

Dakota County Board of Equalization
Monday, January 27, 2020 at 1:02 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:39 p.m. Present: Rohde, Albenesius, Gill, Hohenstein. Absent: Gomez. Also present was Jeff Curry, Assessor, Stephanie Gatzemeyer, Deputy 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 <i>Open Meetings Act</i> is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

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

1. RE-ORGANIZATION

- a. Nominations for Chairperson §23-156
- b. Nominations for Vice-Chair

2. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*

- a. Approval of the previous minutes – December 2, 2019
- b. Approval of the time of regular Board of Equalization meetings as 1:02 p.m.

3. NEW BUSINESS

- a. Robert Giese, Treasurer, requesting Board 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. §60-3, 189(2)
- b. Jeff Curry, Assessor, requesting Board approval of tax list correction on parcels #220146802- S. Woehler and #220274144- L. Agustin.
- c. Jeff Curry, Assessor, recommendation to the Board for either taxable or exempt for the real property or tangible property of any organization or society seeking a tax exemption by December 31 of the preceding year. §77-202.01

4. MAIL AND/OR EMERGENCY BUSINESS

5. PUBLIC COMMENT

6. ADJOURNMENT

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

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

Board Member Gill moved, seconded by Chair Rohde, to approve the consent agenda—(a) approval of December 2, 2019, minutes and (b) approval of the time of the Board of Equalization meetings to be changed to 1:40 p.m. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Stephanie Gatzemeyer, Deputy Treasurer, requested the Board approve the exemption of motor vehicle taxes for Northeast Nebraska Community Action Partnership, Inc. for the 3 motor vehicles used by Early Head Start and Head Start programs. Board Member Gill moved, seconded by Board Member Rohde, to approve the Application for Exemption from Motor Vehicle Taxes for Northeast Nebraska Community Action Partnership for the following vehicles used for Head Start: (1) 2016 Dodge Grand Caravan (2G4RDGBG7GR108050) (2) 2016 Dodge Grand Caravan (2C4RDGBG5GR102859) and (3) 2002 Chevrolet Venture Van (1GN DU03E92D292361). ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained the tax list corrections: (1) parcel #220146802 Woehler - the homestead exemption was changed from 100% to 0% approval by Nebraska Dept. of Revenue as all income was not reported and (2) parcel

#220274144 Agustin - the mobile home was billed twice in error in 2019. Board Member Gill moved, seconded by Chair Rohde, to approve the tax list corrections for parcels #220146802 and 220274144. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, gave the Board his recommendation for approval or denial for the entities filing the Form 451 Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations. Mr. Curry also stated that two low-income housing organizations also filed a Form 451 which Jeff thought should have been filed with the state on a different form and were sent to the County in error--Forest Acres and Prairie Haven. Chair Rohde moved, seconded by Board Member Gill, to accept the Assessor's recommendation. [The Board will hold a public hearing to approve or deny after February 1 and before June 1. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Qualifying Organization	Parcel #	Assessor Recommendation		
		Approval	Denial	Approval of Portion
Buckland Post #973	220004994	X		
Cownie-Church Legion Post #307	220029342; 220027307	X		X
Fraternal Order of Eagles	220042136	X		X
Hanson-Greenleaf Post #376	220173029	X		
Harty-McNally Legion Post #175	220002053	X		
Knights of Columbus	220072868	X		
Omadi Lodge #5AF & AM	220028192	X		
Ryan-McEntaffer Post #60	220001146 - no filing			
American Family Association, Inc	220149100	X		
Boys & Girl's Home of Nebraska	220154074	X		
Briar Cliff University	220056862	X		
Dakota County Ag Society Inc	22066183	X		
Dakota County Historical Society	220197423; 220084165; 220011621	X		
Heartland Counseling Services, Inc.	220136076	X		
Nebraska Indian Community College	220036349	X		
Norm Waitt SR, YMCA	220160139	X		
NE Nebr. Community Action Partnership, Inc.	220037124; 220037205	X		
Nebraska Senior Citizens Center, Inc	220200777	X		
VSL Emerson, LLC	220001332; 220107378		X	
Salvation Army	220031762; 220070571; 220072191	X		
Centro Cristiano Nueva Esperanza	220030308	X		
Evangelical Church of North America	220023468; 220053820	X		
First Lutheran Church	220055777; 220055483; 220055076	X		
First Lutheran Church	220055157		X	
First Presbyterian Church	220028885	X		
Glad Tidings Lighthouse of South Sioux City	220043019; 220040419; 220040753; 220040672; 220132844; 220156271; 220041369		X	
Glad Tidings Lighthouse of South Sioux City	220040850; 220044155	X		
Hope Evangelical Lutheran Church	220025991; 220025371; 220025991	X		
Iglesias Pentocostes Jesucristo El Buen Pastor	220040001	X		
Islamic Center of Siouxland	220177104	X		
Primera Iglesia Bautista Hispana	220023107	X		
Primera Iglesia Bautista Hispana	220055270		X	
River Hills Church	220205086	X		
Sacred Heart Catholic Church	220001847	X		

Salem Lutheran Church	220081743; 220082367; 20205175; 22074739	X		
Siouxland Community Bible Church	220029229	X		
St. Cornelius Catholic Church	220005826; 220079501; 220079412	X		
St. Mary's Catholic Church	220002711; 220088802	X		
St. Michael's Catholic Church	220162395; 220029539; 220072892; 220031495; 220029407; 220031355; 220031452; 220031274	X		
St. Paul's Evangelical Lutheran Church	220008094	X		
St. Paul's United Methodist Church	220028796	X		
Homer United Methodist Church	220007071	X		
Qualifying Organizations	Parcel #	Approval	Denial	Approval of Portion
St. Patrick's Catholic Church	220059195; 220005362; 220003912	X		
Tri-State Christian Church	220166706	X		
Trinity Lutheran Church	220002460	X		
United Methodist Church	220009740	X		X
Wat Buddahara of Siouxland, Inc	220072086	X		

No mail or emergency business. No public comment.

Chair Rohde adjourned the January 27, 2020, Board of Equalization meeting at 2:43 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, February 10, 2020 at 1:02 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 2:51 p.m. Present: Rohde, Albenesius, Gill, Hohenstein, Gomez. Absent: None. Also present was Kim Watson, County Attorney, and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

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

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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 27, 2020
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approval of tax list corrections
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) approval of January 27, 2020, minutes. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, was unable to attend the meeting. Tax Corrections will be approved at the next Board of Equalization meeting.

No mail or emergency business. No public comment.

Chair Rohde adjourned the February 10, 2020, Board of Equalization meeting at 2:52 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, February 24, 2020 at 1:02 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:41 p.m. Present: Rohde, Albenesius, Gill, Hohenstein, Gomez. Absent: None. 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.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
 - a. Approval of the previous minutes – February 10, 2020
2. NEW BUSINESS
 - a. 1:42 p.m. Public Hearing for the purpose of hearing oral and/or written testimony from the qualifying organizations who filed an Exemption Application Form 451 for Tax Exemption on Real and Personal Property.
 - b. Tax Exemption on Real and Personal Property by Qualifying Organizations (Form 451): Board shall consider the recommendation of the county assessor and any other information it may obtain from public testimony, and shall grant or withhold tax exemption for the real property or tangible personal property on the basis of law and of regulations promulgated by the Tax commissioner. §77-202.02
 - c. Jeff Curry, Assessor, requesting Board approval of tax list corrections
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) approval of February 10, 2020, minutes. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde opened the public hearing at 1:42 p.m. for the purpose of hearing oral and/or written testimony from qualifying organizations who filed an Exemption Application Form 451 for Tax Exemption on Real and Personal Property.

