSON LAND DEV INC	\$ 13,500.00	\$ 10,800.00	\$ 10,800.00
220153086	MASTERS & ANDERSON LAND DEV INC	\$ 14,300.00	\$ 11,440.00	\$ 11,440.00
220153256	MASTERS & ANDERSON LAND DEV INC	\$ 13,500.00	\$ 10,160.00	\$ 10,160.00
220153515	MASTERS & ANDERSON LAND DEV INC	\$ 12,700.00	\$ 10,160.00	\$ 10,160.00
220153310	MASTERS & ANDERSON LAND DEV INC	\$ 13,670.00	\$ 10,935.00	\$ 10,935.00
220153590	MASTERS & ANDERSON LAND DEV INC	\$ 14,600.00	\$ 11,680.00	\$ 11,680.00
220153507	MASTERS & ANDERSON LAND DEV INC	\$ 12,000.00	\$ 9,600.00	\$ 9,600.00
220153787	MASTERS & ANDERSON LAND DEV INC	\$ 13,800.00	\$ 11,040.00	\$ 11,040.00
220153493	MASTERS & ANDERSON LAND DEV INC	\$ 14,200.00	\$ 11,360.00	\$ 11,360.00
220153329	MASTERS & ANDERSON LAND DEV INC	\$ 12,700.00	\$ 10,160.00	\$ 10,160.00
220153434	MASTERS & ANDERSON LAND DEV INC	\$ 12,700.00	\$ 10,160.00	\$ 10,160.00
220153701	MASTERS & ANDERSON LAND DEV INC	\$ 12,120.00	\$ 9,695.00	\$ 9,695.00
220153426	MASTERS & ANDERSON LAND DEV INC	\$ 12,000.00	\$ 9,600.00	\$ 9,600.00
220152993	MASTERS & ANDERSON LAND DEV INC	\$ 12,400.00	\$ 9,920.00	\$ 9,920.00
220153965	MASTERS & ANDERSON LAND DEV INC	\$ 14,600.00	\$ 11,680.00	\$ 11,680.00
220153337	MASTERS & ANDERSON LAND DEV INC	\$ 12,900.00	\$ 10,320.00	\$ 10,320.00
220153795	MASTERS & ANDERSON LAND DEV INC	\$ 12,000.00	\$ 9,600.00	\$ 9,600.00
220153884	MASTERS & ANDERSON LAND DEV INC	\$ 13,290.00	\$ 10,630.00	\$ 10,630.00
220153698	MASTERS & ANDERSON LAND DEV INC	\$ 13,600.00	\$ 10,880.00	\$ 10,880.00
220153671	MASTERS & ANDERSON LAND DEV INC	\$ 15,700.00	\$ 12,560.00	\$ 12,560.00
220152985	MASTERS & ANDERSON LAND DEV INC	\$ 13,500.00	\$ 10,800.00	\$ 10,800.00
220153612	MASTERS & ANDERSON LAND DEV INC	\$ 12,210.00	\$ 9,770.00	\$ 9,770.00
220153604	MASTERS & ANDERSON LAND DEV INC	\$ 12,700.00	\$ 10,160.00	\$ 10,160.00
220153779	MASTERS & ANDERSON LAND DEV INC	\$ 13,800.00	\$ 11,040.00	\$ 11,040.00
220153582	MASTERS & ANDERSON LAND DEV INC	\$ 13,810.00	\$ 11,050.00	\$ 11,050.00
220153167	MASTERS & ANDERSON LAND DEV INC	\$ 12,700.00	\$ 10,160.00	\$ 10,160.00
220153159	MASTERS & ANDERSON LAND DEV INC	\$ 12,600.00	\$ 10,080.00	\$ 10,080.00
