

Dakota County Board of Equalization
Monday, January 29, 2018, 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. Present were K. Rohde, Hohenstein, B. Rohde, and Love. Absent: Gomez. Also present was Kim Watson, County Attorney, Robert Giese, County Treasurer 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. 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 – December 4, 2017
- b. Approval of the time of regular Board of Equalization meetings as 3:00 p.m.

3. NEW BUSINESS

- a. 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 1GNDU03E92D292361.

4. MAIL AND/OR EMERGENCY BUSINESS

5. PUBLIC COMMENT

6. ADJOURNMENT

Board Member B. Rohde moved, seconded by Board Member Love, 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 nominate Board Member K. Rohde as Chairperson for the Board of Equalization and that nominations cease and a unanimous ballot be cast. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Board Member K. Rohde moved, seconded by Board Member B. Rohde, to nominate Board Member Hohenstein as Vice-Chair for the Board of Equalization. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde asked that the consent agenda be approved: (a) approval of the December 4, 2017 minutes and (b) approval of the time of regular Board of Equalization meetings as 3:00 p.m. Board Member B. Rohde moved, seconded by Board Member Love, to approve the consent agenda. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Robert Giese, Treasurer, requested approval of exemption of motor vehicle taxes for Northeast Nebraska Community Action Partnership, Inc. for the following staff vehicles used to attend meetings and activities for Early Head Start and Head Start programs: (1) 2016 Dodge Grand Caravan, (2) 2016 Dodge Grand Caravan and (3) 2002 Chevrolet Venture Van. Board Member Love moved, seconded by Board Member Hohenstein, to approve exemption of motor vehicle taxes for Northeast Nebraska Community Action Partnership, Inc. for their two 2016 Dodge Grand Caravans and their 2002 Chevrolet Venture Van. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business or public comment.

Chair K. Rohde adjourned the January 29, 2018, Board of Equalization meeting at 3:07 p.m.

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, February 12, 2018, 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. Present were K. Rohde, Hohenstein, Love and Gomez. Absent: B. Rohde. Also present was 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 29, 2018
2. NEW BUSINESS
 - a. 3:00 p.m. Public Hearing for the purpose of hearing oral and/or written testimony from Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, seeking a tax exemption for tax year 2018.
 - b. Board to approve or deny tax exempt status for tax year 2018 for Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, Nebraska.
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Board Member K. Rohde moved, seconded by Board Member Gomez, 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.

Board Member Love moved, seconded by Board Member Gomez, to approve the minutes of January 29, 2018. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- absent. UNANIMOUS MOTION CARRIED.

Chair K. Rohde opened the Public Hearing for the purpose of hearing oral and/or written testimony from Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, seeking a tax exemption for tax year 2018 at 3:02 p.m. No one in attendance spoke. Chair K. Rohde closed the Public Hearing at 3:04 p.m.

Chair K. Rohde moved, seconded by Board Member Hohenstein, per Assessor written approval as a qualified religious organization, to approve the tax exempt status for tax year 2018 for Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, Nebraska. ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- absent, Love- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business or public comment.

Chair K. Rohde adjourned the February 12, 2018, 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, March 26, 2018, 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. with the Pledge of Allegiance. Present were Hohenstein, Love and B. Rohde. Absent: K. Rohde and Gomez. 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

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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 12, 2018
2. NEW BUSINESS
 - a. Robert Giese, Treasurer, requesting approval of exemption of motor vehicle taxes for Heartland Counseling Services, Inc. for the following vehicles used by staff to provide community support services, crisis response and peer support services to clients who have mental health and/or substance abuse issues: (1) 2016 Chevrolet Impala 2G1WA5E33G113096; (2) 2016 Dodge Caravan 2C4RDGCG8GR343376; (3) 2015 Chevrolet Impala 2G1WB5E34F114602; (4) 2011 Buick Lucerne 1G4HA5EM8BU124954; (5) 2011 Chrysler 200 1C3BC2FG3BN517674; (6) 2008 Toyota Sienna 5TDZK23C78S159769; (7) 2005 Ford Taurus 1FAFP53235A148425; (8) 2005 Ford Taurus 1FAFP53255A141766.
 - b. Jeff Curry, Assessor, to present all real property that, for any reason, was omitted from the assessment roll for the current year or any former year and requesting Board approve said parcels. §77-1317 & §77-123
 - c. Jeff Curry, Assessor, requesting Board approve list of tax roll corrections as presented. §77-1507.
 - d. Closed Session to discuss negotiations on Tax Equalization & Review Commission (TERC) Case 16C 0110 for Richardson International Limited and 2017 Canterbury Village valuation settlement.
 - e. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 16C 0110 for Richardson International Limited.
 - f. Board to approve or delay a 2017 valuation settlement for Canterbury Village.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Robert Giese, Treasurer, requested the Board approve the motor vehicle exemptions for Heartland Counseling Services. Board Member Love moved, seconded by Board Member B. Rohde, to exempt the following vehicles used by staff to provide community support services, crisis response and peer support services to clients who have mental health and/or substance abuse issues: (1) 2016 Chevrolet Impala 2G1WA5E33G113096; (2) 2016 Dodge Caravan 2C4RDGCG8GR343376; (3) 2015 Chevrolet Impala 2G1WB5E34F114602; (4) 2011 Buick Lucerne 1G4HA5EM8BU124954; (5) 2011 Chrysler 200 1C3BC2FG3BN517674; (6) 2008 Toyota Sienna 5TDZK23C78S159769; (7) 2005 Ford Taurus 1FAFP53235A148425; (8) 2005 Ford Taurus 1FAFP53255A141766. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- absent, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member B. Rohde moved, seconded by Board Member Love, to approve the minutes of February 12, 2018. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- absent. UNANIMOUS MOTION CARRIED.

Jeff Curry presented the following omitted property and recommended board approve adding to the assessment roll.

Parcel	2018	BOE	Omitted	Clerical	Notes
220006628	\$ 225,960	\$ 242,735	x		private office area missing
220145261	\$ 73,340	\$ 183,400	x	x	working file value did not roll
220089574	\$ 418,065	\$ 625,905	x	x	working file value did not roll
220054460	\$ 217,165	\$ 228,140	x		update did not roll
220200599	\$ 3,392,910	\$ 2,930,285	x		new low income housing did not roll
220177287	\$ 451,510	\$ 199,650	x		new low income housing did not roll
220178070	\$ 898,030	\$ 477,020	x		new low income housing did not roll
multiple	\$ 1,642,390	\$ 1,329,290	x		new low income housing did not roll
220027080	\$ 1,841,170	\$ 1,489,110	x		new low income housing did not roll
220056455	\$ 3,889,580	\$ 3,437,295	x		new low income housing did not roll

Board Member Love moved, seconded by Vice-Chair Hohenstein, to approve said parcels being added to the tax rolls at the value recommended by the Assessor. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- absent, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, stated there were no tax roll corrections to present.

Board Member Love moved, seconded by Board Member B. Rohde, to convene in closed session to discuss negotiations on TERC Case 16C-110 Richardson Milling and valuation settlement for 2017 Canterbury Village. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- absent, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTIION CARRIED at 3:16 p.m. Vice-Chair Hohenstein stated again the reason the Board was convening into closed session.

Board Member Love moved, seconded by Vice-Chair Hohenstein, to reconvene in open session. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- absent, Hohenstein- yes. UNANIMOUS MOTION CARRIED at 3:31 p.m.

Board Member Love moved, seconded by Board Member B. Rohde, to approve the County Attorney offer settlement on the Richardson Milling Inc. TERC Case 16C-0110 as discussed in closed session. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- absent, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member B. Rohde moved, seconded by Board Member Love, to approve a 2017 value of \$3,889,580 for Canterbury Village Housing. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- absent. UNANIMOUS MOTION CARRED.

No mail or emergency business or public comment.

Vice-Chair Hohenstein adjourned the March 26, 2018, Board of Equalization meeting at 3:33 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, June 4, 2018, 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. with the Pledge of Allegiance. Present were K. Rohde, Hohenstein, B. Rohde, Love and Gomez. Absent: None. Also present were 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 26, 2018
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approve 2018 tax list corrections—clerical error and omitted property.
 - 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, 2018, to review and accept referee's recommendation or set their own value on property
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Hohenstein moved, seconded by Board Member Gomez, to approve the minutes of March 26, 2018. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, did not have a tax list correction completed for board approval.

Board Member Love moved, seconded by Board Member K. Rohde, to approve and appoint Tax Valuation, Inc. to act as referee for property valuation protests and set compensation as \$125 per hour not to exceed \$60,000 without Board approval. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Board Member B. Rohde moved, seconded by Board Member Gomez, to set July 12, 23 and 24 for the Board of Equalization to meet to review property valuation protests. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business or public comment.

Chair K. Rohde adjourned the June 6, 2018, Board of Equalization meeting at 3:22 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, July 2, 2018, 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 3:02 p.m. with the Pledge of Allegiance. Present were Hohenstein, B. Rohde, Love and Gomez. Absent: K. Rohde. Also present were 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 – June 4, 2018
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. Appoint and set compensation for Innovative Appraisal Service, Inc., to act as referees for property valuation protests.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member B. Rohde moved, seconded by Board Member Gomez, to approve the minutes of June 4, 2018. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- absent, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Deputy Assessor, presented the report of clerical errors for Board to review and correct assessment of undervalued or overvalued property. Board Member Love moved, seconded by Board Member B. Rohde, to approve the report of clerical errors and correct the assessment of undervalued or overvalued property. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- absent, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

COMM MOD PRE COV	2017	2018	BOE	OMITTED 77-123	CLERICAL 77-128	NOTES:
220088098	513,700	554,965	554,965		X	NEW VALUE ROLL ERROR
220088454	531,025	519,090	519,090	X	X	SECTION LINE SPLIT (2 PARCELS)
220069123	204,115	389,615	389,615		X	ANNEXED...VERIFY LEGISLATION
220070725	95,005	372,500	372,500		X	ANNEXED...VERIFY LEGISLATION
220148775	646,940	846,260	846,260		X	NEW VALUE ROLL ERROR
220178119	21,126,305	16,772,585	16,772,585	X	X	BP/IOLL/NEW VALUE ROLL ERROR
220006342	187,880	190,330	190,330		X	NEW VALUE ROLL ERROR
220007853	80,805	105,940	105,940		X	NEW VALUE ROLL ERROR
220009120	62,090	97,270	97,270		X	NEW VALUE ROLL ERROR
220009910					X	NEW VALUE ROLL ERROR

	89,090	144,835	144,835			
220010129	82,125	176,925	176,925		X	NEW VALUE ROLL ERROR
220013950	19,195	63,155	63,155		X	NEW VALUE ROLL ERROR
220128030	71,115	61,590	61,590		X	NEW VALUE ROLL ERROR
COMM MOD PRE COV	2017	2018	BOE	OMITTED 77-123	CLERICAL 77-128	NOTES:
220161550	121,970	279,245	279,245		X	NEW VALUE ROLL ERROR
220165297	166,195	286,685	286,685		X	NEW VALUE ROLL ERROR
220002150	645,120	678,510	678,510		X	NEW VALUE ROLL ERROR
220002231	463,130	452,795	452,795		X	NEW VALUE ROLL ERROR
220002290	6,300	2,590	2,590		X	NEW VALUE ROLL ERROR
220002673	80,425	113,070	113,070		X	NEW VALUE ROLL ERROR
220002843	58,585	90,040	90,040		X	NEW VALUE ROLL ERROR
220002851	12,790	20,250	20,250		X	NEW VALUE ROLE ERROR
220002991	183,285	189,840	189,840		X	NEW VALUE ROLL ERROR
220003025	5,480	1,670	1,670		X	NEW VALUE ROLL ERROR
220003106	2,750	1,675	1,675		X	NEW VALUE ROLL ERROR
220003165	-	10,875	10,875	X		NEW FOR 2018
220003289	26,245	62,430	62,430		X	NEW VALUE ROLL ERROR
220003297	60,445	54,955	54,955		X	NEW VALUE ROLL ERROR
220003378	18,950	32,525	32,525		X	NEW VALUE ROLL ERROR
220003386	31,420	35,115	35,115		X	NEW VALUE ROLL ERROR
220003467	12,600	4,500	4,500		X	NEW VALUE ROLL ERROR
220003556	30,720	41,755	41,755		X	NEW VALUE ROLL ERROR
220003696	340	2,890	2,890		X	NEW VALUE ROLL ERROR
220003874	200	1,655	1,655		X	NEW VALUE ROLL ERROR
220006156	181,115	44,915	44,915		X	NEW VALUE ROLL ERROR
220059047	47,260	72,775	72,775		X	NEW VALUE ROLL ERROR
220060010	860,455	1,240,595	1,240,595		X	NEW VALUE ROLL ERROR
220060819	176,415	349,165	349,165		X	NEW VALUE ROLL ERROR
220064091	23,730	148,735	148,735		X	NEW VALUE ROLL ERROR

