

**Dakota County Board of Equalization**  
Monday, January 9, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 2:45 p.m. Present: Love, Van Berkum, Hohenstein, Launsby, Giese. Absent: None. Also present was Christi Abts, County Assessor, Kim Watson, County Attorney and Cherie Conley, 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. Nomination for Chairperson §23-156
  - b. Nomination for Vice-Chairperson
  
2. CONSENT AGENDA
  - a. Approval of the previous minutes – December 27, 2022
  - b. Approval of the time of regular Board of Equalization meetings.
  
3. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting approval of tax list corrections.
  
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Board Member Giese moved, seconded by Board Member Van Berkum to nominate Scott Love as Board of Equalization Chairperson. ROLL CALL VOTE: Van Berkum – yes, Hohenstein – yes, Launsby – yes, Giese – yes, Love - yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Hohenstein to nominate Brian Van Berkum for Board of Equalization Vice-Chairperson. ROLL CALL VOTE: Hohenstein – yes, Launsby – yes, Giese – yes, Love – yes, Van Berkum – yes. UNANIMOUS MOTION CARRIED.

Board discussed moving meeting time to later in the day. Board Member Launsby moved, seconded by Board Member Giese, to approve the minutes of the December 27, 2022 meeting and to set the Board of Equalization meeting time at 2:45 pm. ROLL CALL VOTE: Launsby – yes, Giese – yes, Love – yes, Van Berkum – no, Hohenstein – yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained the tax list corrections:

TLC#	PARCEL	Tax Adjustment	NOTES - Tax List Corrections:
9971	220273578	642.26	Valuation change: JD planter was deleted by Farm Credit and did not get removed for 2022 – correction made
9972	220274739	2,516.88	Omitted property change: a tractor was left off. A new statement was created and equipment added for 2022.

Board Member Giese moved, seconded by Board Member Launsby, to approve the Tax List Corrections as presented by the Assessor on parcels #220273578 and 220274739. ROLL CALL VOTE: Giese – yes, Love – yes, Van Berkum – yes, Hohenstein – yes, Launsby – yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Chair Love adjourned the January 9, 2023 Board of Equalization meeting at 2:54 p.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, County Clerk

**Dakota County Board of Equalization**  
Monday, January 23, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 2:45 p.m. Present: Love, Hohenstein, Launsby, Giese. Absent: Van Berkum None. Also present was Christi Abts, County Assessor, Kim Watson, County Attorney and Cherie Conley, 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
  - a. Approval of the previous minutes – January 9, 2023
  
2. NEW BUSINESS
  - a. 2:45 p.m. Public Hearing for Applicants requesting Tax Exemption on Real and Personal Property by Qualifying Organizations for the purpose of hearing oral and/or written testimony from the qualifying organizations who filed an Exemption Application Form 451. §77-202.01
  - b. Board to approve, approve a portion or deny request for tax exemption on real and personal property for the following qualifying organizations:
    - Parcel #220274619 – Heartland Counseling
  - c. Christy Abts, Assessor, requesting approval of tax list corrections.
  
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Board Member Love moved, seconded by Board Member Giese to excuse Board Member Van Berkum from the meeting. ROLL CALL VOTE: Hohenstein – yes, Launsby – yes, Giese – yes, Love – yes, Van Berkum – Absent. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, presented the following Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organization and gave the following recommendation: Heartland Counseling – 220274619 new building located at 917 W 21<sup>st</sup> Street, So Sioux City and recommends approval. Board Member Hohenstein moved, seconded by Board Member Launsby to approve Form 451 Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organization for Heartland Counseling – 220274619. ROLL CALL VOTE: Launsby – yes, Giese – yes, Love – yes, Van Berkum – Absent, Hohenstein – yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained the tax list corrections:

TLC#	PARCEL	Tax Adjustment	NOTES - Tax List Corrections:
9973	220000603	1,316.74	Owner presented to the DOR that he was 100% disabled Vet At the time he applied with County Assessor office this information was not provided. The DOR directed County to approve 100% exemption.

