

Dakota County Board of Equalization
Tuesday, January 17, 2017 at 8:01 a.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gomez called the meeting to order at 8:01 a.m. The Pledge of Allegiance was recited. Present were Board Members Gomez, Kevin Rohde, Hohenstein, Bill Rohde and Love. Also present were Jolene Heinemann, Deputy Treasurer, Jeff Curry, County 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. 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 Commissioners.*
 - a. Approval of the previous minutes – November 4, 2016
3. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting the Board approve the omitted property and tax roll corrections.
 - b. Robert Giese, Treasurer, requesting approval of exemption of motor vehicle taxes for Northeast Nebraska Community Action Partnership, Inc. for the following vehicles used by staff to attend meetings and other activities for the Early Head Start and Head Start programs: 2016 Dodge Grand Caravan 2C4RDGBG7GR108050; 2016 Dodge Grand Caravan 2C4RDGBG5GR102859; and 2002 Chevrolet Venture Van 1GN DU03E92D292361.
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Vice-Chair Gomez called for nomination of Chairperson. Board Member B. Rohde moved, seconded by Board Member Gomez, to nominate Kevin Rohde for Chair and that nominations cease and a unanimous ballot be cast. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde called for nominations for Vice-Chair. Board Member Love moved, seconded by Board Member B. Rohde, to nominate Martin Hohenstein for Vice-Chair and that nominations cease and a unanimous ballot be cast. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Gomez, to approve the November 4, 2016, minutes. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Jolene Heinemann, Deputy Treasurer, requested approval for the exemption of motor vehicle taxes for Northeast Nebraska Community Action Partnership, Inc. for the following vehicles used by staff to attend meetings and other activities for the Early Head Start and Head Start programs: 2016 Dodge Grand Caravan 2C4RDGBG7GR108050; 2016 Dodge Grand Caravan 2C4RDGBG5GR102859; and 2002 Chevrolet Venture Van 1GN DU03E92D292361. Board Member Gomez moved, seconded by Board Member B. Rohde, to approve the exemption of taxes for the 3 vehicles for Northeast Nebraska Community Action Partnership. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, requested approval of tax roll corrections for clerical errors for the City of South Sioux City, that were left on the tax rolls as rentals and properties are no longer being rented and one lot is vacant. No action was taken. Additional corrections will be presented at the January 30th meeting.

No mail or emergency business. Public comment – B. Rohde thanked the board for meeting early to accommodate his travel plans.

Chair K. Rohde adjourned the January 17, 2017, Board of Equalization meeting at 8:10 a.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, January 30, 2017 at 3:01 a.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 3:01 p.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein and Love. Absent were: Gomez and B. Rohde. Also present were Jeff Curry, County Assessor, Kim Watson, County Attorney and Joan Spencer, County Clerk as board secretary. 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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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 Commissioners.*
 - a. Approval of the previous minutes – January 17, 2017
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting the Board approve the omitted property and tax roll corrections.
 - b. Jeff Curry, Assessor - present the Board a list of applicants and his recommendations of exempt or non-exempt status for Permissive Exemption Applications Form 451A. §77-202.01 Requesting Board approval or disapproval of possible new Permissive Form 451 applications.
 - c. Jeff Curry, Assessor, requesting the board approve a contract with Tax Valuation, Inc. for a residential depreciation study.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Love moved, seconded by Board Member Hohenstein, to approve the January 17, 2017, minutes. ROLL CALL VOTE: B. Rohde- absent, Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, requested approval of tax roll corrections for the City of South Sioux City. Board Member Love moved, seconded by Board Member Hohenstein, to approve City of South Sioux City parcels #220172757, #220036594 and #220141576 as exempt. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, R. Rohde- absent; Love- Yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, requested approval of a tax roll correction for the South Sioux City Community Development Agency. Board Member Love moved, seconded by Board Member K. Rohde, to approve South Sioux City Community Development Agency parcel #220017646 as exempt. ROLL CALL VOTE: Hohenstein- yes; B. Rohde- absent, Love- yes, Gomez- absent; K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry Assessor, requested approval to add omitted property in the Homer Miller Addition. Board Member Love moved, seconded by Board Member Hohenstein, to approve adjustment to lot size on parcels #220006296(Smith) and #220006385(Spurrell) in the Miller Addition, Homer. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, requested approval of data entry error for Beardshear estate settlement. Board Member Love moved, seconded by Board Member Hohenstein, to approve correction of clerical error on Beardshear trust parcel #22027386. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- absent, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, requested approval to correct clerical error for G & G Services on parcel #220151970. Board Member Love moved, seconded by Board Member Hohenstein, to approve correction of clerical error for G & G Services parcel #220151970. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- absent, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, requested approval to correct error in lot split for Rose parcels #220273752 and 220273851. Board Member Love moved, seconded by Board Member K. Rohde, to approve correction of clerical error on lot split for Rose parcels #220273752 and #220273851. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, requested approval to add omitted property for Roberts Siding & Windows parcel #220273756; Parrish parcel #220273753 and Beermann parcel #220273760. Board Member Love moved, seconded by Board Member K. Rohde, to add omitted buildings for Roberts Siding & Windows parcel #220273756; Parrish parcel #220273753 and Beermann parcel #220273760. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- absent, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, presented the Board the list of those who filed the Form 451A – Statement of Reaffirmation of Tax Exemption for use when applying for continued exemption for qualifying organizations. Mr. Curry made the following recommendation to the County Board of Equalization for new Form 451 Exemption Applicants for tax exemption on real and personal property: (1) Wall Street Mission-Goodwill Industries parcel #220072191 – approval; (2) Wall Street Mission-Goodwill Industries parcel #220031762 – approval; (3) Wall Street Mission-Goodwill Industries parcel #220070571 – approval; (4) First Lutheran Church parcel #220055777 – approval; Centro Cristiano Nueva Esperanza parcel #220030308 – approval; (5) Prairie Haven, Inc. parcel #220048614 – denial. A Notice of Public Hearing will be sent to said qualifying organizations before county board of equalization considers the exemption applications. §77-202.01

Board Member Love moved, seconded by Board Member K. Rohde, to approve a contract with Tax Valuation, Inc. for a sales and depreciation study on neighborhoods 100 and 110. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- absent. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No Public comment.

Chair K. Rohde adjourned the January 30, 2017, Board of Equalization meeting at 3:35 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, February 27, 2017 at 3:01 a.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 3:02 p.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde, Love and Gomez. Absent None. Also present were Jeff Curry, County Assessor, Kim Watson, County Attorney and Joan Spencer, County Clerk as board secretary. 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 Commissioners.*
 - a. Approval of the previous minutes – January 30, 2017
2. NEW BUSINESS
 - a. Public Hearing for the purpose of hearing oral and/or written testimony regarding the Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations.
 - Wall Street Mission-Goodwill Industries – Parcel #220072191
Part Gov't Lots 2 & 3, 13-88-47 78.17 Acres (Goodwill Camp)
 - Wall Street Mission-Goodwill Industries – Parcel #220031762
Lots 14 & 15, Block 25 Moans Addition (store)
 - Wall Street Mission-Goodwill Industries – Parcel #220070571
East 775' of Lot 8 lying south of Hwy 20; E775' of Lot 7; Part of Gov't Lot 6 36-29-8 34.145 Acres (Goodwill Camp)
 - First Lutheran Church – Parcel #220055777
North 160' of W1/2 of South 10 Rods of NW1/4 SE1/4 except the west 40' thereof & except E270' Unplatted 28-29-9 1.16 Acres (36320 Dakota Ave)
 - Centro Cristiano Nueva Esperanza – Parcel #220030308
Lots 2 3 4 5 6 7 8, East 2' Lot 9 Block 1 Jeeps Addition
 - Prairie Haven, Inc. – Parcel #220048614
Lot 9 & Tract B, Templeton Estates 1st Filing
 - b. Board of Equalization after considering the recommendation of the county assessor and any other information it may obtain from public testimony, shall grant or withhold tax exemption for real property or tangible personal property on the basis of law and of regulations promulgated by the Tax commissioner. §77-202.02
 - c. Jeff Curry, Assessor, to present additional Form 451 Exemption Applications for tax exemption on real property by qualified organizations and his recommendation of approval or denial regarding exempt status.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member B. Rohde, to approve the January 30, 2017, minutes. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde opened the public hearing for the purpose of hearing oral and/or written testimony regarding the exemption application for tax exemption on real and personal property by qualifying organizations. No organizations were present or presented written testimony. Jeff Curry, Assessor, made the following recommendations to the County Board of Equalization:

- (1) Wall Street Mission-Goodwill Industries parcel #220072191 – approval. Board Member B. Rohde moved, seconded by Board Member Hohenstein, to accept the Assessor's recommendation and approve the exemption application for Wall Street Mission-Goodwill Industries parcel #220072191. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.
- (2) Wall Street Mission-Goodwill Industries parcel #220031762 – approval. Board Member Love moved, seconded by Board Member Hohenstein, to accept the Assessor's recommendation and approve the exemption application for

Wall Street Mission-Goodwill Industries parcel #220031762. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

(3) Wall Street Mission-Goodwill Industries parcel #220070571 – approval. Board Member Gomez moved, seconded by Chair K. Rohde, to accept the Assessor’s recommendation and approve the exemption application for Wall Street Mission-Goodwill Industries parcel #220070571. ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes. UNANIMOUS MOTION CARRIED.

(4) First Lutheran Church parcel #220055777 – approval. Board Member Love moved, seconded by Board Member B. Rohde, to accept the Assessor’s recommendation and approve the exemption application for First Lutheran Church parcel #220055777. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

(5) Centro Cristiano Nueva Esperanza parcel #220030308 – approval. Board Member Gomez moved, seconded by Board Member Hohenstein, to accept the Assessor’s recommendation and approve the exemption application for Centro Cristiano Nueva Esperanza parcel #220030308. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

(6) Prairie Haven, Inc. parcel #220048614 – denial. Board Member Love moved, seconded by Board Member Gomez, to accept the Assessor’s recommendation and deny the exemption application for Prairie Haven, Inc. parcel #220048614. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

There were no additional exemption applications to present.

No mail or emergency business. No Public comment.

Chair K. Rohde adjourned the February 27, 2017, Board of Equalization meeting at 3:13 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, March 13, 2017 at 3:01 a.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 3:01 p.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde, Love and Gomez. Absent None. Also present were Christy Abts, Deputy County Assessor, Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. 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 Commissioners.*
 - a. Approval of the previous minutes – February 27, 2017
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting the Board approve a tax list correction of a data entry clerical error on parcel 220004846 mobile home. §77-1507
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member B. Rohde moved, seconded by Board Member Gomez, to approve the February 27, 2017, minutes. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Deputy Assessor, presented the tax list correction for Margaret Rahn mobile home parcel 220004846 that was omitted from the original correction list for mobile homes having the wrong depreciation table. Board Member B. Rohde moved, seconded by Board Member Gomez, to correct the data entry/clerical error on parcel 220004846 (Margaret Rahn). ROLL CALL VOTE: R. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No Public comment.

Chair K. Rohde adjourned the March 13, 2017, Board of Equalization meeting at 3:06 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, April 10, 2017 at 3:01 a.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 3:01 p.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde, Love and Gomez. Absent None. Also present were Jeff Curry, County Assessor, Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. 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 Commissioners.*
 - a. Approval of the previous minutes – March 13, 2017
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting the Board approve a tax list correction due to a duplicate filing on parcel 220273785 for personal property. §77-1507
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member B. Rohde moved, seconded by Board Member Gomez, to approve the March 13, 2017, minutes. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, presented the tax list correction for Larry Stinger, parcel 220273785, stating the personal property was inadvertently filed twice. Board Member Love moved, seconded by Board Member B. Rohde, to adjust the records to reflect one filing for personal property on parcel 220004846 (Larry Stinger). ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No Public comment.

