

**Dakota County Board of Equalization**  
Monday, January 14, 2019 at 3:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 3:00 p.m. with the Pledge of Allegiance. Present were Rohde, Albenesius, Gill, Hohenstein, Gomez. Absent: None. Also present were Jeff Curry, Assessor, and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

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

1. 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 3, 2018
  - b. Approval of the time of regular Board of Equalization meetings as 3:00 p.m.
3. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting the Board approve the omitted property and tax roll correction for parcels #220066612- Doelle; #220070776 & #220070334- McManigal Trust and #220045984- Newill.
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Board Member Hohenstein moved, seconded by Board Member Gill, to nominate Kevin Rohde for Chairperson of the Board of Equalization. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Chair Rohde, to nominate Janet Gill for Vice-Chair of the Board of Equalization. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member Albenesius, to approve the minutes of December 3, 2018. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED

Chair Rohde moved, seconded by Board Member Gomez, to set the regular time of the Board of Equalization at 3:00 p.m. After much discussion, Chair Rohde withdrew his motion and Board Member Gomez withdrew his second. Board Member Hohenstein moved, seconded by Board Member Gill, to set the regular time of the Board of Equalization at 1:00 p.m. ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, presented the tax roll corrections information to the Board for parcels #220066612- Doelle; #220070776 and #220070334- McManigal Trust and #220045984- Newill. Chair Rohde moved, seconded by Board Member Gomez, to approve the tax roll corrections for said parcels. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

No public comment, mail or emergency business.

Chair Rohde adjourned the January 14, 2019, Board of Equalization meeting at 3:22 p.m.

County Board of Equalization

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Kevin Rohde, Chair

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Date signed

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Joan Spencer, County Clerk

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Date

Date entered in book

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**Dakota County Board of Equalization**  
Monday, January 28, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:02 p.m. with the Pledge of Allegiance. Present were Rohde, Albenesius, Gill, Hohenstein, Gomez. Absent: None. Also present were Christy Abts, Deputy Assessor, Stephanie Gatzemeyer and Jolene Heinemann, County Treasurer representatives, 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 – January 14, 2019
2. NEW BUSINESS
  - a. 1:00 p.m. Public Hearing for the purpose of hearing oral and/or written testimony from the qualifying organization/s seeking a tax exemption as a charitable organization—VSL Emerson, LLC, parcels #220001332 and #220107378, Heritage of Emerson 38-bed skilled nursing and rehabilitation facility, 607 Nebraska Street, Emerson NE 68733.
  - b. Approve or deny the request for tax exemption on real and personal property by VSL Emerson, LLC, Parcels #220001332 and #220107378.
  - c. 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. §60-3, 189(2)
  - d. Jeff Curry, Assessor, requesting approval of Tax List Corrections on mobile home parcels #220199590- Garcia (2017); #220199590- Garcia (2018); #220199701- Yang (2017); #220199701- Yang (2018); #220199833- Rodriguez.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Gill, to approve the minutes of January 14, 2019. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde opened the public hearing at 1:03 p.m. for the purpose of hearing oral and/or written testimony from VSL Emerson, LLC, who are seeking a tax exemption as a charitable organization for parcels #220001332 and #220107378—Heritage of Emerson, 607 Nebraska Street, Emerson. In attendance and representing VSL Emerson, LLC, was Mr. Brian Stuhr CFO, Mr. Carl Beaver and Ms. Shelly Huggenberger. Mr. Stuhr stated VSL Emerson, LLC is owned by a 501(c)(3) entity and respectfully submits that its use meets the requirements for property tax exemption as set forth in Nebraska Revised Statute 77-202 and 350 Nebraska Admin. Code 40-002.03. He stated that it is established by the Nebraska Supreme Court that the operation of a nursing home on a nonprofit basis is a charitable use qualifying the owner for real and personal property tax exemption—he cited two cases. He stated the Department of Revenue regulations (§40-005.01) provide that five criteria must be satisfied for property to be tax exempt—ownership exclusive use, no financial gain or profit, restricted alcohol liquor sales and prohibited discrimination. He requested the property be looked at per regulation 40.005.04J where property is used exclusively for charitable purposes. He cited that no pre-screening is done for financial ability prior to admission and no discrimination is done per age, ill health or physical disability and residents remain in the facility regardless of their ability to pay and stated the property is used exclusively for charitable purposes and meets the definition of a licensed health care facility. Nebraska Medicaid does not reimburse the cost of care and an average of \$35 to \$42 per day is lost on Medicaid residents. He stated financial data was available. Mr. Stuhr asked that based on the evidence submitted, the Board of Equalization approve their application for tax exemption of real and personal property. Several questions were asked by the board members: The company was gifted as a non-profit. No portion of the Emerson building is leased (all non-profit). The parent organization owns profitable facilities that help the non-profit facilities stay in business. The hearing was closed at 1:15 p.m. No action was taken by the Board to approve or deny the request for tax exemption.

Stephanie Gatzemeyer, County Treasurer's Office, requested approval of exemption of motor vehicle taxes for Northeast Nebraska Community Action Partnership, Inc. for the following vehicles used by staff to attend meetings and other activities for the Early Head Start and Head Start programs: 2016 Dodge Grand Caravan 2C4RDGBG7GR108050; 2016 Dodge Grand Caravan 2C4RDGBG5GR102859; and 2002 Chevrolet Venture Van 1GN DU03E92D292361. Board Member Gomez moved, seconded by Board Member Albenesius, to approve the exemption of motor vehicle taxes for Northeast Nebraska Community Action Partnership (Early Head Start) for two 2016 Dodge Grand Caravans and a 2002 Chevrolet Venture Van. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Deputy Assessor, requested approval of tax list corrections on mobile home parcels #220199590- Garcia (2017); #220199590- Garcia (2018); #220199701- Yang (2017); #220199701- Yang (2018); #220199833- Rodriguez. Ms. Abts explained that each of these parcels had the mobile home removed and sold before taxes were accelerated and paid per court records. The Assessor removed from Sheriff's distress warrant list to save time and corrected the taxes. Board Member Hohenstein moved, seconded by Board Member Gomez, to approve the tax list correction on said mobile home parcels. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

No public comment, mail or emergency business.

Chair Rohde adjourned the January 28, 2019, Board of Equalization meeting at 1:22 p.m.

County Board of Equalization

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Kevin Rohde, Chair

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Date signed

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Joan Spencer, County Clerk

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Date

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Date entered in book

**Dakota County Board of Equalization**  
Monday, February 11, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gill called the meeting to order at 1:00 p.m. with the Pledge of Allegiance. Present were Albenesius, Gill, Hohenstein, Gomez. Absent: Rohde. Also present was 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 – January 28, 2019
2. NEW BUSINESS
  - a. Approve or deny the request for tax exemption on real and personal property by VSL Emerson, LLC, (Heritage of Emerson) Parcels #220001332 and #2220107378 located at 607 Nebraska Street, Emerson, Nebraska.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Albenesius, to approve the minutes of January 28, 2019. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- absent, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, stated VSL Emerson, LLC, has requested tax exemption in multiple counties and this is the first time a nursing home has applied for this kind of tax exemption (charitable). He has requested and received some financial data, is waiting for additional data and is concerned with the term 'exclusive' - what it means and how defined. It is the Assessor's recommendation to deny the exemption at this time. Board Member Hohenstein moved, seconded by Board Member Gomez, to deny the exemption application for tax exemption on real and personal property by qualifying organizations requested by VSL Emerson, LLC, located at 607 Nebraska Street, Emerson. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- absent, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business or public comment.

Vice-Chair Gill adjourned the February 11, 2019, Board of Equalization meeting at 1:10 p.m.

County Board of Equalization

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Janet Gill, Vice-Chair

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Date signed

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Joan Spencer, County Clerk

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Date

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Date entered in book

**Dakota County Board of Equalization  
Special Meeting**

Wednesday, March 13, 2019 at 11:30 a.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the special meeting to order at 11:37 a.m. with the Pledge of Allegiance. Present were Rohde, Albenesius, Hohenstein, Gomez. Absent: Gill. Also present was 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. NEW BUSINESS

- a. Closed Session for the purpose of discussing pending litigation negotiations on Tax Equalization and Review committee (TERC) hearings Case Nos: 17C 0085 & 18C 0093 – Cherry Ridge LP, South Sioux City, Nebraska and Case Nos: 17A 0064, 17A 0065, 17A 0066, 17A 0067, 17A 0068, 17A 0069, 17A 0070, 17A 0071, 17A 0072, 17A 0073, 17A 0074, 17A 0075, 17A 0076, 18A 0173, 18A 0174, 18A 0175, 18A 0176, 18A 0177, 18A 0178, 18A 0179 & 18A 0180, 18A 0181, 18A 0182, 18A 0183, 18A 0184 & 18A 0185 – Jacqueline T. Olsen, Trustee for Jacqueline T. Olson Revocable Trust, Clarence M. Olson Jr. Residuary Trust and Clarence M. Olson Jr. Marital Trust, Dakota County, Nebraska.
- b. Board to approve or disapprove Dakota County Attorney to offer a settlement agreement in TERC Case Nos. 17C 0085 & 18C 0093 – Cherry Ridge LP, South Sioux City, Nebraska.
- c. Board to approve or disapprove Dakota County Attorney to offer a settlement agreement in TERC Case Nos: 17A 0064, 17A 0065, 17A 0066, 17A 0067, 17A 0068, 17A 0069, 17A 0070, 17A 0071, 17A 0072, 17A 0073, 17A 0074, 17A 0075, 17A 0076, 18A 0173, 18A 0174, 18A 0175, 18A 0176, 18A 0177, 18A 0178, 18A 0179 & 18A 0180, 18A 0181, 18A 0182, 18A 0183, 18A 0184 & 18A 0185 – Jacqueline T. Olsen, Trustee for Jacqueline T. Olson Revocable Trust, Clarence M. Olson Jr. Residuary Trust and Clarence M. Olson Jr. Marital Trust, Dakota County, Nebraska.

2. PUBLIC COMMENT

3. ADJOURNMENT

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

Board Member Gomez moved, seconded by Board Member Hohenstein, to convene in closed session for the purpose of pending litigation negotiations for Tax Equalization and Review Commission (TERC) hearings Case Nos: 17C 0085 & 18C 0093 – Cherry Ridge LP, South Sioux City, Nebraska and Case Nos: 17A 0064, 17A 0065, 17A 0066, 17A 0067, 17A 0068, 17A 0069, 17A 0070, 17A 0071, 17A 0072, 17A 0073, 17A 0074, 17A 0075, 17A 0076, 18A 0173, 18A 0174, 18A 0175, 18A 0176, 18A 0177, 18A 0178, 18A 0179 & 18A 0180, 18A 0181, 18A 0182, 18A 0183, 18A 0184 & 18A 0185 – Jacqueline T. Olsen, Trustee for Jacqueline T. Olson Revocable Trust, Clarence M. Olson Jr. Residuary Trust and Clarence M. Olson Jr. Marital Trust, Dakota County, Nebraska. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes, Gill- absent. UNANIMOUS MOTION CARRIED at 11:40 a.m. Chair Rohde re-stated the reason for the closed session.

Board Member Gomez moved, seconded by Board Member Hohenstein, to reconvene in open session. ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- yes, Gill- absent, Hohenstein- yes. UNANIMOUS MOTION CARRIED at 12:25 p.m.