1. Fraternal Order of Eagles: Roger Gaswint stated they do have a lease and receive rent from The Don's (restaurant) but pay for all repairs using volunteers. The Deputy Assessor stated the apportionment was 13% taxable and 87% exempt.
2. Dakota City United Methodist Church(UMC): [90% exempt; 10% not exempt] Tami O'Dell spoke representing the UMC and Pathways Preschool that is using space in the church's basement stating that she does not pay rent and it was set up as a ministry approved with the church council. She stated that the preschool is a nonprofit 501(c)(3) organization—a nonprofit preschool housed in a nonprofit church. Justin O'Dell stated the preschool is approved as a nonprofit in Nebraska and with the IRS as a ministry (educational, religious) of the Church and felt it should not be taxed. Kathy Rouse, UMC District Supervisor, stated the church does receive a donation from the preschool (Tami O'Dell), but the preschool operates as its own business and does not share their financial information with the church. Shirley Sides, resident agent for UMC, stated there is no contract with the preschool. Melody Nieman, UMC educational coordinator, stated that the church has two ministries in their church: (1) Pathways preschool is a faith-based preschool based on UMC guidelines and (2) Teen Kids program. The preschool has 12 kids per day ages 3-4-5 and receives a weekly fee/tuition.
3. Glad Tidings Lighthouse of South Sioux City: All the parcels are connected to the church parcel except for one parcel and are all used by the church. The parcels are used for parking entering and exiting because of the dead-end street. The parcels are used for parking, basketball and volleyball, kids playground, soccer, outdoor functions.
4. First Lutheran Church: Pastor Dill stated they have one parcel not approved and that is a softball field, fencing and water fountain. It is used by multiple different groups for softball practice. The green space is also used when they have an outdoor worship service twice a month.
5. Primera Iglesia Bautista Hispana: Antonio Joaquin stated that they have vacant land that was denied. The church has been in South Sioux City for 23 years on an 80x120 lot with no extra space. They hope to build on this parcel, but now use it for outdoor church activities because the parcel with the church has no outdoor space. A curb has been cut for a driveway and temporary parking lot. The City has approved a new church building but

do not want it to be partially built and approximately \$600,000 of the \$1million dollar project has been raised. They submitted a church calendar of 5 events and pictures showing the outdoor activities. The Board asked that the pictures be associated with a date.

Commissioner Gomez left the meeting at 2:27 p.m.

6. Ms. Nelson spoke regarding both Prairie Haven and Forest Acres parcels. The Tax Exempt Form 451 was filed and assessor thought a form for low-income housing at the state level should have been filed instead of the Form 451.
7. VSL Emerson, LLC: Ms. Erin Robak made comments telephonically and Karl Beaver was in attendance. Mr. Beaver passed out written testimony which Ms. Robak reviewed with the Board. She set forth the basis for her application: (1) ownership is by a Charitable Organization organized exclusively for charitable purpose; (2) financial gain/profit—no distribution to owner or private person- all monies are put back into organization to provide care and organization is currently losing money/no excess revenue; (3) no alcohol sales; (4) no discrimination in membership or employment; (5) must be used exclusively for charitable purpose as the predominate purpose which means cannot pre-screen or restrict applicants and residents can stay if cannot pay if there is lag time applying for Medicaid. She referenced financial documents which showed 60% of residents are on Medicaid and the facility is subsidizing the cost. She stated all other facilities owned in Nebraska are approved as tax exempt.

Chair Rohde closed the public hearing at 2:53 p.m.

Chair Rohde moved, seconded by Board Member Albenesius, to approve tax exemption for the real and/or tangible personal property for those parcels the Assessor recommended for approval. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Qualifying Organization	Parcel #
Buckland Post #97	220004994
Hanson-Greenleaf Post #376	220173029
Harty-McNally Legion Post #175	220002053
Knights of Columbus	220072868
Omadi Lodge #5AF & AM	220028192
American Family Association, Inc	220149100
Boys & Girl's Home of Nebraska	220154074
Briar Cliff University	220056862
Dakota County Ag Society Inc	22066183
Dakota County Historical Society	220197423; 220084165; 220011621
Heartland Counseling Services, Inc.	220136076
Nebraska Indian Community College	220036349
Norm Waitt SR, YMCA	220160139
NE Nebr. Community Action Partnership, Inc.	220037124; 220037205
Nebraska Senior Citizens Center, Inc	220200777
The Salvation Army	220070571; 220072191
Centro Cristiano Nueva Esperanza	220030308
Evangelical Church of North America	220023468; 220053820
First Lutheran Church	220055777; 220055483; 220055076
First Presbyterian Church	220028885
Glad Tidings Lighthouse of South Sioux City	220040850; 220044155
Hope Evangelical Lutheran Church	220025991; 220025371; 220025991
Iglesias Pentocostes Jesucristo El Buen Pastor	220040001
Islamic Center of Siouland	220177104
Primera Iglesia Bautista Hispana	220023107
River Hills Church	220205086
Sacred Heart Catholic Church	220001847
Salem Lutheran Church	220081743; 220082367; 20205175; 22074739
Siouland Community Bible Church	220029229

St. Cornelius Catholic Church	220005826; 220079501; 220079412
St. Mary's Catholic Church	220002711; 220088802
St. Michael's Catholic Church	220162395; 220029539; 220072892; 220031495; 220029407; 220031355; 220031452; 220031274
St. Paul's Evangelical Lutheran Church	220008094
St. Paul's United Methodist Church	220028796
Homer United Methodist Church	220007071
St. Patrick's Catholic Church	220059195; 220005362; 220003912
Tri-State Christian Church	220166706
Trinity Lutheran Church	220002460
Wat Buddahara of Siouxland, Inc	220072086

Chair Rohde moved, seconded by Board Member Hohenstein, to continue looking at the parcels and take no action on parcels on which the Assessor recommended a denial or partial approval for tax exemption for the real and/or tangible personal property. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Cownie-Church Legion Post #307	220029342; 220027307
Fraternal Order of Eagles	220042136
VSL Emerson, LLC	220001332; 220107378
First Lutheran Church	220055157
Glad Tidings Lighthouse of South Sioux City	220043019; 220040419; 220040753; 220040672; 220132844; 220156271; 220041369
Primera Iglesia Bautista Hispana	220055270
United Methodist Church	220009740
Prairie Haven, Inc	220048614
Forest Acres Inc	220200424

Christy Abts, Deputy Assessor, explained the tax list corrections on the following parcels: (1) 220109737(Thor)- mobile home is being torn down and taken out of the park. Taxes were accelerated in 2020 for 2020 taxes that are not due yet. (2) 220168857(Cole)- mobile home is being torn down and taken out of the park. Taxes were accelerated in 2020 for 2020 taxes that are not due yet. (3) 220039348 (Bel Fury Investment Group)- per TERC Case 18R-0219 decision, the value(taxes) were lowered. (4) 220065959(Ptak)- 2018 homestead exemption of 100% by state did not get applied/system error corrected. Chair Rohde moved, seconded by Board Member Gill, to approve the tax list corrections for parcels 220109737, 220168857, 220039348 and 220065959 as recommended by the Deputy Assessor. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No public comment.

Chair Rohde adjourned the February 24, 2020, Board of Equalization meeting at 2:58 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, March 9, 2020 at 1:40 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:42 p.m. 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

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

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
 - a. Approval of the previous minutes – February 24, 2020
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, regarding Homestead Exemption application process being compromised.
 - b. Jeff Curry, Assessor, regarding omitted property recovery of back years taxes owed on parcels: #220273931- Salmen; #220059985- Hohenstein; 220005265- Simpson. §77-1507, 77-1318, 77-1318.01
 - c. Tax Exemption on Real and Personal Property by Qualifying Organizations (Form 451): Board shall consider the recommendation of the county assessor and any other information it may obtain from public testimony, and shall grant or withhold tax exemption for the real property or tangible personal property on the basis of law and of regulations promulgated by the Tax commissioner. §77-202.02
 - d. Jeff Curry, Assessor, requesting Board approval of tax list corrections.
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) approval of February 24, 2020, minutes. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained to the Board that the Homestead applications and all supporting documentation for Richard & Diane Bailey and Leo J & Donna Foxhoven were not filed timely in the Assessor's Office. A Notice of Rejection of Homestead Exemption was sent to the parties who then had the right to appeal to the Board of Equalization and if not satisfied with the Board's decision, had the right to appeal to Tax Equalization and Review Commission. The applications for both parties were approved at the state level bypassing the county authority and statutory procedures. Mr. Curry feels this creates an unequal process to all Homestead applicants.