Chair K. Rohde adjourned the April 10, 2017, Board of Equalization meeting at 3:05 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, May 8, 2017 at 3:01 a.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 3:01 p.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde, Love and Gomez. Absent None. Also present were Jeff Curry, County Assessor, Kim Watson, County Attorney and Cherie Conley, Deputy County Clerk as Board Secretary. 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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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 Commissioners.*
 - a. Approval of the previous minutes – April 10, 2017
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approve a tax list correction of a data entry error for property ID #220001359 and #220001278 per established owner as tax exempt village. §77-1507
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Love moved, seconded by Board Member Gomez, to approve the April 10, 2017, minutes. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, presented the tax list correction for the Village of Emerson, parcel #220001359 and parcel #22001278, stating the property was bought after January 1 and on or before the levy date and is being used for public purposes and is tax exempt. Board Member Love moved, seconded by Board Member Hohenstein, to adjust the records to reflect exempt status for personal property on parcel #22001359 and parcel #22001278 (Village of Emerson). ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No Public comment.

Chair K. Rohde adjourned the May 8, 2017, Board of Equalization meeting at 3:07 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Cherie Conley, Deputy County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, May 22, 2017 at 3:01 a.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 3:03 p.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde and Gomez. Absent Love. Also present were Jeff Curry, County Assessor, Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. 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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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 Commissioners.*
 - a. Approval of the previous minutes – May 8, 2017
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approve clerical and omitted property corrections for 2017.
 - b. Jeff Curry, Assessor, requesting the Board approve, appoint and set compensation for the use of certified appraisers as referees for property valuation protests.
 - c. Discuss and set date/s for the Board of Equalization to meet in June and July, 2017, to review and accept referee's recommendation or set their own value on property valuation protests.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Gomez moved, seconded by Board Member Hohenstein, to approve the May 8, 2017, minutes. ROLL CALL VOTE: B. Rohde- yes, Love- absent, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, stated the clerical and omitted property corrections cannot be approved until after June 1st.

After much discussion, Board Member Hohenstein moved, seconded by Board Member Rohde to appoint Tax Valuation Inc. and Doug Helvig (agriculture) as referees for property valuation protests and to set compensation at \$80 per hour. ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- absent. UNANIMOUS MOTION CARRIED.

June 19, 2017, at 9:00 a.m. was set for the Board of Equalization to hear property valuation protests filed to date for the purpose of setting value on said property.

No mail or emergency business.

Public comment by Leon Jessen regarding the median ratio in agriculture subclass market area 1 (low-lying farmland) at 81.16% versus area 2 (nonlow-lying farmland) at 67.99% and the Board reserving the right to petition the TERC if a class or subclass of real property within the county is not equalized or at market value.

Chair K. Rohde adjourned the May 22, 2017, Board of Equalization meeting at 3:32 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk Date

Date entered in book

Dakota County Board of Equalization
Monday, May 8, 2017 at 3:01 a.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 3:01 p.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde, Love and Gomez. Absent None. Also present were Jeff Curry, County Assessor, Kim Watson, County Attorney and Cherie Conley, Deputy County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present.

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2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approve a tax list correction of a data entry error for property ID #220001359 and #220001278 per established owner as tax exempt village. §77-1507
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Love moved, seconded by Board Member Gomez, to approve the April 10, 2017, minutes. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, presented the tax list correction for the Village of Emerson, parcel #220001359 and parcel #22001278, stating the property was bought after January 1 and on or before the levy date and is being used for public purposes and is tax exempt. Board Member Love moved, seconded by Board Member Hohenstein, to adjust the records to reflect exempt status for personal property on parcel #22001359 and parcel #22001278 (Village of Emerson). ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No Public comment.

Chair K. Rohde adjourned the May 8, 2017, Board of Equalization meeting at 3:07 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Cherie Conley, Deputy County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, June 19, 2017 at 9:00 a.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 9:07 a.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde and Love. Absent Gomez. Also present were Jeff Curry, County Assessor, Referees Ron and Jared Elliott, Tax Valuation, Inc., Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. 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 Commissioners.*
 - a. Approval of the previous minutes – May 22, 2017
2. **NEW BUSINESS**
 - a. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
 - 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.
 - d. Closed Session to discuss negotiations on TERC cases: Rebecca L Johnson 16R 0178, Ricky L Becker 16R 1076 & 16R 0175; Fernando Marquez 16R 0015; Diane Boyd 16R 0053 and Joann Weber 16R 0028
 - e. Board to approve or deny County Attorney to offer settlement negotiations in TERC cases: Rebecca L Johnson 16R 0178, Ricky L Becker 16R 1076 & 16R 0175; Fernando Marquez 16R 0015; Diane Boyd 16R 0053 and Joann Weber 16R 0028 v. Dakota County.
3. **MAIL AND/OR EMERGENCY BUSINESS**
4. **PUBLIC COMMENT**
5. **ADJOURNMENT**

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

Board Member B. Rohde moved, seconded by Board Member Love, to approve the May 22, 2017, minutes. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, presented the following report of parcels with clerical errors. Board Member B. Rohde moved, seconded by Board Member Love, to approve and set the values(BOE column) on the properties with clerical errors (§77-128). ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

NBHD 100	2016	2017	BOE
220014922	\$ 19,615.00	\$ 13,900.00	\$ 19,615.00
220014965	\$ 45,010.00	\$ 41,105.00	\$ 45,010.00
220015252	\$ 47,020.00	\$ 41,180.00	\$ 47,020.00
220015686	\$ 422,235.00	\$ 381,360.00	\$ 422,235.00
220015716	\$ 150,625.00	\$ 135,450.00	\$ 150,625.00
220015880	\$ 154,855.00	\$ 139,920.00	\$ 154,855.00
220016380	\$ 92,220.00	\$ 80,985.00	\$ 92,220.00
220016550	\$ 24,300.00	\$ 20,875.00	\$ 24,300.00
220016569	\$ 140,450.00	\$ 126,690.00	\$ 140,450.00

220025150	\$	44,020.00	\$	38,815.00	\$	51,620.00
220026734	\$	154,620.00	\$	149,235.00	\$	154,620.00
220027706	\$	85,890.00	\$	33,755.00	\$	57,395.00
220028125	\$	63,240.00	\$	55,625.00	\$	63,240.00
220028575	\$	45,945.00	\$	44,345.00	\$	45,945.00
220028842	\$	47,335.00	\$	43,810.00	\$	47,335.00
220035350	\$	113,430.00	\$	113,310.00	\$	113,430.00
220037272	\$	95,105.00	\$	94,235.00	\$	95,105.00
220037310	\$	30,465.00	\$	27,885.00	\$	45,215.00
220039690	\$	24,575.00	\$	24,575.00	\$	23,150.00
220039909	\$	80,035.00	\$	80,035.00	\$	77,915.00
220041253	\$	184,210.00	\$	184,210.00	\$	171,870.00
220041660	\$	69,030.00	\$	69,030.00	\$	63,210.00
220042284	\$	198,485.00	\$	198,485.00	\$	185,105.00
220043426	\$	132,200.00	\$	132,200.00	\$	119,420.00
220123012	\$	123,115.00	\$	117,345.00	\$	106,120.00
220160783	\$	156,270.00	\$	147,985.00	\$	156,270.00
220160880	\$	140,450.00	\$	126,690.00	\$	140,450.00
220173443	\$	39,035.00	\$	35,550.00	\$	43,795.00
220273614	\$	92,220.00	\$	86,020.00	\$	92,220.00

\$	3,016,005.00	\$	2,784,605.00	\$	2,949,760.00
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Total Valuation Change **\$ (66,245.00)**

The Board reviewed property valuation protest #220006784—Vongsiprasome. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee’s recommendation to set the value at \$178,050. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220014825—Gries. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee’s recommendation to set the value at \$70,075. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220015872—Sayasone. Board Member B. Rohde moved, seconded by Board Member Hohenstein to accept the referee’s recommendation to set the value at \$56,420. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220042179—Sayasone. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee’s recommendation to set the value at \$58,805. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220057923—Blom. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee’s recommendation to set the value at \$117,540. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220042780—Black. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee’s recommendation to set the value at \$43,360. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protests #220043124 and #220054061—Bousquet. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee’s recommendation to set the value at \$235,245 for parcel #2200431224 and \$220,440 for parcel #220054061. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220029946—Valadez. Board Member Love moved, seconded by Board Member Hohenstein to accept the referee’s recommendation to set the value at \$144,720. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220018715—Stingley. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$69,275. ROLL CALL VOTE: Love-yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220000948—Hunn. Board Member B. Rohde moved, seconded by Board Member Love to accept the referee's recommendation to set the value at \$55,855. ROLL CALL VOTE: K. Rohde-yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220019630—Malloy II. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$212,285. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220127034—Hayes. Board Member B. Rohde moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$9,505. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220199132—Gehring. Board Member Love moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$237,990. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220179816—Coenen. Board Member K. Rohde moved, seconded by Board Member Love to accept the referee's recommendation to set the value at \$4,870. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220048517—Beiswenger. Board Member B. Rohde moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$96,320. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220176957—Avila-Morales & Avila. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$3,405. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220180520—O-Dell. Board Member Love moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$191,905. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220045968—Moreno. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$68,715. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220069360—Blair. Board Member K. Rohde moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$22,870. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220029148—Comstock. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$90,760. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220015767—Kruse. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$36,550. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220175357—Navarro. Board Member Love moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$26,885. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220118302-Muff. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$306,660. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220039437—Gifford. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$43,395. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220027978—Dahl Trustees. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$58,800. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220065772—Dahl Estates. Board Member K. Rohde moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$19,740. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220044198—Menuey Family Trust. Board Member K. Rohde moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$116,950. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220025398—Rose. Board Member K. Rohde moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$84,615. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220002630—Jensen. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$20,060. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220026254—Hisey. Board Member B. Rohde moved, seconded by Board Member Love to accept the referee's recommendation to set the value at \$87,765. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220158606—Hisey. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$42,649. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220054460—Nelson. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$217,165. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220174148—Pederson Jr. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$8,055. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220036632—Bligh. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$93,120. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220071527—Ferrellgas Inc. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$245,485. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220155569—Rippe. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$10,005. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220042926—Bengtson. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$115,175. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220035962—Portillo. Board Member Love moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$143,135. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220047391—Fiedler. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$94,910. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220057575—Banuelos. Board Member Love moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$137,085. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220158010—Magana. Board Member B. Rohde moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$36,090. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220061904—Lieber Trustees. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$50,950. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220043450—Mallett. Board Member Love moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$75,635. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220022313—Primitivo Padilla. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$112,500. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220045259—Willems. Board Member B. Rohde moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$88,905. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220205183—Gunsolley. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$245,000. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220199949—Cancino-Adame. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$8,405. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

July 6, 17 and 18, 2017, at 9:00 a.m. were set for the Board of Equalization to hear property valuation protests filed for the purpose of setting value on said property.

Chair stated the Board of Equalization will go into closed session for the purpose of discussing negotiations on TERC cases: Rebecca L. Johnson 16R0015; Ricky L. Becker 16R1076 & 16R1075; Fernando Marquez 16R0015; Diane Boyd 16R0053 and Joann Weber 16R0028 v. Dakota County. Board Member Love moved, seconded by Board Member B. Rohde, to convene in closed session to discuss negotiations on TERC cases. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED at 10:53 a.m. Chair Rohde re-stated the reason for closed session.

Board Member Rohde moved, seconded by Board Member K. Rohde, to reconvene in open session. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED at 11:07 a.m.