Board Member Hohenstein moved, seconded by Board Member Gomez, to accept the recommendation of the Assessor and approve the Dakota County Attorney to offer a settlement agreement in TERC cases Case Nos: 17C 0085 & 18C 0093 – Cherry Ridge LP, South Sioux City, Nebraska. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Hohenstein, to accept the methodology recommended by the Assessor, and approve the Dakota County Attorney to offer a settlement agreement in TERC cases Case Nos: 17A 0064, 17A 0065, 17A 0066, 17A 0067, 17A 0068, 17A 0069, 17A 0070, 17A 0071, 17A 0072, 17A 0073, 17A 0074, 17A 0075, 17A 0076, 18A 0173, 18A 0174, 18A 0175, 18A 0176, 18A 0177, 18A 0178, 18A 0179 & 18A 0180, 18A 0181, 18A 0182, 18A 0183, 18A 0184 & 18A 0185 – Jacqueline T. Olsen, Trustee for Jacqueline T. Olson Revocable Trust, Clarence M.

Olson Jr. Residuary Trust and Clarence M. Olson Jr. Marital Trust, Dakota County, Nebraska. ROLL CALL VOTE:  
Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

No public comment.

Chair Rohde adjourned the March 13, 2019, Special Board of Equalization meeting at 12:28 p.m.

County Board of Equalization

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Kevin Rohde, Chair                      Date signed

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Joan Spencer, County Clerk              Date

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Date entered in book

**Dakota County Board of Equalization  
Emergency Meeting**

Wednesday, March 18, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gill called the emergency meeting to order at 1:02 p.m. with the Pledge of Allegiance. Present were Albenesius, Gill, Hohenstein, Gomez. Absent: Rohde. Also present was 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. NEW BUSINESS

- a. Closed Session for the purpose of discussing pending litigation negotiation regarding a counter offer on Tax Equalization and Review committee (TERC) hearings Case Nos: 17C 0085 & 18C 0093 – Cherry Ridge LP, South Sioux City, Nebraska.
- b. Board to approve or disapprove Dakota County Attorney to accept counter offer settlement agreement in TERC Case Nos. 17C 0085 & 18C 0093 – Cherry Ridge LP, South Sioux City, Nebraska.

2. ADJOURNMENT

Vice-Chair Gill stated the reason for the emergency meeting was to approve or deny the counter offer settlement agreement with Cherry Ridge per Tax Equalization and Review Commission negotiations.

Board Member Gomez moved, seconded by Board Member Albenesius, to convene in closed session for the purpose of pending litigation negotiations for Tax Equalization and Review Commission (TERC) hearings Case Nos: 17C 0085 & 18C 0093 – Cherry Ridge LP, South Sioux City, Nebraska. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- absent. UNANIMOUS MOTION CARRIED at 1:05 p.m. Vice-Chair Gill re-stated the reason for the closed session.

Board Member Gomez moved, seconded by Board Member Albenesius, to reconvene in open session. ROLL CALL VOTE: Gill yes, Hohenstein- yes, Gomez- yes, Rohde- absent, Albenesius- yes. UNANIMOUS MOTION CARRIED at 1:30 p.m.

Board Member Gomez moved, seconded by Board Member Hohenstein, to accept the recommendation of the Assessor and approve the Dakota County Attorney to accept the counter offer in the settlement agreement in TERC cases Case No: 17C 0085– Cherry Ridge LP, South Sioux City, Nebraska. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- absent, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Vice-Chair Gill adjourned the March 18, 2019, Emergency Board of Equalization meeting at 1:32 p.m.

County Board of Equalization

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Janet Gill, Vice-Chair

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Date signed

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Joan Spencer, County Clerk

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Date

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Date entered in book

**Dakota County Board of Equalization**  
Monday, April 8, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gill called the meeting to order at 1:00 p.m. with the Pledge of Allegiance. Present: Albenesius, Gill, Hohenstein, Gomez. Absent: Rohde. Also present was 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 – February 25, March 13 (Special), March 18 (Emergency), 2019
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels #220015260 J. Ramsey; #220027404 M. McVey; #220147590 V. Phillips.
  - b. Rick Bousquet, South Sioux City, regarding the use of referees during the county valuation protest process.
  - c. Jeff Curry, Assessor, requesting the Board approve, appoint and set compensation for the use of certified appraisers as referees for property valuation protests. §77-1502.01
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gill moved, seconded by Board Member Hohenstein, to approve the minutes of February 25 and March 13 and 18, 2019 meeting. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- absent. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, reviewed the Tax List Corrections stating parcel #220015260 (J. Ramsey) had the homestead exemption removed in error and parcel #220027404 (McVey) was corrected to reflect the homestead exemption. Parcel #220147590 (Phillips) was corrected to reflect that the value was raised per TERC ruling. Board Member Hohenstein moved, seconded by Board Member Albenesius, to approve the tax list corrections for parcels #220015260, #220027404, #220147590. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- absent, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Rick Bousquet, Dairy Lane, South Sioux City, informed the Board of complaints where last year the referees hired for the protest process said one thing to the protestor and recommended something different to the Board of Equalization and had “no skin in the game.” He thought the Board of Equalization should not hire referees, but listen to the protests themselves. He stated farm values were twice as much in Nebraska compared to Iowa.

Jeff Curry, Assessor, stated that he would recommend the Board hire a local company and possibly use the firm in Lincoln for commercial only. He stated the Assessor writes an opinion on every parcel, but cannot act as referee. Mr. Curry stated there would be little change in parcel value this year and ag ground has gone down. The firm, Innovative Appraisal Service, is active within a local 150-mile radius and employs a qualified ag appraiser. Doug Helvig could also be contacted for ag appraisal. If the Board approves hiring a referee, a written agreement should be signed. Mr. Curry will check on the availability of commercial appraisers in Sioux City, Iowa, and what their fee would be. The Board did not act on hiring a referee and Vice-Chair Gill asked that it be put on the April 22 agenda.

Vice-Chair Gill called for public comment. Walt Beerman, Likwanata Drive, Dakota City, enumerated the many referee errors during his protest process last year.

Sam Ferraro, Innovative Appraisal Service, stated that he worked as an appraiser last year for 3 – 4 days and heard 20-25 protests per day and that each parcel protested needed the tax payer information reviewed, the market value reviewed and the Assessor information reviewed to make an informed decision.

Rick Robertson, South Sioux City, stated his farm ground was zoned commercial per annexation by City of South Sioux City and other like property was not. In working with Jeff Curry, Assessor, the parcel should be zoned ag per 'highest and best use,' and said parcels will reflect such use going forward.

Gordon Krogh, South Sioux City, stated Lots A-B-C-D (parcel #220070466) are zoned industrial (includes Crystal parking lot lease) and valued at \$171,410 and should be zoned agricultural like Lots D-E-F-G (parcel #220070725) valued at \$91,690. Mr. Krogh stated the parcel zoned industrial will not be sold and always farmed.

No mail or emergency business.

Vice-Chair Gill adjourned the April 8, 2019, Board of Equalization meeting at 2:00 p.m.

County Board of Equalization

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Janet Gill, Vice-Chair

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Date signed

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Joan Spencer, County Clerk

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Date

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Date entered in book

**Dakota County Board of Equalization**  
Monday, April 22, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:00 p.m. with the Pledge of Allegiance. Present: Albenesius, Gill, Hohenstein, Rohde. Absent: Gomez. Also present was 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

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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 – April 8, 2019
2. NEW BUSINESS
  - a. Board to review property protests filed by the City of South Sioux City and City of Dakota City per §77-202.112 to protest the determination by the county assessor that the property is not used for public purpose. The county board of equalization shall issue its decision on the protest on or before May 1. The decision of the county board of equalization may be appealed to the Tax Equalization and Review Commission (TERC) on or before June 1.
  - b. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcel #220273761 – South Ridge Visions, LLC.
  - c. Jeff Curry, Assessor, requesting the Board approve, appoint and set compensation for the use of certified appraisers as referees for property valuation protests. §77-1502.01
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Hohenstein moved, seconded by Board Member Gill, to approve the minutes of the April 8, 2019, meeting. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde called for the review of property protests filed by the City of South Sioux City and City of Dakota City to determine the use of property used or not used for public purpose (§77-202.112). Nanci Walsh, Clerk, South Sioux City, and Alyssa Silhacek, Administrator, City of Dakota City, along with Assessor Jeff Curry presented information on the following parcels: 220273963, 220009945, 220013810, 220014256, 220007608, 220013667, 220013756, 220013837, 220011133, 220273549, 220070598, 220023247, 220023697, 220144605, 220019568, 220032505, 220021910, 220022615, 220178240, 220042233, 220025339, 220025681, 220055513, 220123659, 220055688, 220024375, 220041105, 220160309, 220197482, 220036594, 220055742, 220023506, 220023689, 220024200, 220172641, 220157855, 220172064, 220024294, 220024812, 220024545, 220024642, 220201021, 220026084, 220156409, 220141576, 220172757, 220046670, 220159319, 220157979, 220158932, 220035075, 220055432.

Parcels 220013810, 220014256, 220007608, 220013667, 220013756, 220013837, 220011133, 220023697, 220144605, 220032505, 220025339, 220025681, 220055688, 220024375, 220041105, 220160309, 220055742, 220172641, 220201021, 220026084, 220156409, 220157979 need further information and a special meeting of the Board of Equalization will be held Monday, April 29, 2019, at 4:00 p.m. to complete the protest process before May 1st.

Board Member Hohenstein moved, seconded by Board Member Albenesius, to approve the following parcels used for public purpose and exempt from tax for the City of South Sioux City: 220273549, 220070598, 220023247, 220019568, 220021910, 220022615, 220178240, 220042233, 220055513, 220123659, 220197482, 220036594, 220023506, 220023689, 220024200, 220157855, 220172064, 220024294, 220024812, 220024545, 220024642, 220141576, 220172757, 220046670, 220159319, 220158932, 220035075, 220055432. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.



**Dakota County Board of Equalization  
Special Meeting**

Monday, April 29, 2019 at 4:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 4:00 p.m. with the Pledge of Allegiance. Present: Rohde, Albenesius, Gill, Hohenstein, Gomez. Absent: None. Also present was 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. NEW BUSINESS
  - a. Board to review property protests filed by the City of South Sioux City and City of Dakota City per §77-202.112 to protest the determination by the county assessor that the property is not used for public purpose. The county board of equalization shall issue its decision on the protest on or before May1. The decision of the county board of equalization may be appealed to the Tax Equalization and Review Commission (TERC) on or before June 1.
2. PUBLIC COMMENT
3. ADJOURNMENT

Chair Rohde called for the review of property protests filed by the City of South Sioux City and City of Dakota City to determine the use of property used or not used for public purpose (§77-202.112). Nanci Walsh, Clerk, South Sioux City, and Alyssa Silhacek, Administrator, City of Dakota City, along with Assessor Jeff Curry presented information on the following parcels: 220013810, 220014256, 220007608, 22001367, 220013756, 220013837, 220011133, 220023697, 220144605, 220032505, 220025339, 220025681, 220055688, 220024375, 220041105, 220160309, 220055742, 220172641, 220201021, 220026084, 220156409, 220157979.