Jeff Curry, Assessor, informed the Board that the Villages of Jackson and Emerson had not timely filed their building permits resulting in property being omitted from the tax roles and his office possibly pursuing recovery of back years taxes owed. [parcels: #220273931- Salmen; #220059985- Hohenstein; 220005265- Simpson]

No action was taken regarding consideration of the qualifying organizations applications for Tax Exemption on Real and Personal Property. Jeff Curry, Assessor, will review the properties and bring back to the Board an amended recommendation where applicable.

There were no tax list corrections for consideration.

No mail and/or emergency business or public comment.

Chair Rohde adjourned the March 9, 2020, Board of Equalization meeting at 2:17 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, April 6, 2020 at 1:30 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 2:20 p.m. 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

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1. CONSENT AGENDA *Any individual item may be removed by a Board Member 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 Board Members.*
 - a. Approval of the previous minutes – March 23, 2020
2. NEW BUSINESS
 - a. Tax Exemption on Real and Personal Property by Qualifying Organizations (Form 451): Board shall consider the recommendation of the county assessor and any other information it may obtain from public testimony, and shall grant or withhold tax exemption for the real property or tangible personal property on the basis of law and of regulations promulgated by the Tax Board Member. §77-202.02
 - b. Jeff Curry, Assessor, requesting Board approval of tax list corrections.
 - a. 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
 1. Approve Referee Agreement with Innovative Appraisal Services, Inc. for Residential
 2. Approve Referee Agreement with TriState and Stanard for Commercial parcels.
 3. Approve Referee Agreement with Standard Appraisal and Doug Helvig for Ag parcels.
 - b. Jeff Curry, Assessor, update the Board regarding the Assessor’s Plan of Assessment for Dakota County Assessment Years 2021, 2022 and 2023
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—(a) approval of March 23, 2020, minutes. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, met again with some qualifying organizations who filed the Tax Exemption of Real and Personal Property (Form 451) and gave the Board the following recommendations:

Qualifying Organization	Parcel #	Assessor Recommendation		
		Approval	Denial	Approval of Portion
Boys and Girls Home of Nebraska (64/36)	220154074			X
Glad Tidings Lighthouse of South Sioux City	220043019, 220156271	X		

Board Member Gill moved, seconded by Board Member Gomez, to accept the Assessor’s recommendation and approve tax exemption on real and personal property by qualifying organizations: (1) Boys and Girls Homer of Nebraska (220154074) changed to 64% tax exemption and 36% taxed; (2) Glad Tidings Lighthouse of South Sioux City to add two parcels as 100% tax exempt (220043019 & 220156271). ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained and recommended the following omitted and clerical errors be approved:

SITUS	Type	2019	ASSESSOR OPINION	VARIANCE	Omitted	Clerical	NOTES:
Lot 4 Parkview Crt	MH	\$0.00	\$6,500	\$6,500	X		Omitted MH in Court
74 lots / Flatwater	RES	\$4,872,440	\$1,480,000	-\$3,392,440	X	X	TIF, State verify discounted cash flow

No Permit Flatwater	COM	\$0.00	\$1,570,110	\$1,570,110	X		Plat shows SSC / Apt's & Storefront
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Dakota County Board of Equalization
Monday, April 20, 2020 at 1:30 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 2:11 p.m. Present: Rohde, Gill, Hohenstein. Absent: Gomez, Albenesius. 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 Board Member 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 Board Members.*
 - a. Approval of the previous minutes – April 6, 2020
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approval of omitted and clerical errors.
 - b. Board to approve Chair to sign Referee Agreements for the protest of property value hearings held in June and July.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Chair Rohde moved, seconded by Board Member Hohenstein, to excuse Board Members Albenesius and Gomez from today’s meeting. 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—(a) approval of April 6, 2020, minutes. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- absent, Gill- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained and recommended approval of the following omitted and clerical errors.

Parcel	2019	Assessor Opinion	BOE Opinion	Omitted 77-123	Clerical 77-128	Notes:
220274181	-	31,100	31,100	X		Omitted MH in Lake Village
220274353	-	15,990	15,990	X		Omitted MH in Parkview
220274182	-	29,985	29,985	X		Omitted MH in Lake Village
220274183	-	31,100	31,100	X		Omitted MH in Lake Village
220274184	-	38,425	38,425	X		Omitted MH in Lake Village
220274185	-	31,100	31,100	X		Omitted MH in Lake Village
220274186	-	31,100	31,100	X		Omitted MH in Lake Village
220274187	-	31,100	31,100	X		Omitted MH in Lake Village
220274193	-	41,545	41,545	X		Omitted MH in Lake Village
220274194	-	43,645	43,645	X		Omitted MH in Lake Village
220274195	-	43,100	43,100	X		Omitted MH in Lake Village
220274191	-	43,100	43,100	X		Omitted MH in Lake Village
220274188	-	43,100	43,100	X		Omitted MH in Lake Village
220274189	-	43,100	43,100	X		Omitted MH in Lake Village
220274192	-	43,100	43,100	X		Omitted MH in Lake Village
220274190	-	43,100	43,100	X		Omitted MH in Lake Village
220274197	-	43,100	43,100	X		Omitted MH in Lake Village
220274196	-	43,100	43,100	X		Omitted MH in Lake Village
220273864	36,255	40,190	40,190		X	Cond. Skirting modified rolled
220273858	30,225	38,865	38,865		X	Added Skt to complete file rolled

Dakota County Board of Equalization
Monday, May 4, 2020 at 1:30 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 2:24 p.m. 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 *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 Board Member 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 Board Members.*
 - a. Approval of the previous minutes – April 6, 2020
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approval of omitted and clerical errors.
 - b. Tax Exemption on Real and Personal Property by Qualifying Organizations (Form 451): Board shall consider the recommendation of the county assessor and any other information it may obtain from public testimony, and shall grant or withhold tax exemption for the real property or tangible personal property on the basis of law and of regulations promulgated by the Tax commissioner. §77-202.02
 - c. Board to approve Chair to sign Referee Agreements for the protest of property value hearings held in June and July.
 - Helvig Agricultural Service Company
 - Tri-State Valuation & Consulting
 - Innovative Appraisal Service, Inc.
 - Standard Appraisal Services, Inc.
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 Gill moved, seconded by Chair Rohde, to approve the consent agenda—(a) approval of April 20, 2020, minutes. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained and recommended approval of the following omitted and clerical errors.