220123985	212,690	353,065	353,065		X	NEW VALUE ROLL ERROR
220142572	8,400	3,480	3,480		X	NEW VALUE ROLL ERROR
220206473	6,770	8,255	8,255		X	NEW VALUE ROLL ERROR
220274096	-	37,605	37,605	X		NEW FOR 2018
220274097	-	51,010	51,010	X		NEW FOR 2018
220000867	20,425	41,620	41,620		X	NEW VALUE ROLE ERROR
220000964	9,710	51,590	51,590		X	NEW VALUE ROLL ERROR
220001146	62,380	41,250	41,250		X	NEW VALUE ROLE ERROR
220001413	45,965	125,770	125,770		X	NEW VALUE ROLE ERROR
COMM MOD PRE COV	2017	2018	BOE	OMITTED 77-123	CLERICAL 77-128	NOTES:
220002061	25,200	82,560	82,560		X	NEW VALUE ROLE ERROR
220002088	80,285	108,130	108,130		X	NEW VALUE ROLE ERROR
220002533	112,980	148,975	148,975		X	NEW VALUE ROLL ERROR
220002967	3,215	16,635	16,635		X	NEW VALUE ROLE ERROR
220093180	900	2,235	2,235		X	NEW VALUE ROLL ERROR
220117969	23,560	62,540	62,540		X	NEW VALUE ROLL ERROR
220197040	221,575	286,400	286,400		X	NEW VALUE ROLE ERROR
220064458	27,475	539,800	539,800		X	NEW VALUE ROLE ERROR
220066973	48,005	51,710	51,710		X	NEW VALUE ROLE ERROR
220067589	290,875	290,490	290,490		X	NEW VALUE ROLE ERROR
220070512	27,305	99,545	99,545		X	NEW VALUE ROLE ERROR
220273570	262,005	265,100	265,100		X	NEW VALUE ROLE ERROR
220062145	105,845	303,710	303,710		X	NEW VALUE ROLE ERROR
220062617	106,680	227,955	227,955		X	NEW VALUE ROLE ERROR
220065578	93,100	401,010	401,010		X	NEW VALUE ROLE ERROR
220066884	168,340	181,370	181,370		X	NEW VALUE ROLL ERROR
220068801	27,795	128,510	128,510		X	NEW VALUE ROLE ERROR
220069530	190,150	683,330	683,330		X	NEW VALUE ROLE ERROR
220070229	57,930	363,520	363,520		X	NEW VALUE ROLE ERROR
220072981					X	NEW VALUE ROLE ERROR

	63,175	102,720	102,720			
220073155	145,695	181,620	181,620		X	NEW VALUE ROLE ERROR
220073333	42,625	76,105	76,105		X	NEW VALUE ROLE ERROR
220073694	220,530	288,640	288,640		X	NEW VALUE ROLE ERROR
220076405	172,010	369,050	369,050		X	NEW VALUE ROLE ERROR
220141908	816,780	850,615	850,615		X	NEW VALUE ROLE ERROR
220157162	382,670	530,930	530,930		X	NEW VALUE ROLE ERROR
220198160	35,860	175,695	175,695		X	NEW VALUE ROLE ERROR
220068089	279,045	422,315	422,315		X	NEW VALUE ROLE ERROR
220153124	682,500	945,790	945,790		X	NEW VALUE ROLE ERROR
220067015	26,080	25,035	25,035		X	NEW VALUE ROLE ERROR
220040656	29,020	27,495	27,495		X	NEW VALUE ROLE ERROR
220042217	99,155	194,170	194,170		X	NEW VALUE ROLL ERROR
220055181	103,550	151,440	151,440		X	NEW VALUE ROLL ERROR
220055548	75,525	161,600	161,600		X	NEW VALUE ROLE ERROR
COMM MOD PRE COV	2017	2018	BOE	OMITTED 77-123	CLERICAL 77-128	NOTES:
220055831	17,645	40,925	40,925		X	NEW VALUE ROLE ERROR
220055874	565,375	658,165	658,165		X	NEW VALUE ROLE ERROR
220055920	67,315	67,565	67,565		X	NEW VALUE ROLE ERROR
220065497	124,540	131,810	131,810		X	NEW VALUE ROLE ERROR
220068011	789,500	1,600,385	1,600,385		X	NEW VALUE ROLE ERROR
220069948	16,035	64,635	64,635		X	NEW VALUE ROLE ERROR
220071241	58,980	98,145	98,145		X	NEW VALUE ROLE ERROR
220127697	18,415	22,520	22,520		X	NEW VALUE ROLE ERROR
220138141	176,980	261,140	261,140		X	NEW VALUE ROLE ERROR
220152527	52,210	60,285	60,285		X	NEW VALUE ROLE ERROR
220152918	10,000	14,115	14,115		X	NEW VALUE ROLE ERROR
220153035	30,295	47,255	47,255		X	NEW VALUE ROLE ERROR
220157928	9,590	25,830	25,830		X	NEW VALUE ROLE ERROR
220159491	12,300	16,895	16,895		X	NEW VALUE ROLE ERROR

220162018	638,600	654,765	654,765		X	NEW VALUE ROLE ERROR
220162387	23,095	35,870	35,870		X	NEW VALUE ROLE ERROR
220198543	52,010	74,990	74,990		X	NEW VALUE ROLE ERROR
220142491	853,725	1,277,210	1,277,210		X	NEW VALUE ROLE ERROR
220162042	872,480	1,675,415	1,675,415		X	NEW VALUE ROLE ERROR
220018413	565,215	827,240	827,240		X	NEW VALUE ROLE ERROR
220024332	461,830	447,130	447,130		X	NEW VALUE ROLE ERROR
220026572	2,030,340	2,004,145	2,004,145		X	NEW VALUE ROLE ERROR
220027064	271,880	283,810	283,810		X	NEW VALUE ROLE ERROR
220035407	44,130	51,690	51,690		X	NEW VALUE ROLE ERROR
220035733	126,655	126,165	126,165		X	NEW VALUE ROLE ERROR
220038139	95,745	104,590	104,590		X	NEW VALUE ROLE ERROR
220038619	745,920	835,815	835,815		X	NEW VALUE ROLE ERROR
220054983	318,960	336,420	336,420		X	NEW VALUE ROLE ERROR
220055254	1,558,850	2,198,075	2,198,075		X	NEW VALUE ROLE ERROR
220055572	3,301,585	4,477,240	4,477,240		X	NEW VALUE ROLE ERROR
220057117	193,295	205,685	205,685		X	NEW VALUE ROLE ERROR
220016836	119,610	114,175	114,175		X	NEW VALUE ROLE ERROR
220017093	71,525	68,880	68,880		X	NEW VALUE ROLE ERROR
220023913	258,675	249,365	249,365		X	NEW VALUE ROLE ERROR
COMM						
MOD PRE	2017	2018	BOE	OMITTED	CLERICAL	NOTES:
COV				77-123	77-128	
220024324	199,370	191,695	191,695		X	NEW VALUE ROLE ERROR
220024596	466,920	332,860	332,860		X	NEW VALUE ROLE ERROR
220025037	219,990	213,365	213,365		X	NEW VALUE ROLE ERROR
220025568	134,145	126,830	126,830		X	NEW VALUE ROLE ERROR
220033064	946,535	878,600	878,600		X	NEW VALUE ROLE ERROR
220034702	243,795	343,270	343,270		X	NEW VALUE ROLE ERROR
220035326	83,045	85,210	85,210		X	NEW VALUE ROLE ERROR
220035644	15,985	14,170	14,170		X	NEW VALUE ROLE ERROR
220044074					X	NEW VALUE ROLE ERROR

	55,025	54,455	54,455			
220055238	1,640,550	2,044,025	2,044,025		X	NEW VALUE ROLE ERROR
220055319	658,330	839,940	839,940		X	NEW VALUE ROLE ERROR
220145636	423,375	434,655	434,655		X	NEW VALUE ROLE ERROR
220145717	52,100	35,440	35,440		X	NEW VALUE ROLE ERROR
220021325	195,745	185,765	185,765		X	NEW VALUE ROLE ERROR
220024081	14,255	136,635	136,635		X	NEW VALUE ROLE ERROR
220025584	298,640	379,660	379,660		X	NEW VALUE ROLE ERROR
220031568	64,855	86,190	86,190		X	NEW VALUE ROLE ERROR
220031649	30,970	62,075	62,075		X	NEW VALUE ROLE ERROR
220039135	744,770	805,060	805,060		X	NEW VALUE ROLE ERROR
220039224	198,435	197,985	197,985		X	NEW VALUE ROLE ERROR
220054770	61,550	63,470	63,470		X	NEW VALUE ROLL ERROR
220054789	137,500	243,000	243,000		X	NEW VALUE ROLE ERROR
220055475	1,790,655	1,879,305	1,879,305		X	NEW VALUE ROLL ERROR
220055734	276,420	278,810	278,810		X	NEW VALUE ROLE ERROR
220056234	241,205	244,580	244,580		X	NEW VALUE ROLE ERROR
220056250	199,465	199,510	199,510		X	NEW VALUE ROLE ERROR
220118345	324,475	310,865	310,865		X	NEW VALUE ROLE ERROR
220196753	290,490	289,490	289,490		X	NEW VALUE ROLE ERROR
220199523	510,725	879,825	879,825		X	NEW VALUE ROLE ERROR
220200424	533,830	551,880	551,880		X	NEW VALUE ROLE ERROR
220201234	571,560	565,985	565,985		X	NEW VALUE ROLE ERROR
220067813	180,265	896,700	896,700		X	NEW VALUE ROLE ERROR
220067902	60,670	329,700	329,700		X	NEW VALUE ROLE ERROR
220067996	120,845	596,675	596,675		X	NEW VALUE ROLE ERROR
COMM						
MOD PRE	2017	2018	BOE	OMITTED	CLERICAL	NOTES:
COV				77-123	77-128	
220068593	304,235	306,590	306,590		X	NEW VALUE ROLE ERROR
220068593	304,235	306,590	306,590		X	NEW VALUE ROLE ERROR
220069395	95,755	108,300	108,300		X	NEW VALUE ROLE ERROR

220160066	1,115	22,500	22,500		X	NEW VALUE ROLE ERROR
220160600	1,834,965	1,603,055	1,603,055		X	NEW VALUE ROLE ERROR
220273816	56,245	142,320	142,320		X	NEW VALUE ROLE ERROR
220166579	202,190	184,865	184,865		X	NEW VALUE ROLL ERROR
220210799	166,605	167,625	167,625		X	NEW VALUE ROLL ERROR
		61,846,252	70,754,593			
			8,908,341			

Board Member Love moved, seconded by Board Member Hohenstein, to approve and appoint Innovative Appraisal Service, Inc. to act as referee for property valuation protests and set compensation as \$125 per hour. ROLL CALL VOTE: Gomez- yes, K. Rohde- absent, Hohenstein- yes, B. Rohde- yes, Love- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business or public comment.

Vice-Chair Hohenstein adjourned the July 2, 2018, Board of Equalization meeting at 3:08 p.m.

County Board of Equalization

Martin Hohenstein, Vice-Chair

Date signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, July 12, 2018, 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 9:00 a.m. with the Pledge of Allegiance. Present were K. Rohde, Hohenstein, and Gomez. Absent: B. Rohde and Love. Also present were Kim Watson, County Attorney, Jeff Curry, Assessor, Ron Elliot, Jamison McShane and Aaron Wilson - Tax Valuation, Inc Appraiser's 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 2, 2018
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. Donna Dean Lovell appealing homestead exemption rejection and requesting a deadline extension be granted (deadline 7/2/18).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Gomez moved, seconded by Board Member K. Rohde, to approve the minutes of July 2, 2018. ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- absent, Love- yes. UNANIMOUS MOTION CARRIED.

Donna Dean Lovell presented her appeal to extend the deadline for her to file a homestead exemption. Chair K. Rohde moved, seconded by Board Member Hohenstein, to approve an extension of the deadline for Ms. Lovell to file a homestead exemption. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- absent, Love- absent, Gomez- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde stated the Board would 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.

Chair K. Rohde stated he would allow 3 minutes of testimony from the residents in attendance:

1. McManigal Trust, parcel numbers 220070334 and 220070776 – Mr. McManigal stated he has been paying taxes on 1.4 acres of land that he believes he does not have use of. The board suggested he have it surveyed and also talk with the City of South Sioux City regarding the zoning and survey information from the College Center.
2. Abbe, parcel number 220070296 – Mr. Abbe felt his home was over-valued (no supporting data).
3. Voss, parcel numbers 220199086 and 220044457 – Mr. Voss presented research on comparable properties. The data will be reviewed.
4. Bergstrom, 1503 Bennett Avenue, South Sioux City, stated they failed to file a Property Valuation Protest. The Board stated they could not extend the deadline.
5. Groetken, parcel number 220132623 – board reviewed the referee's recommendation with Mr. Groetken.

The Board reviewed property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee. County Attorney Watson left the meeting at 11:30 a.m. Chair K. Rohde recessed the meeting at 12 Noon. Chair K. Rohde reconvened the meeting at 1:02 p.m. Those in attendance were Chair K. Rohde,

Board Members Hohenstein and Gomez, Jeff Curry, Assessor and Tax Valuation, Inc. appraisers Ron Elliot, Jamison McShane and Aaron Wilson and Joan Spencer as secretary. Attorney Watson joined the meeting at 2:30 p.m.

Chair K. Rohde moved, seconded by Board Member Hohenstein, to accept the referee recommendation and set the value on the following parcels except for parcel numbers 220088748, 220199086, 220044457 and 220057427 which will be further reviewed.