Chair Rohde moved, seconded by Board Member Gomez, to accept Assessor recommendation and approve the following parcels used for public purpose and exempt from tax for the City of Dakota City- 220013810, 220014256, 220007608, 22001367, 220013756, 220013837, 220011133 and City of South Sioux City- 220023697, 220144605, 220032505, 220025339, 220025681, 220055688, 220024375, 220041105, 220160309, 220055742, 220172641, 220201021, 220026084, 220156409, 220157979. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Hohenstein-yes. UNANIMOUS MOTION CARRIED.

Chair Rohde adjourned the April 29, 2019, Special Board of Equalization meeting at 4:33 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, May 6, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:00 p.m. with the Pledge of Allegiance. Present: Rohde, Albenesius, Gill, Gomez, Hohenstein. Absent: None. Also present was 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 <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.
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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 – April 22 & 29, 2019
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcel #220042780 – Daniel R & Barbara Black.
  - b. Jeff Curry, Assessor, requesting the Board approve, appoint and set compensation for the use of certified appraisers as referees for property valuation protests. §77-1502.01
  - c. Approve Referee Agreement with Innovative Appraisal Services, Inc., for residential and agricultural parcels.
  - d. Approve Referee Agreement for commercial parcels.
  - e. Closed Session pending litigation and possible settlement for MDC Coast 2, LLC vs. Board of Equalization Tax Equalization & Review Commission (TERC) Case No. 18C 0062.
  - f. Board to discuss and approve or deny County Attorney to make an offer of settlement for MDC Coast 2, LLC vs. Board of Equalization TERC Case No: 18C 0062.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gill moved, seconded by Board Member Gomez, to approve the minutes of the April 22 and 29, 2019, meetings. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, reviewed the Tax List Correction stating parcel #220042780 (Daniel R & Barbara Black) was a clerical error and that the value set in 2017 was to remain the same for 2018 and computer program did not roll the correct value. Chair Rohde moved, seconded by Board Member Albenesius, to approve the tax list correction for parcel #220042780 and correct the value. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, stated that he has received compensation amounts for an appraiser to act as referee for residential and ag parcel value protests in the amount of \$75/hour for data collection and analysis; \$80/hour for hearings with protestors; \$100/hour for Board of Equalization meetings and \$150/hour for defense as needed at Tax Equalization and Review Commission (TERC) hearings. Mr. Curry stated he has two appraisers interested in helping with commercial protest hearings at the rate of \$98/hour—Stanard Appraisal and \$125/hour—Tax Valuation, Inc. Discussion was had.

Chair Rohde moved, seconded by Board Member Hohenstein, to approve the Independent Contractor Agreement for Board of Equalization Referee between Innovative Appraisal Service, Inc., and Dakota County for 2019 referee for residential and agricultural parcels. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Board Member Hohenstein moved, seconded by Chair Rohde, to approve Stanard Appraisal as 2019 referee for commercial parcels subject to review of contract. ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member Gill, to convene in closed session for the purpose of pending litigation and possible settlement for DMC Coast 2, LLC vs. Board of Equalization & Review Commission (TERC)



**Dakota County Board of Equalization**  
Monday, May 20, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:00 p.m. with the Pledge of Allegiance. Present: Rohde, Albenesius, Gill, Gomez, Hohenstein. Absent: None. Also present was 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 – May 6, 2019
2. NEW BUSINESS
  - a. Approve Referee Agreement for commercial parcels.
  - b. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcel #220073589 W. Goddard.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Gill, to approve the minutes of the May 6, 2019, meetings. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

There was a brief discussion reviewing fees for commercial appraisers-Tri-State Valuation & Consulting at \$75/hour for data collection and analysis; \$100/hour for hearing protests; \$100 for Equalization meeting; \$125/hour for TERC defense and travel expense for fuel (\$50) and hotel (\$150) if applicable; and Stanard Appraisal Services, Inc. fees set at \$98/hour for data collection & analysis; \$98/hour for Equalization meeting and \$98/hour for TERC defense and if needed \$75/hour for additional added referee data collection & analysis. Chair Rohde moved, seconded by Board Member Hohenstein, to approve Independent Contractor Agreements for commercial protest referee for both Tri-State Valuation & Consulting and Stanard Appraisal Services, Inc. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, reviewed the Tax List Correction stating parcel #220073589 (Wallace & Sharon Godard) was a clerical error and that the value set in 2017 for the outbuildings was to remain the same for 2018 and computer program did not roll the correct value. Chair Rohde moved, seconded by Board Member Gill, to approve the tax list correction for parcel #220042780 and correct the value. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business and no public comment.

Chair Rohde adjourned the May 20, 2019, Board of Equalization meeting at 1:07 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, June 17, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gill called the meeting to order at 1:00 p.m. with the Pledge of Allegiance. Present: Albenesius, Gill, Gomez, Hohenstein. Absent: Rohde. Also present was 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 – May 20, 2019
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Vice-Chair Gill, to approve the minutes of the May 20, 2019, meeting. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- absent. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, reviewed the Tax List Correction as follows:

PARCEL	2019	ASSESSOR OPINION	OMITTED 77-123	CLERICAL 77-128	NOTES:
220273983	174,860	193,955		X	DATA ENTRY: WRONG NBHD
220273983	193,955	185,060		X	SYSTEM CALC: NO DEPR.
220026173	86,380	84,240		X	DATA ENTRY: BSMNT FIN
220076537	139,090	126,510	X		RES DEMO: NO NOTICE TP 19
220014760	493,170	418,865		X	LND ADJ: SURVEY PROVIDED
220088047	625,455	619,525	X		BIN RMVD: TP INFO IN 2019
220061904	86,345	72,510		X	SYSTEM CALC: REMVD DEPR

Vice-Chair Gill moved, seconded by Board Member Hohenstein, to approve the tax list corrections as recommended by the Assessor and correct the values as follows:

PARCEL	2019	ASSESSOR OPINION	BOE OPINION	OMITTED 77-123	CLERICAL 77-128	NOTES:
220273983	174,860	193,955	193,955		X	DATA ENTRY: WRONG NBHD
220273983	193,955	185,060	185,060		X	SYSTEM CALC: NO DEPR.
220026173	86,380	84,240	84,240		X	DATA ENTRY: BSMNT FIN
220076537	139,090	126,510	126,510	X		RES DEMO: NO NOTICE TP 19
220014760	493,170	418,865	418,865		X	LND ADJ: SURVEY PROVIDED
220088047	625,455	619,525	619,525	X		BIN RMVD: TP INFO IN 2019
220061904	86,345	72,510	72,510		X	SYSTEM CALC: REMVD DEPR

ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- absent, Albenesius- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business and no public comment.

Vice-Chair Gill adjourned the June 17, 2019, Board of Equalization meeting at 1:12 p.m.

County Board of Equalization

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Janet Gill, Vice-Chair

Date signed

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Joan Spencer, County Clerk

Date

**Dakota County Board of Equalization**  
Monday, July 1, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:00 p.m. with the Pledge of Allegiance. Present: Rohde, Albenesius, Gill, Hohenstein. Absent: Gomez. Also present was 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 <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.
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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 – July 1, 2019
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
  - b. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) case #17E 0032 Prairie Haven v. Dakota County; case #18R 0019 Beermann v. Dakota County; case #18R 0191 Guzman v. Dakota County; case #18R 0028 Hittle Jr. v. Dakota County; case #18R 096 Thoene v. Dakota County; case #17R 0240 Giese v. Dakota County; case #18R 0022 Bruggeman v. Dakota County; case #17C 0089 Krogh v. Dakota County; cases #18C 0173, #18C 0174 & #18C 0175 Supreme Wood products, Inc., v. Dakota County; case #18C 0216 Rodriguez Pallets, Inc. v. Dakota County; case #18C 0047 Heikes v. Dakota County; case #18C 0013 Ohm v. Dakota County; and case #18C 0006 Covenant Properties LLC v. Dakota County.
  - c. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #17E 0032 Prairie Haven v. Dakota County Board of Equalization.
  - d. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0019 Beermann v. Dakota County Board of Equalization.
  - e. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0191 Guzman v. Dakota County Board of Equalization.
  - f. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0028 Hittle, Jr. v. Dakota County Board of Equalization.
  - g. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0096 Thoene v. Dakota County Board of Equalization.
  - h. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #17R 0240 Giese v. Dakota County Board of Equalization.
  - i. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0022 Bruggeman v. Dakota County Board of Equalization.
  - j. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #17C 0089 Krogh v. Dakota County Board of Equalization.
  - k. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC cases #18C 0173, #18C 0174 & #18C 0175 Supreme Wood Products, Inc. v. Dakota County Board of Equalization.
  - l. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18C 0216 Rodriguez Pallets, Inc. v. Dakota County Board of Equalization.
  - m. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18C 0047 Heikes v. Dakota County Board of Equalization.
  - n. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18C 0013 Ohm v. Dakota County Board of Equalization.
  - o. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18C 0006 Covenant Properties LLC v. Dakota County Board of Equalization.
  - p. Set dates to meet as Board of Equalization to review valuation protests that have been filed. §77-1502.01
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Chair Rohde moved, seconded by Board Member Albenesius, to approve the minutes of June 17, 2019. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, reviewed and explained the Tax List Corrections. Board Member Hohenstein moved, second by Board Member Gill, to approve the omitted and clerical errors as recommended by Assessor. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Parcel	2019	Assessor Opinion	BOE Opinion	Omitted 77-123	Clerical 77-128
220071004	163,930.00	159,710.00	159,710.00		X
220071098	138,520.00	163,340.00	163,340.00		X
220071276	212,545.00	238,045.00	238,045.00		X
220071934	144,855.00	117,460.00	117,460.00		X
220142343	170,650.00	-	-		X
220142262	321,510.00	-	-		X
220274300	11,570.00	-	-		X
220216630	4,000.00	-	-	X	
220070407	113,910.00	121,580.00	121,580.00	X	
220274337	-	65,000.00	65,000.00	X	
220274338	-	65,000.00	65,000.00	X	
220274339	-	39,000.00	39,000.00	X	
220274340	-	39,000.00	39,000.00	X	
220274341	-	39,000.00	39,000.00	X	
220274342	-	39,000.00	39,000.00	X	
220274343	-	39,000.00	39,000.00	X	
220274344	-	39,000.00	39,000.00	X	
220069123	225,940.00	218,970.00	218,970.00		X

Board Member Hohenstein moved, seconded by Chair Rohde to convene in closed session for the purpose of discussing pending litigation of Tax Equalization and Review Commission (TERC) cases. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED at 1:17 p.m. Chair Rohde restated the reason for the closed session.

Board Member Gill moved, seconded by Board Member Albenesius, to reconvene in open session. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED at 2:00 p.m.

Chair Rohde moved, seconded by Board Member Hohenstein, to approve the Dakota County Attorney to make the offer for a settlement agreement in TERC Case #17E 0032 – Prairie Haven. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Hohenstein, to approve the Dakota County Attorney to make the offer for a settlement agreement in TERC Case #18R 0019 - Beermann. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.