Board Member B. Rohde moved, seconded by Board Member Love, to allow County Attorney to negotiate TERC cases at settlement amounts discussed in closed session for Rebecca L. Johnson 16R0015; Ricky L. Becker 16R1076 & 16R1075; Fernando Marquez 16R0015; Diane Boyd 16R0053 and Joann Weber 16R0028 v. Dakota County. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

No mail or emergency business or public comment

Chair K. Rohde adjourned the June 19, 2017, Board of Equalization meeting at 11:08 a.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, July 3, 2017 at 3:01 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 3:06 p.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde and Love. Absent: Gomez. Also present were Jeff Curry, County Assessor and Joan Spencer, County Clerk as Board Secretary. 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 Commissioners.*
 - a. Approval of the previous minutes – June 19, 2017
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
 - b. Closed Session to discuss negotiations on TERC cases: Delbert Lieber (CRP)– #16A-0160; Ed Mari- #16R-0023; Anton Kristjanto- #16R0021; Jeff Torticill- #16R0048; Van Phillips- 16R-0177; Kenneth Bruggeman- #16R-033; Tom Dahl- #16R-0052 and Tim Monahan- #16R-0042.
 - c. Board to approve or deny County Attorney to offer settlement negotiations in TERC cases: Delbert Lieber (CRP)– #16A-0160; Ed Mari- #16R-0023; Anton Kristjanto- #16R0021; Jeff Torticill- #16R0048; Van Phillips- 16R-0177; Kenneth Bruggeman- #16R-033; Tom Dahl- #16R-0052 and Tim Monahan- #16R-0042.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Love moved, seconded by Board Member Hohenstein, to approve the June 19, 2017, minutes. ROLL CALL VOTE: B. Rohde- yes Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, presented the following report of parcels with clerical errors. Board Member Love moved, seconded by Board Member Hohenstein, to approve and set the values(BOE column) on the properties with clerical errors (§77-128). ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

NBHD 110	2016	2017	BOE
220000719	\$ 198,650.00	\$ 172,930.00	\$ 198,650.00
220019746	\$ 125,000.00	\$ 122,070.00	\$ 125,000.00
220020434	\$ 181,205.00	\$ 179,155.00	\$ 181,205.00
220021015	\$ 64,725.00	\$ 61,955.00	\$ 64,725.00
220021457	\$ 65,800.00	\$ 60,915.00	\$ 65,800.00
220021554	\$ 84,125.00	\$ 78,855.00	\$ 84,125.00
220022232	\$ 123,060.00	\$ 81,320.00	\$ 123,060.00
220022259	\$ 52,325.00	\$ 40,580.00	\$ 52,325.00
220022666	\$ 109,970.00	\$ 105,910.00	\$ 109,970.00
220022720	\$ 137,585.00	\$ 135,995.00	\$ 137,585.00
220029571	\$ 94,770.00	\$ 93,750.00	\$ 94,770.00
220030731	\$ 128,490.00	\$ 122,700.00	\$ 128,490.00
220031533	\$ 50,655.00	\$ 41,775.00	\$ 50,655.00
220031622	\$ 86,720.00	\$ 81,305.00	\$ 86,720.00
220031800	\$ 102,280.00	\$ 97,770.00	\$ 102,280.00

220031894	\$ 67,265.00	\$ 64,455.00	\$ 67,265.00
220032408	\$ 95,060.00	\$ 83,960.00	\$ 95,060.00
220033102	\$ 110,945.00	\$ 104,545.00	\$ 110,945.00
220045623	\$ 92,835.00	\$ 90,815.00	\$ 92,835.00
	\$ 1,971,465.00	\$ 1,820,760.00	\$ 1,971,465.00
			\$ 150,705.00

Chair stated the Board of Equalization will go into closed session for the purpose of discussing negotiations on TERC cases: Delbert Lieber (CRP)– #16A-0160; Ed Mari- #16R-0023; Anton Kristjanto- #16R0021; Jeff Torticill- #16R0048; Van Phillips- 16R-0177; Kenneth Bruggeman- #16R-033; Tom Dahl- #16R-0052 and Tim Monahan- #16R-0042. Board Member B. Rohde moved, seconded by Board Member Love, to convene in closed session to discuss negotiations on said TERC cases. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED at 3:15 p.m. Chair K. Rohde re-stated the reason for closed session.

Board Member Love moved, seconded by Board Member Hohenstein, to reconvene in open session. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED at 3:28 p.m.

Board Member Love moved, seconded by Board Member Hohenstein, to approve the Dakota County Attorney to negotiate TERC cases at settlement amounts discussed in closed session for Delbert Lieber (CRP)– #16A-0160; Ed Mari- #16R-0023; Anton Kristjanto- #16R0021; Jeff Torticill- #16R0048; Van Phillips- 16R-0177; Kenneth Bruggeman- #16R-033; Tom Dahl- #16R-0052 and Tim Monahan- #16R-0042 v. Dakota County. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business or public comment

Chair K. Rohde adjourned the July 3, 2017, Board of Equalization meeting at 3:30 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
 Thursday, July 6, 2017 at 9:04 a.m.
 County Board Meeting Room, First Floor
 Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 9:04 a.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, Gomez and Love. Absent: B. Rohde. Also present were Jeff Curry, County Assessor and Tax Valuation, Inc.—Ron Elliott, Jamison McShane and Jared Elliott and Joan Spencer, County Clerk as Board Secretary. 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 Commissioners.*
 - a. Approval of the previous minutes – July 3, 2017
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
 - 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. Closed Session to discuss negotiations on TERC cases:
 - d. Board to approve or deny County Attorney to offer settlement negotiations in TERC cases:
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Love moved, seconded by Chair K. Rohde, to excuse Board Member B. Rohde from today's meeting. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- absent, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Gomez, to approve the July 3, 2017, minutes. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- absent. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, had no clerical error report for the board to review.

The Board reviewed each individual property valuation protest by considering all papers relating to the protest and the findings and recommendations of the referee. Board Member Love moved, seconded by Board Member Gomez, to set the values on all parcels as recommended by referee as follows:

PARCEL #	CURRENT OWNER-Last Name	PREV TOTAL	CURR TOTAL	Referee/Board
220052700	SUNDT	184,365.00	221,455.00	207,755.00
220054711	DUDLEY	175,265.00	182,765.00	182,765.00
220074720	BREWER & EMILY MAGDANZ	150,000.00	184,325.00	184,325.00
220011281	MONINGER	137,205.00	135,350.00	128,175.00
220056447	LEDERER	95,300.00	145,800.00	99,780.00
220003270	HOGAN	76,005.00	103,920.00	103,920.00
220178526	NE NEBRASKA TELEPHONE CO	133,635.00	160,980.00	97,505.00
220014914	HANSEN	29,795.00	44,200.00	41,270.00
220044457	VOSS	121,490.00	156,890.00	156,890.00
220009791	INTHISANE	67,805.00	85,795.00	85,795.00
220043671	BOTTGER	118,980.00	125,435.00	125,435.00
220148090	LINDSAY	6,530.00	10,490.00	6,500.00
220031398	JENSEN	24,730.00	54,095.00	43,000.00

220042306	MC COY	53,175.00	109,480.00	109,480.00
220148732	HARRIS	276,225.00	294,205.00	294,205.00
220171599	MESSERSCHMIDT	121,010.00	201,290.00	121,015.00
220026173	BOYLE	55,975.00	81,240.00	81,240.00
220004528	PIES	25,000.00	30,000.00	25,370.00
PARCEL #	CURRENT OWNER-Last Name	PREV TOTAL	CURR TOTAL	Referee/Board
220018219	PAUGH	148,860.00	184,590.00	163,925.00
220005915	MOHNSON	74,680.00	74,680.00	74,680.00
220001650	JEAN	139,155.00	85,785.00	124,535.00
220163502	LOGAN	24,610.00	35,215.00	24,610.00
220026556	VALADEZ	62,125.00	87,410.00	87,410.00
220006083	DONNELLY	44,690.00	55,520.00	44,690.00
220174237	SIPMA	12,950.00	18,615.00	12,950.00
220015066	HATTIG	35,415.00	35,415.00	52,260.00
220015414	RENKEL	37,550.00	64,710.00	64,710.00
220033129	JIMENEZ	60,790.00	75,865.00	75,865.00
220029156	MANCHINI VENTURES LLC	58,035.00	72,925.00	60,835.00
220053332	HEITHOLD	101,030.00	126,225.00	126,225.00
220020604	DIEP	107,465.00	122,445.00	112,970.00
220018537	MAGANA	13,210.00	18,670.00	18,670.00
220016771	GONZALEZ	78,355.00	86,315.00	86,315.00
220273535	SCHMALTZ	390,070.00	444,105.00	392,105.00
220036519	MAGDANZ	108,405.00	149,245.00	149,245.00
220036608	MAGDANZ	75,615.00	103,890.00	103,890.00
220021635	SULLIVAN	32,820.00	51,095.00	51,095.00
220026459	MESSERLIE III	6,480.00	25,705.00	10,175.00
220033161	BOUTTHAVONG	150,495.00	103,590.00	151,765.00
220051313	HOFFMAN	154,990.00	162,710.00	162,710.00
220157944	PARKER	21,515.00	28,560.00	21,515.00
220087415	DENKER	148,490.00	190,680.00	148,490.00
220154902	KUBIK	195,000.00	205,495.00	195,000.00
220000786	GREVE	54,135.00	54,135.00	54,135.00
220148058	HUNGERFORD	12,880.00	18,185.00	12,880.00
220029199	NELSON	75,455.00	90,530.00	90,530.00
220060843	GRANT	46,305.00	421,260.00	306,670.00
220051356	AGNES DEAL TRUSTEE	196,475.00	217,730.00	207,890.00
220040702	AGNES DEAL TRUSTEE	53,945.00	78,050.00	67,790.00
220066337	FINCK	43,500.00	64,720.00	64,720.00
220142165	WEBER	63,770.00	77,520.00	75,685.00
220027781	WEBER	161,350.00	190,040.00	187,485.00
220055386	WEBER	160,930.00	179,575.00	179,575.00
220030979	NIELSEN	59,315.00	87,145.00	80,515.00
220040508	RODRIGUEZ	30,550.00	36,420.00	34,045.00
220040060	RODRIGUEZ	43,770.00	60,295.00	54,460.00
220031177	RODRIGUEZ	55,280.00	88,060.00	78,545.00
220206139	BECKER	177,730.00	182,115.00	208,485.00
220161879	BECKER	48,000.00	64,000.00	0.00
220123403	COX	165,000.00	192,855.00	165,000.00
220046395	CHAVEZ TRUSTEES	102,600.00	112,000.00	112,000.00
220017220	MCKIBBIN	135,835.00	173,080.00	158,650.00
220064563	LIEBER TRUSTEES	318,380.00	318,380.00	137,730.00

220158843	GIESE	323,780.00	335,520.00	335,520.00
220078459	SMITH DEVELOPMENT CO	80,165.00	97,800.00	71,350.00
220036330	DANIELSON	52,785.00	97,610.00	97,610.00
220177708	MORENO	157,480.00	162,730.00	162,730.00
220153043	MEIER	219,460.00	234,660.00	234,660.00
220045208	HANSEN	129,070.00	171,225.00	171,225.00
220047812	HANSEN	84,050.00	92,255.00	92,255.00
220030545	MENDEZ	88,925.00	108,390.00	100,280.00
220020612	PRECIADO	102,065.00	111,920.00	111,920.00
220042713	PRECIADO	235,740.00	234,315.00	245,815.00
220049378	PRECIADO	119,875.00	124,655.00	124,655.00
220049106	QUEZADA	116,465.00	123,485.00	113,935.00
220048509	QUEZADA	175,060.00	181,840.00	181,840.00
220048592	QUEZADA	176,990.00	187,110.00	187,110.00
220057494	MERCHANT PAINTING & SANDBLASTING LLC	132,850.00	260,405.00	230,540.00

ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- absent, Love- yes. UNANIMOUS MOTION CARRIED.