220153221	MASTERS & ANDERSON LAND DEV INC	\$ 17,200.00	\$ 13,760.00	\$ 13,760.00
220153949	MASTERS & ANDERSON LAND DEV INC	\$ 16,300.00	\$ 13,040.00	\$ 13,040.00
220153868	MASTERS & ANDERSON LAND DEV INC	\$ 15,200.00	\$ 12,160.00	\$ 12,160.00
220153523	MASTERS & ANDERSON LAND DEV INC	\$ 12,270.00	\$ 9,815.00	\$ 9,815.00
220153078	MASTERS & ANDERSON LAND DEV INC	\$ 12,600.00	\$ 10,080.00	\$ 10,080.00
220153248	MASTERS & ANDERSON LAND DEV INC	\$ 14,700.00	\$ 11,760.00	\$ 11,760.00
220153876	MASTERS & ANDERSON LAND DEV INC	\$ 14,400.00	\$ 11,520.00	\$ 11,520.00
220205345	PROUT, TRUSTEES	\$ 293,130.00	\$ 293,130.00	\$ 293,130.00
220010676	LANE	\$ 215,065.00	\$ 196,245.00	\$ 196,245.00
220069794	SCHMIDT	\$ 157,085.00	\$ 145,635.00	\$ 145,635.00
220019541	MC DONALD	\$ 199,130.00	\$ 190,450.00	\$ 190,450.00
220183589	BARCLAY, SR	\$ 27,415.00	\$ 8,025.00	\$ 8,025.00
220057516	FISCUS	\$ 194,495.00	\$ 171,035.00	\$ 171,035.00
220210438	NELSEN	\$ 9,240.00	\$ 9,240.00	\$ 9,240.00
220005311	CHAMBERLIN	\$ 234,790.00	\$ 191,260.00	\$ 191,260.00
220152136	BRUGGEMAN	\$ 155,230.00	\$ 155,230.00	\$ 155,230.00
220003270	HOGAN	\$ 105,250.00	\$ 76,005.00	\$ 76,005.00
220191522	STEWART	\$ 6,380.00	\$ 4,625.00	\$ 4,625.00
220150613	TUTTLE	\$ 109,155.00	\$ 75,765.00	\$ 75,765.00
220273618	LIEBER	\$ 29,160.00	\$ 29,160.00	\$ 29,160.00
220273619	LIEBER	\$ 11,100.00	\$ 11,100.00	\$ 11,100.00
220273617	LIEBER	\$ 322,275.00	\$ 322,275.00	\$ 322,275.00
220053642	WEBER	\$ 59,805.00	\$ 35,435.00	\$ 35,435.00
220142165	WEBER	\$ 84,020.00	\$ 63,770.00	\$ 63,770.00
220273518	OLDENBURG	\$ 15,760.00	\$ 1,295.00	\$ 1,295.00
220054711	DUDLEY	\$ 185,815.00	\$ 175,265.00	\$ 175,265.00
220004846	RAHN	\$ 60,260.00	\$ 47,460.00	\$ 47,460.00
220004110	RAHN	\$ 48,525.00	\$ 29,035.00	\$ 29,035.00
220007594	KEMPERS	\$ 93,905.00	\$ 62,360.00	\$ 62,360.00
220138230	HOXSIE	\$ 164,370.00	\$ 50,870.00	\$ 50,870.00
220055777	JOHNSTON	\$ 170,255.00	\$ 170,255.00	\$ 170,255.00
220133298	BLOCH	\$ 39,505.00	\$ 39,505.00	\$ 39,505.00
220066728	BLOCH	\$ 164,225.00	\$ 137,665.00	\$ 137,665.00
220153450	VITITO	\$ 272,600.00	\$ 248,815.00	\$ 248,815.00