**Dakota County Board of Equalization  
Special Meeting**

Monday, July 8, 2019 at 9:00 a.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 9:08 a.m. with the Pledge of Allegiance. Present: Rohde, Gill, Hohenstein, Gomez. Absent: Albenesius. Also present was Jeff Curry, Assessor, Kim Watson, County Attorney (arrived at 9:16 a.m.), Referees Sam and Frank Ferraro, Innovative Appraisal Service 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 1, 2019
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
  - b. Jeff Curry, Assessor, to provide the Board with an update on the VSL Emerson LLC appeal to their tax exemption application denial.
  - c. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) case ##18R 0065 - Becker v. Dakota County.
  - d. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case ##18R 0065 - Becker v. Dakota County Board of Equalization.
  - e. 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
  - f. 1:30 – 2:30 p.m. Webinar regarding LB512 and filing of Form 425
3. PUBLIC COMMENT
4. ADJOURNMENT

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

Board Member Gill moved, seconded by Board Member Gomez, to approve the minutes of July 1, 2019. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- absent, Gill- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, reviewed and explained the Tax List Corrections. Chair Rohde moved, seconded by Board Member Gomez, to approve the omitted and clerical errors as recommended by Assessor. ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- absent, Gill- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

PARCEL	2019	Assessor Recommendation	BOE Decision	OMITTED 77-123	CLERICAL 77-128	NOTES:
220154341	203,150	224,535	224,535	X		OMITTED PTFIN IN BSMNT
220154198	205,825	221,830	221,830		X	DATA ENTRY, LND SQFT FIX
220180911	90,300	24,930	24,930		X	NOT COMMERCIAL, RRES
220176132	553,450	353,520	353,520	X	X	MULTI RECORDS, DELETED XTRA
220032815	7,840	86,285	86,285	X		2019 HOME OMITTED
220032815	7,840	86,285	86,285	X		2018 HOME OMITTED

Kim Watson, County Attorney, arrived at 9:16 a.m.

Jeff Curry, Assessor, reviewed and updated the board on the latest information regarding the VSL Emerson LLC appeal in reference to their tax exemption application denial.

Board Member Gill moved, seconded by Board Member Gomez, to convene in closed session for the purpose of discussing pending litigation of Tax Equalization and Review Commission (TERC) case 18R 0065- Becker. ROLL CALL VOTE: Rohde- yes, Albenesius- absent, Gill- yes, Hohenstein- yes, Gomez- yes. UNANIMOUS MOTION CARRIED at 9:32 a.m. Chair Rohde restated the reason for the closed session.

Board Member Gomez moved, seconded by Board Member Hohenstein, to reconvene in open session. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- absent. UNANIMOUS MOTION CARRIED at 9:36 a.m.

Board Member Gomez moved, seconded by Board Member Gill, to approve the Dakota County Attorney to make the offer for a settlement agreement in TERC Case #18R 0065 – Becker. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- absent, Gill- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed each parcel protested. Chair Rohde moved, seconded by Board Member Hohenstein, to accept the referee's recommendation and set the value for the following parcels:

PARCEL #	CURRENT OWNER	2018 PREVIOUS TOTAL	2019 CURRENT TOTAL	Referee Recommendation	BOE Value
220029288	DEANDA/MARTIN P & HERMINIA	105,895	109,240	109,240	109,240
220076227	STARKS/JAMES & CAROLYN	106,110	128,640	120,845	120,845
220077541	STOWE/DUANE & ALICE	132,905	135,000	135,000	135,000
220080755	HITTLE, JR/WILLIAM M	118,615	121,380	95,085	95,085
220177422	GUBBELS/KENNETH G & MEGAN R	310,000	340,815	340,815	340,815
220056447	LEDERER/JEFFREY & THERESA J	101,945	155,620	122,535	122,535
220273996	ORTIZ/MIGUEL ALVAREZ	227,965	193,490	193,490	193,490
220154449	CARTER/PATRICK L & PENNY L	360,710	366,260	366,260	366,260
220274007	ROYALTY/CAROL A	216,755	246,810	224,625	224,625
220197881	JUAREZ/JOSE C & MAGDALENA P	224,560	223,300	150,000	150,000
220040583	RODRIGUEZ/GABRIEL & MERCEDES	54,260	52,480	52,480	52,480
220175357	NAVARRO/JESUS OR CLAUDIA	17,000	26,765	26,765	26,765
220170878	FRESE, JR/HERMAN	251,640	269,750	269,750	269,750
220071004	ORR/RALPH G & JODEE	159,470	163,930	159,710	159,710
220175055	HULS/TOSHA	4,860	16,775	965	965
220123519	MELLIICK/TINA M & TONYA A	126,985	191,145	173,745	173,745
220009791	INTHISANE/PHONEPRASEUTH & SA	93,770	100,325	96,250	96,250
220008477	STAMP/MICHAEL D & BRITNI J	108,250	131,515	125,270	125,270
220061904	DELBERT & SHARIE LIEBER, TRUSTEES	50,950	72,510	55,200	55,200
220070075	HINDS/CARL R	44,680	45,345	26,615	26,615
220059934	TULLIS & ROCKFORD NAGEL/KAREN	221,990	225,490	225,490	225,490
220055408	PITTS/CRAIG A & BARBARA A	254,805	244,600	236,410	236,410
220045968	MORENO/OSWALDO & ESTELA	73,060	75,490	75,490	75,490

ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- absent, Gill- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Gomez, to take no action to set value until further review of the following parcels: 220029830; 220014884; 220040508; 220040060; 220031177; 220205191; 220153450; 220154937; 220201307; 220154104; 220074305; 220034664. ROLL CALL VOTE: Rohde- yes, Albenesius- absent, Gill- yes, Hohenstein- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde recessed the meeting at 11:32 a.m. The Board reconvened at 1:30 p.m. with Board Members Gill, Hohenstein and Gomez present. Chair Rohde arrived at 1:50 p.m.

The Board joined the NACO LB512 Webinar regarding the filing of Form 425 Report of Destroyed Real Property which can be filed by residents who experienced significant damage from a natural disaster. Significant damage must exceed 20% of the current assessed value as defined in the instructions. The deadline to file is July 15, 2019.

No public comment.

Chair Rohde adjourned the July 8, 2019, Special Board of Equalization meeting at 2:19 p.m.

County Board of Equalization

\_\_\_\_\_  
Kevin Rohde, Chair

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Date signed

\_\_\_\_\_  
Joan Spencer, County Clerk

\_\_\_\_\_  
Date

**Dakota County Board of Equalization  
Special Meeting**

Monday, July 8, 2019 at 9:00 a.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 9:08 a.m. with the Pledge of Allegiance. Present: Rohde, Gill, Hohenstein, Gomez. Absent: Albenesius. Also present was Jeff Curry, Assessor, Kim Watson, County Attorney (arrived at 9:16 a.m.), Referees Sam and Frank Ferraro, Innovative Appraisal Service 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 1, 2019
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
  - b. Jeff Curry, Assessor, to provide the Board with an update on the VSL Emerson LLC appeal to their tax exemption application denial.
  - c. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) case ##18R 0065 - Becker v. Dakota County.
  - d. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case ##18R 0065 - Becker v. Dakota County Board of Equalization.
  - e. 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
  - f. 1:30 – 2:30 p.m. Webinar regarding LB512 and filing of Form 425
3. PUBLIC COMMENT
4. ADJOURNMENT

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

Board Member Gill moved, seconded by Board Member Gomez, to approve the minutes of July 1, 2019. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- absent, Gill- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, reviewed and explained the Tax List Corrections. Chair Rohde moved, seconded by Board Member Gomez, to approve the omitted and clerical errors as recommended by Assessor. ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- absent, Gill- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

PARCEL	2019	Assessor Recommendation	BOE Decision	OMITTED 77-123	CLERICAL 77-128	NOTES:
220154341	203,150	224,535	224,535	X		OMITTED PTFIN IN BSMNT
220154198	205,825	221,830	221,830		X	DATA ENTRY, LND SQFT FIX
220180911	90,300	24,930	24,930		X	NOT COMMERCIAL, RRES
220176132	553,450	353,520	353,520	X	X	MULTI RECORDS, DELETED XTRA
220032815	7,840	86,285	86,285	X		2019 HOME OMITTED
220032815	7,840	86,285	86,285	X		2018 HOME OMITTED

Kim Watson, County Attorney, arrived at 9:16 a.m.

Jeff Curry, Assessor, reviewed and updated the board on the latest information regarding the VSL Emerson LLC appeal in reference to their tax exemption application denial.

Board Member Gill moved, seconded by Board Member Gomez, to convene in closed session for the purpose of discussing pending litigation of Tax Equalization and Review Commission (TERC) case 18R 0065- Becker. ROLL CALL VOTE: Rohde- yes, Albenesius- absent, Gill- yes, Hohenstein- yes, Gomez- yes. UNANIMOUS MOTION CARRIED at 9:32 a.m. Chair Rohde restated the reason for the closed session.

Board Member Gomez moved, seconded by Board Member Hohenstein, to reconvene in open session. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- absent. UNANIMOUS MOTION CARRIED at 9:36 a.m.

Board Member Gomez moved, seconded by Board Member Gill, to approve the Dakota County Attorney to make the offer for a settlement agreement in TERC Case #18R 0065 – Becker. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- absent, Gill- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Hohenstein, to accept the referee’s recommendation and set the value for the following parcels:

PARCEL #	CURRENT OWNER	2018 PREVIO US TOTAL	2019 CURRENT TOTAL	Referee Recommendation	BOE Value
220029288	DEANDA/MARTIN P & HERMINIA	105,895	109,240	109,240	109,240
220076227	STARKS/JAMES & CAROLYN	106,110	128,640	120,845	120,845
220077541	STOWE/DUANE & ALICE	132,905	135,000	135,000	135,000
220080755	HITTLE, JR/WILLIAM M	118,615	121,380	95,085	95,085
220177422	GUBBELS/KENNETH G & MEGAN R	310,000	340,815	340,815	340,815
220056447	LEDERER/JEFFREY & THERESA J	101,945	155,620	122,535	122,535
220273996	ORTIZ/MIGUEL ALVAREZ	227,965	193,490	193,490	193,490
220154449	CARTER/PATRICK L & PENNY L	360,710	366,260	366,260	366,260
220274007	ROYALTY/CAROL A	216,755	246,810	224,625	224,625
220197881	JUAREZ/JOSE C & MAGDALENA P	224,560	223,300	150,000	150,000
220040583	RODRIGUEZ/GABRIEL & MERCEDES	54,260	52,480	52,480	52,480
220175357	NAVARRO/JESUS OR CLAUDIA	17,000	26,765	26,765	26,765
220170878	FRESE, JR/HERMAN	251,640	269,750	269,750	269,750
220071004	ORR/RALPH G & JODEE	159,470	163,930	159,710	159,710
220175055	HULS/TOSHA	4,860	16,775	965	965
220123519	MELICK/TINA M & TONYA A	126,985	191,145	173,745	173,745
220009791	INTHISANE/PHONEPRASEUTH & SA	93,770	100,325	96,250	96,250
220008477	STAMP/MICHAEL D & BRITNI J	108,250	131,515	125,270	125,270
220061904	DELBERT & SHARIE LIEBER, TRUSTEES	50,950	72,510	55,200	55,200
220070075	HINDS/CARL R	44,680	45,345	26,615	26,615
220059934	TULLIS & ROCKFORD NAGEL/KAREN	221,990	225,490	225,490	225,490
220055408	PITTS/CRAIG A & BARBARA A	254,805	244,600	236,410	236,410
220045968	MORENO/OSWALDO & ESTELA	73,060	75,490	75,490	75,490

ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- absent, Gill- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Gomez, to take no action to set value until further review of the following parcels: 220029830; 220014884; 220040508; 220040060; 220031177; 220205191; 220153450; 220154937; 220201307; 220154104; 220074305; 220034664. ROLL CALL VOTE: Rohde- yes, Albenesius- absent, Gill- yes, Hohenstein- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde recessed the meeting at 11:32 a.m. The Board reconvened at 1:30 p.m. with Board Members Gill, Hohenstein and Gomez present. Chair Rohde arrived at 1:50 p.m.