Board Member Launsby moved, seconded by Board Member Giese, to approve the Tax List Corrections as presented by the Assessor on parcel #220000603. ROLL CALL VOTE: Love – yes, Van Berkum – absent, Hohenstein – yes, Launsby – yes, Giese – yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Chair Love adjourned the January 23, 2023 Board of Equalization meeting at 2:51 p.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, County Clerk

**Dakota County Board of Equalization**  
Monday, February 6, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 2:45 p.m. Present: Love, Hohenstein, Launsby, Giese. Absent: Van Berkum. Also present was Dawn Bousquet, County Treasurer, Kim Watson, County Attorney and Cherie Conley, 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

- a. Approval of the previous minutes – January 23, 2023

2. NEW BUSINESS

- a. Hearing for Northeast Nebraska Community Action Partnership, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Dodge Grand Caravan VIN#2C4RDGBG7GR108050 and (2) 2016 Dodge Grand Caravan VIN#2C4RDGBG5GR102859. The vehicles are used by staff to attend meetings and other activities for the Early Head Start and Head Start programs. Application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189
- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
- b. Christy Abts, Assessor, requesting approval of tax list corrections.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

Chair Love moved, seconded by Board Member Hohenstein to excuse Board Member Van Berkum from the meeting. ROLL CALL VOTE: Hohenstein-yes, Launsby-yes, Giese-yes, Love-yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Board Member Launsby moved, seconded by Board Member Hohenstein, to approve the minutes of the January 23, 2023, meeting. ROLL CALL VOTE: Launsby-yes, Giese-yes, Love-yes, Hohenstein-yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Dawn Bousquet, County Treasurer, recommended approval of the Application for Exemption from motor vehicle taxes for Northeast Nebraska Community Action Partnership, Inc. Board Member Giese moved, seconded by Board Member Launsby, to approve Northeast Nebraska Community Action Partnership's Application of Exemption from Motor Vehicles Taxes 1) 2016 Dodge Grand Caravan 2C4RDGBG7GR108050; and 2) 2016 Dodge Grand Caravan 2C4RDGBG5GR102859, used for the Early Head Start programs. ROLL CALL VOTE: Giese-yes, Love-yes, Hohenstein-yes, Launsby-yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

No tax list corrections.

No Mail, emergency business or public comment.

Chair Love adjourned the February 6, 2023, Board of Equalization meeting at 2:49 p.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, County Clerk

**Dakota County Board of Equalization**  
Tuesday, February 21, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 2:45 p.m. Present: Love, Van Berkum, Hohenstein, Launsby. Absent: Giese. Also present was Christi Abts, County Assessor, Kim Watson, County Attorney and Cherie Conley, 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
  - a. Approval of the previous minutes – February 6, 2023
  
2. NEW BUSINESS
  - a. 2:45 p.m. Public Hearing for Applicants requesting Tax Exemption on Real and Personal Property by Qualifying Organizations for the purpose of hearing oral and/or written testimony from the qualifying organizations who filed an Exemption Application Form 451. §77-202.01
  - b. Board to approve, approve a portion or deny request for tax exemption on real and personal property for the following qualifying organizations:
    - Parcel #220274619 – Heartland Counseling
  - c. Christy Abts, Assessor, requesting approval of tax list corrections.
  
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Board Member Love moved, seconded by Board Member Launsby to excuse Board Member Giese from the meeting. ROLL CALL VOTE: Van Berkum, Hohenstein – yes, Launsby – yes, Love – yes, Giese – Absent. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained that this was approved once at the January 23, 2023 meeting and then we found out hearings on Form 451 can only be held between February 1 and June 1 so she presented the following Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organization and gave the following recommendation: Heartland Counseling – 220274619 new building located at 917 W 21<sup>st</sup> Street, So Sioux City and recommends approval. Board Member Launsby moved, seconded by Board Member Hohenstein to approve Form 451 Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organization for Heartland Counseling – 220274619. ROLL CALL VOTE: Launsby – yes, Love – yes, Van Berkum – Abstain, Hohenstein – yes, Giese - Absent. UNANIMOUS MOTION CARRIED.

No Tax List Corrections. No Mail, emergency business or public comment.

Board Member Van Berkum moved, seconded by Board Member Hohenstein to adjourn the February 21, 2023 Board of Equalization meeting at 2:49 p.m. ROLL CALL VOTE: Love – yes, Van Berkum – Yes, Hohenstein – yes, Launsby – yes, Giese - Absent. UNANIMOUS MOTION CARRIED.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, County Clerk

**Dakota County Board of Equalization**  
Monday, March 6, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 2:45 p.m. The Pledge of Allegiance was recited. Present: Love, Van Berkum, Hohenstein, Launsby, Giese. Absent: None. Also present was Christi Abts, County Assessor, Kim Watson, County Attorney and Cherie Conley, 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
  - a. Approval of the previous minutes – February 21, 2023
  
2. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting approval of tax list corrections.
  