Parcel	2019	Assessor Opinion	Omitted 77-123	Clerical 77-128	
220159068	515	3,425		X	Amended file not rolled since 2015
220273939	815	3,750		X	Amended file not rolled; add skt; Qlty 10
220273871	36,255	40,190	X		Cmplted, Cnd, Qlty and Skt Adj add
220273870	36,255	40,190	X		Cmplted, Qlty and Skt Adj add
220273869	36,255	40,190	X		Cmplted, Rms, Fxt, Bth, Qlty and Skt
220273868	29,680	32,525	X		Cmplted, Adj data and rolled
220273867	29,680	32,525	X		Cmplted, Adj data and rolled
220273866	36,255	40,190	X		Cmplted, Adj data and rolled
220273842	27,360	29,745	X		Cmplted, Adj data and rolled
220273844	31,050	38,865	X		Cmplted, Adj data and rolled
220273855	19,245	20,415	X		Amended w/o roll-court report adj
220273861	29,030	32,530	X		Cmplted, Adj data and rolled
220273862	29,680	32,530	X		Cmplted, Adj data and rolled

Dakota County Board of Equalization
Monday, May 18, 2020 at 1:30 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gill called the meeting to order at 3:06 p.m. Present: Albenesius, Gill, Hohenstein. Absent: Gomez and 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 Board Member 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 Board Members.*
 - a. Approval of the previous minutes – April 20, 2020
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approval of clerical and omitted errors.
 - b. Board to set guidelines to safely conduct the real property valuation protest process.
 - c. Jeff Curry, Assessor, update the Board regarding property Appraisal Service contracts for field work.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Vice-Chair Gill moved, seconded by Board Member Hohenstein, to approve the consent agenda—(a) approval of May 4, 2020, minutes. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- absent, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained and recommended approval of the following omitted and clerical errors.

PARCEL	2019	Assessor Opinion	Omitted 77-123	Clerical 77-128	NOTES:
220177023	237,415	274,990	X		Property improvements/no bldg permit
220086540	239,235	333,510	X		Property improvements/no bldg permit
220124671	114,275	182,995	X		Property improvements/no bldg permit
220150117	261,425	341,355	X		Property improvements/no bldg permit
220273560	22,230	85,525	X		Property improvements/no bldg permit
220274380	-	37,215		X	Parcel not flagged to roll / split
220154481	385,245	581,525	X		Omitted Res/Com prop missing BP's
220274093	244,875	190,900		X	Lnd wrong nbhd, retail not shop
220083959	214,910	278,590	X		No permit numbers, need to role value
220076502	278,690	515,930		X	House & pole bldg wrong parcel added
220076596	234,730	12,175		X	Rmvd house pole bldg Land only
220274351	-	48,355	X		IOLL no rolled (IOLL MH)
220274221	-	40,285	X		Cmpltd, adj data and rolled

220146969	22,155	46,380	X		Property improvements/no bldg permit
220066558	127,950	150,050	X		Property improvements/no bldg permit
220086850	222,290	328,330	X		Property improvements/no bldg permit
220073090	2,830	79,250	X		Accretion lnd & pond was null

Vice-Chair Gill moved, seconded by Board Member Albenesius, to accept the Assessor's recommendation to correct the omitted and clerical errors on 17 parcels and add \$13,220.43 to the tax roll. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- absent. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, presented a Flow Chart on how to safely conduct the real property valuation protest process per COVID19 recommendations. He would like the taxpayer to meet with the Assessor's Office first to mitigate before setting up hearing with Referee at the Clerk's Office. He would like the hearings to be conducted telephonically. Vice-Chair Gill moved, seconded by Board Member Hohenstein, to accept Assessor Jeff Curry's recommendation on safety procedures to conduct the property protest of value hearings. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- absent, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, updated the Board on contracts to hire qualified appraisers for field work in order to update all the Assessor's files with changes from the 2019 Eagle View imagery project flyover before the 2021 flyover is conducted.

No mail and/or emergency business or public comment.

Vice-Chair Gill adjourned the May 18, 2020, Board of Equalization meeting at 3:54 p.m.

County Board of Equalization

Janet Gill, Vice-Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, July 13, 2020
Protest Valuation Hearings at 9:00 a.m.
Regular Meeting at 1:30 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 9:06 a.m. Present: Rohde, Albenesius, Gill, Hohenstein. Absent: Gomez. Also present was Jeff Curry, Assessor, Referees Sam Ferraro, Innovative Appraisal Service, Inc., Doug Helvig, Helvig Agricultural Service Company 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. **9:00 a.m. PROTEST HEARINGS**
 - a. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the Board of Equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01
2. **1:30 p.m. CONSENT AGENDA** *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
 - a. Approval of the previous minutes – June 29, 2020
3. **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, discussion regarding tax revenue impact of agricultural grassland valuation decrease.
4. **MAIL AND/OR EMERGENCY BUSINESS**
5. **PUBLIC COMMENT**
6. **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 called for the 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.

Andrew Olson, parcel #220000514, addressed the Board regarding the increase of his lot value. Jeff Curry, Assessor, explained a 6-year land study was done to equalize by square foot in Dakota County.

Herman Frese Jr., parcel #220170878, addressed the Board regarding the value of his land, the flooding of his land and the value set by the Tax Equalization and Review Commission in 2018. Jeff Curry, Assessor, will review his lot size.

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

PARCEL #	CURRENT OWNER LAST NAME	PREVIOUS TOTAL	CURRENT TOTAL	Referee	BOE Final
220008450	GONSHOROWSKI	100,525	119,245	119,245	119,245
220005125	ARNOLD	59,760	73,740	73,740	73,740
220117519	HARRIS	26,210	40,335	40,335	40,355
220004889	ATKINS	42,675	61,745	55,900	55,900
220000514	OLSON	6,390	12,780	12,780	12,780
220000603	OLSON	65,945	69,140	69,140	69,140
220080720	DUNN	191,365	196,095	196,095	196,095
220001197	HARRIS	82,625	91,480	91,480	91,480

220027420	CORIA & ARROYO LOPEZ	343,225	330,530	330,530	330,530
220007748	SKOW	68,635	86,520	86,520	86,520
220059624	YOUNG	137,865	145,370	145,370	145,370
220004870	DONNELLY	43,785	62,195	62,195	62,195
220006083	DONNELLY	43,840	50,245	50,245	50,245
220056447	LEDERER	122,535	122,535	122,535	122,535
PARCEL #	CURRENT OWNER LAST NAME	PREVIOUS TOTAL	CURRENT TOTAL	Referee	BOE Final
220005753	LINDHOLM	15,070	25,165	20,020	20,020
220011052	JOHNSON	107,215	124,210	124,210	124,210
220005079	HORAK	195,625	265,070	214,005	214,005
220013101	STEVENSON	87,260	97,410	97,410	97,410
220177422	GUBBELS	340,815	362,810	348,455	348,455
220007373	JUMP	50,245	56,260	56,260	56,260
220002800	KENT	49,130	36,430	17,335	17,335
220043736	JOHNSON	147,050	155,485	141,170	141,170
220011648	NIEMAN	143,245	163,580	163,580	163,580
220007888	NELSEN	73,175	95,650	95,650	95,650
220090580	SANDERS	167,405	205,385	184,920	184,920
220136904	MURPHY & CLAYTON	185,985	194,750	194,750	194,750
220146454	MUNOZ	218,505	270,385	220,000	220,000
220153450	VITITO	233,570	312,085	233,570	233,570
220059888	STAPLETON, TRUSTEES	347,865	517,405	346,350	346,350
220152977	MC NEAR	57,890	155,320	155,320	155,320
220063370	PINKELMAN	148,150	154,790	140,735	140,735
220057133	BOUSQUET	132,350	155,640	155,640	155,640
220067252	CHRISTENSEN	46,730	66,520	47,280	47,280
220069530	T-M HOLDINGS, LTD.	182,155	318,480	182,155	182,155

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

Board Member Gill moved, seconded by Board Member Hohenstein, to accept the referee's recommendation and set value on the following parcel:

PARCEL #	CURRENT OWNER LAST	PREVIOUS	CURRENT	Referee	BOE Final
220005303	HARRISON, III	5,625	22,500	22,500	22,500

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

Chair Rohde recessed the Board of Equalization at 11:59 a.m. Chair Rohde reconvened the Board of Equalization at 1:39 p.m. Chair noted all Board Members except Board Member Gomez were present.