BOARD OF EQUALIZATION

RECORD BOOK 3

PARCEL #	CURRENT OWNER LAST	2016 CURRENT TOTAL	REFEREE Recomm	BOE Final
220072264	ROBINETTE	\$ 300,265.00	\$ 105,180.00	\$ 105,180.00
220118124	BOYD, TRUSTEE	\$ 292,770.00	\$ 292,125.00	\$ 292,125.00
220171394	LEINART	\$ 286,780.00	\$ 210,660.00	\$ 210,660.00
220158843	GIESE	\$ 338,455.00	\$ 323,780.00	\$ 323,780.00
220147590	PHILLIPS, TRUSTEES	\$ 71,070.00	\$ 71,070.00	\$ 71,070.00
220077118	RUCHTI	\$ 65,735.00	\$ 65,735.00	\$ 65,735.00
220141916	BATES	\$ 59,215.00	\$ 31,585.00	\$ 31,585.00
220152969	BORTSCHELLER	\$ 285,990.00	\$ 251,220.00	\$ 251,220.00
220153302	JACOBSEN	\$ 244,965.00	\$ 242,685.00	\$ 242,685.00
220153213	SHOOK	\$ 251,600.00	\$ 221,735.00	\$ 221,735.00
220153043	MEIER	\$ 249,325.00	\$ 219,460.00	\$ 219,460.00
220153132	WILSON	\$ 249,910.00	\$ 220,045.00	\$ 220,045.00
220117519	HARRIS	\$ 56,570.00	\$ 43,440.00	\$ 43,440.00
220180741	STEPHAN	\$ 57,625.00	\$ 23,400.00	\$ 23,400.00
220058016	STEPHAN	\$ 118,100.00	\$ 97,600.00	\$ 97,600.00
220004641	CHASE	\$ 91,355.00	\$ 35,045.00	\$ 35,045.00
220061149	GUNSOLLEY	\$ 11,775.00	\$ 3,225.00	\$ 3,225.00
220062900	GUNSOLLEY	\$ 62,455.00	\$ 49,470.00	\$ 49,470.00
220063087	GUNSOLLEY	\$ 44,285.00	\$ 44,285.00	\$ 44,285.00
220048169	GUNSOLLEY	\$ 68,625.00	\$ 57,380.00	\$ 57,380.00
220022682	GUNSOLLEY	\$ 81,505.00	\$ 81,505.00	\$ 81,505.00
220030871	GUNSOLLEY	\$ 113,085.00	\$ 113,085.00	\$ 113,085.00
220196613	GUNSOLLEY	\$ 27,010.00	\$ 27,010.00	\$ 27,010.00
220145768	PRENGER, SR	\$ 578,225.00	\$ 472,585.00	\$ 472,585.00
220170975	MESSERSCHMIDT	\$ 245,475.00	\$ 203,995.00	\$ 203,995.00
220146241	GROVES, ET AL	\$ 182,940.00	\$ 161,085.00	\$ 161,085.00
220073058	MCCONNELL	\$ 306,285.00	\$ 182,055.00	\$ 182,055.00
220053553	VALDOVINOS	\$ 145,750.00	\$ 145,750.00	\$ 145,750.00
220091447	CONLEY	\$ 155,100.00	\$ 136,885.00	\$ 136,885.00
220177465	HARRIS	\$ 252,795.00	\$ 250,370.00	\$ 250,370.00
220007799	NORRIS	\$ 184,495.00	\$ 162,125.00	\$ 162,125.00
220059977	STAPLETON	\$ 162,040.00	\$ 132,820.00	\$ 132,820.00
220027080	CHERRY RIDGE LIMITED PARTNERSHIP	\$1,432,190.00	\$1,054,880.00	\$1,054,880.00
220064563	LIEBER, TRUSTEES	\$ 318,380.00	\$ 318,380.00	\$ 318,380.00
220023301	SSCNE LP	\$ 132,670.00	\$ 45,385.00	\$ 45,385.00
220127026	SSCNE LP	\$ 224,140.00	\$ 70,010.00	\$ 70,010.00
220166538	SSCNE LP	\$ 144,040.00	\$ 45,385.00	\$ 45,385.00
220206384	SSCNE LP	\$ 143,870.00	\$ 45,385.00	\$ 45,385.00
220196389	SSCNE LP	\$ 143,695.00	\$ 45,385.00	\$ 45,385.00
220142645	SSCNE LP	\$ 147,615.00	\$ 45,385.00	\$ 45,385.00
220092052	SSCNE LP	\$1,158,075.00	\$ 537,845.00	\$ 537,845.00
220150575	BEACH	\$ 111,370.00	\$ 72,855.00	\$ 72,855.00
220067252	CHRISTENSEN	\$ 96,275.00	\$ 44,885.00	\$ 44,885.00
220171599	MESSERSCHMIDT	\$ 189,860.00	\$ 121,010.00	\$ 121,010.00
220064180	GILL	\$ 63,090.00	\$ 63,090.00	\$ 63,090.00
220127565	PALMERSHEIM	\$ 165,770.00	\$ 105,250.00	\$ 105,250.00
220172919	BIRKLEY, TRUSTEES	\$ 143,240.00	\$ 87,900.00	\$ 87,900.00
220067074	LIEDING	\$ 72,740.00	\$ 23,425.00	\$ 23,425.00
220179131	JIMENEZ	\$ 65,655.00	\$ 44,435.00	\$ 44,435.00
220273852	JOHNSTON	\$ 49,595.00	\$ 49,595.00	\$ 49,595.00
220066418	BREWER & PEREZ-HERNANDEZ	\$ 114,015.00	\$ 74,700.00	\$ 74,700.00
220069743	BATES	\$ 100,410.00	\$ 46,340.00	\$ 46,340.00
220002223	MERICAL	\$ 103,595.00	\$ 99,990.00	\$ 99,990.00
220002665	CARTER & SULLIVAN	\$ 52,920.00	\$ 57,170.00	\$ 57,170.00
220002762	CARTER & SULLIVAN	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00