Agenda item to discuss negotiations on TERC cases was moved to the July 17, 2017, Board of Equalization meeting.

No mail or emergency business or public comment

Chair K. Rohde adjourned the July 6, 2017, Board of Equalization meeting at 10:58 a.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
 Monday, July 17, 2017 at 9:00 a.m.
 County Board Meeting Room, First Floor
 Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 9:07 a.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde, Gomez and Love. Absent: None. Also present were Jeff Curry, County Assessor and Tax Valuation, Inc.—Ron Elliott, Jamison McShane and Jared Elliott and Joan Spencer, County Clerk as Board Secretary. 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 Commissioners.*
 - a. Approval of the previous minutes – July 6, 2017
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
 - b. Set additional board meeting date to review valuation protests (July 20)
 - c. 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
 - d. Closed Session to discuss negotiations on TERC cases: Randall Lieber #16R-0204; Ryan S. Lieber #16R-0209; Ryan S. Lieber #16R-0210; Douglas J. Vitito #16R-0038; Tim Johnston #16R-0203; Donald Miller #16R-0044; John M. Davey #16R-0183.
 - e. Board to approve or deny County Attorney to offer settlement negotiations in TERC cases: Randall Lieber #16R-0204; Ryan S. Lieber #16R-0209; Ryan S. Lieber #16R-0210; Douglas J. Vitito #16R-0038; Tim Johnston #16R-0203; Donald Miller #16R-0044; John M. Davey #16R-0183.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member B. Rohde moved, seconded by Board Member Gomez, to approve the July 6, 2017, minutes. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, had no clerical error report for the board to review.

Chair K. Rohde set July 20, 2017, at 9:00 a.m. as an additional date to review property valuation protests. The July 18th meeting is cancelled.

The Board reviewed the property valuation protest #220149151—Mattison. Board Member Love moved, seconded by Board Member B. Rohde, to set the value at \$239,900. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde moved, seconded by Board Member Gomez, to delay setting value on five parcels until further review [#220196656, #220136718, #220159114, #220007063, #220118566] and to set value on those parcels at the next meeting of July 20th. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed each individual property valuation protest by considering all papers relating to the protest and the findings and recommendations of the referee. Board Member B. Rohde moved, seconded by Board Member Love, to set the values on all parcels as recommended by referee as follows:

PARCEL #	CURRENT OWNER-Last Name	PREV TOTAL	CURR TOTAL	Referee/Board
220019894	MANNING	49,710.00	88,335.00	61,780.00

220042853	NELSON	65,310.00	89,605.00	85,090.00
220075786	BEERMANN FARM INC	1,091,410.00	1,091,410.00	1,091,410.00
220073767	BEERMANN FARM INC	469,825.00	469,825.00	469,825.00
220074313	BEERMANN FARM INC	912,280.00	912,280.00	912,280.00

PARCEL #	CURRENT OWNER-Last Name	PREV TOTAL	CURR TOTAL	Referee/Board
220075174	BEERMANN FARM INC	833,325.00	833,325.00	833,325.00
220074933	BEERMANN FARM INC	453,900.00	453,900.00	453,900.00
220075034	BEERMANN FARM INC	218,765.00	218,765.00	218,765.00
220074852	BEERMANN FARM INC	900,970.00	900,970.00	900,970.00
220074038	BEERMANN FARM INC	610,860.00	610,860.00	610,860.00
220074208	BEERMANN FARM INC	904,355.00	904,355.00	904,355.00
220074372	BEERMANN FARM INC	326,945.00	326,945.00	326,945.00
220074992	BEERMANN FARM INC	480,360.00	480,360.00	480,360.00
220075085	BEERMANN FARM INC	466,825.00	466,825.00	466,825.00
220074909	BEERMANN FARM INC	490,780.00	490,780.00	490,780.00
220083983	COTTONWOOD FLATS INC	82,915.00	83,595.00	83,595.00
220273935	COTTONWOOD FLATS INC	10,500.00	10,510.00	10,510.00
220083541	COTTONWOOD FLATS INC	2,305,850.00	2,355,625.00	2,355,625.00
220083088	COTTONWOOD FLATS INC	795,410.00	844,550.00	844,550.00
220082812	COTTONWOOD FLATS INC	422,400.00	569,650.00	569,650.00
220038686	RAGER	31,085.00	37,165.00	32,945.00
220025436	RAGER	30,610.00	53,745.00	48,840.00
220040788	RAGER	35,000.00	46,415.00	37,105.00
220040923	RAGER	30,420.00	40,080.00	37,240.00
220040842	RAGER	29,310.00	68,120.00	62,575.00
220040745	RAGER	35,570.00	51,815.00	47,755.00
220046689	RAGER	62,585.00	68,215.00	68,215.00
220056277	AKINS	149,135.00	181,440.00	175,615.00
220069921	AKINS	21,180.00	40,300.00	40,300.00
220040109	HOCH	44,035.00	58,510.00	58,510.00
220018472	AILTS	46,210.00	66,645.00	66,645.00
220164576	MDC COAST 2 LLC	1,592,420.00	2,545,405.00	2,545,405.00
220178577	HEITMAN	291,790.00	364,655.00	348,365.00
220021082	HUISENGA	143,535.00	158,060.00	146,885.00
220054142	BELLER	135,830.00	166,510.00	140,000.00
220173230	DAVENPORT	233,335.00	233,335.00	145,480.00
220027048	MAGDANZ	47,705.00	80,055.00	80,055.00
220042756	WOTEN	41,970.00	51,460.00	47,905.00
220031029	MARON	64,275.00	76,720.00	75,720.00
220065802	KRUEGER	164,925.00	162,920.00	125,015.00
220067600	KRUEGER	125,935.00	156,775.00	125,010.00
220067511	KRUEGER	125,935.00	140,580.00	125,010.00

220020221	HOBBS	80,970.00	96,615.00	90,355.00
220000557	METZGER	95,965.00	94,365.00	94,365.00
220035083	HARRIS	82,745.00	98,860.00	91,620.00
220076227	STARKS	93,330.00	98,665.00	93,330.00
220071225	NEWMAN	59,480.00	67,630.00	67,630.00
220070962	FOWLER	15,305.00	18,080.00	15,305.00
220034664	HADDOCK	180,425.00	185,695.00	177,595.00

PARCEL #	CURRENT OWNER-Last Name	PREV TOTAL	CURR TOTAL	Referee/Board
220054827	JOHNSON	274,160.00	284,740.00	274,160.00
220073910	CONLEY	185,000.00	224,280.00	185,020.00
220014183	STERRETT	65,730.00	72,415.00	67,815.00
220030758	BALKE	33,720.00	71,930.00	54,960.00
220049971	MAHR	87,285.00	101,690.00	91,345.00
220000956	KLEVE	18,430.00	18,430.00	18,430.00
220001553	KLEVE	10,125.00	10,125.00	10,125.00
220003750	KLEVE	9,050.00	9,050.00	9,050.00
220025797	HASSEBROEK	79,415.00	125,725.00	110,675.00
220076073	BEERMANN	166,580.00	163,855.00	95,000.00
220072167	HANS	135,205.00	362,805.00	250,660.00
220057052	TOMPKINS	52,115.00	61,710.00	52,465.00
220133107	DIERENFIELD	143,065.00	153,520.00	153,520.00
220030243	DOBNEY	52,665.00	63,005.00	63,110.00
220044511	SORENSEN	80,890.00	113,805.00	106,645.00
220050074	BREAMAN	151,995.00	157,745.00	141,705.00
220056846	HAGGERTY	300,990.00	397,390.00	397,390.00
220051305	VARVAIS	113,065.00	119,945.00	119,945.00
220036713	RAMIREZ	45,005.00	63,060.00	63,060.00
220198349	CLIMER	224,135.00	255,525.00	232,465.00
220026866	WEBER	79,075.00	87,895.00	82,865.00
220044287	WEBER	119,955.00	155,355.00	155,355.00
220017522	WEBER	65,850.00	71,835.00	71,835.00
220026947	WEBER	106,370.00	115,960.00	115,960.00
220042357	WEBER	37,785.00	61,720.00	56,770.00
220273721	RUCHTI	1,000.00	80,225.00	21,940.00
220152977	MC NEAR	32,935.00	33,430.00	33,430.00
220014884	RODRIGUEZ	42,375.00	58,940.00	58,940.00
220029830	RODRIGUEZ	65,905.00	144,150.00	144,150.00
220166544	LINDGREN	223,235.00	239,825.00	239,825.00
220036004	WILSON	38,840.00	55,295.00	55,295.00
220036918	NGELEKA	42,610.00	77,270.00	77,270.00
220205558	FITCH	275,435.00	322,620.00	269,900.00
220177422	GUBBELS	300,500.00	313,420.00	300,505.00
220072477	VIPOND	105,165.00	108,200.00	108,200.00
220079943	TREMAYNE	450,000.00	751,145.00	564,380.00
220205469	WALSH	294,460.00	343,485.00	294,480.00

220055408	PITTS	231,925.00	238,025.00	224,980.00
220038236	JAMINET	36,670.00	83,500.00	83,500.00
220172838	TORTICILL	24,000.00	34,810.00	3,280.00
220079129	TORTICILL	180,000.00	194,335.00	194,335.00
220034028	TRUONG & JOSE ARROYO	26,170.00	41,660.00	39,545.00
220032890	ROSE	42,235.00	77,220.00	77,220.00
220000794	ROHDE	80,000.00	99,360.00	99,360.00
220273538	RAPP	410,530.00	417,025.00	379,060.00

PARCEL #	CURRENT OWNER-Last Name	PREV TOTAL	CURR TOTAL	Referee/Board
220036047	GOODIER	92,765.00	116,115.00	102,715.00
220017603	BARTLE	107,835.00	122,065.00	122,065.00
220034850	DIRKS	32,035.00	60,940.00	60,940.00
220023859	DE LEON	102,905.00	107,850.00	107,850.00
220024936	FRESE	88,980.00	120,175.00	101,235.00
220039046	BROSTAD	63,955.00	84,660.00	84,660.00
220057133	BOUSQUET	140,000.00	152,165.00	144,225.00
220053111	MURGUIA	62,015.00	81,435.00	81,435.00
220006598	DONNELLY	130,310.00	129,415.00	129,415.00
220053154	VARGAS	84,820.00	89,805.00	89,805.00
220180733	JENSEN	152,140.00	200,120.00	181,600.00
220037787	BOWMAN	63,555.00	92,845.00	84,790.00
220073600	MADISON TRUSTEE	332,000.00	103,000.00	103,000.00
220046409	NELSON	117,185.00	145,145.00	134,090.00
220035652	RODRIGUEZ	69,975.00	95,060.00	95,060.00
220061440	HARRIGFELD	16,740.00	16,740.00	8,370.00
220031347	SMITH	32,775.00	60,975.00	54,995.00
220030278	SMITH	46,825.00	81,765.00	61,505.00
220046522	PRECIADO & MARIVEL BECERRA	99,315.00	106,010.00	106,010.00
220057567	PRECIADO	112,035.00	186,395.00	186,395.00
220136815	JOHNSTON	178,420.00	181,680.00	181,680.00
220023875	HISEY	72,425.00	99,050.00	99,050.00
220021481	SAPPINGFIELD	54,955.00	62,365.00	62,365.00
220141851	PK COFFIN PROPERTIES LLC	215,000.00	348,305.00	293,010.00
220041725	QUEZADA	87,105.00	124,500.00	101,682.00
220053804	QUEZADA	222,090.00	226,020.00	226,020.00
220048541	MARK ALBENESIUS RENTALS LLC	73,715.00	84,335.00	79,025.00
220048495	MARK ALBENESIUS RENTALS LLC	92,650.00	97,440.00	84,050.00
220048304	MARK ALBENESIUS RENTALS LLC	108,740.00	114,460.00	86,255.00
220035377	MARK ALBENESIUS RENTALS LLC	68,370.00	84,025.00	84,025.00
220039569	MARK ALBENESIUS RENTALS LLC	51,065.00	60,300.00	55,750.00
220014957	GROETKEN	343,590.00	364,020.00	343,600.00
220036209	KROGH TRUSTEE	150,270.00	222,165.00	172,270.00
220036055	KROGH TRUSTEE	44,470.00	46,170.00	46,170.00
220016844	MEYER	36,015.00	50,340.00	43,175.00
220025940	MEYER	22,755.00	42,850.00	34,475.00
220016038	BARNES	25,155.00	53,160.00	53,160.00