The Board joined the NACO LB512 Webinar regarding the filing of Form 425 Report of Destroyed Real Property which can be filed by residents who experienced significant damage from a natural disaster. Significant damage must exceed 20% of the current assessed value as defined in the instructions. The deadline to file is July 15, 2019.

No public comment.

Chair Rohde adjourned the July 8, 2019, Special Board of Equalization meeting at 2:19 p.m.

County Board of Equalization

\_\_\_\_\_  
Kevin Rohde, Chair

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Date signed

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Joan Spencer, County Clerk

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Date

**Dakota County Board of Equalization  
Special Meeting**

Monday, July 15, 2019 at 1:05 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:26 p.m. Present: Rohde, Albenesius, Hohenstein, Gomez. Absent: Gill. Also present was Jeff Curry, Assessor, Kim Watson, County Attorney (arrived at 2:00 p.m.), 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 8, 2019
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, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
3. PUBLIC COMMENT
4. ADJOURNMENT

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

Board Member Gomez moved, seconded by Chair Rohde, to approve the minutes of July 8, 2019. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes, Gill- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed each parcel protested. Chair Rohde recessed the meeting at 1:49 p.m. Chair Rohde reconvened the meeting at 2:10 p.m. Board Members present: Rohde, Albenesius, Hohenstein and Gomez. Kim Watson, County Attorney, arrived at 2:00 p.m.

Chair Rohde moved, seconded by Board Member Hohenstein, to accept the referee's recommendation and set the value for the following parcels:

PARCEL #	CURRENT OWNER	2018 TOTAL	2019 TOTAL	Referee Recommendation	BOE Value
220029830	RODRIGUEZ/GABRIEL & MERCEDES A	159,715	164,685	158,930	158,930
220014884	RODRIGUEZ/GABRIEL & MERCEDES A	55,905	57,750	57,750	57,750
220031177	RODRIGUEZ/GABRIEL & MERCEDES	87,250	101,990	89,315	89,315
220205191	BARR/DOUG	410,930	485,855	422,835	422,835
220154937	SPIRK/DIANNA J	73,850	98,800	97,565	97,565
220154104	PICK/RUSSELL J & KATIE N	200,000	212,340	212,340	212,340
220074305	RAYNOR/RONALD J & PATRICIA L	129,330	132,620	132,620	132,620
220034664	HADDOCK/EARL E & CHARLOTTE M	184,525	208,460	208,460	208,460

ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- yes, Gill- absent, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Gomez, to accept the assessor's recommendation and set the value for the following parcel:

PARCEL #	CURRENT OWNER	2018 TOTAL	2019 TOTAL	Referee Recommen- dation	BOE Value
220201307	RICHARDS/CHRISTEN & STEPHANI	132,625	187,445	170,955	187,455

ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, requested Board approval for tax list correction on parcel 220074186 as 2018 homestead exemption was given was in error. Chair Rohde moved, seconded by Board Member Gomez, to approve the tax list correction for parcel 220074186 as recommended by assessor. ROLL CALL VOTE: Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

No public comment.

Chair Rohde adjourned the July15, 2019, Special Board of Equalization meeting at 2:14 p.m.

County Board of Equalization

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Kevin Rohde, Chair

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Date signed

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Joan Spencer, County Clerk

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Date

**Dakota County Board of Equalization  
Special Meeting**

Monday, July 22, 2019 at 9:00 a.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 9:03 a.m. Present: Rohde, Hohenstein, Gomez. Absent: Gill and Albenesius (arrived at 11:35 a.m.). Also present was Jeff Curry, Assessor, Referee Sam Ferraro, Innovative Appraisal Service and Shannon Hansen, Tri State Appraisal, 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 15, 2019
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. Homestead Exemption Hearing to appeal Assessor's Notice of Rejection of Homestead Exemption per application not timely filed by Cindy Lou Anderson, South Sioux City.
  - c. Board to review Report of Destroyed Real Property Form 425 filings per damage occurring on or after January 1 and before July 1 of 2019 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property.
  - d. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
3. PUBLIC COMMENT
4. ADJOURNMENT

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

Board Member Gomez moved, seconded by Board Member Hohenstein, to approve the minutes of July 15, 2019. ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- absent, Gill- absent, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed each parcel protested. Chair Rohde recessed the meeting at 10:17 a.m. and reconvened the meeting at 10:29 a.m. Board Members present: Rohde, Hohenstein and Gomez.

Chair Rohde recessed the meeting at 10:51 a.m. and reconvened the meeting at 11:13 a.m. Board Members present: Rohde, Hohenstein and Gomez. Board Member Albenesius arrived at 11:35 a.m. and Board Member Gomez departed the meeting at 12:26 p.m.

Chair Rohde moved, seconded by Board Member Hohenstein, to accept the referee's recommendation and set the value for the following parcels:

PARCEL #	CURRENT OWNER	2018 TOTAL	2019 TOTAL	Referee	BOE
220153450	VITITO/DOUGLAS J	226,220	297,655	297,655	297,655
220040842	RAGER/DANNY D & LILLIAN M	65,000	72,315	72,315	72,315
220146411	RAGER/DANNY D & LILLIAN M	58,115	66,925	65,730	65,730
220157944	GRAY/BERNARD L	28,560	46,210	46,210	46,210
220087415	DENKER/FRED E	148,490	194,310	148,490	148,490
220074887	FINLEY/THERESA	90,275	92,090	84,055	84,055
220196729	KUBIK/DONALD A	9,795	13,365	13,365	13,365

220085064	KUBIK/DONALD A	117,755	124,110	121,635	121,635
220009821	LOPEZ/NICHOLAS M	81,140	97,660	97,660	97,660
220058938	BRUNICK/GAYLE	44,295	56,710	56,710	56,710
220040184	BLAIR BRANDES & PERRY BERGH	198,620	205,600	182,125	182,125
220021589	BEL FURY INVESTMENT GROUP	55,160	57,830	57,830	57,830
PARCEL #	CURRENT OWNER	2018 TOTAL	2019 TOTAL	Referee	BOE
220039348	BEL FURY INVESTMENT GROUP	42,575	42,575	34,270	34,270
220173117	WARREN/KATHY M	216,720	235,875	235,875	235,875
220028893	SWICK/TONY R & JENNIFER L	184,290	202,515	202,515	202,515
220145423	SKOW/SCOTT M	198,510	201,445	201,445	201,445
220028559	VALERIO/ARMANDO & MARTHA	104,785	108,525	55,935	55,935
220156611	JENSEN/ROGER W & RUTH A	46,455	329,560	291,720	291,720
220070865	COLLINS/BILLY B	17,995	27,300	27,300	27,300
220070695	COLLINS/BILLY B	87,735	112,265	112,265	112,265
220069913	COLLINS/BILLY B	32,295	55,910	55,910	55,910
220070784	COLLINS/BILLY B	18,280	34,405	34,405	34,405
220013225	COPPLE/JERRY E & CHERYL R	185,295	196,175	196,175	196,175
220000786	GREVE/NICOLE M	54,945	50,410	50,410	50,410
220071926	WARNER/DANIEL R & LORI L	150,000	174,615	174,615	174,615
220069832	KILBERG/ROBERT C	61,935	90,800	48,640	48,640
220068437	RICKS/KRISTI	133,925	136,015	119,510	119,510
220127034	HAYES/GARY L OR MARIAN L	9,505	20,825	20,825	20,825
220144583	DODDS/RICHARD E & PAULA A	140,925	145,485	133,805	133,805
220152608	MURPHY/MICHAEL J & TANYA L	600,800	615,285	475,000	475,000
220018812	TEAGER/MARGARET E	85,710	88,615	88,615	88,615
220006008	LONG/CHRISTOPHER & NICOLE	142,770	218,185	218,185	218,185
220044392	TODD/TERRY F & GLORIA J	90,575	94,560	94,500	94,500
220017220	MCKIBBIN/AARON	150,000	173,820	158,700	158,700
220033536	CURIEL/MARISOL G	103,000	106,420	106,420	106,420
220273836	MILLARD/STEVE A	16,960	38,050	38,050	38,050
220177163	FOSTER/LUCILLE M	138,350	143,510	143,510	143,510
220072183	COM. DEV. AGENCY OF SSC,~NE	0	3,635	1,405	1,405
220157774	COM. DEV. AGENCY OF SSC,~NE	0	86,035	63,895	63,895
220040702	AGNES DEAL, TRUSTEE	70,520	72,715	72,715	72,715
220051356	AGNES DEAL, TRUSTEE	225,470	223,905	223,905	223,905
220154902	KUBIK/LEE & CASSANDRA	195,000	202,895	202,895	202,895
220156360	SUR/WILDON F & NALYN E	207,950	215,435	215,435	215,435
220010153	SANDS/SHERYL M	94,690	95,975	95,975	95,975
220138230	HOXSIE/DOYLE	96,440	157,220	114,870	114,870
220176779	GRAINBELT FARMS, L.L.C. - Kirkholm	188,085	191,185	191,185	191,185
220077908	FORD/LEE & CINDY	214,935	224,715	224,715	224,715
220151075	NORRIS,REV. FAMILY TRUST\FERN E	231,125	234,860	234,860	234,860
220082200	LARSON/ERIC J & SARA SUE	168,270	170,460	170,460	170,460
220005990	MAYBERRY/TERRY H	152,735	151,015	151,015	151,015
220040109	HOCH/DONNA R	65,330	67,480	67,480	67,480
220011753	SWANSON/CHARLES V & DOROTHY M	127,370	129,595	129,595	129,595

220042209	RODRIGUEZ PALLETS, INC	280,560	280,560	202,020	202,020
220180911	GILL, BERNARD & LAURINDA	184,350	90,300	24,930	24,930
220176132	GILL, BERNARD & LAURINDA	59,910	553,450	195,790	195,790
220273857	GANGESTAD	40,095	40,095	24,485	24,485
220124507	GANGESTAD	273,375	273,375	273,375	273,375
220144656	IRET Properties (Arbors Apartments)	8,928,880	14,384,285	10,485,037	10,485,037
220067244	YES COMPANIES EXP FRED, LLC	3,893,285	4,686,600	3,972,625	3,972,625
220205922	MFP MID-AMERICA SHOPPING CENTERS LLC	5,155,285	5,155,285	5,201,775	5,201,775
220205655	MFP MID-AMERICA SHOPPING CENTERS LLC	269,505	269,505	269,505	269,505
220071179	PEDERSON TRUSTEES	506,060	755,390	570,223	570,223
220055254	EARTHGRAINS BAKING CO., INC C/O RYAN LLC	2,198,075	2,198,075	2,198,075	2,198,075
220057397	SIOUXLAND BANK - GOTCH	1,058,305	1,093,060	1,005,856	1,005,856