BOARD OF EQUALIZATION RECORD BOOK 3

Chair Bousquet adjourned the July22, 2016, Board of Equalization meeting at 9:40 a.m.

County Board of Equalization

Chair Bousquet Date Chair signed

Joan Spencer, County Clerk Date

Date entered in book

BOARD OF EQUALIZATION RECORD BOOK 3

**Dakota County Board of Equalization
Emergency Meeting
Monday, July 25, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska**

Chair Bousquet called the emergency meeting to order at 4:02 p.m. The Pledge of Allegiance was recited. Present were Board Members Bousquet, McNear, Love, Rohde and Gomez. Also present was Joe Wilson, Referee, by teleconference, Christy Abts, Deputy County Assessor and Joan Spencer, County Clerk as board secretary. Absent: None. The Open Meetings Act location was noted for all citizens present.

PUBLIC NOTICE

An Emergency Meeting of the Dakota County Board of Equalization has been called by Chair Bousquet for Monday, July 25, 2016, at 4:00 p.m.

The Agenda shall be for the Board to state the nature of the emergency: to meet the statutory deadline for review and to set values on property protests.

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the east wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

EMERGENCY BUSINESS

- A. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the board of equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01

2. ADJOURNMENT

Chair Bousquet stated an emergency meeting was called per statute deadline to review all protests by July 25 deadline.

The Board reviewed the property valuation protests as listed below by considering all papers relating to the protest and the findings and recommendations of the referee to date and review of parcels by the Assessor. Board Member Rohde moved, seconded by Board Member Gomez, to set the values on parcels in table below per Assessor review and Referee Recommendation. ROLL CALL VOTE: Gomez- yes, Love- yes, McNear- yes, Rohde- yes, Bousquet- yes. UNANIMOUS MOTION CARRIED.