220031789	BARAJAS	67,330.00	75,960.00	75,960.00
220156751	AUTOZONE DEVELOPMENT CORP.	590,860.00	866,205.00	741,505.00
220021589	BEL FURY INVESTMENT GROUP	44,110.00	55,000.00	51,925.00
220039348	BEL FURY INVESTMENT GROUP	31,455.00	43,760.00	40,940.00

ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair stated the Board of Equalization will go into closed session for the purpose of discussing negotiations on TERC cases: Randall Lieber #16R-0204; Ryan S. Lieber #16R-0209; Ryan S. Lieber #16R-0210; Douglas J. Vitito #16R-0038; Tim Johnston #16R-0203; Donald Miller #16R-0044; John M. Davey #16R-0183 v. Dakota County. Board Member Love moved, seconded by Board Member B. Rohde, to convene in closed session to discuss negotiations on said TERC cases. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes. UNANIMOUS MOTION CARRIED at 11:06 a.m. Chair Rohde re-stated the reason for closed session.

Board Member Love moved, seconded by Board Member Gomez, to reconvene in open session. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes- Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED at 11:20 a.m.

Board Member B. Rohde moved, seconded by Board Member Hohenstein, to allow County Attorney to negotiate TERC cases at settlement amounts discussed in closed session for Randall Lieber #16R-0204; Ryan S. Lieber #16R-0209; Ryan S. Lieber #16R-0210; Douglas J. Vitito #16R-0038; Tim Johnston #16R-0203; Donald Miller #16R-0044; John M. Davey #16R-0183 v. Dakota County. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business or public comment.

Chair K. Rohde adjourned the July 17, 2017, Board of Equalization meeting at 11:22 a.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Thursday, July 20, 2017 at 9:00 a.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 9:07 a.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, Gomez and Love. B. Rohde arrived at 9:30 a.m. Absent: None. Also present were Jeff Curry, County Assessor and Tax Valuation, Inc.—Ron Elliott, Jamison McShane and Jared Elliott and Joan Spencer, County Clerk as Board Secretary. 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 Commissioners.*
 - a. Approval of the previous minutes – July 17, 2017
2. NEW 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
 - b. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Love moved, seconded by Board Member K. Rohde, to excuse Board Member B. Rohde from today's meeting. ROLL CALL VOTE: Hohenstein- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED. [Note: B. Rohde arrived at 9:30 a.m.]

Board Member Love moved, seconded by Board Member Gomez, to approve the July 17, 2017, minutes. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- absent. UNANIMOUS MOTION CARRIED.

Residents effected by the odor issues coming from the sewer lines connected with the start-up of Big Ox Energy's wastewater treatment plant in 2016 which converts organic waste into methane gas, requested the Board set the value of their homes to reflect that their homes are uninhabitable. Mr. Cornell stated his home is in litigation and he has been advised by his doctors and attorney to not occupy the house. Mr. Heuertz requested the County help bear the burden now by setting the value of their homes at zero for tax relief. His business is in his home and everyday losing revenue. Mr. Baker stated the experts have deemed his residence's as uninhabitable and should be demolished. The City of South Sioux City moved residents out of their homes in October, 2016. Ms. Orlando stated she would like to know what is going to happen as she has taken so much time off work. Ms. Raymer stated she is not living in her home. Ms. Goodier stated her home is taken down to the studs, no toilets, no carpet, no appliances hooked up and her home is unlivable and she would not allow anyone to live in the house. Ms. Klassen shared a list of chemicals with side effects of lung cancer and other things. She is living in her camper in her driveway with a port-a-pot. Meter detectors are still going off. Electricity and water are shut off as the chemical destroys copper pipe.

Jeff Curry, Assessor, stated the values of the homes were set per market and equalization and residents can appeal the Board of Equalization decision to the Tax Equalization and Review Committee (TERC) and the County can refund taxes. The Board commented that they sympathize with them for the situation they are in and felt their issues would be addressed during litigation, but the Board of Equalization is required to follow statute and equalize the value of their homes.

Chair Rohde stated the Board will convene in closed session per possible litigation. Board Member Love moved, seconded by Board Member Gomez, to convene in closed session. ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes. UNANIMOUS MOTION CARRIED at 10:13 a.m.

Board Member Love moved, seconded by Board Member K. Rohde, to reconvene in open session. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes. UNANIMOUS MOTION CARRIED at 10:39 a.m.

Chair Rohde stated the Board spoke with a state representative and the homes will be set at fair market value and equalization. TERC can take a parcel out of equalization, but county board cannot.

Leon Jessen addressed using the income approach to put value on farm land rather than the value being based on sales (market value). He feels there is an equalization problem that needs to be fixed on bottom ground versus the hill ground. Soil types need to be adjusted. Soil maps are out of date. Mr. Jessen compared both the income approach versus the market value on several parcels and gave examples. There are not enough land sales in each Land Valuation Group (LVG) to use the market value, so you need to use the whole county. Jeff Curry, Assessor, explained the Land Valuation Group soil types. Board Member Rohde thanked Leon for all his hard work. He feels the income approach is fair. Mr. Curry explained he is required to use the market value approach and base the average sales on the last three years. All farm ground needs to use the same approach. Board Member Rohde would like the board to request TERC to value the ag ground using the income approach. Mr. Curry said he would have to see if he could find enough evidence to change the TERC's approval of market value.

Chair K. Rohde recessed the meeting at 11:28 a.m. Chair K. Rohde reconvened the meeting at 12:37 p.m. Board Member Gomez arrived at 12:42 p.m.

The Board reviewed the property valuation protest #220156123—Mari. Board Member Gomez moved, seconded by Board Member B. Rohde, to set the value at \$3,920. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed the property valuation protest #220154678—VanSchoiack. Board Member Love moved, seconded by Board Member K. Rohde, to set the value at \$333,540. ROLL CALL VOTE: B. Rohde- abstain, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein-yes. UNANIMOUS MOTION CARRIED.

The Board reviewed the property valuation protest #220118566—Mahr. Board Member Love moved, seconded by Board Member B. Rohde, to set the value at \$321,245. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed the property valuation protest #220141851—PK Coffin Properties LLC. Board Member K. Rohde moved, seconded by Board Member Hohenstein, to set the value at \$293,010. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- yes Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed each individual property valuation protest by considering all papers relating to the protest and the findings and recommendations of the referee. Board Member B. Rohde moved, seconded by Board Member Love, to set the values on all parcels as recommended by referee as follows:

PARCEL #	CURRENT OWNER-Last Name	PREV TOTAL	CURR TOTAL	Referee/Board
220136718	DECKER	198,000.00	209,490.00	209,490.00
220196656	CORNELL	181,025.00	203,215.00	203,215.00
220053634	WEAVER	169,450.00	178,175.00	178,175.00
220196745	BRING	195,400.00	195,400.00	195,400.00
220162417	KENNA DEVELOPMENT LLC	156,705.00	156,705.00	156,705.00
220162336	R BAKER JR. & R MCCULLICK	156,405.00	156,405.00	156,405.00
220161356	KENNA DEVELOPMENT LLC	147,265.00	147,265.00	147,265.00
220160155	KENNA DEVELOPMENT LLC	147,860.00	147,860.00	147,860.00
220196664	GOODIER	219,320.00	219,320.00	219,320.00
220159114	RAYMER	183,945.00	183,945.00	183,945.00
220069956	HEUERTZ	153,415.00	153,415.00	153,415.00
220273828	CAMPOS	159,265.00	159,265.00	159,265.00
220196303	KLASSEN	197,720.00	197,720.00	197,720.00
220070032	ORLANDO	136,375.00	134,290.00	134,290.00
220198063	CAMPBELL	206,975.00	210,620.00	210,620.00
220024472	O'DELL	123,005.00	163,880.00	163,880.00
220024308	O'DELL	254,860.00	292,930.00	254,980.00
220071179	PEDERSON TRUSTEES	219,545.00	506,060.00	374,560.00
220091714	WACHTER	630,850.00	631,775.00	631,775.00

220002215	HERFEL	185,000.00	219,895.00	219,895.00
220152969	BORTSCHELLER	251,220.00	268,915.00	268,915.00
220043736	JOHNSON	103,225.00	125,945.00	125,945.00
220031444	FISCHER	77,570.00	105,680.00	98,655.00
220010714	BLANKEMEYER	170,085.00	219,640.00	219,640.00
220042845	KAMPFE	123,995.00	162,575.00	162,575.00
220002649	TUBBESING	160,935.00	92,770.00	153,320.00
220067147	GRAY	27,880.00	27,880.00	27,880.00

PARCEL #	CURRENT OWNER-Last Name	PREV TOTAL	CURR TOTAL	Referee/Board
220088047	VON SEGGERN TRUST	768,170.00	768,170.00	736,740.00
220118124	BOYD TRUSTEE	292,125.00	288,765.00	268,000.00
220056552	GOEBEL	108,450.00	171,755.00	171,755.00
220170827	SININGER	169,280.00	177,205.00	167,300.00
220062250	BARRS	52,680.00	120,700.00	71,065.00
220061939	BEARGEON	15,930.00	15,930.00	15,930.00
220197040	DORCEY	71,925.00	249,705.00	249,705.00
220205574	FRESE	36,800.00	49,680.00	49,680.00
220023077	FRESE	36,800.00	36,800.00	36,800.00
220170878	FRESE JR	240,040.00	279,310.00	238,730.00
220071330	BOUSQUET	12,000.00	20,000.00	20,000.00
220053936	DOWNS	248,565.00	296,405.00	262,865.00
220034648	KIMBELL	88,245.00	113,855.00	113,855.00
220034826	KIMBELL	83,950.00	110,880.00	110,880.00
220034729	KIMBELL	85,900.00	113,560.00	113,560.00
220087636	MASTERS	266,070.00	337,790.00	333,460.00
220034591	ROUSE	58,615.00	84,645.00	84,460.00
220033765	ROUSE	23,880.00	32,115.00	32,115.00
220033862	ROUSE	23,020.00	42,755.00	42,755.00
220017360	ROUSE	26,480.00	52,260.00	48,075.00
220154104	PICK	188,845.00	212,630.00	212,630.00
220146101	OLSON	20,055.00	20,055.00	20,055.00
220085544	OLSON FARMS INC	260,090.00	260,090.00	260,090.00
220083940	OLSON FARMS INC	916,465.00	916,465.00	916,465.00
220083851	OLSON FARMS INC	172,915.00	172,915.00	172,915.00
220083592	OLSON FARMS INC	1,290,495.00	1,290,495.00	1,290,495.00
220083428	OLSON FARMS INC	166,230.00	166,230.00	166,230.00
220082707	OLSON FARMS INC	227,910.00	227,910.00	227,910.00
220083673	OLSON	561,425.00	561,425.00	561,425.00
220082421	OLSON ET AL	292,630.00	292,630.00	292,630.00
220083770	OLSON	346,370.00	346,370.00	346,370.00
220085625	OLSON	12,200.00	12,200.00	12,200.00
220210675	OLSON ET AL	2,950.00	2,950.00	2,950.00
220150621	OLSON	1,865.00	1,865.00	1,865.00
220160201	OLSON	13,885.00	13,885.00	13,885.00
220154139	OLSON	99,825.00	99,825.00	99,825.00
220083894	HARRIS	211,965.00	211,965.00	211,965.00
220083002	HARRIS	182,585.00	182,585.00	182,585.00
220067554	OLSON	497,550.00	497,550.00	497,550.00
220071454	OLSON	434,800.00	434,800.00	434,800.00
220067457	OLSON	187,815.00	187,815.00	187,815.00
220164967	OLSON	445,320.00	445,320.00	445,320.00
220071632	OLSON	359,780.00	359,780.00	359,780.00
220084491	OLSON	232,680.00	232,680.00	232,680.00
220082723	OLSON ET AL	168,220.00	168,220.00	168,220.00
220082553	OLSON ET AL	164,820.00	164,820.00	164,820.00