PARCEL #	CURRENT OWNER LAST NAME	2017 Total	CURRENT TOTAL	Referee/BOE
220127034	HAYES	9,505	15,220	9,505
220070334	MC MANIGAL TRUST	101,760	180,475	180,475
220070776	MC MANIGAL TRUST	18,900	63,700	63,700
220077541	STOWE	83,395	132,905	132,905
220047790	MILLER, REVOCABLE TRUST	133,875	139,455	139,455
220013977	ROSE	277,505	349,100	349,100
220273752	ROSE	120,770	149,185	149,185
220161534	VIRAMONTES	166,490	191,850	191,850
220085064	KUBIK	95,790	126,580	117,755
220045968	MORENO	68,715	78,235	78,235
220179816	COENEN	4,870	6,380	6,380
220004587	WEBB	95,860	99,865	99,865
220059624	YOUNG	86,740	137,865	137,865
220048517	BEISWENGER	96,320	106,530	106,530
220198993	ALI	177,030	186,435	186,435
220008116	LANE	154,170	245,085	245,085
220011346	HAASE	113,330	134,165	132,055
220067325	GATZEMEYER	137,455	165,870	165,870
220084386	OERMAN	104,185	141,560	141,560
220146624	ROGERS	138,715	145,240	145,240
220123527	LONG	123,680	191,040	191,040
220041121	WILTGEN	77,395	84,095	84,095
220199671	RAMOS-RAMIREZ & A KORONTO	1,860	3,225	3,225
220001405	ROHAN	83,040	108,765	108,765
220049971	MAHR	91,345	100,700	100,700
220000948	HUNN	55,855	73,585	73,585
220091404	ALLISON	126,180	167,165	167,165
220205353	BUTTERMORE	258,575	331,240	331,240
220015066	BALL	52,260	74,845	66,005
220014965	BALL	45,010	51,965	51,965
220177341	BOUVILOM	191,700	196,845	196,845
220154805	DONNELLY	166,770	195,175	195,175
220009171	SAHAGUN	58,485	70,925	70,925
220053154	RAMIREZ DIAZ & GABRIELA VARGAS	89,805	99,850	99,850
220006784	VONGSIPRASOME	178,050	194,240	194,240
220029423	OUELLETTE	34,685	39,670	34,685
220055181	BORTSCHELLER	103,550	185,545	151,440
220014647	BORTSCHELLER	81,405	113,810	113,810
220152969	BORTSCHELLER	268,915	285,990	285,990
220012539	LUTT, TRUSTEE	53,500	73,110	73,110
220013020	IVERS, INC.	108,315	234,280	234,280
220013438	MULLEN	68,990	82,525	82,524

220012423	MUNOZ	94,065	121,315	121,315
220177163	FOSTER	126,275	138,350	138,350
220070296	ABBE	62,920	89,105	89,105
220074305	RAYNOR	85,065	129,330	129,330
220273753	PARRISH	137,730	176,405	174,365
220015139	PARRISH	222,795	262,460	262,460
220132623	GROETKEN	267,125	326,800	275,000
220013411	MARQUIS	86,325	102,160	102,160
220012911	NEAL	85,675	120,395	120,395
220076227	STARKS	93,330	106,110	106,110
220076618	STOOS	127,425	179,505	167,390
PARCEL #	CURRENT OWNER LAST NAME	2017 Total	CURRENT TOTAL	Referee/BOE
220153043	MEIER	234,660	249,325	249,325
220009511	COLTON	77,760	104,250	104,250
220054142	BELLER	140,000	184,405	163,410
220198691	BLIGH	241,600	267,955	267,955
220056102	LIAS & DEANNA HAUKAP	86,485	130,960	130,960
220141894	HANDY, L.C.	1,606,000	2,274,110	1,801,045
220025665	PERPETUAL PROPERTIES, LLC	956,520	1,295,875	1,295,875
220012873	VANDER WOUDE	72,020	95,560	95,560
220015236	BAILEY	291,065	334,655	295,090
220175357	NAVARRO	26,885	28,250	17,000
220196869	LAIRD	114,010	165,175	165,175
220153361	NELSON	165,030	183,855	183,855
220057133	BOUSQUET	144,225	166,885	146,670
220073783	KRAMPER, TRUSTEES	219,670	212,070	212,070
220070393	KRAMPER, TRUSTEES	106,620	156,320	156,320
220042969	ERICKSON	107,035	138,535	138,535
220031398	JENSEN	43,000	56,390	56,390
220072272	ENSMINGER	107,325	149,735	149,735
220136904	MURPHY & DONALD CLAYTON	177,145	185,985	185,985
220056498	COVENANT PROPERTIES, LLC	332,110	450,710	450,710
220274007	ROYALTY	201,275	251,455	216,755
220051097	GILSTER	208,085	228,825	200,000
220011125	GILL	96,900	126,830	112,000
220145202	GOTCH	216,655	241,265	241,265
220172072	WATKINS	166,700	189,455	189,455
220069336	VOGT	56,345	105,330	77,380
220075522	JENSEN	80,870	134,865	134,865
220160236	NIELSEN	135,195	148,150	140,000
220042209	RODRIGUEZ PALLETS, INC	96,240	280,560	280,560
220053529	VIERS	127,045	141,460	141,460
220071330	BOUSQUET	20,000	34,580	34,580
220084408	BELTZ (TAYLOR)	140,010	201,915	74,120
220069301	HEIKES, TRUSTEES	170,100	363,835	363,835
220076073	BEERMANN	95,000	210,190	210,190
220070962	BERGER	15,305	18,990	18,990
220018715	STINGLEY	69,275	77,815	77,815

220056188	GESELL	280,480	309,540	309,540
220068984	ANDERSON	73,130	117,080	117,080
220055416	STAR PRINTING & PUBLISHING CO	237,060	346,815	237,060
220013306	BROYHILL	182,925	212,925	212,925
220142238	F & M BANK	145,895	290,765	290,765
220092818	BEIER & ASSOCIATES INC	37,345	52,775	52,775
220008450	GONSHOROWSKI	77,825	98,835	98,835
220008841	MC CULLOCH	59,815	86,135	86,135
220166544	LINDGREN	239,825	265,215	265,215
220156751	AUTOZONE DEVELOPMENT CORP.	741,505	666,230	666,230
220205469	WALSH	294,480	364,250	364,250
220199132	GEHRING	237,910	259,750	259,750
220026173	BOYLE	81,240	84,900	84,900
220176663	MALAVONG	189,545	221,210	221,210
220027978	DAHL, TRUSTEES	58,800	59,485	59,485
220065772	DAHL, TRUSTEES	19,740	34,855	34,855
220067791	TWOHIG	148,345	180,860	180,860
220013101	STEVENSON	77,510	96,970	91,500
220000921	EMMONS	100,170	129,140	129,140
220008019	CHANDLER	92,095	129,810	104,975
PARCEL #	OWNER LAST NAME	2017 VALUE	2018 VALUE	REFEREE/BOE
220023255	HARRIS	38,425	41,790	25,000
220016429	HARRIS	46,525	48,530	38,480
220060320	HARRIS	66,940	94,125	94,125
220014752	HARRIS	71,880	77,895	77,895
220001014	COLLINS	83,480	109,440	109,440
220198888	MURTAUGH, TRUST	236,160	248,330	236,160
220022224	EICKHOFF	99,550	113,985	113,985
220045259	WILLEMS	88,905	101,120	101,120
220058571	HOESING, TR.	51,515	141,100	111,080
220002886	BRENNAN	19,740	12,710	12,710
220002967	BRENNAN	3,215	16,635	16,635
220117969	BRENNAN	23,560	99,675	62,540
220009147	KETTLER	77,075	117,505	117,505
220070547	CRYSTAL OIL COMPANY	300,365	504,860	465,180
220164649	VARVAIS	271,480	386,260	306,190
220156999	GENTRUP	182,930	198,185	198,185
220149089	BOYD	260,070	294,025	294,025
220077908	FORD	143,740	214,935	214,935
220073333	LIEBER, TRUSTEES	42,625	76,105	76,105
220073422	LIEBER, TRUSTEES	31,490	51,795	31,490
220062706	LIEBER, TRUSTEES	85,525	114,870	114,870
220042845	KAMPFE	162,575	186,770	186,770
220156794	PETERSEN	176,670	192,585	192,585
220204640	BISHOP	58,360	84,120	58,360
220177473	DAVIS	184,250	196,350	196,350
220142459	WHITE	419,260	464,810	406,535
220009198	SILHACEK	41,215	57,340	50,000

220070989	MILLER	66,665	86,515	86,515
220047154	SWAN	141,200	162,360	162,360
220009791	INTHISANE	85,795	102,855	93,770
220052115	KENNEDY	147,565	160,845	160,845
220012008	PETERS	112,635	133,260	133,260
220087636	MASTERS	333,460	351,625	351,625
220000530	VITITO	194,040	215,780	215,780
220200661	BALKE	129,850	148,155	148,155
220030758	BALKE	54,960	61,375	61,375
220014159	AMADOR	106,925	129,805	129,805
220011796	LANE	49,630	70,850	70,850
220074186	JORGENSEN	160,500	170,740	170,740
220001731	FUCHSER	100,175	132,445	132,445
220154902	KUBIK	195,000	204,880	195,000
220042888	MOLINA	153,665	164,935	164,935
220166749	RELLER	109,155	115,470	115,470
220040184	MEIER	185,420	198,620	198,620
220053936	DOWNS	262,865	308,210	290,000
220069255	TUYET NHUNG THI VO & P THI VO	165,955	160,455	160,455
220040842	RAGER	62,575	63,990	65,000
220043248	MAGANA	152,310	159,290	159,290
220127867	SIGATY	98,095	123,100	123,100
220009570	SILA	37,910	58,985	58,985
220010676	ROBERT A LANE & HUIMIN XING	192,065	220,865	220,865
220065578	LYNCH PROPERTIES, INC.	93,100	401,010	401,010
220062145	LYNCH PROPERTIES, INC.	105,845	303,710	303,710
220014140	YACEVICH	101,220	120,515	120,515
220034796	YACEVICH RENTALS, LLC	174,520	201,605	201,605
220077754	NORTON	57,800	76,990	76,990
PARCEL #	OWNER LAST NAME	2017 TOTAL	2018 TOTAL	REFEREE/BOE
220157162	PERFORMANCE PORK LLC	382,670	530,930	382,670
220170983	PIES	94,555	147,300	147,300
220153213	SHOOK	236,935	251,600	251,600
220010870	VONGPHOUTHONE	103,985	133,650	133,650
220011427	LANE	84,005	121,860	121,860
220011117	KORTHUIS	214,265	250,080	250,080
220009104	JORICO RENTALS, LLC	78,670	103,855	103,855
220051941	VALDOVINOS	177,045	193,470	193,470
220065349	DE LAO	26,870	43,140	43,140
220173370	DE LAO	132,025	142,680	142,680
220017697	JOHNSON	129,090	135,960	135,960
220004013	JENSEN	88,350	140,330	119,655
220055408	PITTS	224,960	254,805	254,807
220170827	SININGER	167,300	175,045	175,045
220089809	KENT	58,830	91,290	70,000
220155453	B & E REAL ESTATE LLC	6,160	6,845	6,845
220155550	B & E REAL ESTATE LLC	5,755	6,330	6,330
220155615	B & E REAL ESTATE LLC	3,170	3,620	3,620

220001413	B & E REAL ESTATE LLC	45,965	125,770	56,645
220069530	T-M HOLDINGS, LTD.	190,150	683,330	314,155
220070229	T-M HOLDINGS, LTD.	57,930	363,520	172,520
220198160	MARTIN	35,860	175,695	112,505
220067074	LIEDING	35,845	53,945	53,945
220073392	KNIGHT AND DAVE INC	365,865	424,855	424,855
220024480	ANDERSON	118,065	152,985	138,035
220015228	ANDERSON	29,940	41,325	29,400
220011168	ANDERSON	121,145	168,150	145,920
220011931	ANDERSON	64,080	76,435	76,435
220199639	ANDERSON	56,925	58,170	37,745
220017832	ANDERSON	40,100	57,655	56,790
220010595	ANDERSON	73,190	113,830	78,945
220198748	OLDENBURG	23,800	26,925	23,800
220066248	COAN	140,830	159,815	159,818
220029598	MARK ALBENESIUS RENTALS, LLC	55,925	63,245	55,925
220156158	ALBENESIUS, INC	82,630	189,380	189,380
220014744	MARK ALBENESIUS RENTALS, LLC	66,120	69,570	61,960
220039933	MARK ALBENESIUS RENTALS, LLC	49,500	53,945	49,500
220049424	MARK ALBENESIUS RENTALS, LLC	74,370	83,285	83,285
220039569	MARK ALBENESIUS RENTALS, LLC	55,750	60,590	60,590
220048304	MARK ALBENESIUS RENTALS, LLC	86,255	93,175	93,175
220035377	MARK ALBENESIUS RENTALS, LLC	84,025	91,695	91,695
220142165	WEBER	75,685	80,725	80,725
220027706	WEBER	44,665	52,820	52,820
220004765	WEBER	77,220	81,835	81,835
220042357	WEBER	56,770	72,215	72,215
220007195	WEBER	96,500	100,720	100,720
220079447	MURPHY	140,545	180,880	220,000
220065519	PHEN	83,510	111,065	111,065
220274091	PEDERSEN	-	155,645	155,645

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

No mail, emergency business or public comment.

Chair K. Rohde adjourned the July 12, 2018, Board of Equalization meeting at 2:47 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, July 12, 2018, 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 9:00 a.m. with the Pledge of Allegiance. Present were K. Rohde, Hohenstein, and Gomez. Absent: B. Rohde and Love. Also present were Kim Watson, County Attorney, Jeff Curry, Assessor, Ron Elliot, Jamison McShane and Aaron Wilson - Tax Valuation, Inc Appraiser's 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 2, 2018
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. Donna Dean Lovell appealing homestead exemption rejection and requesting a deadline extension be granted (deadline 7/2/18).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Gomez moved, seconded by Board Member K. Rohde, to approve the minutes of July 2, 2018. ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- absent, Love- yes. UNANIMOUS MOTION CARRIED.

Donna Dean Lovell presented her appeal to extend the deadline for her to file a homestead exemption. Chair K. Rohde moved, seconded by Board Member Hohenstein, to approve an extension of the deadline for Ms. Lovell to file a homestead exemption. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- absent, Love- absent, Gomez- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde stated the Board would 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.

Chair K. Rohde stated he would allow 3 minutes of testimony from the residents in attendance:

1. McManigal Trust, parcel numbers 220070334 and 220070776 – Mr. McManigal stated he has been paying taxes on 1.4 acres of land that he believes he does not have use of. The board suggested he have it surveyed and also talk with the City of South Sioux City regarding the zoning and survey information from the College Center.
2. Abbe, parcel number 220070296 – Mr. Abbe felt his home was over-valued (no supporting data).
3. Voss, parcel numbers 220199086 and 220044457 – Mr. Voss presented research on comparable properties. The data will be reviewed.
4. Bergstrom, 1503 Bennett Avenue, South Sioux City, stated they failed to file a Property Valuation Protest. The Board stated they could not extend the deadline.
5. Groetken, parcel number 220132623 – board reviewed the referee's recommendation with Mr. Groetken.