Board Member Gill moved, seconded by Board Member Hohenstein, to approve the minutes of the June 29, 2020, meeting. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained the Tax List Correction on parcel #220077541 (Stowe) as a Nebraska Department of Revenue change of their homestead exemption of 100% to 60% due to income not being fully disclosed for tax year 2017. Jeff Curry, Assessor, explained and recommended approval of the following omitted and clerical errors.

PARCEL	2020	Assessor / BOE	OMITTED 77-123	CLERICAL 77-128	NOTES:
220075751	244,815	253,045		X	Bldg to Pole, CND to avg
220167524	48,380	23,830	X		MH burnt 10/31/19
220108678	505	-		X	SSC Public Use-drainage
220023948	11,360	-		X	SSC Public Use-park
220158797	-	13,140	X		SSC CDA Ag land
220178372	660	-		X	SSC Public Use-drainage

220157170	3,110,045	1,128,735		X	SSC CDA development, combo12
220158797	220,500	10,895		X	SSC CDA Ag use, not comb
220176213	129,190	119,895		X	Land Use, Outbldg dept
220015031	18,000	1,665		X	Value in use=AG contiguous
220146810	31,680	3,095		X	Value in use=AG contiguous
220013225	214,110	223,350		X	Protest RVW, correct record
220005338	236,970	215,400		X	Protest RVW, correct record
220060673	26,340	177,745	X	X	Bldg on wrong parcel
220155755	309,270	339,825		X	Calc&Roll: sale review adj. D.N.R.
220198691	267,955	326,020		X	Calc&Roll: sale review adj. D.N.R.
220053839	235,945	239,440		X	Calc&Roll: sale review adj. D.N.R.
220005672	71,695	82,870		X	Calc&Roll: sale review adj. D.N.R.

Board Member Hohenstein moved, seconded by Board Member Albenesius, to accept the Assessor's recommendation to correct the Homestead Exemption per Nebraska Department of Revenue changing the exemption from 100% to 60% due to income not being fully disclosed for year 2017 and the omitted and clerical errors on 18 parcels and subtract \$2,018,470 from the tax roll. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, presented the tables, statistics and taxable value information to the Board of 2020 Agricultural Grassland and land values per the requirements of LB372(2019) amending §77-1363. Dakota County has not received a letter from the Property Tax Administrator to adjust valuations. The adjusted value would reflect \$10,281.49 less tax revenue.

No mail and/or emergency business and no public comment.

Chair Rohde adjourned the July 13, 2020, Board of Equalization meeting at 2:17 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, July 23, 2020
Protest Valuation Hearings at 8:00 a.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 8:31 a.m. Present: Rohde, Albenesius, Gill. Absent: Gomez, Hohenstein. Also present was Jeff Curry, Assessor, Referees Sam Ferraro, Innovative Appraisal Service, Inc., and James VerSchoor, Tri-State Valuation & Consulting, 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. **8:00 a.m. PROTEST HEARINGS**
 - a. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the Board of Equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01
2. **NEW BUSINESS**
 - a. Approval of the previous minutes – July 13, 2020
 - 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 2020 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property.
 - d. Homestead Exemption Hearing to appeal Assessor's Notice of Rejection of Homestead Exemption per application not timely filed – Edward & Charlotte Gaynor
3. **MAIL AND/OR EMERGENCY BUSINESS**
4. **PUBLIC COMMENT**
5. **ADJOURNMENT**

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

Chair Rohde called for the 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.

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

PROT#	PARCEL #	CURRENT OWNER LAST	PREVIOUS	CURRENT	REFEREE	BOE Final
1	220004692	ESTOCHEN	107,040	190,100	190,100	190,100
2	220127867	SIGATY	124,970	130,535	130,535	130,535
6	220004587	WEBB	99,865	118,760	118,760	118,760
7	220012431	JAMES	113,450	127,820	127,820	127,820
8	220055904	I.L.L. Inc Larry Book	352,200	455,400	300,000	300,000
9	220004528	PIES	25,370	43,815	28,715	28,715
10	220013683	ROOST	87,025	98,625	85,180	85,180
11	220154449	CARTER	366,260	372,200	372,200	372,200
12	220155380	MARTIN	2,350	9,400	9,400	9,400
13	220007896	MARTIN	193,000	259,070	259,070	259,070
14	220012210	DONNELLY	243,810	262,360	262,360	262,360
15	220007357	MOHNSON	87,350	106,895	106,895	106,895
20	220006520	BEERMANN, TRUSTEES	30,950	41,700	10,650	10,650

21	220006709	BEERMANN, TRUSTEES	16,530	36,070	4,415	4,415
22	220006792	BEERMANN, TRUSTEES	30,300	9,935	9,935	9,935
23	220008337	BEERMANN, TRUSTEES	24,750	4,995	4,995	4,995
24	220008434	BEERMANN, TRUSTEES	21,625	4,320	4,320	4,320
25	220008515	BEERMANN, TRUSTEES	16,500	36,000	3,310	3,310
PROT#	PARCEL #	CURRENT OWNER LAST	PREVIOUS	CURRENT	REFEREE	BOE
26	220152195	BRAND	339,855	401,145	353,820	353,820
31	220069956	JOHNSON	187,150	192,765	179,655	179,655
35	220048088	MAGANA-RUIZ	90,020	94,015	82,040	82,040
42	220123756	GAYNOR	217,975	224,765	224,765	224,765
43	220060452	BINNEBOESE	55,015	319,530	125,305	125,305
44	220170878	FRESE, JR	269,750	268,575	268,575	268,575
46	220118302	MUFF	304,690	383,465	349,680	349,680
47	220051097	ENRIQUEZ	227,340	225,850	203,850	203,850
48	220145423	SKOW	201,445	210,600	210,600	210,600
49	220008663	FISCHER	77,270	85,250	85,250	85,250
65	220015031	COPPLE	8,250	18,000	1,665	1,665
66	220146810	COPPLE	14,520	31,680	3,095	3,095
101	220057427	TORTICILL	234,950	236,035	236,035	236,035
102	220057249	MONAHAN	163,520	169,740	152,000	152,000
117	220006261	ESTATE OF CAROL L FOX	98,305	124,545	124,545	124,545
123	220087687	NACORA LTD	727,255	719,655	704,050	704,050
125	220047154	MACIAS	166,645	198,450	175,000	175,000
126	220003610	ECHTENKAMP	68,605	68,605	40,000	40,000
132	220219280	HARRIS	6,190	13,500	13,500	13,500
133	220047057	COLWELL	144,670	153,925	141,665	141,665
134	220145768	PRENGER, SR	464,430	493,410	476,370	476,370
137	220004498	J. WOODARD INC.	59,870	77,990	77,990	77,990
138	220154309	WOODARD, JR	284,275	353,235	318,965	318,965
139	220007306	J. WOODARD INC.	90,065	104,880	104,805	104,805
140	220006814	J. WOODARD INC.	39,800	88,555	76,495	76,495
143	220011990	NEAL	10,375	22,630	22,630	22,630
145	220011389	WILSON	77,595	81,495	81,495	81,495
146	220123519	MELICK	173,745	189,585	206,610	206,610
147	220026599	SOLIS	77,745	76,535	76,535	76,535
148	220136815	JOHNSTON	178,680	187,810	187,810	187,810
149	220066418	BREWER	79,175	110,105	100,360	100,360
150	220057001	ZAMZOW	301,840	321,345	278,195	278,195
153	220198748	OLDENBURG	23,800	54,025	23,800	23,800
154	220022461	MEYER	73,590	82,915	82,915	82,915
155	220041253	BEACOM	186,050	186,050	176,580	176,580
156	220273535	SCHMALTZ	398,610	415,150	415,150	415,150
157	220047219	BECERRA	115,160	122,550	122,550	122,550
168	220004404	JOHNSON	2,815	11,250	11,250	11,250
170	220003904	BOS	48,170	107,860	107,860	107,860
60	220156301	TIMBER SO. SIOUX CITY PROPERTIES	2,692,665	2,692,665	2,692,665	2,692,665
111	220205833	PERKINS DELAWARE II, LLC	850,000	850,000	1,155,535	1,155,535
112	220200599	RIVERFRONT APARTMENTS, LLC	3,700,000	4,335,220	4,100,000	4,100,000
109	220205655	CORNHUSKER PLAZA HOLDINGS, LLC	269,505	269,505	110,000	110,000
110	220205922	CORNHUSKER PLAZA HOLDINGS, LLC	4,425,000	5,201,775	4,425,000	4,425,000