PARCEL#	CURRENT OWNER LAST	2016 CURRENT TOTAL	REFEREE Recomm	BOE Final
220197067	ROHDE	77,675.00	77,675.00	73,760.00
220036632	BLIGH	105,160.00	105,160.00	92,730.00
220009627	NIEMAN, SR	38,255.00	38,255.00	34,565.00
220015236	BAILEY	330,360.00	301,670.00	297,440.00
220146926	O'DELL	52,490.00	52,490.00	52,490.00
220013039	ROSE	18,750.00	18,750.00	18,750.00
220013977	ROSE	353,010.00	290,570.00	281,570.00
220009236	MENUEY FAMILY TRUST	40,800.00	40,800.00	29,375.00
220009139	MENUEY FAMILY TRUST	12,705.00	12,705.00	9,150.00
220009317	MENUEY FAMILY TRUST	8,250.00	8,250.00	5,940.00
220009589	MENUEY FAMILY TRUST	1,960.00	1,960.00	1,410.00
220073945	DELBOB FARMS LLC	446,800.00	446,955.00	446,955.00
220006431	GARWOOD	42,200.00	42,200.00	30,385.00
220006873	GARWOOD	40,600.00	40,600.00	29,230.00
220007055	GARWOOD	17,860.00	17,860.00	12,860.00
220010293	GARWOOD, TRUSTEES	20,435.00	20,435.00	14,710.00
220083924	BARCLAY	304,265.00	304,265.00	292,520.00
220135983	BARCLAY	43,515.00	43,515.00	22,000.00

Chair Bousquet adjourned the July 25, 2016, Emergency Board of Equalization meeting at 4:20 p.m.

County Board of Equalization

Chair Rick Bousquet Date Chair signed

Joan Spencer, County Clerk Date

Date entered in book

**BOARD OF EQUALIZATION
RECORD BOOK 3**

Dakota County Board of Equalization
Friday, August 26, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gomez called the meeting to order at 2:00 p.m. The Pledge of Allegiance was recited. Present were Board Members McNear, Rohde and Gomez. Also present were Joe Wilson, Referee, Kim Watson, County Attorney, Jeff Curry, Assessor and Joan Spencer, County Clerk as board secretary. Absent: Bousquet and Love. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – July 20, 21, 22 and 25, 2016
2. NEW BUSINESS
 - a. Board to review clerical property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the board of equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01c.
 - b. Board to review and set value regarding the John Huse property valuation protest on parcel 220000018 on the Special Valuation Application for Agricultural or Horticultural Use by considering all papers relating to the protest and Assessor recommendation.
 - c. Closed Session to discuss pending litigation for Tax Equalization & Review Commission cases Tyson v. Dakota County 15C0074 and 15C0075.
 - d. Board to approve or disapprove settlement negotiations in TERC cases Tyson v. Dakota County 15C0074 and 15C0075.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Chair Gomez moved, seconded by Board Member Rohde, to excuse Board Members Love and Bousquet from the meeting. ROLL CALL VOTE: McNear- yes, Rohde- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member McNear to approve the July 20, 21, 22 and 25 board minutes. ROLL CALL VOTE: Rohde- yes, Gomez- yes, Love- absent, Bousquet- absent, McNear- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed the property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee to date:

Board Member Rohde moved, seconded by Board Member McNear to set parcel 220087415 (Denker) per referee recommendation at \$148,490. ROLL CALL VOTE: Gomez- yes, Bousquet- absent. Love-absent, McNear- yes, Rohde-yes. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Vice-Chair Gomez to set parcel 220152500 (Anderson) per referee recommendation at \$70,860. ROLL CALL VOTE: Gomez- yes, Bousquet- absent. Love-absent, McNear- yes, Rohde-yes. UNANIMOUS MOTION CARRIED.

Vice-Chair Gomez moved, seconded by Board Member McNear to set parcel 220053154 (Vargas) per referee recommendation at \$84,820. ROLL CALL VOTE: Rohde- yes, Gomez- yes, Bousquet- absent. Love-absent, McNear-yes. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member McNear to set parcel 220146276 (Alvarez) per referee recommendation at \$65,890. ROLL CALL VOTE: Gomez- yes, Bousquet- absent. Love-absent, McNear- yes, Rohde-yes. UNANIMOUS MOTION CARRIED.