PARCEL #	CURRENT OWNER	2018 TOTAL	2019 TOTAL	Referee	BOE
220057044	SIouxLAND BANK - GOTCH	1,656,060	1,719,060	1,719,060	1,719,060
220054959	SIoux CITY FOUNDRY CO	310,345	310,345	230,609	230,609
220054878	SIoux CITY FOUNDRY COMPANY	2,439,530	2,128,945	1,953,024	1,953,024
220068267	MARSH	258,985	247,960	247,960	247,960
220069123	GARWOOD, TRUSTEE	204,115	225,940	216,520	216,520
220108678	COM. DEV. AGENCY OF SSC,~NE	0	44,280	504	504
220178372	COM. DEV. AGENCY OF SSC,~NE	0	140,690	658	658
220048614	PRAIRIE HAVEN, INC. C/O WALL STREET MISSION	939,675	984,375	546,075	546,075
220055114	THONGPHET & WILSENG	67,050	117,375	117,375	117,375
220204640	BISHOP	58,360	84,205	84,205	84,205
220049548	MERCHANT	186,895	194,375	194,375	194,375
220012423	MUNOZ	121,315	123,445	123,445	123,445
220062250	BARRS	83,070	83,970	51,035	51,035
220010471	CRAVENS	88,810	89,255	89,255	89,255
220021457	R. DE ANDA & L. F. CARRASCO	64,675	291,680	204,515	204,515
220009430	L. VARGAS & L. OLAGUE DE VARGAS	126,445	168,635	168,635	168,635
220060827	OLSON TRUSTEE	1,580,566	1,939,595	1,939,595	1,939,595
220196109	OLSON TRUSTEE	257,355	329,285	329,285	329,285
220058733	OLSON TRUSTEE	3,069,765	3,372,615	3,372,615	3,372,615
220057958	OLSON TRUSTEE	387,940	406,570	406,570	406,570
220058032	OLSON TRUSTEE	34,925	46,515	46,515	46,515
220058652	OLSON TRUSTEE	703,615	782,825	782,825	782,825
220058377	OLSON TRUSTEE	27,390	29,545	29,545	29,545
220058105	OLSON TRUSTEE	41,220	54,190	54,190	54,190
220058288	OLSON TRUSTEE	47,640	56,310	56,310	56,310
220060746	OLSON TRUSTEE	524,769	685,565	685,565	685,565
220060479	OLSON TRUSTEE	24,600	27,020	27,020	27,020
220060568	OLSON TRUSTEE	62,000	72,530	72,530	72,530
220060991	OLSON TRUSTEE	17,100	21,135	21,135	21,135
220059810	MC ARTHUR	79,880	80,565	80,565	80,565
220273553	MC ARTHUR	175,415	178,115	178,115	178,115

ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Hohenstein, to not accept the recommendation and set the value for the following parcels:

PARCEL #	CURRENT OWNER	2018 TOTAL	2019 TOTAL	Referee	BOE
220141916	BATES/KAREN R	29,205	57,780	57,780	29,205
220079714	MURPHY/TIMOTHY P & PENNY M	45,640	72,750	72,750	52,000
220163979	BARCLAY/CAROL R & DIANE L	42,355	58,495	58,495	43,680
220196303	KLASSEN	197,720	204,530	137,625	197,720
220196664	GOODIER	186,620	184,515	163,250	186,620

ROLL CALL VOTE: Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed the written complaint by Cindy Lou Anderson regarding the Notice of Rejection of Homestead Exemption. Board Member Hohenstein moved, seconded by Board Member Albenesius, to allow the filing and waive the missed deadline. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- absent. UNANIMOUS MOTION CARRIED.

The Board will review the Reports of Destroyed Property Form 425 filings at their July 23 Board of Equalization meeting.

The Assessor will present the Tax List Corrections at the July 23 Board of Equalization meeting.

No public comment.

Chair Rohde adjourned the July 22, 2019, Special Board of Equalization meeting at 1:37 p.m.

County Board of Equalization

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Kevin Rohde, Chair

Date signed

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Joan Spencer, County Clerk

Date

**Dakota County Board of Equalization  
Special Meeting**

Tuesday, July 23, 2019 at 9:00 a.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 9:07 a.m. Present: Rohde, Hohenstein, Albenesius. Absent: Gill and Gomez. Also present was Jeff Curry, Assessor, Referee James VerSchoor, Tri State Appraisal, 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 22, 2019
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, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
  - c. Board to review Report of Destroyed Real Property Form 425 filings per damage occurring on or after January 1 and before July 1 of 2019 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property.
  - d. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) case #18R 0218 and #18R 0219 – Bel Fury Investments Group, LLC v. Dakota County and case #18R 0096 Mark T. Thoene v. Dakota County.
  - e. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0218 and #18R 0219 Bel Fury Investments Group, LLC v. Dakota County Board of Equalization.
  - f. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0096 Mark T. Thoene v. Dakota County Board of Equalization.
3. PUBLIC COMMENT
4. ADJOURNMENT

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

Board Member Hohenstein moved, seconded by Board Member Albenesius, to approve the minutes of July 22, 2019. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- absent. UNANIMOUS MOTION CARRIED.

Chair stated the board would review property protest filings. Leon Jessen, Accountant, addressed the board on behalf of the protests filed for Olsen Trustee—220060827, 220196109, 220058733, 220057958, 220058032, 220058652, 220058377, 220058105, 220058288, 220060746, 220060479, 220060568 and 220060991. Discussion was had regarding ag land equalization, establishment of market area values per Dakota County sales, NCCPI Productivity codes vs. soil codes stipulated by the state(NRCS); relevance of 2017 and 2018 value; Mr. Jessen asked for copies of sales used and county appraiser remarks. He also stated going to Tax Equalization Review Commission (TERC) would cost approximately \$20,000. Chair Rohde recessed the meeting at 9:32 a.m. and reconvened the meeting at 9:46 a.m. Board Members present: Rohde, Hohenstein and Albenesius. Bart Gotch spoke regarding Siouxland Bank parcel 220057044 being raised. Jeff Curry will check with TVI if this was a parcel that was not supposed to roll and check if equalized with neighborhood.

The Board reviewed each parcel protested. Chair Rohde moved, seconded by Board Member Hohenstein, to accept the referee's recommendation and set the value for the following parcels:

PARCEL #	CURRENT OWNER	2018 TOTAL	2019 TOTAL	Referee	BOE
220040508	RODRIGUEZ	34,760	35,140	35,140	35,140
220040060	RODRIGUEZ	66,065	68,345	68,345	68,345
220061920	HARRIGFELD	170,265	170,265	170,265	170,265
220062455	HOLM	72,660	110,570	110,570	110,570
220067996	MENUEY FAMILY TRUST, ET AL	596,675	277,820	254,045	254,045
220009139	MENUEY FAMILY TRUST, ET AL	9,150	9,150	2,545	2,545
220009236	MENUEY FAMILY TRUST, ET AL	21,890	21,890	9,985	9,985
220009317	MENUEY FAMILY TRUST, ET AL	5,940	5,940	1,630	1,630
220009481	MENUEY FAMILY TRUST, ET AL	2,785	2,785	575	575
220009589	MENUEY FAMILY TRUST, ET AL	1,410	1,410	395	395
220069158	MENUEY FAMILY TRUST, ET AL	238,725	218,450	218,450	218,450
220161518	MENUEY FAMILY TRUST, ET AL	96,200	88,035	88,035	88,035
220068097	MENUEY FAMILY TRUST, ET AL	423,660	189,870	189,870	189,870
220206155	JUMP	42,395	61,085	61,085	61,085
220144524	PEREZ	161,310	165,010	182,275	182,275
220056919	BOYLE	138,095	140,920	140,920	140,920
220144877	VARGAS / GUADELOUPE-VARGAS	25,200	220,730	220,730	220,730
220000689	TIFT	30,405	81,500	81,500	81,500
220056455	CANTERBURY VILLAGE HOUSING	3,889,580	4,258,290	4,258,290	4,258,290
220205833	PERKINS DELAWARE II, LLC	1,155,535	1,155,535	850,000	850,000
220200599	RIVERFRONT APARTMENT	3,392,910	4,109,645	3,700,000	3,700,000
220057427	TORTICILL	245,820	245,820	234,950	234,950
220062978	MARLETT	153,150	204,690	172,435	172,435
220173001	BROCKHAUS	146,085	194,015	184,485	184,485
220118566	MAHR	285,000	338,930	338,930	338,930
220012008	PETERS	133,260	144,080	144,080	144,080
220069743	BATES	41,190	65,375	46,695	46,695
220043620	BECERRA	207,535	214,445	214,445	214,445
220179131	JIMENEZ	45,145	63,940	56,000	56,000
220016429	HARRIS	38,480	117,555	97,485	97,485
220023255	HARRIS	25,000	43,135	35,435	35,435

ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Hohenstein, to rescind his motion from the July 22, 2019, meeting which approved all parcels per referee recommendation to set value which included parcel 220057044 (Siouxland Bank/Gotch). ROLL CALL VOTE: Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Hohenstein, to approve all parcels [220153450, 220040842, 220146411, 220157944, 220087415, 220074887, 220196729, 220085064, 220009821, 220058938, 220040184, 220021589, 220039348, 220173117, 220028893, 220145423, 220028559, 220156611, 220070865, 220070695, 220069913, 220070784, 220013225, 220062455, 220000786, 220071926, 220069832, 220068437, 220127034, 220144583, 220152608, 220018812, 220006008, 220044392, 220017220, 220033536, 220273836, 220177163, 220072183, 220157774, 220040702, 220051356, 220154902, 220156360, 220010153, 220138230, 220176779, 220077908, 220151075, 220082200, 220005990, 220040109, 220011753, 220042209, 220180911, 220176132, 220273857, 220124507, 220144656, 220067244, 220205922, 220205655, 220071179, 220055254, 220057397, 220057044, 220054959, 220054878, 220068267, 220069123, 220108678, 220178372, 220048614, 220055114, 220204640, 220049548, 220012423, 220062250, 220010471, 220021457, 220009430, 220060827, 220196109,

220058733, 220057958, 220058032, 220058652, 220058377, 220058105, 220058288, 220060746, 220060479, 220060568, 220060991, 220059810, 220273553] heard on July 22 and approved per referee recommendation excepting parcel 220057044 (Siouxland Bank/Gotch) and set the value for parcel 220057044 at \$1,656,060. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- absent. UNANIMOUS MOTION CARRIED.

The Assessor presented the Tax List Corrections for parcels with clerical and/or omitted errors. Chair Rohde moved, seconded by Board Member Hohenstein, to approve the tax list corrections as follows: ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

PARCEL	2019	ASSESSOR OPINION	BOE OPINION	Omitted 77-123	Clerical 77-128	NOTES:
220144532	165,010	182,275	182,275		x	(T.P.) Data Entry CND SUB5YR
220057354	79,280	86,540	86,540		x	(T.P.) Data Entry CND 20/30
220125163	136,775	124,505	124,505		x	(T.P.) Data Entry CND 30/20

The Board reviewed with Assessor Jeff Curry the Report of Destroyed Real Property Form 425 filings per damage occurring on or after January 1 and before July 1, 2019 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property. Chair Rohde moved, seconded by Board Member Albenesius, to approve the value reduction per damage estimate of \$40,000 for parcel 220070830 – Cooper and make reassessment of value for the residence only at \$88,405.00 and not approve a value reduction (cost of damage did not exceed 20% of value) for parcels 220058938- Brunick; 220025118- Cain; 220083983 & 220083541- Cottonwood Flats and 220170878- Frese. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Hohenstein, to convene in closed session for the purpose of discussing pending litigation negotiations on Tax Equalization Review Commission (TERC) cases #18R 0218 and #18R 0219- Bel Fury Investments Group, LLC and #18R 0096- Thoene. ROLL CALL VOTE: Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED at 12:37 p.m. Chair Rohde restated the purpose of the closed session.