220079293	OLSON ET AL	84,490.00	84,490.00	84,490.00
220057427	TORTICILL	148,000.00	197,615.00	197,615.00
220084793	PATTERSON	44,820.00	66,190.00	66,190.00
220073392	PALMERSHEIM	206,255.00	494,865.00	365,865.00
220273761	SOUTH RIDGE VISIONS LLC	292,990.00	594,215.00	557,825.00
220023611	SAYAVONG	130,665.00	170,190.00	152,060.00
220017832	ANDERSON	71,735.00	88,435.00	40,100.00
220042373	ANDERSON	29,995.00	52,680.00	48,785.00
220055890	JOHNSON	177,645.00	192,465.00	186,595.00

PARCEL #	CURRENT OWNER-Last Name	PREV TOTAL	CURR TOTAL	Referee/Board
220083398	OVERFELT FAMILY TRUST	86,500.00	86,500.00	86,500.00
220068240	GARWOOD TRUSTEES	41,565.00	266,120.00	266,120.00
220069123	GARWOOD TRUSTEE	183,230.00	204,115.00	204,115.00
220068593	GARWOOD TRUSTEE	132,325.00	304,235.00	304,235.00
220007055	GARWOOD TRUSTEE	12,860.00	23,260.00	23,260.00
220040605	BARAJAS	37,790.00	77,510.00	77,510.00
220061092	DIRKS	46,085.00	166,645.00	137,370.00
220061173	DIRKS	1,010.00	4,040.00	4,040.00
220038821	TRAMP	125,615.00	187,755.00	187,755.00
220039194	BADGER PROPERTIES LLC	30,170.00	48,390.00	48,390.00
220039445	BADGER PROPERTIES LLC	74,120.00	86,065.00	86,065.00
220038910	BADGER PROPERTIES LLC	36,850.00	49,480.00	40,565.00
220042683	TRAMP	41,330.00	71,105.00	66,920.00
220026696	LISCHKE TRUSTEES	111,960.00	139,675.00	139,675.00
220156727	TRAMP	35,000.00	61,700.00	35,000.00
220065810	BADGER PROPERTIES LLC	76,405.00	84,350.00	76,405.00
220066809	BADGER PROPERTIES LLC	855.00	13,360.00	3,000.00
220200599	RIVERFRONT APT LLC	2,500,000.00	3,980,720.00	3,392,910.00
220060827	OLSON TRUSTEE	2,198,805.00	2,198,805.00	2,198,805.00
220196109	OLSON TRUSTEE	373,255.00	373,255.00	373,255.00
220058733	OLSON TRUSTEE	3,815,530.00	3,815,530.00	3,815,530.00
220057958	OLSON TRUSTEE	460,885.00	460,885.00	460,885.00
220058032	OLSON TRUSTEE	52,730.00	52,730.00	52,730.00
220058652	OLSON TRUSTEE	887,315.00	887,315.00	887,315.00
220058377	OLSON TRUSTEE	33,470.00	33,470.00	33,470.00
220058105	OLSON TRUSTEE	61,455.00	61,455.00	61,455.00
220058288	OLSON TRUSTEE	63,875.00	63,875.00	63,875.00
220060746	OLSON TRUSTEE	777,205.00	777,205.00	777,205.00
220060479	OLSON TRUSTEE	30,635.00	30,635.00	30,635.00
220060568	OLSON TRUSTEE	82,235.00	82,235.00	82,235.00
220060991	OLSON TRUSTEE	23,995.00	23,995.00	23,995.00
220056382	FREDRICKSEN	89,325.00	117,610.00	117,610.00
220136904	CLAYTON	158,110.00	148,685.00	177,145.00
220118396	LINARES	157,000.00	246,360.00	222,025.00
220036772	EVERETT'S REALTY INC	119,535.00	147,840.00	117,155.00
220036950	EVERETT'S REALTY INC	66,485.00	89,210.00	69,040.00
220036853	EVERETT'S REALTY INC	49,205.00	79,245.00	67,060.00
220044554	EVERETT'S REALTY INC	138,800.00	179,090.00	179,090.00
220030871	GUNSOLLEY	113,085.00	137,175.00	137,175.00
220196613	GUNSOLLEY	27,010.00	27,010.00	20,525.00
220054894	GUNSOLLEY	165,465.00	275,645.00	204,000.00
220201110	PENGUIN INVESTMENTS LLC	422,350.00	473,950.00	376,830.00
220041113	PRUEHS	200,000.00	238,360.00	238,360.00
220048614	PRAIRIE HAVEN INC	815,220.00	843,390.00	843,390.00
220076588	LACY ENTERPRISES	631,480.00	631,480.00	631,480.00
220076847	LACY ENTERPRISES	397,220.00	397,220.00	397,220.00

220076766	LACY ENTERPRISES	71,095.00	71,095.00	71,095.00
220016518	KLASSEN ET AL	48,390.00	62,215.00	58,830.00
220058792	EVERETT'S REALTY INC	578,570.00	718,550.00	718,550.00
220048088	MAGANA-RUIZ	68,090.00	80,960.00	80,960.00
220007063	OLSON	337,230.00	337,230.00	337,230.00
220027080	CHERRY RIDGE LP	1,054,880.00	2,177,885.00	1,841,170.00
220273961	O'NEILL	0.00	124,150.00	85,455.00
220029598	M ALBENESIUS RENTALS LLC	53,560.00	60,650.00	55,925.00
220045887	VALDIVIA	78,800.00	87,240.00	81,215.00

PARCEL #	CURRENT OWNER-Last Name	PREV TOTAL	CURR TOTAL	Referee/Board
220067074	LIEDING	23,425.00	47,160.00	35,845.00
220060622	BROBST TRUSTEE	89,345.00	92,755.00	69,775.00
220018650	MEYER	13,140.00	23,830.00	5,220.00
220043930	TRAUTWEIN	95,920.00	113,235.00	113,235.00
220144656	IRET PROPERTIES	6,690,535.00	10,850,105.00	8,928,880.00
220023301	SSCNE LP	52,635.00	60,895.00	55,335.00
220092052	SSCNE LP	653,845.00	681,290.00	389,020.00
220094063	SSCNE LP	50,570.00	61,240.00	55,680.00
220111882	SSCNE LP	50,255.00	60,720.00	55,160.00
220127026	SSCNE LP	84,510.00	105,260.00	76,685.00
220142645	SSCNE LP	52,635.00	64,640.00	59,080.00
220142823	SSCNE LP	81,700.00	101,375.00	72,800.00
220145296	SSCNE LP	50,570.00	60,395.00	54,835.00
220145830	SSCNE LP	82,020.00	101,895.00	73,320.00
220152864	SSCNE LP	82,020.00	101,895.00	73,320.00
220166538	SSCNE LP	52,635.00	61,065.00	55,505.00
220170851	SSCNE LP	51,950.00	63,505.00	57,945.00
220171386	SSCNE LP	83,180.00	103,625.00	75,050.00
220178895	SSCNE LP	50,465.00	61,065.00	55,505.00
220181152	SSCNE LP	50,680.00	61,415.00	55,855.00
220196176	SSCNE LP	52,690.00	64,725.00	59,165.00
220196389	SSCNE LP	52,635.00	60,720.00	55,160.00
220196427	SSCNE LP	55,070.00	68,645.00	63,085.00
220199388	SSCNE LP	81,170.00	100,500.00	71,925.00
220206066	SSCNE LP	81,600.00	101,200.00	72,625.00
220206384	SSCNE LP	52,635.00	60,895.00	55,335.00

ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Board Member B. Rohde left the meeting at 3:07 p.m.

Jeff Curry, Assessor, presented the following report of parcels with clerical errors. Board Member Love moved, seconded by Board Member Gomez, to approve and set the values (BOE column) on the properties with clerical errors (§77-128). ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- absent, Love- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

MISC. NBHDS	2016	2017	BOE
220273538	\$ 410,530.00	\$ 417,025.00	\$ 417,025.00
220005532	\$ 2,015.00	\$ 10,000.00	\$ 2,015.00
220004129	\$ 1,765.00	\$ 23,100.00	\$ 1,765.00
220004471	\$ 3,675.00	\$ 10,000.00	\$ 3,675.00
220005443	\$ 1,190.00	\$ 5,900.00	\$ 1,190.00
220004390	\$ 1,030.00	\$ 17,500.00	\$ 1,030.00
220058725	\$ 279,560.00	\$ 221,265.00	\$ 276,265.00
220273616	\$ 400,000.00	\$ 418,875.00	\$ 375,625.00
220273617	\$ 322,275.00	\$ 331,655.00	\$ 253,020.00
220273618	\$ 29,160.00	\$ 29,160.00	\$ 20,160.00
220273619	\$ 11,100.00	\$ 11,100.00	\$ 3,660.00
220005311	\$ 191,260.00	\$ 232,580.00	\$ 208,995.00
220029113	\$ 7,310.00	\$ 3,240.00	\$ 3,645.00
220070644	\$ 83,340.00	\$ 122,905.00	\$ 99,965.00
220073589	\$ 186,615.00	\$ 202,190.00	\$ 186,615.00

220068518	\$ 5,385,540.00	\$ 5,385,540.00	\$ 18,109,545.00
220007438	\$ 42,700.00	\$ 167,245.00	\$ 88,260.00
220273951	\$ -	\$ 6,595.00	\$ 50,540.00
220173273	\$ 198,170.00	\$ 198,170.00	\$ 220,380.00
220064660	\$ 217,220.00	\$ 217,220.00	\$ 172,050.00
220180482	\$ 35,875.00	\$ 35,875.00	\$ 15,200.00
220064903	\$ 232,340.00	\$ 232,340.00	\$ 180,190.00
220198276	\$ 267,270.00	\$ 318,305.00	\$ 272,020.00
220147612	\$ 13,000.00	\$ 30,000.00	\$ 13,000.00
220147183	\$ 13,000.00	\$ 30,000.00	\$ 13,000.00
220273680	\$ 35,000.00	\$ 52,000.00	\$ 35,000.00
220273679	\$ 35,000.00	\$ 52,000.00	\$ 35,000.00

MISC. NBHDS	2016	2017	BOE
220164891	\$ 13,000.00	\$ 30,000.00	\$ 13,000.00
220273528	\$ 15,500.00	\$ 32,500.00	\$ 15,500.00
220178891	\$ 13,000.00	\$ 30,000.00	\$ 13,000.00
220147221	\$ 13,000.00	\$ 30,000.00	\$ 13,000.00
220273944	\$ -	\$ 5,865.00	\$ 117,770.00
220273943	\$ -	\$ 5,865.00	\$ 99,715.00
220150141	\$ 1,500.00	\$ 5,865.00	\$ 86,815.00
220007241	\$ 176,585.00	\$ 176,585.00	\$ 192,390.00
220029415	\$ 49,085.00	\$ 57,765.00	\$ 66,270.00
220273832	\$ 67,400.00	\$ 36,850.00	\$ 104,710.00
220068836	\$ 203,120.00	\$ 203,120.00	\$ 229,195.00
		\$ 9,398,217.00	\$ 22,010,200.00
			\$ 12,611,983.00