Dakota County Board of Equalization
Monday, September 19, 2016, at 3:01 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the meeting to order at 3:01 p.m. The Pledge of Allegiance was recited. Present were Board Members Bousquet, Gomez, Love, McNear and Rohde. Also present was Jeff Curry, Assessor and Joan Spencer, County Clerk as board secretary. Absent: None. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – August 26, 2016
2. OLD BUSINESS
 - a. Board to review and set value regarding the John Huse property valuation protest on parcel 220000018 on the Special Valuation Application for Agricultural or Horticultural Use by considering all papers relating to the protest and Assessor recommendation.
3. NEW BUSINESS
 - a. Closed Session to discuss pending litigation for Tax Equalization & Review Commission cases Tyson v. Dakota County 15C0074 and 15C0075.
 - b. Board to approve or disapprove settlement negotiations in TERC cases Tyson v. Dakota County 15C0074 and 15C0075.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Love moved, seconded by Board Member Gomez to approve the August 26, 2016, board minutes. ROLL CALL VOTE: Gomez- yes, Love- yes, McNear- yes, Rohde- yes, Bousquet- yes. UNANIMOUS MOTION CARRIED.

John Huse appeared before the board regarding the review of parcel 220000018 on his Special Valuation Application for Agricultural or Horticultural Use. Mr. Huse presented the board with written data and verbal testimony referring to §77-1343 that the value was impacted by some other non-agricultural influence. Mr. Curry, Assessor, defended his disapproval and stated that agricultural land is valued in a distinct class and Mr. Huse's land had no outside residential or annexation influence changing the market value or use of land. Kim Watson, County Attorney, provided the Board a recommendation that the land had no outside influence changing the market value or use of land and supports Assessor denial. Board Member Rohde moved, seconded by Board Member McNear, to accept the County Attorney and Assessor's recommendation and set the value at \$823,120. ROLL CALL VOTE: Love- yes, McNear- yes, Rohde- yes, Bousquet- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet stated that the Board will convene into closed session to discuss pending litigation for Tax Equalization and Review commission cases Tyson v. Dakota County 15C0074 and 15C0075. Board Member Love moved, seconded by Board Member Gomez, to convene into closed session. ROLL CALL VOTE: McNear- yes, Rohde- yes, Bousquet- yes, Gomez- yes, Love- yes. UNANIMOUS MOTION CARRIED at 3:30 p.m.

Board Member Rohde moved, seconded by Board Member McNear, to reconvene in open session. ROLL CALL VOTE: Rohde- yes, Bousquet- yes, Gomez- yes, Love- yes, McNear- yes. UNANIMOUS MOTION CARRIED at 3:40 p.m.

Board Member Love moved, seconded by Board Member Gomez, to disapprove the settlement offer from Tyson on 15C0074 and 15C0075 and to use the county appraisal figures. ROLL CALL VOTE: Bousquet- yes, Gomez- yes, Love- yes, McNear- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved to rescind his previous motion, seconded by Board Member Gomez.

Board Member Love moved, seconded by Board Member Gomez, to disapprove the settlement offer from Tyson on case 15C0074 and use the county appraisal figures and to accept the settlement offer on case 15C0075. ROLL CALL VOTE: Gomez- yes, Love- yes, McNear- yes, Rohde- yes, Bouquet- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No public comment.

Chair Bousquet adjourned the September 19, 2016, Board of Equalization meeting at 3:43 p.m.

County Board of Equalization

Chair Bousquet

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, September 19, 2016, at 3:01 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the meeting to order at 3:01 p.m. The Pledge of Allegiance was recited. Present were Board Members Bousquet, Gomez, Love, McNear and Rohde. Also present was Jeff Curry, Assessor and Joan Spencer, County Clerk as board secretary. Absent: None. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the <i>Open Meetings Act</i> is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – August 26, 2016
2. OLD BUSINESS
 - a. Board to review and set value regarding the John Huse property valuation protest on parcel 220000018 on the Special Valuation Application for Agricultural or Horticultural Use by considering all papers relating to the protest and Assessor recommendation.
3. NEW BUSINESS
 - a. Closed Session to discuss pending litigation for Tax Equalization & Review Commission cases Tyson v. Dakota County 15C0074 and 15C0075.
 - b. Board to approve or disapprove settlement negotiations in TERC cases Tyson v. Dakota County 15C0074 and 15C0075.
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Board Member Love moved, seconded by Board Member Gomez to approve the August 26, 2016, board minutes. ROLL CALL VOTE: Gomez- yes, Love- yes, McNear- yes, Rohde- yes, Bousquet- yes. UNANIMOUS MOTION CARRIED.