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

Chair Rohde moved, seconded by Board Member Gill, to not accept the referee's recommendation and set value on the following parcels:

PROT	PARCEL #	CURRENT OWNER LAST	PREVIOUS	CURRENT	REFEREE	BOE Final
67	220013225	COPPLE	196,175	214,110	214,110	223,350
85	220155593	JOY	240,245	314,665	294,590	306,065
151	220145784	ZAMZOW	31,850	32,240	32,244	39,665
152	220172390	ZISKA	165,020	208,235	179,915	195,150

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

Board Member Gill moved, seconded by Chair Rohde, to approve the minutes of the July 13, 2020, meeting. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- absent, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained the Tax List Corrections were all applicable for the TIF for Flatwater Crossing and requested approval of the following Tax List Corrections with clerical errors:

PARCEL	2020	BOE	OMITTED 77-123	CLERICAL 77-128	NOTES:
220274251	20,000	168,280		X	Did not roll for 2020
220274227	20,000	200,385		X	Did not roll for 2020
220274226	20,000	216,670		X	Did not roll for 2020
220274225	20,000	265,800		X	Did not roll for 2020
220274223	20,000	246,115		X	Did not roll for 2020

Chair Rohde moved, seconded by Board Member Albenesius, to approve the change in value for 5 parcels in the Flatwater Crossing TIF (loss of value- \$21,033.87). ROLL CALL VOTE: Gill- yes, Hohenstein- absent, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained the (1) Homer Residential 1 acre plus under value list; (2) Grassland Over Value list and (3) denied special value application for Dale Masters.

Homer Residential 1 Acre+

PARCEL #	METHOD	UNITS	Previous	New Value
220005311	AC	1.2	14,000.0	25,045.0
220006202	AC	1.27	14,700.0	26,190.0
220006296	AC	1.28	14,800.0	26,355.0
220006385	AC	1.279	14,790.0	26,335.0
220006466	AC	1.32	15,200.0	27,005.0
220006474	AC	1.28	14,800.0	26,355.0
220006547	AC	1.43	16,300.0	28,805.0
220007691	AC	3.52	26,560.0	44,735.0
220007705	AC	1.57	17,700.0	31,090.0
220007780	AC	13.21	55,630.0	86,935.0
220007861	AC	1.02	12,200.0	22,105.0
220007977	AC	4.34	29,020.0	48,305.0
220008132	AC	2.44	23,320.0	40,030.0
220008159	AC	2.18	22,540.0	38,900.0
220008167	AC	1.68	18,800.0	32,890.0
220008213	AC	8.21	40,630.0	65,160.0
220008248	AC	1.27	14,700.0	26,190.0
220079943	AC	5.92	33,760.0	55,185.0
220146179	AC	1.81	20,100.0	35,010.0
220172390	AC	1.05	12,500.0	22,595.0
220177392	AC	1.25	14,500.0	25,865.0

LB 372 Grassland Table:

	CURRENT	NEW
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MKT 1	TAXABLE VALUE	TAXABLE
1G1	\$ 1,957,242.15	\$,804,549.50
1G	\$ 1,201,794.00	\$ 1,123,980.00
2G1	\$ 97,286.10	\$ 90,987.00
2G	\$ 106,191.40	\$ 102,511.50
3G1	\$ 84,997.70	\$ 83,499.00
3G	\$ 171,897.60	\$ 174,583.50
4G1	\$ 57,498.00	\$ 55,944.00
4G	\$ 1,111,137.20	\$ 1,162,818.00
MEDIAN	\$ 4,788,044.15	\$4,598,872.50
MKT 2	TAXABLE VALUE	TAXABLE
1G1	\$ 12,860,776.50	\$ 1,691,615.00
1G	\$ 10,235,169.20	\$ 9,414,424.50
2G1	\$ 7,624,489.60	\$ 7,147,959.00
2G	\$ 8,659,487.00	\$ 8,237,073.00
3G1	\$ 218,970.05	\$ 211,906.50
3G	\$ 571,791.10	\$ 573,261.00
4G1	\$ 1,601,797.60	\$ 1,533,636.00
4G	\$ 12,093,620.00	\$12,439,152.00
MEDIAN	\$53,866,101.05	\$51,249,027.00

Chair Rohde moved, seconded by Board Member Albenesius, to approve the (1) Homer Residential 1 acre plus under value list (increased value- \$314,535); (2) Grassland Over Value list per state LB372 recommendation (loss of value- \$2,806,245.70) and (3) denied special value application for Dale Masters per not allowed by statute as presented by the Assessor. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- absent, Gomez- absent. UNANIMOUS MOTION CARRIED.

Chair Rohde called for the review of Form 425 Report of Destroyed Real Property filings per damage occurring on or after January 1 and before July 2, 2020 with significant damage exceeding 20% of current assessed value and make reassessment of value. Jeff Curry, Assessor, stated the two(2) Form 425 Reports did not met the statute requirement for damage occurring in 2020. Chair Rohde moved, seconded by Board Member Albenesius, to not set value on the two(2) Reports of Destroyed Real Property (Form 425) per statute requirement for damage occurring in 2020 not being met. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- absent, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED.

No mail and/or emergency business and no public comment.

Chair Rohde adjourned the July 23, 2020, Board of Equalization meeting at 12:30 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, July 24, 2020
Protest Valuation Hearings at 8:00 a.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 8:06 a.m. Present: Rohde, Albenesius, Gill, Hohenstein. Absent: Gomez. Also present was Jeff Curry, Assessor, Referee Sam Ferraro, Innovative Appraisal Service, Inc., and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present.

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.

Chair Rohde called for the 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.

Chair Rohde left the meeting at 8:29 a.m. Vice Chair Gill recessed the Board of Equalization at 9:47 a.m. and reconvened the Board of Equalization at 10:00 a.m. Chair Rohde arrived back at the meeting at 10:31 am. Lance Hedquist, City of South Sioux City Administrator, met in person with the Board at 8:35 a.m. to 9:47 a.m.