The Board reviewed property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee. County Attorney Watson left the meeting at 11:30 a.m. Chair K. Rohde recessed the meeting at 12 Noon. Chair K. Rohde reconvened the meeting at 1:02 p.m. Those in attendance were Chair K. Rohde,

Board Members Hohenstein and Gomez, Jeff Curry, Assessor and Tax Valuation, Inc. appraisers Ron Elliot, Jamison McShane and Aaron Wilson and Joan Spencer as secretary. Attorney Watson joined the meeting at 2:30 p.m.

Chair K. Rohde moved, seconded by Board Member Hohenstein, to accept the referee recommendation and set the value on the following parcels except for parcel numbers 220088748, 220199086, 220044457 and 220057427 which will be further reviewed:

PARCEL #	OWNER LAST NAME	2018 VALUATION	REFEREE/BOARD
220127034	HAYES	15,220	9,505
220070334	MC MANIGAL TRUST	180,475	180,475
220070776	MC MANIGAL TRUST	63,700	63,700
220077541	STOWE	132,905	132,905
220047790	MILLER, REVOCABLE TRUST	139,455	139,455
220013977	ROSE	349,100	349,100
220273752	ROSE	149,185	149,185
220161534	VIRAMONTES	191,850	191,850
220085064	KUBIK	126,580	117,755
220045968	MORENO	78,235	78,235
220179816	COENEN	6,380	6,380
220004587	WEBB	99,865	99,865
220059624	YOUNG	137,865	137,865
220048517	BEISWENGER	106,530	106,530
220198993	ALI	186,435	186,435
220008116	LANE	245,085	245,085
220011346	HAASE	134,165	132,055
220067325	GATZEMEYER	165,870	165,870
220084386	OERMAN	141,560	141,560
220146624	ROGERS	145,240	145,240
220123527	LONG	191,040	191,040
220041121	WILTGEN	84,095	84,095
220199671	RAMOS-RAMIREZ & AGANE A	3,225	3,225
220001405	ROHAN	108,765	108,765
220049971	MAHR	100,700	100,700
220000948	HUNN	73,585	73,585
220091404	ALLISON	167,165	167,165
220205353	BUTTERMORE	331,240	331,240
220015066	BALL	74,845	66,005
220014965	BALL	51,965	51,965
220177341	BOUVILOM	196,845	196,845
220154805	DONNELLY	195,175	195,175
220009171	SAHAGUN	70,925	70,925
220053154	RAMIREZ DIAZ & GABRIELA	99,850	99,850
220006784	VONGSIPRASOME	194,240	194,240
220029423	OUELLETTE	39,670	34,685
220055181	BORTSCHELLER	185,545	151,440
220014647	BORTSCHELLER	113,810	113,810
220152969	BORTSCHELLER	285,990	285,990
220012539	LUTT, TRUSTEE	73,110	73,110
220013020	IVERS, INC.	234,280	234,280
220013438	MULLEN	82,525	82,524
220012423	MUNOZ	121,315	121,315
220177163	FOSTER	138,350	138,350
220070296	ABBE	89,105	89,105
220074305	RAYNOR	129,330	129,330

220273753	PARRISH	176,405	174,365
220015139	PARRISH	262,460	262,460
220132623	GROETKEN	326,800	275,000
220013411	MARQUIS	102,160	102,160
220012911	NEAL	120,395	120,395
220076227	STARKS	106,110	106,110
220076618	STOOS	179,505	167,390
220153043	MEIER	249,325	249,325
220009511	COLTON	104,250	104,250
220054142	BELLER	184,405	163,410
220198691	BLIGH	267,955	267,955
220056102	LIAS & DEANNA HAUKAP	130,960	130,960
PARCEL	OWNER LAST NAME	2018 VALUATION	BOARD/REFEREE
220141894	HANDY, L.C.	2,274,110	1,801,045
220025665	PERPETUAL PROPERTIES, LLC	1,295,875	1,295,875
220012873	VANDER WOUDE	95,560	95,560
220015236	BAILEY	334,655	295,090
220175357	NAVARRO	28,250	17,000
220196869	LAIRD	165,175	165,175
220153361	NELSON	183,855	183,855
220057133	BOUSQUET	166,885	146,670
220073783	KRAMPER, TRUSTEES	212,070	212,070
220070393	KRAMPER, TRUSTEES	156,320	156,320
220042969	ERICKSON	138,535	138,535
220031398	JENSEN	56,390	56,390
220072272	ENSMINGER	149,735	149,735
220136904	MURPHY & DONALD CLAYTON	185,985	185,985
220056498	COVENANT PROPERTIES, LLC	450,710	450,710
220274007	ROYALTY	251,455	216,755
220051097	GILSTER	228,825	200,000
220011125	GILL	126,830	112,000
220145202	GOTCH	241,265	241,265
220172072	WATKINS	189,455	189,455
220069336	VOGT	105,330	77,380
220075522	JENSEN	134,865	134,865
220160236	NIELSEN	148,150	140,000
220042209	RODRIGUEZ PALLETS, INC	280,560	280,560
220053529	VIERS	141,460	141,460
220071330	BOUSQUET	34,580	34,580
220084408	BELTZ (TAYLOR)	201,915	74,120
220069301	HEIKES, TRUSTEES	363,835	363,835
220076073	BEERMANN	210,190	210,190
220070962	BERGER	18,990	18,990
220018715	STINGLEY	77,815	77,815
220056188	GESELL	309,540	309,540
220068984	ANDERSON	117,080	117,080
220055416	STAR PRINTING & PUBLISHING	346,815	237,060
220013306	BROYHILL	212,925	212,925
220142238	F & M BANK	290,765	290,765
220092818	BEIER & ASSOCIATES INC	52,775	52,775
220008450	GONSHOROWSKI	98,835	98,835
220008841	MC CULLOCH	86,135	86,135

220166544	LINDGREN	265,215	265,215
220156751	AUTOZONE DEVELOPMENT	666,230	666,230
220205469	WALSH	364,250	364,250
220199132	GEHRING	259,750	259,750
220026173	BOYLE	84,900	84,900
220176663	MALAVONG	221,210	221,210
220027978	DAHL, TRUSTEES	59,485	59,485
220065772	DAHL, TRUSTEES	34,855	34,855
220067791	TWOHIG	180,860	180,860
220013101	STEVENSON	96,970	91,500
220000921	EMMONS	129,140	129,140
220008019	CHANDLER	129,810	104,975
220023255	HARRIS	41,790	25,000
220016429	HARRIS	48,530	38,480
220060320	HARRIS	94,125	94,125
220014752	HARRIS	77,895	77,895
220001014	COLLINS	109,440	109,440
220198888	MURTAUGH, TRUST	248,330	236,160
220022224	EICKHOFF	113,985	113,985
220045259	WILLEMS	101,120	101,120
220058571	HOESING,TR.	141,100	111,080
220002886	BRENNAN	12,710	12,710
PARCEL	OWNER LAST NAME	2018 VALUATION	BOARD/REFEREE
220002967	BRENNAN	16,635	16,635
220117969	BRENNAN	99,675	62,540
220009147	KETTLER	117,505	117,505
220070547	CRYSTAL OIL COMPANY	504,860	465,180
220164649	VARVAIS	386,260	306,190
220156999	GENTRUP	198,185	198,185
220149089	BOYD	294,025	294,025
220077908	FORD	214,935	214,935
220073333	LIEBER, TRUSTEES	76,105	76,105
220073422	LIEBER, TRUSTEES	51,795	31,490
220062706	LIEBER, TRUSTEES	114,870	114,870
220042845	KAMPFE	186,770	186,770
220156794	PETERSEN	192,585	192,585
220204640	BISHOP	84,120	58,360
220177473	DAVIS	196,350	196,350
220142459	WHITE	464,810	406,535
220009198	SILHACEK	57,340	50,000
220070989	MILLER	86,515	86,515
220047154	SWAN	162,360	162,360
220009791	INTHISANE	102,855	93,770
220052115	KENNEDY	160,845	160,845
220012008	PETERS	133,260	133,260
220087636	MASTERS	351,625	351,625
220000530	VITITO	215,780	215,780
220200661	BALKE	148,155	148,155
220030758	BALKE	61,375	61,375
220014159	AMADOR	129,805	129,805
220011796	LANE	70,850	70,850
220074186	JORGENSEN	170,740	170,740

220001731	FUCHSER	132,445	132,445
220154902	KUBIK	204,880	195,000
220042888	MOLINA	164,935	164,935
220166749	RELLER	115,470	115,470
220040184	MEIER	198,620	198,620
220053936	DOWNS	308,210	290,000
220069255	TUYET NHUNG THI VO &	160,455	160,455
220040842	RAGER	63,990	65,000
220043248	MAGANA	159,290	159,290
220127867	SIGATY	123,100	123,100
220009570	SILA	58,985	58,985
220010676	ROBERT A LANE & HUIMIN XING	220,865	220,865
220065578	LYNCH PROPERTIES, INC.	401,010	401,010
220062145	LYNCH PROPERTIES, INC.	303,710	303,710
220014140	YACEVICH	120,515	120,515
220034796	YACEVICH RENTALS, LLC	201,605	201,605
220077754	NORTON	76,990	76,990
220157162	PERFORMANCE PORK LLC	530,930	382,670
220170983	PIES	147,300	147,300
220153213	SHOOK	251,600	251,600
220010870	VONGPHOUTHONE	133,650	133,650
220011427	LANE	121,860	121,860
220011117	KORTHUIS	250,080	250,080
220009104	JORICO RENTALS, LLC	103,855	103,855
220051941	VALDOVINOS	193,470	193,470
220065349	DE LAO	43,140	43,140
220173370	DE LAO	142,680	142,680
220017697	JOHNSON	135,960	135,960
220004013	JENSEN	140,330	119,655
220055408	PITTS	254,805	254,807
220170827	SININGER	175,045	175,045
220089809	KENT	91,290	70,000
PROTEST	OWNER LAST NAME	2018 VALUATION	REFEREE/BOARD
220155453	B & E REAL ESTATE LLC	6,845	6,845
220155550	B & E REAL ESTATE LLC	6,330	6,330
220155615	B & E REAL ESTATE LLC	3,620	3,620
220001413	B & E REAL ESTATE LLC	125,770	56,645
220069530	T-M HOLDINGS, LTD.	683,330	314,155
220070229	T-M HOLDINGS, LTD.	363,520	172,520
220198160	MARTIN	175,695	112,505
220067074	LIEDING	53,945	53,945
220073392	KNIGHT AND DAVE INC	424,855	424,855
220024480	ANDERSON	152,985	138,035
220015228	ANDERSON	41,325	29,400
220011168	ANDERSON	168,150	145,920
220011931	ANDERSON	76,435	76,435
220199639	ANDERSON	58,170	37,745
220017832	ANDERSON	57,655	56,790
220010595	ANDERSON	113,830	78,945
220198748	OLDENBURG	26,925	23,800
220066248	COAN	159,815	159,818
220029598	MARK ALBENESIUS RENTALS, LLC	63,245	55,925

220156158	ALBENESIUS, INC	189,380	189,380
220014744	MARK ALBENESIUS RENTALS, LLC	69,570	61,960
220039933	MARK ALBENESIUS RENTALS, LLC	53,945	49,500
220049424	MARK ALBENESIUS RENTALS, LLC	83,285	83,285
220039569	MARK ALBENESIUS RENTALS, LLC	60,590	60,590
220048304	MARK ALBENESIUS RENTALS, LLC	93,175	93,175
220035377	MARK ALBENESIUS RENTALS, LLC	91,695	91,695
220142165	WEBER	80,725	80,725
220027706	WEBER	52,820	52,820
220004765	WEBER	81,835	81,835
220042357	WEBER	72,215	72,215
220007195	WEBER	100,720	100,720
220079447	MURPHY	180,880	220,000
220065519	PHEN	111,065	111,065
220274091	PEDERSEN	155,645	155,645

No mail, emergency business or public comment.

Chair K. Rohde adjourned the July 12, 2018, Board of Equalization meeting at 2:47 p.m.

County Board of Equalization

Kevin Rohde, Chair Date signed

Joan Spencer, County Clerk Date

Date entered in book

Dakota County Board of Equalization
Monday, July 23, 2018, 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 9:06 a.m. with the Pledge of Allegiance. Present were K. Rohde, B. Rohde, Love and Gomez. Absent: Hohenstein. Also present were Jeff Curry, Assessor, Ron Elliot and Jamison McShane - Tax Valuation, Inc Appraiser's 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 12, 2018
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 B. Rohde, to excuse Board Member Hohenstein from today's meeting. ROLL CALL VOTE: 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 minutes of July 12, 2018. ROLL CALL VOTE: Love, - yes, Gomez- yes, K. Rohde- yes, Hohenstein- absent, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde stated the Board would 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.

Chair K. Rohde stated he would allow 3 minutes of testimony from the residents in attendance:

1. R. Rohde, parcel number 220197067 – Mr. Rohde stated he felt his home was too close to the highway and buildings in poor condition.
2. J. Dorcey, parcel number 22005918 – Mr. Dorcey felt the out-buildings were valued too high.

Chair K. Rohde recessed the meeting at 12 Noon. Chair K. Rohde reconvened the meeting at 1:03 p.m. Those in attendance were K. Rohde, B. Rohde and Gomez; Absent Love & Hohenstein; Jeff Curry, Assessor and Tax Valuation, Inc. appraisers Ron Elliot and Jamison McShane and Joan Spencer as secretary.

Chair K. Rohde moved, seconded by Board Member B. Rohde, to accept the referee recommendation and set the value on the following parcels except for protest numbers 32, 116, 160, 164, 165, 166, 430, 458, 569, 570, 571, 572, 597, 607, 634 and 652. ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- absent, B. Rohde- yes, Love- absent. UNANIMOUS MOTION CARRIED.