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Van Berkum moved, seconded by Board Member Launsby to approve the minutes from February 21, 2023. ROLL CALL VOTE: Van Berkum – Yes, Hohenstein – Yes, Launsby – Yes, Giese – Yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, presented, explained the tax list corrections:

TLC#	PARCEL	Tax Adjustment	NOTES - Tax List Corrections:
9974	220219110	15.80	Penalty was added to the personal property return and should not have been. They did file on time.

Board Member Launsby moved, seconded by Board Member Hohenstein, to approve the Tax List Correction as presented by the Assessor on parcel #220219110. ROLL CALL VOTE: Hohenstein – Yes, Launsby – Yes, Giese – Yes, Love – Yes, Van Berkum – Yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Board Member Van Burkum moved, seconded by Board Member Giese to adjourn the meeting. ROLL CALL VOTE: Launsby – Yes, Giese – Yes, Love – Yes, Van Berkum – Yes, Hohenstein – Yes. UNANIMOUS MOTION CARRIED.

Chair Love adjourned the March 6, 2023 Board of Equalization meeting at 2:47 p.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, County Clerk

**Dakota County Board of Equalization**  
Monday, March 20, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 2:45 p.m. The Pledge of Allegiance was recited. Present: Love, Hohenstein, Launsby, Giese. Absent: Van Berkum. Also present was Kim Watson, County Attorney and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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
  - a. Approval of the previous minutes – February 21, 2023
2. NEW BUSINESS
  - a. Board to 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 Service, Inc. for Residential and Commercial
    2. Approve Referee Agreement with Stanard Appraisal Services, Inc., for Commercial, Ag and Residential parcels.
    3. Approve Referee Agreement with Helvig Agricultural Service Company for Ag parcels.
  - b. Christy Abts, Assessor, requesting approval of tax list corrections (if any).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Chair Love called for approval of the Consent Agenda. Board Member Giese moved, seconded by Board Member Launsby, to approve the February 21, 2023, minutes. ROLL CALL VOTE: Hohenstein-yes, Launsby- yes, Giese- yes, Love- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Chair Love called for approval to appoint and set compensation for use of certified appraisers as referees for property valuation protests. The contracts were discussed and noted that there were no changes from the 2022 agreements. Board Member Giese moved, seconded by Board Member Hohenstein moved to approve the agreements from Innovative Appraisal Service, Inc. for Residential and Commercial properties, Stanard Appraisal Services, Inc. for Commercial, Ag and Residential properties, and Helvig Agricultural Service Company for Ag properties. ROLL CALL VOTE: Launsby- yes, Giese-yes, Love- yes, Hohenstein- yes, Van Berkum- absent. UNANIMOUS MOTION CARRIED.

There were no tax list corrections.

No Mail, emergency business or public comment.

Chair Love adjourned the March20, 2023, Board of Equalization meeting at 2:51 p.m.

County Board of Equalization

\_\_\_\_\_  
Scott Love, Chair

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Date signed

\_\_\_\_\_  
Cherie Conley, County Clerk

\_\_\_\_\_  
Date

**Dakota County Board of Equalization**  
Monday, May 1, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 2:45 p.m. The Pledge of Allegiance was recited. Present: Love, Hohenstein, Launsby, Giese. Absent: Van Berkum. Also present was Kim Watson, County Attorney and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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
  - a. Approval of the previous minutes – March 20, 2023
2. NEW BUSINESS
  - a. Hearing for Heartland Counseling Services, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2011 Buick Lucerne CX Sedan VIN#1G4HA5EM8BU124954 and (2) 2016 Dodge Grand SXT VAN VIN#2C4RDGCG8GR343376. The vehicles are used by staff to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. Application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3,189.
    - Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
  - b. Christy Abts, Assessor, requesting approval of Clerical Errors and/or Tax List corrections (if any).
  - c. Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 22C-0359, 22C-0360 and 22C-0361 Tyson v. Dakota County.
  - d. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Cases 22C-0359, 22C-0360 and 22C-0361 Tyson v. Dakota County.
  - e. Discuss upcoming protest hearings and set dates and times.  
(Start at 9:00 AM on June 26<sup>th</sup>, July 10, July 24<sup>th</sup> and possibly a couple other dates determined by number of protests filed.)
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Chair Love moved, seconded by Board Member Launsby to excuse Board Member Van Berkum from the meeting. ROLL CALL VOTE: Hohenstein- yes, Launsby- yes, Giese- yes, Love- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Chair Love called for approval of the Consent Agenda. Board Member Hohenstein moved, seconded by Board Member Giese, to approve the March 20, 2023, minutes. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Hohenstein- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Chair Love called for a hearing for the Board's consideration of Heartland Counseling Service's request for exemption from motor vehicle taxes by a qualifying nonprofit organization used for providing community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. The application comes with a recommendation of approval from Treasurer Bousquet. Board Member Giese moved, seconded by Board Member Launsby, to approve tax exemptions on motor vehicles (1) 2011 Buick Lucerne CX Sedan VIN#1G4HA5EM8BU124954 and (2) 2016 Dodge Grand SXT VAN VIN#2C4RDGCG8GR343376 for Heartland Counseling Services, Inc. ROLL CALL VOTE: Giese- yes, Love- yes, Hohenstein- yes, Launsby- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, presented the following list of clerical errors of improved farm sites that did not get rolled:

<b>2023 Clerical Error List</b>			
<b>PARCEL ID</b>	<b>NBHD</b>	<b>2022 VALUE</b>	<b>2023 VALUE</b>
220274127	IOLL	\$780,010.00	\$2,301,390.00
220080410	30	\$1,581,160.00	\$3,027,365.00
220274717	25	\$0.00	\$685,580.00
220274782	98	\$0.00	\$10,335.00
220075123	1	\$731,015.00	\$815,955.00
220091080	2	\$835,700.00	\$941,400.00
220087237	2	\$645,860.00	\$722,565.00
220089574	2	\$616,340.00	\$697,580.00
220007780	1	\$320,365.00	\$378,920.00
220274675	1	\$193,465.00	\$242,850.00
220063885	2	\$300,450.00	\$335,650.00
220073902	1	\$738,055.00	\$876,260.00
220274675	1	\$193,465.00	\$242,850.00
220084556	2	\$842,470.00	\$940,880.00
220274675	1	\$193,465.00	\$242,850.00
220069123	1	\$216,050.00	\$210,835.00
220081166	2	\$247,860.00	\$345,080.00
220077061	2	\$876,090.00	\$972,695.00
220057796	2	\$718,655.00	\$780,665.00
220073902	1	\$738,055.00	\$876,260.00
220069123	1	\$216,050.00	\$210,835.00
220057796	2	\$718,655.00	\$780,665.00
220133085	2	\$263,170.00	\$311,995.00
220091161	2	\$1,781,075.00	\$1,818,735.00
220077061	2	\$876,090.00	\$972,695.00
220091080	2	\$835,700.00	\$941,400.00
220070709	1	\$301,990.00	\$359,910.00
220084556	2	\$842,470.00	\$940,880.00
220058946	2	\$477,460.00	\$518,145.00
220077053	2	\$523,295.00	\$560,580.00
220133085	2	\$263,170.00	\$311,995.00
220007780	1	\$320,365.00	\$378,920.00
220079307	2	\$208,230.00	\$234,890.00
220083312	2	\$182,710.00	\$221,200.00
220089574	2	\$616,340.00	\$697,580.00
220087385	2	\$274,595.00	\$311,135.00
220077711	1	\$669,805.00	\$706,980.00
220060959	2	\$140,925.00	\$163,355.00
220081166	2	\$247,860.00	\$345,080.00
220167125	2	\$258,740.00	\$385,945.00
220094802	2	\$89,705.00	\$93,195.00
220061475	2	\$24,415.00	\$27,165.00
220080569	2	\$519,385.00	\$562,760.00
220076324	1	\$678,835.00	\$732,580.00
220091633	2	\$446,120.00	\$467,420.00
220079196	2	\$474,460.00	\$496,890.00
220084777	2	\$61,525.00	\$64,010.00
220058741	2	\$183,250.00	\$190,635.00
220070725	1	\$97,670.00	\$106,775.00
220058121	1	\$131,100.00	\$143,220.00
220078920	2	\$282,385.00	\$322,035.00
220062390	2	\$160,265.00	\$167,310.00
220090041	2	\$498,635.00	\$555,255.00
220058113	1	\$675,520.00	\$753,580.00
220089876	2	\$284,010.00	\$322,015.00
220087687	2	\$841,185.00	\$1,035,530.00
220087873	2	\$720,360.00	\$757,310.00
220080771	2	\$480,160.00	\$673,510.00
220069778	1	\$222,710.00	\$255,810.00
220147213	2	\$264,850.00	\$309,845.00
220085129	2	\$252,745.00	\$265,495.00
220089477	2	\$312,545.00	\$344,860.00
220091625	2	\$197,370.00	\$222,675.00
220089264	2	\$92,750.00	\$111,300.00
220059950	1	\$567,130.00	\$625,845.00