Board Member Hohenstein moved, seconded by Board Member Albenesius, to reconvene in open session. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- absent. UNANIMOUS MOTION CARRIED at 12:46 p.m.

Board Member Hohenstein moved, seconded by Board Member Albenesius, to approve the County Attorney to offer settlement agreement in TERC case #18R 0219- Bel Fury Investments Group, LLC v. Dakota County Board of Equalization. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Hohenstein, to approve the County Attorney to offer settlement agreement in TERC case #18R 0096- Mark T. Thoene v. Dakota County Board of Equalization. ROLL CALL VOTE: Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED.

No public comment.

Chair Rohde adjourned the July 23, 2019, Special Board of Equalization meeting at 12:48 p.m.

County Board of Equalization

\_\_\_\_\_  
Kevin Rohde, Chair

\_\_\_\_\_  
Date signed

\_\_\_\_\_  
Joan Spencer, County Clerk

\_\_\_\_\_  
Date

**Dakota County Board of Equalization  
Emergency Meeting**  
Wednesday, July 24, 2019 at 4:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the emergency meeting to order at 4:00 p.m. Present: Rohde, Albenesius, Gomez. Absent: Gill and Hohenstein. Also present was Jeff Curry, Assessor, and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present.

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.

1. EMERGENCY BUSINESS
  - a. Three (3) protest filings were not heard in error. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the Board of Equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01
2. ADJOURNMENT

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

Chair stated the board would review property protest filings. Chair Rohde moved, seconded by Board Member Albenesius, to accept the recommendations and set the value for the following parcels:

PARCEL #	OWNER	2018 TOTAL	2019 TOTAL	Referee	BOE
220000972	CALLAWAY	77,035.00	81,335.00	81,335.00	81,335.00
220035016	SANDUSKY	119,875.00	123,775.00	123,775.00	123,775.00
220132887	SANDUSKY	175,905.00	220,365.00	220,365.00	220,365.00

ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- yes, Gill- absent, Hohenstein- absent. UNANIMOUS MOTION CARRIED.

Chair Rohde adjourned the July 24, 2019, Emergency Board of Equalization meeting at 4:17 p.m.

County Board of Equalization

\_\_\_\_\_  
Kevin Rohde, Chair

\_\_\_\_\_  
Date signed

\_\_\_\_\_  
Joan Spencer, County Clerk

\_\_\_\_\_  
Date

**Dakota County Board of Equalization**  
Monday, August 26, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gill called the meeting to order at 1:00 p.m. with the Pledge of Allegiance. Present: Albenesius, Gill, Gomez, Hohenstein. Absent: Rohde. Also present was 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 23 & 24, 2019
  - b. Approval of the Cemetery Report filed August 1, 2019, by County Assessor. §77-202.10
2. NEW BUSINESS
  - a. Closed Session to discuss pending litigation negotiations regarding tax exemption on real and personal property by qualifying organization in Tax Equalization and Review Commission (TERC) Case No. 19E 001 and Case No. 19E002 VSL Emerson, LLC vs. Dakota County Board of Equalization.
  - b. Approve response to Request for Admission questions in TERC Case No. 19E 001 and 19E002 VSL Emerson, LLC vs. Dakota County Board of Equalization.
  - c. Jeff Curry, Assessor, to request approval of correction of clerical errors on parcels: (1) #220082456—Baker; (2) #220176078—Baker; and (3) #22081638—USA/Winnebago Tribe of Nebraska Trust. §77-1507
  - d. Pharyce Eslick, Dakota City, requesting a hearing and that the Board approve or deny her appeal regarding her Notice of Rejection of Homestead Exemption 2019. A written complaint has been received in the office of County Clerk within 30 days of the rejection notice. §77-3519
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Hohenstein, to approve the Consent Agenda: (a) minutes of July 23 & 24, 2019 and (b) Cemetery Report. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- absent. UNANIMOUS MOTION CARRIED.

Board Member Hohenstein moved, seconded by Board Member Gomez, to convene in closed session to discuss pending litigation negotiations regarding tax exemption on real and personal property by VSL Emerson, LLC vs. Dakota County in TERC cases #19E001 and 19E002. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- absent, Albenesius- yes. UNANIMOUS MOTION CARRIED at 1:05 p.m. Vice-Chair Gill restated the reason for closed session.

Board Member Gomez moved, seconded by Vice-Chair Gill, to reconvene in open session at 1:25 p.m. (Roll Call Vote missed)

Board Member Hohenstein moved, seconded by Board Member Albenesius, to approve the response to Request for Admission questions in TERC Cases 19E001 and 19E002 VSL Emerson, LLC vs. Dakota County Board of Equalization. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- absent, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, reviewed the Tax List Correction parcels #220082456-Baker and #220176078-Baker to add survey and put outbuildings on correct parcel; and reviewed the lengthy correspondence on parcel #220081638-USA Trust for Winnebago Tribe of Nebraska to be tax exempt for years 2014, 2015, 2016 and 2017. Vice-Chair Gill moved, seconded by Board Member Gomez, to approve the tax list corrections for parcels #220082456 (Baker); #220176078 (Baker) and #220081638 (USA in Trust for Winnebago Tribe of Nebraska). ROLL CALL VOTE: Gomez- yes, Rohde- absent, Albenesius- yes, Gill- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The board reviewed the written request of Pharyce Eslick (not in attendance) regarding an appeal of the Notice of Rejection of Homestead Exemption not filed in a timely manner. The Board noted that a doctor's certification of medical



**Dakota County Board of Equalization**  
Monday, September 9, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:01 p.m. with the Pledge of Allegiance. Present: Rohde- yes, Albenesius, Gill, Gomez, Hohenstein. Absent: None. Also present was Jeff Curry, Assessor, Robert Giese, Treasurer, 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 26, 2019
  
2. NEW BUSINESS
  - a. Robert Giese, Treasurer, requesting approval of Form 457—Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations. §60-3,189(2) and §77-202(1)(c)(d)
    - Glad Tidings Lighthouse, 401 E 10<sup>th</sup> Street, South Sioux City
    - 2018 Chevrolet 3-door 1GAZGPFG3J1277083
    - Use/Explanation: church use for trips and church activities and ministry
  - b. Jeff Curry, Assessor, requesting approval of Tax List Correction for parcel #220204330 – Rosales.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Gill, to approve the Consent Agenda: (a) minutes of August 26, 2019. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Robert Giese, Treasurer, recommended approval of Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization—Glad Tidings Lighthouse. Chair Rohde moved, seconded by Board Member Albenesius, to approve the application for exemption from motor vehicle taxes as applied for by Glad Tidings Lighthouse [2018 Chevrolet 3-door 1GAZGPFG3J1277083 used for church activities and ministry]. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, reviewed the Tax List Correction parcel #220204330- Rosales for acceleration of taxes as mobile home is being torn down. Board Member Gill moved, seconded by Board Member Albenesius, to approve the tax list correction for parcel #220204330 (Rosales). ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business and no public comment.

Chair Rohde adjourned the September 9, 2019, Board of Equalization meeting at 1:05 p.m.

County Board of Equalization

\_\_\_\_\_  
Kevin Rohde, Chair

\_\_\_\_\_  
Date signed

\_\_\_\_\_  
Joan Spencer, County Clerk

\_\_\_\_\_  
Date

**Dakota County Board of Equalization**  
Monday, September 23, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:01 p.m. with the Pledge of Allegiance. Present: Rohde, Albenesius, Gill, Gomez, Hohenstein. Absent: None. Also present was Jeff Curry, Assessor, Robert Giese, Treasurer, 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 9, 2019
2. NEW BUSINESS
  - a. Robert Giese, Treasurer, requesting approval of Form 457—Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations. §60-3,189(2) and §77-202(1)(c)(d)
    - Haven House Family Services Center, 117 E 28<sup>th</sup> St., South Sioux City
    - 2016 Dodge 4Dr Wagon SE; VIN 2C4RDGBG8GR395561
    - Charitable Organization
    - Use: transport victims of domestic violence and sexual assault; transport client food, supplies and conduct business on behalf of clients on daily basis.
  - b. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) case #18C 0171 & 18C 0172 – Sioux City Foundry vs. Dakota County Board of Equalization; 2019 TERC filing not yet assigned per appeal on Protest #167 on parcel #220054878 - Sioux City Foundry and case #18C 0108 & 18C 0107 – Cornhusker Plaza Holdings, LLC vs. Dakota County Board of Equalization.
  - c. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC cases 18C 0171 & 18C 0172 and 2019 TERC filing not yet assigned per appeal on Protest #167 on parcel #220054878 - Sioux City Foundry vs. Dakota County Board of Equalization.
  - d. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC cases 18C 0108 & 18C 0107- Cornhusker Plaza Holdings, LLC vs. Dakota County Board of Equalization.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Gill, to approve the Consent Agenda: (a) minutes of September 9, 2019. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Robert Giese, Treasurer, recommended approval of Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization—Haven House Family Services Center. Chair Rohde moved, seconded by Board Member Hohenstein, to approve the application for exemption from motor vehicle taxes for Haven House Family Services Center [2016 Dodge Wagon SE 2C4RDGBG8GR395561 used for transport of clients, food, supplies, daily business]. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member Gill, to convene in closed session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) cases 18C 0171, 18C 0172, 19C TBD(protest #167) Sioux City Foundry; and cases 18C 0107 & 18C 0108 Cornhusker Plaza Holdings, LLC vs. Dakota County Board of Equalization. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED at 1:05 p.m. Chair Rohde restated the reason for closed session.

Board Member Hohenstein moved, seconded by Board Member Albenesius, to convene in open session. ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED at 1:25 p.m.

Chair Rohde moved, seconded by Board Member Gomez, to approve County Attorney to make offer for settlement agreement on TERC cases 18C 0171, 18C 0172, 19C TBD(protest #167) Sioux City Foundry vs. Dakota County Board of Equalization. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Board Member Gill moved, seconded by Board Member Albenesius, to approve County Attorney to make offer for settlement agreement on TERC cases 18C 0108 & 18C 0107 Cornhusker Plaza Holdings, LLC vs. Dakota County Board of Equalization. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No public comment.

Chair Rohde adjourned the September 23, 2019, Board of Equalization meeting at 1:27 p.m.

County Board of Equalization

\_\_\_\_\_  
Kevin Rohde, Chair

\_\_\_\_\_  
Date signed

\_\_\_\_\_  
Joan Spencer, County Clerk

\_\_\_\_\_  
Date

**Dakota County Board of Equalization  
Emergency Meeting**

Friday, September 27, 2019 at 8:30 a.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the emergency meeting to order at 8:41 a.m. Present: Rohde, Hohenstein, Gomez. Absent: Gill and Albenesius. Also present was 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.

**PUBLIC NOTICE**

An Emergency Meeting of the Dakota County Board of Equalization has been called by Chair Kevin Rohde for Friday, September 27, 2019, at 8:30 a.m.

The Agenda shall be for the Board to state the nature of the emergency: pending litigation deadline for Tax Equalization and Review Commission (TERC) cases 18C 0200 EarthGrains Baking Companies, Inc. v. Dakota County Board of Equalization and 18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization.

The AGENDA 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.

**1. EMERGENCY BUSINESS**

- a. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) cases 18C 0200 EarthGrains Baking Companies, Inc. v. Dakota County Board of Equalization and 18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization.
- b. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18C 0200 EarthGrains Baking Companies, Inc. v. Dakota County Board of Equalization.
- c. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC cases #18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization.