PARCEL #	OWNER LAST NAME	2017 Value	2018 Value	Referee/Board
220150559	BOOK, TRUSTEE	438,725	466,255	466,255
220273760	BEERMANN, REV. TRUST	139,050	163,325	163,325
220009732	BEERMANN, REV. TRUST	305,070	392,160	392,160
220077827	RASMUSSEN	99,615	149,375	149,375

220054711	DUDLEY	182,765	195,345	195,345
220014213	MC DONALD	99,415	120,225	105,000
220038376	OHM	56,410	66,865	66,865
220080755	HITTLE, JR	93,250	137,330	118,615
220068895	FRANK	144,085	193,530	193,530
Parcel #	Owner Last Name	2017 Value	2018 Value	Referee/Board
220156905	NAGEL	113,525	111,020	102,070
220059934	TULLIS & ROCKFORD NAGEL	210,095	221,990	221,990
220070830	COOPER	229,475	284,685	284,685
220065624	DUFFY	99,930	132,340	132,340
220206139	BECKER	208,485	222,420	222,420
220024081	PRUEHS PROPERTIES, LLC	14,255	136,635	24,865
220024359	PRUEHS PROPERTIES, LLC	466,330	518,605	406,415
220017662	PRUEHS PROPERTIES, LLC	948,800	955,985	955,985
220043981	BENSON	129,455	147,680	147,680
220075190	BEEKMAN	236,615	270,750	270,750
220273863	QUIEJ	34,645	50,830	50,830
220164878	NELSEN, REV. LIVING TRUST	145,575	169,740	169,740
220177422	GUBBELS	300,505	335,425	31,000
220010935	STINES	100,295	122,440	122,440
220199345	LEEDOM	116,385	129,890	129,890
220197873	ZAMORA	215,885	227,280	227,280
220273958	MUFF BROTHERS, A PARTNERSHIP	29,120	46,555	33,565
220153744	MUFF	213,465	250,015	250,015
220000654	PALLAS	98,555	119,785	119,785
220004560	MAHR	41,700	44,930	44,930
220071926	WARNER	114,080	189,040	150,000
220060711	WATKINS	101,445	151,700	151,700
220054460	NELSON	217,165	228,140	228,140
220048126	CAIN	101,675	114,460	114,460
220016771	GONZALEZ	86,315	91,270	91,270
220133107	DIERENFIELD	153,520	175,055	175,055
220012776	FELLIN	291,980	343,810	343,810
220167109	PASEWALK	116,260	129,955	129,955
220079889	PEARSON	143,610	199,040	199,040
220148090	LINDSAY	6,500	13,110	13,110
220180393	MITCHELL	5,000	8,300	8,300
220153469	MITCHELL	147,110	163,460	147,110
220019371	BROCKBERG	119,650	133,585	133,585
220056919	BOYLE	94,800	138,095	138,095
220000980	ANDERSON	87,680	111,515	111,515
220154058	PORTER	144,955	158,900	158,900
220273824	HERBST	56,290	179,220	94,085
220071845	PETERS, TRUSTEES	226,550	294,330	294,330
220084688	REINART	114,755	168,620	168,620
220068399	FISCUS-LUX	109,485	152,570	152,570
220011753	SWANSON	121,810	127,370	127,370
220273946	GUNSOLLEY	0	95,805	67,500
220011052	JOHNSON	87,760	106,700	106,700
220046778	BURESH	78,745	87,555	87,555
220000123	OSTRAND	55,085	72,210	60,000
220163502	LOGAN	24,610	36,495	36,495

220013233	MOORE	99,555	121,160	121,160
220070652	CASKEY	82,710	109,900	109,900
220154422	CHAMBERS	97,375	106,355	106,355
220067120	RIOS & MARIBEL ROCHA	155,870	276,085	230,505
220015686	CONLON	422,235	398,475	429,640
220001669	HUNTLEY	54,825	71,465	71,465
220071659	TOUNEY	117,210	206,810	206,810
220035636	LOPEZ	153,540	160,735	160,735
220057052	TOMPKINS	52,735	55,505	55,505
220020604	DIEP	112,970	124,045	124,045
220023956	MILDORFER	47,280	60,900	60,900
220156131	HENRY	190,345	199,705	199,705
220083177	ELLINGER	52,675	83,760	83,760
220013268	TURPEN SR	101,280	123,410	123,410
220029083	KOSTER	73,385	78,695	78,695
Parcel #	Owner Last Name	2017 Value	2018 Value	Referee/Board
220177171	FRENCH	148,460	162,755	162,755
220033943	SIOUXLAND NATIONAL BANK	175,000	233,720	233,720
220048401	SUKER	115,380	130,090	130,090
220012032	LANE RENTALS, LLC	54,535	71,330	71,330
220029830	RODRIGUEZ	144,150	159,715	159,715
220031177	RODRIGUEZ	78,545	87,250	87,250
220273929	KUHL	215,600	215,600	215,600
220149208	KUHL	79,600	79,600	79,600
220073058	MCCONNELL, DAVID & GAYLE	179,305	245,350	245,350
220073244	SOGN & JEFF SOGN SR	120,040	140,635	140,635
220072361	MEYER, INC	845,880	987,150	987,150
220178364	MC CARTHY	174,115	217,085	217,085
220065756	AVILA	176,300	222,190	222,190
220146578	HOLLAND	291,650	311,225	311,225
220066817	RAYMER	65,555	103,570	103,570
220065314	RAYMER	123,725	180,240	180,240
220067163	RAYMER	84,540	90,745	90,745
220003807	HERFEL	1,200	3,700	3,700
220002673	EAST ELK JACKSON LLC / JEFF & SHEILA HERFEL	80,425	120,910	113,070
220002940	EAST ELK JACKSON LLC / JEFF & SHEILA HERFEL	235,120	265,595	265,595
220004641	HERFEL	38,800	43,490	43,490
220002215	HERFEL	219,895	222,335	222,335
220021007	RODRIGUEZ-LOPEZ	82,700	99,265	99,265
220075441	DAILEY	83,875	118,340	118,340
220171025	BRUGGEMAN	72,335	110,810	110,810
220153418	MASTERS & ANDERSON LAND DEV INC	3,810	14,090	14,090
220153442	MASTERS & ANDERSON LAND DEV INC	2,000	23,740	23,740
220153345	MASTERS & ANDERSON LAND DEV INC	23,130	38,030	38,030
220153264	MASTERS & ANDERSON LAND DEV INC	6,125	21,440	21,440
220071128	MASTERS	43,860	49,385	49,385
220071020	MASTERS	60,760	74,540	74,540
220167133	MASTERS	196,915	272,590	272,590
220198543	MASTERS	52,010	74,990	74,990
220204721	MASTERS	201,105	351,745	351,745
220157928	MASTERS	9,590	25,830	25,830
220274094	MASTERS	0	45,665	45,665

220157723	MASTERS	8,835	21,470	21,470
220152942	MASTERS	106,990	114,570	114,570
220084653	ANDERSEN, JR.	133,385	165,775	165,775
220088748	SORENSEN	34,760	44,885	19,020
220197067	ROHDE	73,760	88,270	73,795
220273675	SLAUGHTER	306,160	378,355	378,355
220158010	MAGANA	36,090	47,845	47,845
220045321	JOHNSON, TRUSTEE	177,400	198,400	198,400
220159092	BOUSQUET	256,665	264,595	264,595
220091269	BOUSQUET	71,210	125,895	110,850
220068917	BEIER	123,230	157,995	157,995
220199086	VOSS	143,040	151,155	151,155
220044457	VOSS	156,890	176,455	176,455
220034184	TECHNOLOGY INNOVATIONS, INC	29,380	251,755	251,755
220071004	ORR	128,485	159,470	159,470
220060762	WALSH	166,590	213,725	213,725
220073813	BREWER, JR & ROSE M BREWER	55,335	92,810	92,810
220033129	JIMENEZ	75,865	89,040	89,040
220054274	DTS HOLDINGS LLC, DAVID STEDMAN	194,095	240,800	240,800
220043035	NELSON	710	2,875	1,150
220090955	NELSON	202,670	250,160	250,160
220054827	JOHNSON	274,160	299,285	299,205
220154104	PICK	212,630	212,435	200,000
220088454	GENTRUP	531,025	519,090	519,090
220088098	GENTRUP	513,700	554,965	554,965
Parcel #	Owner Last Name	2017 Value	2018 Value	Referee/Board
220013519	FOXHOVEN	62,605	85,895	79,305
220013365	FOXHOVEN	69,035	83,270	81,605
220181268	KOSISKI	147,975	200,410	200,410
220071470	KARB LLC	370,010	694,295	497,805
220034761	ROUSE	35,575	51,300	51,300
220009910	JOHNSON	89,090	144,835	144,835
220008469	JOHNSON	32,480	42,310	42,310
220273957	MUFF BROTHERS, A PARTNERSHIP	17,865	23,200	17,865
220010153	SANDS	70,095	94,690	94,690
220067767	SANDERS	113,520	140,715	140,715
220205191	BARR	377,000	488,495	410,930
220028001	PLAN B RENTALS, LLC J SYKES	199,640	267,835	267,835
220205655	MFP MID-AMERICA SHOPPING CENTERS	85,125	269,505	269,505
220205922	MFP MID-AMERICA SHOPPING CENTERS	4,278,400	5,155,285	5,155,285
220205833	PERKINS DELAWARE II, LLC	1,442,650	1,155,535	1,155,535
220005680	HARRIS	1,930	3,115	3,115
220077819	BOETTCHER	124,600	390,055	342,030
220077738	CHRISTMAN	95,415	142,645	139,600
220065438	ANDRES PETERSON & ANA ROSE AVILA	57,445	88,740	88,740
220025436	RAGER	48,840	58,550	58,550
220071764	GARVIN,SR	130,195	196,750	196,750
220059497	GARVIN, SR.	140,955	168,325	168,325
220077711	BOUSQUET	246,240	355,220	381,685
220071721	LITE-FORM INTERNATIONAL, L.C.	100,950	165,215	165,215
220013454	ODGEN	80,610	104,700	104,700
220149429	WALKER	112,310	132,865	105,000

220000557	METZGER & ROD HOESING	94,365	115,160	115,160
220046530	VALDOVINOS	129,145	145,735	143,000
220006288	ORDONEZ	127,605	131,450	131,450
220154449	CARTER	343,200	360,710	360,710
220014116	GUERRERO & MARIA G BRIONES	113,100	142,710	142,710
220044651	GUERRERO	85,265	95,825	85,265
220150400	MC NAMARA	210,150	232,620	232,620
220043736	JOHNSON	125,945	144,470	144,470
220087687	NACORA LTD	862,745	1,057,250	932,880
220088047	JOANNE VON SEGGERN TRUST, ET AL	736,740	667,015	667,015
220088047	DENKER	736,740	667,015	667,015
220085943	DENKER, REV. TRUST	655,935	585,700	585,700
220085943	DENKER	655,935	585,700	585,700
220179050	REISS	67,880	111,695	111,695
220142351	O'NEILL	115,400	155,705	155,705
220138141	TOPF	176,980	261,140	261,140
220138141	I CAN ENTERPRISES	176,980	261,140	261,140
220059799	STAPLETON	99,820	132,340	132,340
220014590	GREENE	165,645	194,190	170,000
220161364	DAKOTA CITY	3,545	29,960	29,960
220013225	COPPLE	175,045	194,990	185,295
220013527	LEE	77,650	103,920	103,920
220045836	SANTOS JIMENEZ & JANNET MARTINEZ	110,775	124,695	124,695
220057249	MONAHAN	157,945	165,725	163,520
220121192	SALTZMAN	23,615	26,925	26,925
220149151	MATTISON	239,900	268,990	268,990
220000964	CHRISTENSEN-CLEMENTS	9,710	53,555	51,590
220025932	SMITH	69,430	75,320	75,320
220056471	JEFFERIS	228,900	260,360	260,360
220155100	BAKER JR	408,980	435,055	345,000
220155100	LA VIE	408,980	435,055	345,000
220115001	MURPHY	43,200	54,690	54,690
220076855	CASTOR	159,615	220,010	220,010
220068836	DEBUHR	229,195	282,685	282,685
220159017	GARY OGDEN CONSTRUCTION, INC	51,570	252,590	252,590
Parcel #	Owner Last Name	2017 Value	2018 Value	Referee/Board
220043973	GARY OGDEN CONSTRUCTION, INC	176,580	179,625	161,240
220150672	GARY OGDEN CONSTRUCTION, INC	73,075	155,875	130,740
220166870	LAMBERT	99,875	111,425	111,425
220013187	ROWE	83,850	119,315	113,245
220200440	GUERRERO & ALYSSA G YORK	149,300	163,020	163,020
220092893	WATSON	87,780	108,780	108,780
220010668	WATSON	50,165	70,790	70,790
220050392	MOHNSON	89,185	100,220	100,220
220017220	MCKIBBIN	158,650	167,970	150,000
220060827	OLSON TRUSTEE	2,198,805	2,121,820	2,121,820
220196109	OLSON TRUSTEE	373,255	360,240	360,240
220058733	OLSON TRUSTEE	3,815,530	3,684,745	3,684,745
220180733	JENSEN	181,600	190,090	190,090
220053294	JOHN M GUTIERREZ & JOSLYNN SOTO	73,490	117,205	117,205
220000972	HOWARD	61,915	81,335	77,035
220166692	O'DELL	110,935	125,755	115,755