John Huse appeared before the board regarding the review of parcel 220000018 on his Special Valuation Application for Agricultural or Horticultural Use. Mr. Huse presented the board with written data and verbal testimony referring to §77-1343 that the value was impacted by some other non-agricultural influence. Mr. Curry, Assessor, defended his disapproval and stated that agricultural land is valued in a distinct class and Mr. Huse's land had no outside residential or annexation influence changing the market value or use of land. Board Member Rohde moved, seconded by Board Member McNear, to accept the Assessor's recommendation and set the value at \$823,120. ROLL CALL VOTE: Love- yes, McNear- yes, Rohde- yes, Bousquet- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet stated that the Board will convene into closed session to discuss pending litigation for Tax Equalization and Review commission cases Tyson v. Dakota County 15C0074 and 15C0075. Board Member Love moved, seconded by Board Member Gomez, to convene into closed session. ROLL CALL VOTE: McNear- yes, Rohde- yes, Bousquet- yes, Gomez- yes, Love- yes. UNANIMOUS MOTION CARRIED at 3:30 p.m.

Board Member Rohde moved, seconded by Board Member McNear, to reconvene in open session. ROLL CALL VOTE: Rohde- yes, Bousquet- yes, Gomez- yes, Love- yes, McNear- yes. UNANIMOUS MOTION CARRIED at 3:40 p.m.

Board Member Love moved, seconded by Board Member Gomez, to disapprove the settlement offer from Tyson on 15C0074 and 15C0075 and to use the county appraisal figures. ROLL CALL VOTE: Bousquet- yes, Gomez- yes, Love- yes, McNear- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved to rescind his previous motion, seconded by Board Member Gomez.

Board Member Love moved, seconded by Board Member Gomez, to disapprove the settlement offer from Tyson on case 15C0074 and use the county appraisal figures and to accept the settlement offer on case 15C0075. ROLL CALL VOTE: Gomez- yes, Love- yes, McNear- yes, Rohde- yes, Bouquet- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No public comment.

Chair Bousquet adjourned the September 19, 2016, Board of Equalization meeting at 3:43 p.m.

County Board of Equalization

Chair Bousquet

Date Chair signed

Joan Spencer, County Clerk Date

Date entered in book

Dakota County Board of Equalization
Monday, October 10, 2016, at 3:01 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the meeting to order at 3:05 p.m. The Pledge of Allegiance was recited. Present were Board Members Bousquet, Gomez, Love, McNear and Rohde. Also present was Joan Spencer, County Clerk as board secretary. Absent: None. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

- CALL TO ORDER
- PLEDGE OF ALLEGIANCE
- ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – September 19, 2016
2. NEW BUSINESS
 - a. Board to levy the necessary taxes for the 2016-2017 budget year and certify all levies for Dakota County and the political subdivisions. §77-1601(1)
3. MISCELLANEOUS
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member McNear to approve the September 19, 2016, board minutes. ROLL CALL VOTE: Gomez- yes, Love- yes, McNear- yes, Rohde- yes, Bousquet- yes. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member Rohde, to levy the necessary tax and certify all levies for Dakota County and the political subdivisions per §77-1601(1). ROLL CALL VOTE: Love- yes, McNear- yes, Rohde- yes, Bousquet- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

DAKOTA COUNTY VALUATION - \$1,705,510,362

POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION

					2016-17
COUNTY	General				TOTAL
County General Fund	0.324960				0.324960
	Total County Tax Rate				0.324960

All Dakota County Residents pay the Total County Tax Rate

					2016-17
CITY/VILLAGE	General	Bond	Police Pen.	Library	TOTAL
Dakota City	0.196243	0.317957		0.038155	0.552355
Homer	0.340351				0.340351
Hubbard	0.094557				0.094557
Jackson	0.384548	0.185715			0.570263
South Sioux City	0.272178		0.025328	0.071611	0.369117

All residents living within the incorporated limits of a city or village pay the respective tax rate for said city or village.