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

PROT	PARCEL #	CURRENT OWNER LAST NAME	PREVIOUS	CURRENT	REFEREE	BOE
4	220089345	BREWER	272,855	155,535	155,535	155,535
36	220008256	HARRIS	6,200	24,800	8,476	8,476
37	220006210	HARRIS	5,200	20,800	8,476	8,476
38	220007020	HARRIS	33,765	41,560	39,175	39,175
39	220007209	HARRIS	91,580	148,445	142,236	142,236
40	220154651	BARCLAY	182,510	279,665	230,330	230,330
50	220081654	FISCHER	134,185	139,950	139,950	139,950
51	220000948	HUNN	64,995	66,585	66,585	66,585
52	220160899	HUNN	2,250	4,500	4,500	4,500
53	220005567	CHAMBERLAIN	45,425	56,045	56,045	56,045
55	220154481	BLEDSOE & DENICE DANIELS	385,245	397,755	581,525	581,525
56	220141916	BATES	29,205	49,130	45,645	45,645
64	220005338	KRAUSE	93,905	236,970	215,400	215,400
68	220007799	NORRIS	161,100	188,935	188,935	188,935
69	220210217	CAIN	135,675	170,700	170,700	170,700
70	220011753	SWANSON	129,595	138,250	138,250	138,250
71	220006148	BATES	1,875	7,500	7,500	7,500
72	220058571	HOESING,TR.	143,795	149,960	149,960	149,960
73	220204594	HOESING,TR.	246,900	255,130	255,130	255,130
75	220080046	KIRKHOLM	7,070	28,270	28,270	28,270
76	220176779	GRAINBELT FARMS, L.L.C.	191,185	197,520	197,520	197,520
81	220006091	LAUNSBY	48,720	94,285	59,185	59,185
86	220006598	DONNELLY	129,415	168,715	168,715	168,715
87	220021457	DE ANDA & FERNANDEZ-	204,515	274,550	207,500	207,500
88	220046530	PEREZ	150,310	176,285	171,000	171,000
90	220149151	MATTISON	268,990	311,255	279,890	279,890
93	220059799	STAPLETON, TRUSTEES	132,340	143,105	143,105	143,105
97	220093709	TREMAYNE, REV TRUST	1,440	5,750	5,750	5,750
98	220079943	TREMAYNE, REV TRUST	552,105	659,440	592,755	592,755
99	220007012	TREMAYNE, REV TRUST	92,460	102,685	102,685	102,685
100	220087636	MASTERS	385,130	397,155	367,005	367,005
103	220006253	GARWOOD, TRUSTEE	21,325	46,520	4,270	4,270

104	220006431	GARWOOD, TRUSTEE	31,100	41,850	11,045	11,045
105	220006873	GARWOOD, TRUSTEE	30,300	41,050	10,250	10,250
106	220007055	GARWOOD, TRUSTEE	17,860	38,970	3,635	3,635
107	220010293	GARWOOD, TRUSTEE	20,435	44,580	4,245	4,245
114	220006385	SPURRELL	215,945	265,105	226,750	226,750
115	220035474	KOTALIK	77,735	82,040	74,010	74,010
PROT	PARCEL #	CURRENT OWNER LAST NAME	PREVIOUS	CURRENT	REFEREE	BOE
116	220068127	GREER	160,885	172,450	172,450	172,450
122	220087415	DENKER	148,490	210,140	206,260	206,260
124	220073538	HOLMES	70,345	74,215	74,215	74,215
131	220177473	DAVIS	199,545	205,840	205,840	205,840
135	220083959	WEBER	214,910	223,615	274,865	274,865
136	220007381	J. WOODARD INC.	3,850	15,400	15,400	15,400
141	220082200	LARSON	170,460	176,990	163,750	163,750
142	220273723	SEDIVY	178,645	208,380	187,690	187,690
144	220012245	NEAL	152,975	167,600	174,540	174,540
169	220273622	MATNEY	40,380	40,380	10,095	10,095
59	220079595	GUY & WENDELL D GUY	74,135	68,865	28,845	28,845
95	220127573	MC NEAR	39,165	43,140	48,830	48,830
127	220077886	ALBENESIUS	101,110	146,545	71,975	71,975
128	220077452	ALBENESIUS	50,500	129,740	27,770	27,770
129	220077274	ALBENESIUS	14,175	74,600	29,230	29,230
89	220027080	CHERRY RIDGE LTD PRTNRSHIP	1,292,365	1,702,165	1,662,708	1,662,708
91	220056080	TAN TERRA MHP, LLC	1,075,170	1,147,665	1,147,665	1,147,665
108	220069123	GARWOOD, TRUSTEE	216,520	230,775	216,050	216,050
113	220153388	COMM DEV AGY OF SSC, NE	1,185,405	1,185,405	1,185,405	1,185,405
158	220072108	COMM DEV AGY OF SSC, NE	52,990	108,780	108,780	108,780
159	220177155	SOUTH SIOUX CITY	-	1,570,110	1,570,110	1,570,110
160	220017646	COMM DEV AGY OF SSC, NE	6,480	16,800	16,800	16,800
161	220162271	COMM DEV AGY OF SSC, NE	9,070	170,855	170,855	170,855
162	220200068	COMM DEV AGY OF SSC, NE	544,875	443,545	443,545	443,545
163	220158797	COMM DEV AGY OF SSC, NE	-	220,500	10,895	10,895
164	220071918	COMM DEV AGY OF SSC, NE	77,375	143,680	143,680	143,680
165	220158908	COMM DEV AGY OF SSC, NE	334,760	93,570	93,570	93,570
166	220073228	COMM DEV AGY OF SSC, NE	82,950	172,760	172,760	172,760
167	220157170	COMM DEV AGY OF SSC, NE	466,200	3,110,045	106,005	106,005

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

Chair Rohde moved, seconded by Board Member Albenesius, to approve the minutes of the July 23, 2020, meeting. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

No mail and/or emergency business and no public comment.

Chair Rohde adjourned the July 24, 2020, Board of Equalization meeting at 11:16 a.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, October 5, 2020 at 1:30 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 2:31 p.m. 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 *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

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

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
 - a. Approval of the previous minutes – July 24, 2020
2. NEW BUSINESS
 - a. Gerald and Delores Jensen requesting a Board Hearing for the purpose of reviewing their written complaint regarding their homestead exemption rejection. §77-3519
 - b. Board to approve or not approve the Jensen’s to file a Homestead Exemption as a Category 1 – Income qualification in 2020.
 - c. Board to levy the necessary taxes for the 2020-2021 budget year and certify all levies for Dakota County and the political subdivisions. §77-1601(1)
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Chair Rohde moved, seconded by Board Member Albenesius, 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 Gill moved, seconded by Board Member Hohenstein, to approve the minutes of July 24, 2020. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Delores Jensen addressed the Board regarding the 2017, 2018 and 2019 Homestead Exemption for their property located at 112 Iowa Street, Hubbard. Gerald and Dee Jensen were approved for a homestead exemption per a veteran’s disability category #4 exemption for said years and were now informed because Mr. Jensen was not on the deed to the property, that the exemption could not be used and they would need to re-file under the income category #1. Mr. Jensen wanted clarification where the money would go if they now are required to pay the taxes and the taxes were paid per the previously approved homestead exemption. Christy Abts, Deputy County Assessor, explained that the state would be reimbursed the homestead money paid. The Jensen’s received a Notice of Rejection of Homestead Exemption for the filing in 2020 which can be appealed to the Board. Board Member Rohde moved, seconded by Board Member Hohenstein, to approve the Jensen’s may file a Homestead Exemption as a Category 1 Income qualification for 2020. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Board Member Gill moved, seconded by Board Member Rohde, to levy the necessary taxes for the 2020-2021 budget year and certify all levies for Dakota County and the political subdivisions. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

DAKOTA COUNTY LEVIES 2020-21

DAKOTA COUNTY VALUATION - \$1,811,804,710

POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION

						2020-21
COUNTY	General					TOTAL
County General Fund	0.366511					0.366511
	Total County Tax Rate					0.366511
CITY/VILLAGE	General	Bond	Police	Fire	Library	

			Pen.			
Dakota City	0.073123	0.418199			0.051018	0.542340
Homer	0.236211					0.236211
Hubbard	0.444597					0.444597
Jackson	0.325421	0.159351				0.484772
South Sioux City	0.292472		0.026299	0.030000	0.075499	0.424270
SCHOOL DISTRICT	General	Bond	Qual. CPU	Building	Bond K-12	
4 Ponca - H.S. Bond 2009	1.049998				0.130466	1.180464
11 So. Sioux City	1.050000	0.095356	0.009503			1.154859
11 S Sioux City - No Bond (Jackson Affiliation)	1.050000		0.009503			1.059503
31R Homer	0.800000			0.100000		0.900000
561 Emerson Hubbard	0.820303					0.820303
SUBDIVISION	General	Capitol Imp.				
Agricultural Society	0.005048	0.002391				0.007439
Historical Society	0.001896					0.001896
RURAL FIRE PROTECTION	General	Bond	Sinking			
Dakota Covington	0.016500		0.010744			0.027244
Emerson	0.014193	0.001606				0.015799
Homer	0.018227		0.002251			0.020478

No mail and/or emergency business. Public comment by Marci Broyhill stating she found the meetings she has been attending very interesting and wondered why the candidates running for the Board are not attending.