NBHD 115	2016	2017	BOE
220156344	\$ 296,015.00	\$ 243,840.00	\$ 311,395.00
220273668	\$ 236,310.00	\$ 192,300.00	\$ 236,310.00
220159998	\$ 203,835.00	\$ 160,075.00	\$ 238,475.00
220197717	\$ 215,230.00	\$ 172,195.00	\$ 190,341.00
220198535	\$ 217,520.00	\$ 176,420.00	\$ 217,520.00
220159114	\$ 183,945.00	\$ 143,805.00	\$ 183,945.00
220273669	\$ 177,960.00	\$ 141,510.00	\$ 180,705.00
220158673	\$ 180,510.00	\$ 144,205.00	\$ 180,510.00
220051615	\$ 154,930.00	\$ 134,855.00	\$ 161,915.00
220051283	\$ 203,100.00	\$ 183,315.00	\$ 203,100.00
220198772	\$ 143,495.00	\$ 126,000.00	\$ 143,495.00
220173117	\$ 220,380.00	\$ 206,675.00	\$ 220,380.00
220198764	\$ 163,260.00	\$ 149,605.00	\$ 163,260.00
220198438	\$ 161,595.00	\$ 148,415.00	\$ 161,595.00
220050686	\$ 139,785.00	\$ 127,120.00	\$ 139,785.00
220198799	\$ 235,090.00	\$ 222,505.00	\$ 235,090.00
220273734	\$ 180,705.00	\$ 168,255.00	\$ 180,705.00
220198888	\$ 227,280.00	\$ 215,155.00	\$ 262,365.00
220152489	\$ 160,925.00	\$ 149,100.00	\$ 160,925.00
220054746	\$ 207,900.00	\$ 196,335.00	\$ 215,650.00
220198977	\$ 241,855.00	\$ 230,410.00	\$ 241,855.00
220173036	\$ 156,860.00	\$ 145,465.00	\$ 160,460.00
220196400	\$ 189,960.00	\$ 178,610.00	\$ 189,960.00
220020736	\$ 184,555.00	\$ 173,665.00	\$ 184,555.00
220196311	\$ 192,995.00	\$ 182,400.00	\$ 192,995.00
220198373	\$ 175,960.00	\$ 165,440.00	\$ 175,960.00
220199116	\$ 185,500.00	\$ 175,195.00	\$ 185,500.00
220050740	\$ 149,800.00	\$ 139,610.00	\$ 149,800.00
220051518	\$ 161,165.00	\$ 151,055.00	\$ 161,165.00
220198292	\$ 181,560.00	\$ 171,605.00	\$ 181,560.00
220198055	\$ 189,540.00	\$ 179,600.00	\$ 189,540.00
220173516	\$ 186,645.00	\$ 176,775.00	\$ 186,645.00
220199035	\$ 190,280.00	\$ 180,420.00	\$ 190,280.00
220153817	\$ 166,870.00	\$ 157,270.00	\$ 166,870.00
220153914	\$ 166,920.00	\$ 157,320.00	\$ 166,920.00

220198470	\$ 168,710.00	\$ 159,555.00	\$ 168,710.00
220052239	\$ 136,410.00	\$ 127,285.00	\$ 136,410.00
220198802	\$ 152,260.00	\$ 143,325.00	\$ 152,260.00
220153825	\$ 155,185.00	\$ 146,345.00	\$ 155,185.00
220152403	\$ 209,220.00	\$ 200,550.00	\$ 213,725.00
220198551	\$ 160,985.00	\$ 152,315.00	\$ 160,985.00
220198780	\$ 211,600.00	\$ 203,005.00	\$ 211,600.00
220198594	\$ 141,230.00	\$ 132,730.00	\$ 141,230.00
220153906	\$ 147,430.00	\$ 139,090.00	\$ 147,430.00

NBHD 115	2016	2017	BOE
220051003	\$ 149,870.00	\$ 141,540.00	\$ 149,870.00
220199191	\$ 137,120.00	\$ 128,845.00	\$ 137,120.00
220051119	\$ 175,410.00	\$ 167,250.00	\$ 175,410.00
220153736	\$ 143,130.00	\$ 135,065.00	\$ 143,130.00
220051976	\$ 159,765.00	\$ 151,705.00	\$ 159,765.00
220053839	\$ 182,055.00	\$ 174,180.00	\$ 187,285.00
220050589	\$ 135,640.00	\$ 127,790.00	\$ 135,640.00
220021155	\$ 175,215.00	\$ 167,435.00	\$ 198,895.00
220053758	\$ 211,780.00	\$ 204,480.00	\$ 226,600.00
220198861	\$ 233,755.00	\$ 226,485.00	\$ 245,805.00
220019770	\$ 167,370.00	\$ 160,315.00	\$ 167,370.00
220198233	\$ 151,620.00	\$ 144,680.00	\$ 151,620.00
220052417	\$ 133,200.00	\$ 126,310.00	\$ 133,200.00
220205531	\$ 279,570.00	\$ 272,705.00	\$ 279,570.00
220035547	\$ 162,100.00	\$ 155,315.00	\$ 181,980.00
220198705	\$ 205,755.00	\$ 199,150.00	\$ 205,755.00
220173346	\$ 197,475.00	\$ 190,945.00	\$ 197,475.00
220020868	\$ 176,800.00	\$ 170,715.00	\$ 176,800.00
220050678	\$ 211,650.00	\$ 205,735.00	\$ 211,980.00
220173079	\$ 168,655.00	\$ 162,985.00	\$ 168,655.00
220150028	\$ 157,665.00	\$ 152,075.00	\$ 157,665.00
220199124	\$ 152,460.00	\$ 146,900.00	\$ 152,460.00
220055262	\$ 193,160.00	\$ 187,780.00	\$ 193,160.00
220052514	\$ 149,365.00	\$ 144,065.00	\$ 149,365.00
220173761	\$ 161,915.00	\$ 156,700.00	\$ 161,915.00
220164754	\$ 179,015.00	\$ 173,835.00	\$ 182,915.00
220153361	\$ 165,030.00	\$ 159,860.00	\$ 165,030.00
220206171	\$ 191,355.00	\$ 186,210.00	\$ 191,355.00
220054738	\$ 192,715.00	\$ 187,620.00	\$ 222,315.00
220020019	\$ 178,100.00	\$ 173,110.00	\$ 178,100.00
220153558	\$ 157,500.00	\$ 152,595.00	\$ 157,500.00
220173591	\$ 147,885.00	\$ 143,220.00	\$ 147,885.00
220153280	\$ 147,430.00	\$ 142,880.00	\$ 147,430.00
220199051	\$ 171,230.00	\$ 166,685.00	\$ 171,230.00
220153469	\$ 147,110.00	\$ 142,575.00	\$ 147,110.00
220205019	\$ 184,835.00	\$ 180,685.00	\$ 184,835.00
220197792	\$ 155,525.00	\$ 151,475.00	\$ 155,525.00
220155593	\$ 220,600.00	\$ 216,595.00	\$ 226,810.00
220198357	\$ 227,790.00	\$ 223,980.00	\$ 246,345.00
220173699	\$ 122,585.00	\$ 118,785.00	\$ 122,585.00
220020159	\$ 188,785.00	\$ 185,020.00	\$ 188,785.00
220052069	\$ 177,555.00	\$ 173,880.00	\$ 177,555.00
220052794	\$ 194,315.00	\$ 190,725.00	\$ 194,315.00
220198845	\$ 153,160.00	\$ 149,625.00	\$ 153,160.00
220198691	\$ 241,600.00	\$ 238,150.00	\$ 241,600.00
220020329	\$ 190,225.00	\$ 187,195.00	\$ 190,225.00
220051097	\$ 208,085.00	\$ 213,685.00	\$ 208,085.00
220050899	\$ 163,475.00	\$ 170,030.00	\$ 200,595.00
220042713	\$ 235,740.00	\$ 245,815.00	\$ 234,315.00

220011389	\$ 76,000.00	\$ 43,470.00	\$ 76,000.00
220062307	\$ 327,540.00	\$ 62,820.00	\$ 327,540.00
		\$ 15,952,400.00	\$ 17,486,701.00
			\$ 1,534,301.00

No mail or emergency business or public comment.

Chair K. Rohde adjourned the July 20, 2017, Board of Equalization meeting at 3:09 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
 Monday, August 28, 2017 at 3:00 p.m.
 County Board Meeting Room, First Floor
 Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 3:00 p.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde, Gomez and Love. Absent: None. Also present were Jeff Curry, County Assessor, Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. 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 Commissioners.*
 - a. Approval of the previous minutes – July 28, 2017
2. NEW 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
 - b. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
 - c. Closed Session to discuss negotiations on Tax Equalization & Review Commission (TERC) Case 16R-0044 Don Miller.
 - d. Board to approve or deny County Attorney to offer settlement negotiation in TERC case 16R-0044 Don Miller.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Love moved, seconded by Board Member Gomez, to approve the July 28, 2017, minutes. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed each individual property valuation protest by considering all papers relating to the protest and the findings and recommendations of the referee. Board Member B. Rohde moved, seconded by Board Member K. Rohde, to set the values on all parcels as recommended by referee as follows:

PARCEL #	CURRENT OWNER	CURR TOTAL	Referee	Board
220027706	Jo Ann Weber	57,395.00	44,665.00	44,665.00
220198470	Patrick & Lora Crowe	168,710.00	168,710.00	168,710.00
220021155	Ryan & Megan Lawrey	198,895.00	198,895.00	198,895.00
220198888	Judy A. Murtaugh (Trust)	262,365.00	236,160.00	236,160.00
22017373	Dennis & Susan Bousquet	220,380.00	220,380.00	220,380.00
220058725	Lavonne McDonald (Trust)	276,265.00	276,265.00	276,265.00

ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes. K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, stated there are no clerical errors to report.

Board Member Love moved, seconded by Board Member Gomez, to convene in closed session to discuss negotiations on TERC Case 16R-0044 – Don Miller. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes, B.

Rohde- yes. UNANIMOUS MOTION CARRIED at. 3:10 p.m. Chair K. Rohde re-stated the reason to convene in closed session.

Board Member Love moved, seconded by Board Member Hohenstein, to reconvene in open session. ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes. UNANIMOUS MOTION CARRIED at 3:14 p.m.

Board Member B. Rohde moved, seconded by Board Member Hohenstein, to approve the County Attorney to offer settlement in TERC case 16R-0044 – Don Miller. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business or public comment.

Chair K. Rohde adjourned the August 28, 2017, Board of Equalization meeting at 3:15 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, August 28, 2017 at 3:00 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 3:00 p.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde, Gomez and Love. Absent: None. Also present were Jeff Curry, County Assessor, Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. 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 Commissioners.*
 - a. Approval of the previous minutes – July 28, 2017
2. NEW 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
 - b. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
 - c. Closed Session to discuss negotiations on Tax Equalization & Review Commission (TERC) Case 16R-0044 Don Miller.
 - d. Board to approve or deny County Attorney to offer settlement negotiation in TERC case 16R-0044 Don Miller.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Love moved, seconded by Board Member Gomez, to approve the July 28, 2017, minutes. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed each individual property valuation protest by considering all papers relating to the protest and the findings and recommendations of the referee. Board Member B. Rohde moved, seconded by Board Member K. Rohde, to set the values on all parcels as recommended by referee as follows:

PARCEL #	CURRENT OWNER	CURR TOTAL	Referee	Board
220027706	Jo Ann Weber	57,395.00	44,665.00	44,665.00
220198470	Patrick & Lora Crowe	168,710.00	168,710.00	168,710.00
220021155	Ryan & Megan Lawrey	198,895.00	198,895.00	198,895.00
220198888	Judy A. Murtaugh (Trust)	262,365.00	236,160.00	236,160.00
22017373	Dennis & Susan Bousquet	220,380.00	220,380.00	220,380.00
220058725	Lavonne McDonald (Trust)	276,265.00	276,265.00	276,265.00

ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes. K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, stated there are no clerical errors to report.