220145997	O'DELL	20,825	96,750	96,750
220024308	O'DELL	254,980	238,970	238,970
220146926	O'DELL	26,600	26,600	23,600
220024650	O'DELL	49,800	49,800	49,800
220088586	MILLARD	104,275	127,350	127,350
220011516	GRABOW'S INC, A NE CORP.	49,660	81,820	74,885
220036748	GRABOW'S INC, A NE CORP.	86,395	107,715	88,430
220205558	FITCH	269,900	309,440	309,440
220026491	DAKOTA ASSOCIATES, LLC	770,700	850,120	850,120
220026491	DAKOTA ASSOCIATES, LLC C/O THOMAS FITCH	770,700	850,120	850,120
220055890	JOHNSON	186,595	208,765	200,580
220177902	VAZQUEZ PADILLA	132,635	148,715	138,000
220065470	GARVIN	96,260	137,755	137,255
220066329	GARVIN	111,630	152,445	152,445
220011109	SCHOVANEC	131,970	156,625	146,375
220118299	KUEHN & JEAN E LESLIE	371,720	399,215	399,215
220152071	KUEHN & JEAN E LESLIE	97,445	162,255	162,255
220053103	KOSTER	183,710	202,685	202,685
220123519	MELICK	126,985	167,905	126,985
220000018	JOHN J & ROSEMARIE ANN HUSE, CO TRUSTEE	823,120	792,265	792,265
220273852	JOHNSTON	20,770	27,425	27,310
220136815	JOHNSTON	181,680	182,195	178,680
220173486	GREAT SOUTHERN BANK	531,355	540,055	540,055
220063702	MELICK	61,845	94,650	94,650
220011303	MOYSE	39,150	60,255	60,255
220156735	MOYSE	109,985	130,850	130,850
220146799	MOYSE	115,020	133,815	133,815
220171394	LEINART	210,155	226,300	226,300
220084793	PATTERSON	66,190	77,355	77,355
220065608	BAHNEY & JANNA MERTZ	63,150	97,120	97,120
220178577	HEITMAN	348,365	395,295	395,295
220065527	DE ANDA	55,970	82,980	82,980
220273854	B & C CEKA REAL ESTATE, LLC	855,670	1,221,875	1,100,000
220039844	HAUSWIRTH	113,540	121,270	121,270
220020612	PRECIADO	111,920	124,625	124,625
220057567	PRECIADO	186,395	188,500	188,500
220042713	PRECIADO	234,315	258,635	258,635
220049378	PRECIADO	124,655	135,240	135,240
220046522	PRECIADO & MARIVEL BECERRA	106,010	119,100	119,100
220092427	MARLETT	102,500	193,905	119,690
220062978	MARLETT	38,550	153,150	153,150
220133638	AHLERS	171,485	189,915	188,850
220154481	BLEDSON & DENICE DANIELS	377,830	368,655	368,655
220274093	BLEDSON	0	244,875	244,875
220046395	CHAVEZ, TRUSTEES	112,000	119,365	119,365
Parcel #	Owner Last Name	2017 Value	2018 Value	Referee/Board
220014884	RODRIGUEZ	58,940	55,905	55,905
220052379	BALTRES	131,670	147,275	147,275
220118647	BARNETT	293,215	310,135	300,000
220118647	BARNETT	293,215	310,135	300,000
220066272	ZEISLER	244,530	257,975	257,975
220136297	TWOHIG JR	4,205	40,000	40,000

220042020	FERNANDEZ	142,685	155,650	155,650
220084750	MC WILLIAMS	143,435	187,265	187,265
220055254	EARTHGRAINS BAKING COMPANIES, INC	1,558,850	2,198,075	2,198,075
220176973	WESTERN LAND COMPANY, LLC	372,805	492,825	492,825
220056455	CANTERBURY VILLAGE HOUSING ASSOC LP	3,889,580	3,889,580	3,889,580
220048614	PRAIRIE HAVEN, INC.	843,390	939,675	939,675
220067244	YES COMPANIES EXP FRED, LLC	1,318,990	3,893,285	4,700,355

Chair K. Rohde moved, seconded by Board Member Gomez, to set value at the 2017 valuation per litigation on protest numbers 160, 569, 570, 571 and 573. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- absent, B. Rohde- yes, Love- absent, Gomez- yes. UNANIMOUS MOTION CARRIED.

PARCEL #	CURRENT OWNER LAST NAME	PREV TOTAL	CURRENT	Referee	Board
220069956	HUERTZ	153,415	218,910	218,910	153,415
220162336	ROBERT L BAKER, JR. & RILLA MARIE	156,405	165,665	165,665	156,405
220161356	KENNA DEVELOPMENT LLC	147,265	155,930	155,930	147,265
220160155	KENNA DEVELOPMENT LLC	147,860	156,560	156,560	147,860
220162417	KENNA DEVELOPMENT LLC	156,705	165,980	165,980	156,705

Chair K. Rohde moved, seconded by Board Member B. Rohde, to move to the July 24 Board of Equalization meeting waiting further review by appraisers protest numbers 32, 116, 164, 165, 166, 430, 458, 597, 607, 634 and 652. ROLL CALL VOTE: B. Rohde- yes, Love- absent, Gomez- yes, K. Rohde- yes, Hohenstein- absent. UNANIMOUS MOTION CARRIED.

PARCEL #	OWNER LAST NAME	2017 Value	2018 Value	Referee	Board
220069506	KOCH	108,045	145,115	145,115	no action/review
220026459	MESSERLIE III	10,175	22,785	91,270	no action/review
220042810	MOOS, TRUSTEE OF THE AMENDED	76,540	198,260	198,260	no action/review
220042721	MOOS, TRUSTEE OF THE AMENDED	346,840	432,245	432,245	no action/review
220147388	MOOS, TRUSTEE OF THE AMENDED	5,450	44,000	44,000	no action/review
220057427	TORTICILL	197,615	245,820	209,965	no action/review
220032785	LEROY & BETH KOSTER, JOINT TENANTS	78,365	33,565	33,565	no action/review
220068763	JANS PROPERTIES, LLC	72,860	298,760	298,760	no action/review
220204667	KRAMPER FAMILY FARM PARTNERSHIP	136,520	517,400	517,400	no action/review
220091447	Conley	140,780	264,620	240,175	no action/review

Jeff Curry, Assessor, presented the report of clerical errors for Board to review and correct assessment of undervalued or overvalued property. Board Member B. Rohde moved, seconded by Chair K. Rohde, to approve the Report of Clerical Errors and correct the assessment of undervalued and overvalued property. ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- absent, B. Rohde- yes, Love- absent. UNANIMOUS MOTION CARRIED.

Parcel #	2018	AO 2018	BOE	OMITTED 77-123	CLERICAL 77-128	NOTES:
220073589	251,440	219,330	219,330		X	OUTB DID NOT ROLL CORRECTLY
220141657	429,550	475,970	475,970	X	X	MLS EVIDENCE CHANGES BG SQFT UNFIN & FIN/COMBINED
220087415	189,380	148,490	148,490		X	BOE VALUE FOR 2017 RESET
220153450	292,615	243,530	243,530		X	BOE VALUE FOR 2017 RESET
220090343	477,830	267,935	267,935	X	X	OP 4000 VS 4500 / IMP-OUTB NOT MEANT TO ROLL AS 4000
220061904	84,800	50,950	50,950		X	BOE VALUE FOR 2017 RESET
220014957	431,495	343,600	343,600		X	BOE VALUE FOR 2017 RESET
220070466	332,000	171,410	171,410		X	MOVING SOME ACRES TO AG USE (FARM)

No mail, emergency business or public comment.

Chair K. Rohde adjourned the July 23, 2018, Board of Equalization meeting at 2:11 p.m.

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Tuesday, July 24, 2018, 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 9:01 a.m. with the Pledge of Allegiance. Present were K. Rohde, B. Rohde, Love and Gomez. Absent: Hohenstein. Also present were Jeff Curry, Assessor, Ron Elliot, Aaron Wilson and Jamison McShane, Tax Valuation, Inc Appraiser's, 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 23, 2018
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 Gomez moved, seconded by Board Member B. Rohde, to excuse Board Member Hohenstein from today's meeting. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member B. Rohde moved, seconded by Board Member Gomez, to approve the minutes of July 23, 2018. ROLL CALL VOTE: Love, - yes, Gomez- yes, K. Rohde- yes, Hohenstein- absent, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde stated the Board would 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.

Chair K. Rohde stated the Board would hear testimony from the residents in attendance:

1. Leon Jessen, 13 parcels for Trustee Jackie Olson – Olson Farms, stated he filed again this year to protect his TERC claim filed last year regarding the income approach.
2. H. Frese, parcels 220205574 and 220170878, regarding value of parcel with an easement and square foot equalization with neighbors.
3. Kurt Hohenstein, parcels 220083088 and 220083541, regarding the WRP parcels change in acreage for grasslands and wastelands.
4. J. Natwick, Heidman Law Firm, representing Lite-Form International, LC, parcels 220071810, 220153299, 220176930, addressing the need for contiguous parcels for a lower land value.
5. S. Sides, parcel 220009716, regarding crawl space vs. full basement
6. B. Gotch, parcel 220057044 to correct land value with neighborhood; parcel 220057397 regarding square footage equalized with like neighbors and check year built depreciation table; parcel 220038139 regarding land leased versus owned; parcel 220069751 regarding possible extra building and parcels 220205280 and 220054541 asked to compare with like properties.

The Board reviewed property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee. Board Member Gomez left the meeting at 11:25 p.m.

Jeff Curry, Assessor, presented the report of clerical errors for Board to review and correct assessment of undervalued or overvalued property. Board Member Love moved, seconded by Board Member B. Rohde, to approve the Report of Clerical Errors and correct the assessment of undervalued and overvalued property. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- absent, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Parcel #	2018	AO 2018/BOE	OMITTED 77-123	CLERICAL 77-128	NOTES:
220070725	372,500	108,780		X	MOVE FROM COMM TO AG
220070644	172,885	106,715		X	RESET HIS HOUSE TO RES FROM COM
220068364	283,770	192,120	X		REMOVE RESIDENCE AND OUTBLDG
220068267	270,515	258,985		X	CORRECT RESIDENCE QUALITY ERROR
220066949	155,395	146,685		X	CONDITION DATA ENTRY ISSUE 30 MOVED TO 20
220025118	375,705	429,045		X	104LND VALUE AC VS SQFT, NGHBR POINTED - CLERICAL ERR
220024839	45,200	165,850		X	104LND VALUE AC VS SQFT, NGHBR POINTED - CLERICAL ERR
220023344	83,100	125,950	X		NGHBR POINTED OUT THAT BLDG FELL OFF RECORD FOR \$
220006709	13,800	16,530		X	DE/CE AC VS SF METHODOLOGY
220008337	20,300	24,750		X	DE/CE AC VS SF METHODOLOGY
220010293	14,710	20,435		X	REMOVED .72 ADJUSTMENT FROM LAND
220006431	22,390	31,100		X	REMOVED .72 ADJUSTMENT FROM LAND

No mail, emergency business or public comment.

Gene Martin, parcels 220069530, 220070229 and 220198160, reviewed the new values set at previous board meeting.

Chair K. Rohde moved, seconded by Board Member Love, to accept the referee recommendation and set the value on the following parcels except for protest numbers 290, 348, 349, 351, 430, 458, 607, 641, 642, 643, 644 and 652. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- absent, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

PARCEL #	CURRENT OWNER LAST NAME	2017 Value	2018 Value	Board/Referee
220039143	OHM	120,780	192,455	185,020
220069506	KOCH	108,045	145,115	145,115
220013144	KLEIDER	117,820	139,465	139,465
220071640	HOBBIEBRUNKEN, TRUSTEE	192,690	289,830	231,385
220164576	MDC COAST 2, LLC	2,545,405	2,518,535	2,518,535
220071179	PEDERSON TRUSTEES	374,560	769,060	506,060
220053073	VALDOVINOS	116,865	130,155	130,155
220035326	HARRIS	83,045	85,210	85,210
220034087	C & J BODY SHOP INC	88,750	164,155	91,840
220273734	ASHLEY, TRUSTEES	180,705	220,660	195,025
220204705	WITTE	74,715	105,325	95,750
220171645	CHAMBERS	109,255	217,150	147,665
220014183	STERRETT	67,815	87,885	74,710
220076391	BOUSQUET	215,265	302,360	298,500
220026459	MESSERLIE III	10,175	22,785	22,785
220009716	SIDES	58,950	94,760	93,180
220205574	FRESE JR OR SANDRA L FRESE	49,680	59,585	59,585