Chair Rohde adjourned the October 5, 2020, Board of Equalization meeting at 3:00 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, October 19, 2020 at 1:30 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 2:34 p.m. Present: Rohde, Albenesius, Gill. Absent: Hohenstein, Gomez. Also present was Jeff Curry, Assessor, Stephanie Gatzemeyer, Deputy 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 – October 5, 2020
2. NEW BUSINESS
 - a. Board to review property valuation protests related to Agricultural Grassland 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. 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 28th 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.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Gill moved, seconded by Chair Rohde, to approve the minutes of October 5, 2020. ROLL CALL VOTE: Gill- yes, Hohenstein- absent, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

The Board took no action to review property valuation protests related to Agricultural Grassland. Ruth Sorensen, Property Tax Administrator/Property Assessment Division, Nebraska Department of Revenue, informed the Board of Equalization via email that the protest hearings scheduled for today have missed the deadline of September 15, 2020, and thus the Board has no authority to hear the appeal. The taxpayers have the right to appeal to the Tax Equalization & Review Commissioner (TERC) by December 31, 2020.

Stephanie Gatzemeyer, Deputy Treasurer, requested approval of the Application for Exemption from motor vehicles taxes by Haven House Family Services. Board Member Gill moved, seconded by Board Member Albenesius, to approve the exemption from taxes for the 2016 Dodge 4Dr Wagon SE; VIN 2C4RDGBG8GR395561, used to transport victims of domestic violence and sexual assault; transport client food, supplies and conduct business on behalf of clients on a daily basis for Haven House Family Services. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- absent, Gomez- absent. UNANIMOUS MOTION CARRIED.

No public comment, mail and/or emergency business.

Chair Rohde adjourned the October 19, 2020, Board of Equalization meeting at 2:46 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, November 16, 2020 at 1:30 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gill called the meeting to order at 2:30 p.m. Present: Rohde(telephonic), Albenesius, Gill, Hohenstein. Absent: Gomez. Also present was Christy Abts, Assessor, Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present. [Note: Governor Executive Order 20-34 allows quorum by telephone per COVID19 quarantine restrictions.]

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.*
2. Approval of the previous minutes – October 19, 2020
3. NEW BUSINESS
 - a. Christy Abts, Assessor, requesting board approval of Tax List Corrections.
 - b. Christy Abts, Assessor, requesting board approval of Agreement to contract services between Dakota County and Innovation Appraisal Service (Sam Ferraro) for appraisal support and data listing services with the conclusion of the scope of work by 11/01/2021.
 - c. Christy Abts, Assessor, requesting board approval of Agreement to contract services between Dakota County and JaG Quality Solutions, Inc. (Gail Curry) for appraisal support and data listing services with the conclusion of the scope of work by 11/01/2021.
 - d. Christy Abts, Assessor, requesting board approval of Agreement to contract services between Dakota County and EWDS (Steve Muff) for data listing services with the conclusion of the scope of work by 11/01/2021.
 - e. Christy Abts, Assessor, requesting board approval of Agreement to contract services between Dakota County and BRALDA (Terry Muff) for data listing services with the conclusion of the scope of work by 11/01/2021.
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Vice-Chair Gill 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 Gill moved, seconded by Board Member Hohenstein, to approve the minutes of October 19, 2020. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requested board approval for the following tax list corrections: (1) Gary Ogden Construction per full value was rolled for 2020 valuation and correction made to reflect just a land value for 2020. There were no taxes collected yet on this property so there is no refund needed. [clerical/data entry error §77-128] and (2) Manuel & Maraelena Quiroz per full value was rolled for 2020 valuation and correction made to reflect just a land value for 2020. There were no taxes collected yet on this property so there is no refund needed. [clerical/data entry error §77-128] Vice-Chair Gill moved, seconded by Board Member Hohenstein, to approve the tax list corrections for parcels 220273981 (Ogden Construction) and 220274002 (Quiroz). ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requested the Board approve four (4) Independent Contractor Agreements: (1) Innovation Appraisal Service, (2) JaG Quality Solutions, Inc., (3) EWDS and (4) BRALDA to provide data listing services, field work, appraisals and various tasks as needed.

Vice-Chair Gill moved, seconded by Board Member Hohenstein, to approve the Independent Contractor Agreement between Dakota County and Innovation Appraisal Service. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein-yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Dakota County Board of Equalization
Monday, November 30, 2020 at 1:30 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:33 p.m. Present: Rohde, Albenesius, Gill, Hohenstein, Gomez(telephonic). Absent: None. Also present was Christy Abts, Assessor, Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present. [Note: Governor Executive Order 20-34 allows quorum by telephone per COVID19 quarantine restrictions.]

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 16, 2020
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)
 - The Salvation Army, 570 152nd Street, South Sioux City
 - 2007 Ram VIN: 3D7KS28D07G844508
 - Non-Profit Religious/Charitable Organization
 - Use: transport clients, cargo and personnel
 - b. Christy Abts, Assessor, requesting Board approve changes as requested by the Nebraska Department of Revenue, Property Tax Administration/Property Assessment Division, to the contract with JaG Quality Solutions, Inc.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Hohenstein moved, seconded by Board Member Albenesius, to approve the minutes of November 16, 2020. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- Yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Robert Giese, Treasurer, requested the Board approve the application from Salvation Army for motor vehicle tax exemption. Board Member Rohde moved, seconded by Board Member Albenesius, to approve the Application for Exemption from motor vehicle taxes for The Salvation Army on their 2007 Ram (VIN#3D7KS28D07G844508) used to transport clients, cargo and personnel. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requested the Board approve amended contracts for JaG Quality Solutions, Inc., per the Nebraska Property Tax Administration/Property Assessment Division request—one contract more specific to data listing and one contract more specific to valuation and the ability to represent the County at TERC. Board Member Rohde moved, seconded by Board Member Gill, to approve the amended Independent Contractor Agreements between Dakota County and JaG Quality Solutions, Inc. ROLL CALL VOTE: Hohenstein-yes, Gomez- yes, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

No public comment, mail and/or emergency business.

Chair Rohde adjourned the November 30, 2020, Board of Equalization meeting at 1:38 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, December 28, 2020 at 1:30 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 2:01 p.m. Present: Rohde, Albenesius, Gill, Hohenstein, and Gomez. Absent: None. Also present was Christy Abts, Assessor, Kim Watson, County Attorney and Cherie Conley, Deputy County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

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

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 30, 2020
2. NEW BUSINESS
 - a. Christy Abts, Assessor, requesting Board approval of Tax List Corrections.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gill moved, seconded by Board Member Albenesius, to approve the minutes of November 30, 2020. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requested the Board approve Tax List Corrections as presented. Chair Rohde moved, seconded by Board Member Gomez, to approve the tax corrections made to Parcels: #220219221- HYG Financial Services Inc., personal property was overlooked for 2020; #220007802- Donald & Donna Beach, according to Nebraska Department of Revenue, the homestead exemption was changed from 100% to 90%; #220050473- Isidro & Maria Serrano, according to Nebraska Department of Revenue, the homestead exemption was changed from 60% to 90%; and #220148872- Nebraska Department of Roads, this ground was leased in the past, the lease ended in 2019 and should have been exempt for 2020. ROLL CALL VOTE: Gill- yes, Hohenstein-yes, Gomez- yes, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

No public comment, mail and/or emergency business.

Chair Rohde adjourned the December 28, 2020, Board of Equalization meeting at 2:04 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Cherie Conley, Deputy County Clerk

Date