Board Member Love moved, seconded by Board Member Gomez, to convene in closed session to discuss negotiations on TERC Case 16R-0044 – Don Miller. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes, B.

Rohde- yes. UNANIMOUS MOTION CARRIED at. 3:10 p.m. Chair K. Rohde re-stated the reason to convene in closed session.

Board Member Love moved, seconded by Board Member Hohenstein, to reconvene in open session. ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes. UNANIMOUS MOTION CARRIED at 3:14 p.m.

Board Member B. Rohde moved, seconded by Board Member Hohenstein, to approve the County Attorney to offer settlement in TERC case 16R-0044 – Don Miller. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business or public comment.

Chair K. Rohde adjourned the August 28, 2017, Board of Equalization meeting at 3:15 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, September 25, 2017 at 3:00 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 3:03 p.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde, Gomez and Love. Absent: None. Also present were Jeff Curry, County Assessor, Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. 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 Commissioners.*
 - a. Approval of the previous minutes – August 28, 2017
2. NEW BUSINESS
 - a. 3:00 p.m. Public Hearing for the purpose of hearing oral and written testimony from Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, seeking a tax exemption and exception for a late request for tax exempt status for tax year 2016.
 - b. Board to approve or deny an exception for a late request for tax exempt status for tax year 2016 for Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, Nebraska.
 - c. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Hohenstein, to approve the August 28, 2017, minutes. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde opened the public hearing at 3:05 p.m. for the purpose of hearing oral or written testimony from Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, seeking a tax exemption and exception for a late request for tax exempt status for tax year 2016. Mr. George Sayavong spoke on behalf of the Buddhist Temple and Mr. Pomephanh and stated they had a learning curve and were naïve with paperwork and they were late filing the 451 Exemption Application. The budget for operating the Temple is 100% donations and we are asking the County to grant an exception for late paperwork and allow exemption of 2016 taxes. Chair asked if they had any paperwork to submit. Mr. Sayavong stated just the letter and Quick Claim Deed already on file. Jeff Curry stated the date to file the 451 Exemption Application is past for his office but they do qualify as a religious organization. If the Board approves the exception, Mr. Curry will access the penalty dollar amount. The Board asked County Attorney, Kim Watson, to research the Board's options and to place the exception decision on the next agenda (October 9).

Jeff Curry, Assessor, presented a report for Omitted and Clerical Errors and reviewed each parcel with the Board. Board Member Gomez moved, seconded by Board Member B. Rohde, to correct the assessment on parcels omitted or with clerical errors to values as recommended by the Assessor. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Parcel #	2017	BOE	Omitted 77-123	Clerical 77-128	NOTES:
220071594	\$ 380,685	\$765,800	X	X	2016-9 ANNEXTION ON JULY 22ND 2016 (HCI) \$11,677.34/acre
220071411	\$ 234,655	\$510,000	X	X	2016-9 ANNEXTION ON JULY 22ND 2016 (HCI) \$12,750/acre
220071322	\$ 208,870	\$680,000	X	X	2016-9 ANNEXTION ON JULY 22ND 2016 (HCI) \$16,190.48/acre
220071500	\$ 219,510	\$862,400	X	X	2016-9 ANNEXTION ON JULY 22ND 2016 (HCI) \$15,923.19/acre
220200688	\$ 104,400	\$274,905	X		NO BP FOR WORKSHOP/PCON/LGT - DC REALTY (OLD HWY 20)
220147183	\$ 30,000	\$ 13,000		X	DISCOUNTED CASH FLOW DID NOT ROLL ON PRCL
220153256	\$ 13,500	\$ 10,800		X	2016 BOE CALC ERROR ADJ 0.8 = 10,800 EQUALIZE/ 2016 BOE

220197040	\$ 249,705	\$221,575	X		NOT ALL LAND ANNEXED, OMMITED FROM AG LND (DORCEY)
220089418	\$ 84,230	\$ 86,815	X		OMMITTED .87AC IN CITY LIMITS / WALSH
220205051	\$ 124,055	\$129,090	X		OMMITTED 2.66AC IN CITY LIMITS / WALSH
220273721	\$ 21,940	\$ 5,730	X		OVER 19 ACRES IN THE LAKE OMMITED AND USED LND VALUE

Dakota County Board of Equalization
Monday, October 9, 2017 at 3:00 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Hohenstein called the meeting to order at 3:00 p.m. The Pledge of Allegiance was recited. Present were Hohenstein, B. Rohde, Gomez and Love. Absent: K. Rohde. Also present was Joan Spencer, County Clerk as Board Secretary. 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 Commissioners.*
 - a. Approval of the previous minutes – September 25, 2017
2. **NEW BUSINESS**
 - a. Board to levy the necessary taxes for the 2017-2018 budget year and certify all levies for Dakota County and the political subdivisions. §77-1601(1)
 - b. Board to approve or deny an exception for a late request for tax exempt status for tax year 2016 for Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, Nebraska.
3. **MAIL AND/OR EMERGENCY BUSINESS**
4. **PUBLIC COMMENT**
5. **ADJOURNMENT**

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

Board Member Love moved, seconded by Board Member Gomez, to approve the Consent Agenda – September 25, 2017 minutes. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- absent, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

Vice-Chair Hohenstein moved, seconded by Board Member Love, to approve and certify the 2017-2018 levies for Dakota County and the political subdivisions. ROLL CALL VOTE: Gomez- yes, K. Rohde- absent, Hohenstein- yes, B. Rohde- yes, Love- yes. UNANIMOUS MOTION CARRIED.

DAKOTA COUNTY LEVIES 2017-2018	
DAKOTA COUNTY VALUATION - \$1,742,485,674	
POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION	
COUNTY	TOTAL
County General Fund	0.361480
All Dakota County Residents pay the Total County Tax Rate *****	
CITY/VILLAGE	TOTAL
Dakota City	0.595093
Homer	0.322555
Hubbard	0.449920
Jackson	0.553943
South Sioux City	0.399117
All residents living within the incorporated limits of a city or village pay the respective tax rate for said city or village. *****	
SCHOOL DISTRICT	TOTAL
4 Ponca - H.S. Bond 2009	1.031396
11 So. Sioux City	1.191044

11 S Sioux City - No Bond	1.064475
31R Homer - Bond K-12	0.968280
31R Homer - Bond 9-12	0.968280
*561 Emerson Hubbard	0.814018

SUBDIVISION	TOTAL
Agricultural Society	0.007748
Historical Society	0.001846
Each resident pays the respective rate to each of the political subdivision in this class except for the Lower Elkhorn and Papio Missouri NRD. Individual living in the Village of Emerson pay the Lower Elkhorn Tax Rate and other taxpayers in Dakota County pay the Papio Missouri NRD Tax Rate.	

RURAL FIRE PROTECTION	TOTAL
Dakota Covington	0.028429
Emerson	0.021684
Homer	0.017313

City and Village residents (except Hubbard and Jackson) do not pay the tax rates within this class. All rural residents pay the tax rate for the respective RFD district they reside in.

Vice-Chair Hohenstein moved, seconded by Board Member Love, to deny an exception for a late tax request for tax exempt status for tax year 2016 for Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, Nebraska, giving them the option to file an appeal with the Tax Equalization and Review Board. ROLL CALL VOTE: Hohenstein-yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- absent. UNANIMOUS MOTION CARRIED.

No mail or emergency business or public comment.

Vice-Chair Hohenstein adjourned the October 9, 2017, Board of Equalization meeting at 3:07 p.m.

County Board of Equalization

Martin Hohenstein Vice-Chair Date Chair signed

Joan Spencer, County Clerk Date

Date entered in book

Dakota County Board of Equalization
Monday, November 6, 2017 at 3:00 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 3:01 p.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde, Gomez and Love. Absent: None. Also present was Kim Watson, County Attorney, Jeff Curry, Assessor and Joan Spencer, County Clerk as Board Secretary. 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 Commissioners.*
 - a. Approval of the previous minutes – October 9, 2017
2. NEW BUSINESS
 - a. Board to review property valuation protests (corrected parcels) 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 approve the Consent Agenda – October 9, 2017 minutes. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry presented the Assessor's opinion on the value of the corrected property protested on parcel 220172331 – J. Sponder. The Board reviewed the documentation from the Assessor that was handed out. Board Member Love moved, seconded by Board Member Gomez, to accept the Assessor's recommendation for parcel 220172331 and set the value at \$196,195. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business or public comment.

Chair K. Rohde adjourned the November 6, 2017, Board of Equalization meeting at 3:08 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

**Dakota County Board of Equalization
Special Meeting**

Monday, December 4, 2017 at 2:15 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 2:15 p.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde, and Love. Gomez joined at 2:22 p.m. Absent: None. Also present was Kim Watson, County Attorney, Jeff Curry, Assessor and Cherie Conley, Deputy County Clerk as Board Secretary. 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. NEW BUSINESS

- a. Closed Session to discuss negotiations on TERC cases: Leo J. Mahon Trust, Leo H. Mahon, Trustee v. Dakota County Board of Equalization Cases No. 16 R 0213 and 16R 0214; Bel Fury Investments Group L.L.C. v. Dakota County Board of Equalization, Case No. 13R 320.
- b. Board to approve or deny County Attorney to offer settlement negotiations in TERC cases: Leo J. Mahon Trust, Leo H. Mahon, Trustee v. Dakota County Board of Equalization Cases No. 16 R 0213 and 16R 0214; Bel Fury Investments Group L.L.C. v. Dakota County Board of Equalization, Case No. 13R 320.

2. PUBLIC COMMENT

3. ADJOURNMENT

Board Member Love moved, seconded by Board Member B. Rohde, to excuse Board Member Gomez as he was attending a Safety meeting. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, K. Rohde- yes. Gomez – Absent. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Hohenstein to go in to Closed Session at 2:19 p.m. to discuss TERC cases: Leo J. Mahon Trust, Leo H. Mahon, Trustee v. Dakota County Board of Equalization Cases No. 16 R 0213 and 16R 0214; Bel Fury Investments Group L.L.C. v. Dakota County Board of Equalization, Case No. 13R 320. ROLL CALL VOTE: B. Rohde- yes, Love- yes, K. Rohde- yes, Hohenstein- yes. Gomez – Absent. UNANIMOUS MOTION CARRIED.

Board Member Gomez joined the meeting at 2:22 p.m.

Board Member Love moved, seconded by Board Member Hohenstein to reconvene in to Regular Session at 2:29 p.m. ROLL CALL VOTE: Love- yes, K. Rohde- yes, Hohenstein- yes, Gomez – yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member B. Rohde moved, seconded by Board Member Gomez to approve the County Attorney to offer settlement negotiations in TERC cases: Leo J. Mahon Trust, Leo H. Mahon, Trustee v. Dakota County Board of Equalization Cases No. 16 R 0213 and 16R 0214; Bel Fury Investments Group L.L.C. v. Dakota County Board of Equalization, Case No. 13R 320. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, Gomez – yes, B. Rohde- yes, Love- yes. UNANIMOUS MOTION CARRIED.

No public comment.

Chair K. Rohde adjourned the December 4, 2017, Board of Equalization meeting at 2:30 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book