220170878	FRESE, JR	275,530	291,730	291,730
220077150	ROOST & KRISTIN ROOST, TRUSTEE	66,280	97,455	97,455
220009368	NIEMAN, JR.	44,085	69,640	69,640
220070741	DAVEY	207,205	347,510	142,240
220042810	MOOS, TRUSTEE OF THE AMENDED	76,540	198,260	198,260
220042721	MOOS, TRUSTEE OF THE AMENDED	346,840	432,245	432,245
220147388	MOOS, TRUSTEE OF THE AMENDED	5,450	44,000	44,000
220118302	MUFF	306,660	387,585	306,235
220072515	SUPREME WOOD PRODUCTS, INC.	22,800	61,560	61,560
220071608	SUPREME WOOD PRODUCTS, INC.	52,000	130,710	130,710
220058350	SUPREME WOOD PRODUCTS, INC.	280,685	355,620	355,620
220011613	LANE	31,040	65,180	42,510
220040060	RODRIGUEZ	54,460	66,065	66,065
220040583	RODRIGUEZ	30,390	54,260	54,260
220156301	TIMBER SOUTH SIOUX CITY PROPERTIES LP	2,183,550	2,629,665	2,629,665
Parcel #	Owner Last Name	2017 Value	2018 Value	Board/Referee
220176531	STRONG CAPITAL V LP	4,085	7,200	7,200
220196893	MEIER	188,500	198,300	198,300
220009503	GOODSELL, TRUSTEE OF THE L. GOODSSELL REV	38,255	54,115	54,115
220072442	GENE P STOUT REV. LIVING TRUST & THE HELEN T STO	417,145	667,030	481,845
220019606	KINZIE	52,980	59,735	59,735
220027048	MAGDANZ	80,055	111,780	111,780
220153450	VITITO	243,530	292,615	292,615
220035652	RODRIGUEZ	95,060	109,560	109,560
220156166	PW SSC LLC	527,070	691,525	691,525
220056382	FREDRICKSEN	117,610	134,815	107,495
220273626	PEDERSEN	58,735	93,620	93,620
220022313	PADILLA & LORENA MARQUEZ	112,500	127,870	127,870
220196303	KLASSEN	197,720	205,665	197,720
220074194	ARMBRIGHT	157,310	244,935	244,935
220044171	MARTINEZ ROJAS & NANCY ARACELI RUIZ MALAG	101,705	115,780	115,780
220090548	STAAB	179,350	258,920	208,555
220010277	LANE RENTALS, LLC	234,545	317,805	281,620
220004382	DORIS D BECKMAN TRUSTEE - DORIS BECKMAN REV	88,740	91,010	91,010
220014833	HARRIS	103,835	113,330	105,335
220065853	ROTH-HANNA TRUSTEE	108,920	168,135	168,135
220060665	DAHL	69,805	103,605	96,620
220036918	NGELEKA	77,270	78,830	78,830
220154376	SHERRY	187,165	230,510	215,405
220008647	ROUSE	33,820	44,635	44,635
220034591	ROUSE	84,460	89,010	89,010
220008892	ROUSE	47,305	67,320	67,320
220008558	JOHNSON	65,535	85,845	85,845
220123756	GAYNOR	161,890	236,765	213,890
220060428	MOLLY K COPPLE & JAY URBANEC	107,500	145,130	142,220
220057087	SILA	97,775	133,785	133,785
220006253	GARWOOD, TRUSTEE	4,270	21,325	21,325
220006873	GARWOOD, TRUSTEE	29,230	30,300	30,300

220068593	GARWOOD, TRUSTEE	304,235	306,590	306,590
220068151	GRWOOD ENTERPRISES INC	384,920	486,785	486,785
220043752	THOENE	182,010	191,720	179,235
220072736	THOENE	97,020	124,865	123,995
220091897	HARRINGTON	40,045	66,275	53,965
220091285	DAVIS	73,710	153,240	152,849
220005591	HARRIS	72,235	113,910	113,910
220004374	HARRIS	57,005	77,595	69,090
220205809	SCHRAM, TRUSTEE	32,750	307,245	307,245
220085633	MC MANIGAL	153,365	259,815	259,815
220072477	VIPOND	108,200	129,440	129,440
220083754	BARCLAY	232,245	334,080	334,080
220002061	LONG FAMILY TRUST	25,200	82,560	82,560
220071810	LITE-FORM INTERNATIONAL, L.C.	70,000	128,540	128,540
220153299	LITE-FORM INTERNATIONAL, LC	112,050	213,385	213,385
220176930	LITE-FORM INTERNATIONAL, L.C.	1,218,535	1,826,695	1,557,745
220073538	BLANKEMEYER	42,750	70,345	70,345
220077835	NORTON	95,770	136,105	136,105
220166722	COPPLE	171,500	251,180	251,180
220001111	STORK, ET AL	80,765	101,435	101,435
220055572	SABRA HEALTH CARE HOLDINGS III, LLC	3,301,585	4,477,240	3,638,210
220055572	HARNISCH VP OF FINANCE	3,301,585	4,477,240	3,638,210
220083711	OLDENBURG	67,435	97,330	97,330
220070210	GUZMAN	178,785	294,715	294,715
Parcel #	Owner Last Name	2017 Value	2018 Value	Board/Referee
220087415	DENKER	148,490	189,380	189,380
220073821	DUBOIS	175,515	204,490	204,490
220065802	KRUEGER	125,015	180,975	180,975
220067600	KRUEGER	125,010	174,020	174,020
220067511	KRUEGER	125,010	168,555	168,555
220018537	MAGANA (Cardinal Capital Chris Krueger)	18,670	19,580	6,480
220145156	KRUEGER	341,410	431,925	431,925
220057354	PAULING	50,795	80,020	80,020
220059888	STAPLETON	322,295	347,865	347,865
220073694	STAPLETON	220,530	288,640	288,640
220059977	STAPLETON	132,905	155,600	141,270
220164975	KRATKY	101,870	125,805	108,715
220011028	GILLASPIE MERRIGAN	60,430	84,095	84,095
220013373	RAYNOR	90,915	108,940	108,940
220043353	GARY OGDEN CONSTRUCTION, INC	179,095	260,990	160,870
220072558	COVINGTON ACRES, LLC	377,330	752,430	752,430
220147299	JOHNSON JR	126,480	151,695	151,695
220072817	COVINGTON ACRES, LLC	46,660	69,600	69,600
220070156	JOHNSON	40,425	118,320	118,320
220072981	JOHNSON GOLF COURSE BUILDERS LLC	63,175	102,720	102,720
220205906	UHING	207,540	219,495	219,495
220117594	PALMERSHSEIM, ET AL	107,730	193,510	193,510
220127565	PALMERSHEIM	119,400	138,400	127,055

220123543	DAVIS	303,455	409,480	409,480
220152152	LIN-DU, LLC	1,530	13,070	13,070
220054789	LIN-DU LLC	137,500	243,000	243,000
220110956	RASMUSSEN	8,870	12,570	3,510
220175764	RASMUSSEN, REV. TRUST	170,625	181,820	181,820
220008477	STAMP	112,335	123,110	108,250
220124639	STAMP	30,300	31,395	31,395
220057958	OLSON TRUSTEE	460,885	444,800	444,800
220058032	OLSON TRUSTEE	52,730	50,880	50,880
220058652	OLSON TRUSTEE	887,315	856,320	856,320
220058377	OLSON TRUSTEE	33,470	32,300	32,300
220058288	OLSON TRUSTEE	63,875	61,615	59,590
220058105	OLSON TRUSTEE	61,455	59,290	61,615
220060746	OLSON TRUSTEE	777,205	749,995	749,995
220060479	OLSON TRUSTEE	30,635	29,560	29,560
220060568	OLSON TRUSTEE	82,235	79,355	79,355
220060991	OLSON TRUSTEE	23,995	23,140	23,140
220051585	NEAL	223,565	253,545	200,000
220012245	NEAL	131,785	173,350	151,880
220046239	MAGANA	74,120	84,405	92,264
220070881	MEIER	124,545	173,850	173,850
220048088	MAGANA-RUIZ	80,960	87,485	72,000
220164568	VAVRA, TRUSTEES	86,560	138,360	138,360
220014124	CAUDILL	107,915	129,475	120,000
220150419	WEBER	124,145	125,635	125,635
220054894	GUNSOLLEY	204,000	236,310	212,070
220059187	DORCEY	144,525	179,305	179,305
220090076	ELLIS	126,510	164,140	154,100
220007403	KROGH	223,560	261,195	247,470
220161550	BAKER INC	121,970	279,245	279,245
220007284	GRABOW'S INC, A NE CORP.	90,320	148,570	134,880
220197040	DORCEY	221,575	286,400	265,875
220273826	HARRISON	181,465	236,700	236,700
Parcel #	Owner Last Name	2017 Value	2018 Value	Board/Referee
220014507	MAGDANZ	130,990	164,995	164,995
220066841	BARNES	96,645	123,630	123,630
220010439	DORCEY	87,985	130,950	130,950
220013950	DORCEY	19,195	63,155	63,155
220068801	DORCEY	27,795	128,510	128,510
220068194	BEERMANN	104,670	112,460	112,460
220069271	BRIGHT	140,270	171,270	167,695
220092583	MARTINECK	61,295	93,990	93,990
220032785	LEROY & BETH KOSTER, JOINT TENANTS	78,365	33,565	33,565
220016690	GUNSOLLEY	23,095	36,150	36,150
220049505	WOLFE	70,030	74,665	74,665
220027080	CHERRY RIDGE LIMITED PARTNERSHIP	1,841,170	1,841,170	1,841,170
220021856	NUNEZ	129,990	144,905	144,905
220068763	JANS PROPERTIES, LLC	72,860	298,760	298,760

220205280	GOTCH	204,750	227,095	227,095
220054541	GOTCH	211,110	266,330	266,330
220083088	COTTONWOOD FLATS INC	844,550	813,445	813,445
220083541	COTTONWOOD FLATS INC	2,355,625	2,262,595	2,262,595
220039348	BEL FURY INVESTMENT GROUP	40,940	42,575	42,575
220021589	BEL FURY INVESTMENT GROUP	51,925	55,160	55,160
220054878	SIOUX CITY FOUNDRY COMPANY	1,261,535	2,439,530	2,439,530
220054959	SIOUX CITY FOUNDRY CO	111,650	310,345	310,345

Chair K. Rohde moved, seconded by Board Member Love, to set changed value on protest numbers 290, 348, 349, 351, 430, 458, 607, 641, 642, 643, 644 and 652. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- absent, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

PARCEL #	CURRENT OWNER LAST NAME	2017 Value	2018 Value	Board/Referee
220010714	BLANKEMEYER	219,640	256,910	219,640
220068240	GARWOOD, TRUSTEES	266,120	278,600	42,385
220069123	GARWOOD, TRUSTEE	204,115	389,615	85,500
220148937	GARWOOD, TRUSTEE	331,720	580,000	190,845
220057427	TORTICILL	197,615	245,820	245,820
220118566	MAHR	321,245	345,230	321,245
220091447	CONLEY	140,780	264,620	205,795
220057044	SIOUXLAND NATIONAL BANK	1,498,740	2,084,245	1,656,060
220057397	SIOUXLAND NATIONAL BANK	889,405	1,200,695	1,058,305
220038139	SIOUXLAND NATIONAL BANK	95,745	104,590	77,255
220069751	SIOUXLAND NATIONAL BANK	40,790	74,460	63,760
220204667	KRAMPER FAMILY FARM PARTNERSHIP	136,520	517,400	166,165

Chair K. Rohde adjourned the July 24, 2018, Board of Equalization meeting at 12:13 p.m.

County Board of Equalization

Kevin Rohde, Chair Date signed

Joan Spencer, County Clerk Date

Date entered in book

Dakota County Board of Equalization
Monday, August 13, 2018, 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 3:02 p.m. with the Pledge of Allegiance. Present were K. Rohde, Hohenstein, B. Rohde, Love and Gomez. Absent: None. Also present were Jeff Curry, 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 24, 2018
2. NEW BUSINESS
 - a. Board to review Corrected Over/Under 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. §77-1507; 1502
 - 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 Gomez moved, seconded by Board Member Love, to approve the minutes of July 24, 2018. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love, - yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde stated the Board would review the Corrected Over/Under 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.

Chair K. Rohde stated the Board would hear testimony from the residents in attendance:

1. Gary Bortscheller/Bort Auto Body – parcel 220055181 – asked to have the number of acres reviewed per acres sold in 2015. Assessor Jeff Curry explained the median price per acre on his parcel and how equalized.

Chair K. Rohde moved, seconded by Board Member Gomez, to accept the referee recommendation and set the value on the following parcels. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

PARCEL #	CURRENT OWNER LAST NAME	Prior 2018 Value	Current 2018 Value	Board/Referee
220055181	BORTSCHELLER	103,550	151,440	151,440
220042217	QUINT	99,155	194,170	194,170

Jeff Curry, Assessor, presented the report of clerical errors for Board to review and correct assessment of undervalued or overvalued property. Chair K. Rohde moved, seconded by Board Member B. Rohde, to approve the Report of Clerical Errors and correct the assessment of undervalued and overvalued property. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

PARCEL #	2018	AO 2018/BOE	OMITTED 77-123	CLERICAL 77-128	NOTES:
220149178	164,860	84,860		X	INCORRECT NBHD, TVI REFEREE CALLED IT A CLERICAL
220178569	69,530	32,125	X	X	4000 VS 3000 (PERSONAL/FAMILY) STORAGE
220153469	163,460	163,460		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER
220069956	218,910	218,910		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER
220072442	667,030	523,845		X	NUMBERS DID NOT RECONCILE TO CORRECT AMOUNT
220055416	346,815	346,815		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER
220038139	104,590	104,590		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER
220058105	59,290	59,290		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER
220058280	61,615	61,615		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER
220044651	95,825	95,825		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER
220000972	81,335	81,335		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER

No mail, emergency business.

Public Comment: Herman Frese, 913 W 3rd Street, South Sioux City, addressed the Board wanting an explanation of Board decision regarding value set on parcels 220205574 and 220170878. Chair K. Rohde explained the value set by the Board is final and appeal should be taken to Tax Equalization Review Commission (TERC). Jeff Curry, Assessor, informed the Board that per conversation with Nebraska Property Assessment Division, Mr. Frese would have his value adjusted for 2016 and 2017 per TERC hearing, but that 2018 is now equalized.

Chair K. Rohde adjourned the August 13, 2018, Board of Equalization meeting at 3:30 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, August 27, 2018, 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 3:05 p.m. with the Pledge of Allegiance. Present were K. Rohde, Hohenstein, B. Rohde, Gomez. Absent: Love. Also present were Christy Abts, Deputy 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 13, 2018
2. NEW BUSINESS
 - a. William P. Engel, requesting a hearing regarding Homestead Exemption rejection. §77-3519.
 - b. Board to approve or deny Homestead Exemption complaint within 30 days for William P. Engel. §77-3519
 - c. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
 - d. Closed Session to discuss negotiations on Tax Equalization & Review Commission (TERC) Cases 17C-0089 Gordon Krogh; 17C-0090 South Ridge Vision; 17C-0056 Dan Black.
 - e. Board to approve or deny County Attorney to offer settlement negotiation in TERC cases 17C-0089 Gordon Krogh; 17C-0090 South Ridge Vision; 17C-0056 Dan Black.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Hohenstein moved, seconded by Board Member Gomez, to approve the minutes of August 13, 2018. ROLL CALL VOTE: B. Rohde- yes, Love - absent, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

William P. Engel was not in attendance for the hearing. A written letter requesting a hearing stating he did not receive the information sent by the Assessor in February needed for his incomplete application was read by those present. Chair K. Rohde stated since Mr. Engle was not present and unaware if he has been reporting his mail missing and the available recourse to appeal to Tax Equalization and Review Commission he made the motion to deny. Chair K. Rohde moved, seconded by Board Member B. Rohde, to deny the Homestead Exemption Application. ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- absent. UNANIMOUS MOTION CARRIED.