**2. ADJOURNMENT**

**NOTIFICATION 09/24/2019:** Dakota County Courthouse, Local Post Offices, [www.dakotacountyne.org](http://www.dakotacountyne.org), email Agenda List including all media

Chair Rohde moved, seconded by Board Member Gomez, to excuse Board Members Albenesius and Gill. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member Hohenstein, to convene in closed session for the purpose of discussion on Tax Equalization and Review Commission (TERC) cases 18C 0200 EarthGrains Baking Companies, Inc. v. Dakota County Board of Equalization and 18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization. ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- absent, Gill- absent, Hohenstein- yes. UNANIMOUS MOTION CARRIED at 8:43 a.m. Chair Rohde restated the reason for closed session.

Board Member Gomez moved, seconded by Chair Rohde, to reconvene in open session. ROLL CALL VOTE: Rohde- yes, Albenesius- absent, Gill- absent, Hohenstein- yes, Gomez- yes. UNANIMOUS MOTION CARRIED at 8:48 a.m.

Chair Rohde moved, seconded by Board Member Hohenstein, to approve the County Attorney make offer for settlement agreement in TERC case #18C 0200 EarthGains Baking Companies, Inc. v. Dakota County Board of Equalization. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- absent, Gill- absent. UNANIMOUS MOTION CARRIED.

No action was taken regarding the YES Companies EXP FRED, LLC TERC cases.

Chair Rohde adjourned the September 27, 2019, Emergency Board of Equalization meeting at 8:49 a.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

**Dakota County Board of Equalization  
Emergency Meeting**

Friday, September 27, 2019 at 8:30 a.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the emergency meeting to order at 8:41 a.m. Present: Rohde, Hohenstein, Gomez. Absent: Gill and Albenesius. Also present was 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.

**PUBLIC NOTICE**

An Emergency Meeting of the Dakota County Board of Equalization has been called by Chair Kevin Rohde for Friday, September 27, 2019, at 8:30 a.m.

The Agenda shall be for the Board to state the nature of the emergency: pending litigation deadline for Tax Equalization and Review Commission (TERC) cases 18C 0200 EarthGrains Baking Companies, Inc. v. Dakota County Board of Equalization and 18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization.

The AGENDA 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.

**1. EMERGENCY BUSINESS**

- a. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) cases 18C 0200 EarthGrains Baking Companies, Inc. v. Dakota County Board of Equalization and 18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization.
- b. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18C 0200 EarthGrains Baking Companies, Inc. v. Dakota County Board of Equalization.
- c. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC cases #18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization.

**2. ADJOURNMENT**

NOTIFICATION 09/24/2019: Dakota County Courthouse, Local Post Offices, [www.dakotacountyne.org](http://www.dakotacountyne.org), email Agenda List including all media

Chair Rohde moved, seconded by Board Member Gomez, to excuse Board Members Albenesius and Gill. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member Hohenstein, to convene in closed session for the purpose of discussion on Tax Equalization and Review Commission (TERC) cases 18C 0200 EarthGrains Baking Companies, Inc. v. Dakota County Board of Equalization and 18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization. ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- absent, Gill- absent, Hohenstein- yes. UNANIMOUS MOTION CARRIED at 8:43 a.m. Chair Rohde restated the reason for closed session.

Board Member Gomez moved, seconded by Chair Rohde, to reconvene in open session. ROLL CALL VOTE: Rohde- yes, Albenesius- absent, Gill- absent, Hohenstein- yes, Gomez- yes. UNANIMOUS MOTION CARRIED at 8:48 a.m.

Chair Rohde moved, seconded by Board Member Hohenstein, to approve the County Attorney make offer for settlement agreement in TERC case #18C 0200 EarthGains Baking Companies, Inc. v. Dakota County Board of Equalization. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- absent, Gill- absent. UNANIMOUS MOTION CARRIED.

No action was taken regarding the YES Companies EXP FRED, LLC TERC cases.

Chair Rohde adjourned the September 27, 2019, Emergency Board of Equalization meeting at 8:49 a.m.

County Board of Equalization

\_\_\_\_\_  
Kevin Rohde, Chair

\_\_\_\_\_  
Date signed

Joan Spencer, County Clerk

Date

**Dakota County Board of Equalization**  
Monday, October 7, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:01 p.m. with the Pledge of Allegiance. Present: Rohde, Gill, Hohenstein. Absent: Albenesius, Gomez. Also present was 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 – September 23 and 27, 2019
2. NEW BUSINESS
  - a. Board to levy the necessary taxes for the 2019-2020 budget year and certify all levies for Dakota County and the political subdivisions. §77-1601(1)
  - b. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) cases 18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization.
  - c. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC cases #18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization.
  - d. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) case 19C 0159 Earthgrains Baking Companies Inc. v. Dakota County Board of Equalization.
  - e. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC cases 19C 0159 Earthgrains Baking Companies Inc. v. Dakota County Board of Equalization.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Chair Rohde moved, seconded by Board Member Hohenstein, to excuse Board Members Gomez and Albenesius. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Gill, to approve the consent agenda—approval of September 23 and 27, 2019, minutes. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- absent, Gill- yes. UNANIMOUS MOTION CARRIED.

Board Member Gill moved, seconded by Board Member Hohenstein, to levy the necessary taxes for the 2019-20 budget year and certify all levies for Dakota County and the political subdivisions. ROLL CALL VOTE: Rohde- yes, Albenesius- absent, Gill- yes, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

COUNTY	General					TOTAL
<b>County General Fund</b>	<b>0.366379</b>					<b>0.366379</b>
CITY/VILLAGE	General	Bond	Police Pen.	Fire	Library	
<b>Dakota City</b>	<b>0.325733</b>	<b>0.172268</b>			<b>0.044456</b>	<b>0.542457</b>
<b>Homer</b>	<b>0.324244</b>					<b>0.324244</b>
<b>Hubbard</b>	<b>0.449999</b>					<b>0.449999</b>
<b>Jackson</b>	<b>0.414237</b>	<b>0.134186</b>				<b>0.548423</b>
<b>South Sioux City</b>	<b>0.292563</b>		<b>0.026142</b>	<b>0.030000</b>	<b>0.075565</b>	<b>0.424270</b>
SCHOOL DISTRICT	General	Bond	Qual. CPU	Sinking	Building	
<b>4 Ponca - H.S. Bond 2009</b>	<b>1.050000</b>	<b>0.141586</b>				<b>1.191586</b>
<b>11 So. Sioux City</b>	<b>1.050000</b>	<b>0.10305</b>	<b>0.008484</b>			<b>1.161534</b>
<b>11 S Sioux City - No Bond</b>	<b>1.050000</b>		<b>0.008484</b>			<b>1.058484</b>
<b>31R Homer (Jackson affiliation)</b>	<b>0.969106</b>				<b>0.028842</b>	<b>0.997948</b>
<b>*561 Emerson Hubbard</b>	<b>0.796522</b>					<b>0.796522</b>

SUBDIVISION	General	Capitol Imp.	ADA/Haz M	Bond		
<b>Agricultural Society</b>	<b>0.005243</b>	<b>0.002484</b>				<b>0.007727</b>
<b>Historical Society</b>	<b>0.001893</b>					<b>0.001893</b>

RURAL FIRE PROTECTION	General	Bond	Sinking	Ambulance		
<b>Dakota Covington</b>	<b>0.022599</b>		<b>0.006171</b>			<b>0.028770</b>
<b>Emerson</b>	<b>0.013150</b>	<b>0.011007</b>				<b>0.024157</b>
<b>Homer</b>	<b>0.017986</b>		<b>0.002221</b>			<b>0.020207</b>

**POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION**

Board Member Hohenstein moved, seconded by Board Member Gill, to convene in closed session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) cases 18C 0178, 18C 0180, 18C 0181, 18C 0182—YES companies EXP FRED, LLC; and case 19C 0159—Earthgrains Baking Companies vs. Dakota County Board of Equalization. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- absent. UNANIMOUS MOTION CARRIED at 1:05 p.m. Chair Rohde restated the reason for closed session.

Board Member Gill moved, seconded by Board Member Hohenstein, to convene in open session. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- absent, Gill- yes. UNANIMOUS MOTION CARRIED at 1:21 p.m.

Chair Rohde moved, seconded by Board Member Hohenstein, to approve County Attorney to make offer for settlement agreement on TERC cases 18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization not less than \$3.4 million. ROLL CALL VOTE: Rohde- yes, Albenesius- absent, Gill- yes, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Board Member Gill moved, seconded by Board Member Hohenstein, to approve County Attorney to make offer for settlement agreement on TERC case 19C 0159 Earthgrains Baking Companies Inc v. Dakota County Board of Equalization. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- absent. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No public comment.

Chair Rohde adjourned the October 7, 2019, Board of Equalization meeting at 1:23 p.m.

County Board of Equalization

\_\_\_\_\_  
Kevin Rohde, Chair

\_\_\_\_\_  
Date signed

\_\_\_\_\_  
Joan Spencer, County Clerk

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Date

**Dakota County Board of Equalization**  
Monday, November 18, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:02 p.m. with the Pledge of Allegiance. Present: Rohde, Albenesius, Gill, Hohenstein, Gomez. Absent: None. Also present was 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 7, 2019
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting Board approve Tax List Correction on parcels #220008639 (Merrell) and 220200041 (Laurel).
  - b. Megan McIntosh, Security National Bank, requesting new parcel ID be issued on lot split to meet the rate lock expiration/closing deadline.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Hohenstein, to approve the consent agenda—approval of October 7, 2019, minutes. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained the tax list corrections--#220008639 (Merrell) the State denied the homestead exemption and #220200041 (Laurel) had mobile home moving out of county. Chair Rohde moved, seconded by Board Member Albenesius, to approve the tax list corrections for parcels #220008639 and #220200041. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Security National Bank did not appear. Jeff Curry explained the problem with the parcel ID request for the split. Kim Watson, County Attorney stated there was no provision in the statute to allow the Board to make the requested change at this time. The board took no action.

No mail or emergency business. No public comment.

Chair Rohde adjourned the November 18, 2019, Board of Equalization meeting at 1:12 p.m.

County Board of Equalization

\_\_\_\_\_  
Kevin Rohde, Chair

\_\_\_\_\_  
Date signed

\_\_\_\_\_  
Joan Spencer, County Clerk

\_\_\_\_\_  
Date

**Dakota County Board of Equalization**  
Monday, December 2, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:00 p.m. with the Pledge of Allegiance. Present: Rohde, Albenesius, Gill, Hohenstein, Gomez. Absent: None. Also present was 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 18, 2019
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting Board approve Tax List Correction on parcel #220018030 (Bauman).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gill moved, seconded by Board Member Gomez, to approve the consent agenda—approval of November 18, 2019, minutes. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained the tax list correction--#220018030 (Baman)—was that the State changed the homestead exemption from 50% awarded to 100%. Board Member Hohenstein moved, seconded by Board Member Albenesius, to approve the tax list correction for parcel #220018030. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No public comment.

Chair Rohde adjourned the December 2, 2019, Board of Equalization meeting at 1:04 p.m.

County Board of Equalization

\_\_\_\_\_  
Kevin Rohde, Chair

\_\_\_\_\_  
Date signed

\_\_\_\_\_  
Joan Spencer, County Clerk

\_\_\_\_\_  
Date