					2016-17	
SCHOOL DISTRICT	General	Bond	Qual. CPU	Building	Bond K-12	TOTAL
4 Ponca - H.S. Bond 2009	0.915124			0.0963		1.011426
11 So. Sioux City	1.021495		0.01701	0.02643	0.12949	1.194414
11 S Sioux City - No Bond	1.021495		0.01701	0.02643		1.064929
31R Homer - Bond K-12	0.914555			0.062338		0.976893
31R Homer - Bond 9-12	0.914555			0.062338		0.976893

Residents pay the tax levy to the school district in which they reside or affiliate with.

					2016-17

SUBDIVISION	General	Capitol Imp.	Capitol Imp.	ADA/Haz M	TOTAL
Agricultural Society	0.005570	0.002345			0.007915
Historical Society	0.001676				0.001676
					2016-17
RURAL FIRE PROTECTION	General	Bond	Sinking		TOTAL
Dakota Covington	0.020298		0.006681		0.026979
Emerson	0.010992	0.009964			0.020956
Homer	0.014949		0.001844		0.016793

No mail or emergency business. No public comment.

Chair Bousquet adjourned the October 10, 2016, Board of Equalization meeting at 3:10 p.m.

County Board of Equalization

Chair Bousquet

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

**Dakota County Board of Equalization
Special Meeting**

Friday, November 4, 2016, at 9:00 a.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the meeting to order at 9:00 a.m. The Pledge of Allegiance was recited. Present were Board Members Bousquet, Gomez, Love, McNear and Rohde. Also present were Kim Watson, County Attorney, Jeff Curry, County Assessor and Joan Spencer, County Clerk as board secretary. Absent: None. Also present were Wayne Kubert, Certified General Appraiser, Great Plains Appraisal, and Tyson negotiation team—Angie Schneierman, Attorney, Mark Cord, Attorney and Charley Terrell, Manager Non-Income Tax/Corporate Tax. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – October 10, 2016
2. NEW BUSINESS
 - a. Closed Session to discuss pending litigation for Tax Equalization & Review Commission case Tyson v. Dakota County 15C0074.
 - b. Board may or may not discuss or take action regarding pending litigation for TERC case Tyson v. Dakota County 15C0074.
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Love to approve the October 10, 2016, board minutes. ROLL CALL VOTE: Gomez- yes, Love- yes, McNear- yes, Rohde- yes, Bousquet- yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet stated that the Board of Equalization will go into closed session for the purpose of discussion regarding pending litigation for Tax Equalization & Review Commission case Tyson v. Dakota County 15C0074.

Board Member Love moved, seconded by Board Member Rohde, to convene in closed session to discuss pending litigation. ROLL CALL VOTE: Love- yes, McNear- yes, Rohde- yes, Bousquet- yes, Gomez- yes. UNANIMOUS MOTION CARRIED at 9:02 a.m.

Board Member Rohde moved, seconded by Board Member McNear, to reconvene in open session. ROLL CALL VOTE: McNear- yes, Rohde- yes, Bousquet- yes, Gomez- yes, Love- yes. UNANIMOUS MOTION CARRIED at 9:30 a.m.

After further negotiation, Board Member Love moved, seconded by Board Member McNear, to set the new appraised value for property in TERC case Tyson v. Dakota County 15C0074 for the tax years of 2015 and 2016 at \$26,750,000. Valuation was accepted by Tyson representatives. ROLL CALL VOTE: Rohde- yes, Bousquet- yes, Gomez- yes, Love- yes, McNear- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No public comment.

Chair Bousquet adjourned the November 4, 2016, Special Board of Equalization meeting at 9:40 a.m.

County Board of Equalization

Rick Bousquet, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book