Christy Abts, Deputy Assessor, presented the report of clerical errors for Board to review and correct assessment of undervalued or overvalued property. Board Member Gomez moved, seconded by Board Member B. Rohde, to approve the Report of Clerical Errors and correct the assessment of undervalued and overvalued property as recommended by the Assessor's Office. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Parcel #	2018	AO/BOE 2018	Omitted 77-123	Clerical 77-128	Notes
220176930	1,557,745	1,842,015		X	BOE WANTS TO COMBINE LOTS
220071721	165,215	-		X	BOE WANTS TO COMBINE LOTS / DELETE PARCEL
220153299	213,385	-		X	BOE WANTS TO COMBINE LOTS / DELETE PARCEL
220071810	128,540	-		X	BOE WANTS TO COMBINE LOTS / DELETE PARCEL
220010439	130,950	103,710		X	ACTUAL AGE, YRBLT OF IMPROVEMENT INCORRECT
220013950	63,155	33,210		X	INCORRECTLY CLASSIFIED AS COMMERCIAL VS. RESIDENTIAL
220068801	128,510	58,935		X	INCORRECTLY CLASSIFIED AS COMMERCIAL VS. RESIDENTIAL
220071640	231,385	221,385		X	WRNG NBHD, EASEMENT ADJ., LND ADJUSTMENT / NOT ALLWD
220087687	932,880	767,015		X	AG OUTBLDG NO ROLL, HOUSE UNLIVEABLE.
220077711	381,685	372,675		X	4500 RES SHOULD HAVE BEEN 4000 FARM
220153450	243,530	214,335			2017 - SHOULD HAVE USED TERC VALUE + 3.5%
220153450	243,530	226,220			2018 - USE TERC VALUE + 6.5%
220070725	108,780	98,240	X	X	MORTON BLDG IOLL NOT ON THIS PARCEL
220178569	32,125	25,700	X	X	MORTON INCORRECTLY MOVED TO PARCEL, SHOULD BE IOLL

Board Member B. Rohde moved, seconded by Board Member K. Rohde, to convene in closed session to discuss negotiations on Tax Equalization & Review Commission (TERC) cases 17C-0089, 17C-0090 and 17C-0056. Chair K. Rohde re-stated the reason for the closed session at 3:16 p.m.

Board Member B. Rohde moved, seconded by Board Member Gomez, to reconvene in open session. ROLL CALL VOTE: B. Rohde- yes, Love- absent, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED at 3:20 p.m.

Board Member Hohenstein moved, seconded by Board Member Gomez, to approve the County Attorney to offer settlement negotiations as discussed in closed session for TERC cases 17C-0089 Gordon Krogh; 17C-0090 South Ridge Vision and 17C-0056 Dan Black. ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- absent. UNANIMOUS MOTION CARRIED.

No public comment, mail or emergency business.

Chair K. Rohde adjourned the August 27, 2018, Board of Equalization meeting at 3:21 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, September 24, 2018, 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 3:03 p.m. with the Pledge of Allegiance. Present were Hohenstein, B. Rohde, Love, Gomez. Absent: K. Rohde. Also present were Jeff Curry, 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 27, 2018
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. Closed Session for the purpose of setting TERC Stipulation in valuation for T-M Holdings, Ltd. Parcels 220069530, 220070229 and Martin, Parcel 220198160
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Love moved, seconded by Board Member Gomez, to approve the minutes of August 27, 2018. ROLL CALL VOTE: B. Rohde- yes, Love - yes, Gomez- yes, K. Rohde- absent, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde arrived at 3:09 p.m.

Vice-Chair Hohenstein stated the Board would 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. Cain-parcels 220024839 and 220025118-was not in attendance. Assessor Curry presented statistics on equalization of river-front property. Gordon Krogh-parcel 220070466 stated the use of land in this parcel is mostly ag ground. Assessor Curry stated the parcel is now correctly valued per ag ground vs. commercial ground. Vice-Chair Hohenstein moved, seconded by Board Member Love, to accept the value recommended by the referee on parcels 220024839, 220025118 and 220070466. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

PARCEL #	CURRENT OWNER LAST NAME	PREV TOTAL 2017	CURRENT TOTAL 2018	AMENDED CLERICAL OMITTED	REFeree / BOE
220024839	CAIN REVOCABLE TRUST	149,425	45,200	165,850	165,850
220025118	CAIN REVOCABLE TRUST	360,800	375,705	429,045	429,045
220070466	KROGH, TRUSTEE	84,150	332,000	171,410	171,410

Vice-Chair Hohenstein moved, seconded by Board Member B. Rohde, to convene in closed session to discuss stipulation in value for T-M Holdings, Ltd.- parcels 220069530 & 220070229 and Martin- parcel 220198160. ROLL CALL

VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes. UNANIMOUS MOTION CARRIED at 3:19 p.m. Vice-Chair restated the reason for the closed session.

Board Member Love moved, seconded by Board Member Gomez, to reconvene in open session. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes. UNANIMOUS MOTION CARRIED at 3:35 p.m.

No public comment, mail or emergency business.

Vice-Chair Hohenstein adjourned the September 24, 2018, Board of Equalization meeting at 3:36 p.m.

County Board of Equalization

Martin Hohenstein, Vice-Chair

Date signed

Joan Spencer, County Clerk

Date

Date entered in book

Dakota County Board of Equalization
Monday, October 8, 2018, 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 3:02 p.m. with the Pledge of Allegiance. Present were K. Rohde, Hohenstein, B. Rohde, Love, Gomez. Absent: None. Also present were Christy Abts, Deputy 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 – September 24, 2018
2. NEW BUSINESS
 - a. Board to levy the necessary taxes for the 2018-2019 budget year and certify all levies for Dakota County and the political subdivisions. §77-1601(1)
 - b. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the Board of Equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01
 - c. Board to hear request from Haven House Family Services for the following vehicle to be exempt from the motor vehicle tax: (1) 2016 Dodge Wagon SE; VIN 2C4RD6BG8GR395561. Said vehicles used to transport victims of domestic violence and sexual assault; and transport client food and supplies on a daily basis. After consideration of the recommendation of the County Treasurer, Board shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner.
 - d. Board to approve or deny County Attorney to stipulate the 2017 value for 2018 for T-M Holdings, Ltd.- parcels 220069530 & 220070229 and Martin- parcel 220198160.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Love moved, seconded by Board Member Gomez, to approve the minutes of September 24, 2018. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love - yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED

Board Member B. Rohde moved, seconded by Board Member Hohenstein, to levy the necessary taxes for the 2018-2019 budget year and certify all levies for Dakota County and the political subdivisions. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED

						2018-19
COUNTY	General					TOTAL
County General Fund	0.384546					0.384546
	Total County Tax Rate					0.384546

CITY/VILLAGE	General	Bond	Police Pen.	Fire	Library	TOTAL
Dakota City	0.306414	0.196964			0.039169	0.542547
Homer	0.322815					0.322815
Hubbard	0.449439					0.449439
Jackson	0.414233	0.139575				0.553808
South Sioux City	0.258494		0.023171	0.030000	0.073335	0.385000

SCHOOL DISTRICT	General	Bond	Qual. CPU	Sinking	Building	TOTAL
4 Ponca - H.S. Bond 2009	1.050000	0.137418				1.187418

Dakota County Board of Equalization
Monday, November 5, 2018, 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. with the Pledge of Allegiance. Present were K. Rohde, B. Rohde, Love, Gomez. Absent: Hohenstein arrived at 3:11 p.m. Also present were Jeff Curry, 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 – October 8, 2018
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting approval of corrected clerical/omitted error for parcel 220147914.
 - b. Closed Session to discuss negotiations on Tax Equalization & Review Commission (TERC) Cases: 18R-0075 for David Molina; 18R-0065 for Ricky L. Becker; 18R-0087 for Oswaldo Moreno; 18C-0137 for T-M Holdings, Ltd.; 18C-0138 for T-M Holdings, Ltd; 18C-0139 for Gene & Virginia Martin; 18R-0057 for Scott Beermann; 18R-0208 for Dennis McManigal; 18R-0205 for Phillip & Wilma Nielsen.
 - c. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18R-0075 for David Molina.
 - d. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18R-0065 for Ricky L. Becker.
 - e. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18R-0087 for Oswaldo Moreno.
 - f. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18C-0137 for T-M Holdings, Ltd.
 - g. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18C-0138 for T-M Holdings, Ltd.
 - h. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18C-0139 for Gene & Virginia Martin.
 - i. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18R-0057 for Scott Beermann.
 - j. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18R-0208 for Dennis McManigal.
 - k. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18R-0205 for Phillip & Wilma Nielsen.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member B. Rohde, to approve the minutes of October 8, 2018. ROLL CALL VOTE: Hohenstein- absent, B. Rohde- yes, Love - yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED

Jeff Curry, Assessor, requested approval of clerical data error to omit mobile home on parcel 220147914. Board Member Love moved, seconded by Board Member K. Rohde, to approve correcting the clerical data error on parcel 220147914. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- absent, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member B. Rohde moved, seconded by Board Member Gomez, to convene in closed session to discuss negotiations on Tax Equalization & Review Commission (TERC) cases #18R-0075-Molina, #18R-0065-Becker; #18R-0087-Moreno; #18C-0137 and #18C-0138-TM Holdings Ltd, #18C-0139-Martin, #18R-0057-Beermann, #18R-0208-McManigal and #18R-0205-Nielsen. ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- absent, B. Rohde- yes, Love- yes. UNANIMOUS MOTION CARRIED at 3:07 p.m. Chair restated the reason for the closed session.

Dakota County Board of Equalization
Monday, November 19, 2018, 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. with the Pledge of Allegiance. Present were K. Rohde, Hohenstein, B. Rohde, Love. Absent: Gomez. Also present were Jeff Curry, 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 – November 5, 2018
2. NEW BUSINESS
 - a. Closed Session to discuss negotiations on Tax Equalization & Review Commission (TERC) Cases: #18R-0208 for Dennis McManigal and #18R-0007; #18R-0006; #18R-0000; #17R-0023; #17R-0022; #17R-0024; #16R-0007; #16R-0008; #16R-0009 for Herman Frese;
 - b. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18R-0208 for Dennis McManigal.
 - c. Board to approve or deny County Attorney to offer settlement negotiation in TERC Cases #18R-0007; #18R-0006; #18R-0000; #17R-0023; #17R-0022; #17R-0024; #16R-0007; #16R-0008; #16R-0009 for Herman Frese.
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 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 K. Rohde, to approve the minutes of November 5, 2018. ROLL CALL VOTE: B. Rohde- yes, Love - yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED

Board Member B. Rohde moved, seconded by Board Member Love to convene in closed session to discuss negotiations on Tax Equalization & Review Commission (TERC) cases #18R-0208- McManigal; and #18R-0007, #18R-0006, #18R-0000; #17R-0023, #17R-0022, #17R-0024, #16R-007, #16R-0008, #16R-0009- Herman Frese. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED at 3:05 p.m. Chair restated the reason for the closed session.

Board Member Love moved, seconded by Chair K. Rohde, to reconvene in open session. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED at 3:42 p.m.

Chair K. Rohde moved, seconded by Board Member Love, to approve the County Attorney to offer settlement in negotiation for TERC case #18R-0208 Dennis McManigal. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member B. Rohde, to approve the County Attorney to offer settlement in negotiation for TERC cases #17R-0023, #17R-0022, #17R-0024, #16R-0007, #16R-0008, #16R-0009- Herman Frese. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

No public comment, mail or emergency business.

Chair K. Rohde adjourned the November 19, 2018, Board of Equalization meeting at 3:44 p.m.

County Board of Equalization

K. Rohde, Chair

Date signed

Joan Spencer, County Clerk Date

Date entered in book

Dakota County Board of Equalization
Monday, December 3, 2018, 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. with the Pledge of Allegiance. Present were K. Rohde, Hohenstein, B. Rohde, Love. Absent: Gomez. Also present were Jeff Curry, 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 – November 19, 2018
2. NEW BUSINESS
 - a. Closed Session to discuss negotiations on Tax Equalization & Review Commission (TERC) Cases: #18R-0006 and #18R-0007 for Herman Frese.
 - b. Board to approve or deny County Attorney to offer settlement negotiation in TERC Cases #18R-0006 and #18R-0007 for Herman Frese.
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 B. Rohde moved, seconded by Board Member K. Rohde, to approve the minutes of November 19, 2018. ROLL CALL VOTE: B. Rohde- yes, Love - yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED

Board Member B. Rohde moved, seconded by Board Member Love to convene in closed session to discuss negotiations on Tax Equalization & Review Commission (TERC) cases #18R-0006 and #18R-0007- Herman Frese. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED at 3:02 p.m. Chair restated the reason for the closed session.

Board Member Love moved, seconded by Board Member B. Rohde, to reconvene in open session. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED at 3:13 p.m.

Board Member Hohenstein moved, seconded by Board Member Love, to approve the County Attorney to offer settlement in negotiation for TERC cases #18R-0006 and #18R-0007- Herman Frese. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

No public comment, mail or emergency business.

Chair K. Rohde adjourned the December 3, 2018, Board of Equalization meeting at 3:15 p.m.

County Board of Equalization

K. Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Date entered in book