<b>PARCEL ID</b>	<b>NBHD</b>	<b>2022 VALUE</b>	<b>2023 VALUE</b>
220069883	1	\$182,820.00	\$208,960.00
220072973	1	\$124,475.00	\$136,725.00
220088160	2	\$407,355.00	\$433,530.00
220064768	2	\$663,030.00	\$700,515.00
220077096	1	\$468,540.00	\$516,105.00
220063265	2	\$138,975.00	\$151,060.00
220058024	1	\$277,805.00	\$310,640.00
220089248	2	\$211,305.00	\$233,560.00
220060622	2	\$70,875.00	\$79,825.00
220080895	2	\$204,405.00	\$223,980.00
220206287	2	\$96,110.00	\$112,325.00
220081611	2	\$394,910.00	\$423,750.00
220059748	2	\$142,160.00	\$163,410.00
220080445	2	\$82,535.00	\$96,685.00
220078297	2	\$148,260.00	\$157,950.00
220086281	2	\$644,055.00	\$696,775.00
220082022	2	\$381,315.00	\$425,435.00
220078696	2	\$388,680.00	\$409,075.00
220064466	2	\$371,215.00	\$396,560.00
220090920	2	\$173,585.00	\$193,000.00
220092184	2	\$233,315.00	\$252,170.00
220076715	2	\$113,570.00	\$129,090.00
220061459	2	\$565,430.00	\$599,445.00
220085420	2	\$763,870.00	\$822,825.00
220081018	2	\$314,895.00	\$339,305.00
220060657	1	\$493,745.00	\$598,515.00
220062757	2	\$610,645.00	\$90,610.00
220154996	2	\$54,845.00	\$65,955.00
220086974	2	\$894,930.00	\$951,895.00
220074577	1	\$443,855.00	\$492,275.00
220091900	2	\$219,515.00	\$237,340.00
220065217	2	\$268,325.00	\$291,035.00
220274085	1	\$93,340.00	\$121,310.00
220086532	2	\$482,100.00	\$546,040.00
220088357	2	\$361,740.00	\$387,555.00
220082049	2	\$705,835.00	\$750,280.00
220087466	2	\$362,605.00	\$398,320.00
220080852	1	\$449,950.00	\$505,570.00
220087520	2	\$235,025.00	\$269,815.00
220076650	1	\$373,455.00	\$416,805.00
220087512	2	\$675,400.00	\$719,740.00
220086656	2	\$836,410.00	\$906,950.00
220088179	2	\$326,120.00	\$402,910.00
220193371	1	\$179,540.00	\$202,675.00
220086206	2	\$127,845.00	\$151,065.00
220177279	2	\$270,350.00	\$315,990.00
220089515	2	\$376,855.00	\$407,980.00
220060304	1	\$249,415.00	\$266,230.00
220091110	2	\$541,710.00	\$588,085.00
220091803	2	\$220,390.00	\$240,710.00
220091838	2	\$336,305.00	\$368,655.00
220076006	2	\$826,470.00	\$879,005.00
220062188	2	\$432,480.00	\$491,805.00
220079552	2	\$242,700.00	\$276,825.00
220084114	1	\$126,740.00	\$146,725.00
220273961	2	\$91,340.00	\$106,345.00
220082138	2	\$163,890.00	\$188,210.00
220063729	2	\$135,080.00	\$150,490.00
220080291	2	\$174,035.00	\$192,625.00
220086567	2	\$759,820.00	\$832,825.00
220080208	2	\$374,065.00	\$401,750.00
220062897	2	\$78,240.00	\$95,525.00
220083134	2	\$348,865.00	\$380,620.00
220076804	2	\$325,085.00	\$357,400.00
220082618	2	\$144,820.00	\$160,685.00
220079285	2	\$503,490.00	\$545,550.00
220087164	2	\$273,180.00	\$299,745.00
220088144	2	\$415,980.00	\$451,830.00

<b>PARCEL ID</b>	<b>NBHD</b>	<b>2022 VALUE</b>	<b>2023 VALUE</b>
220087067	2	\$111,520.00	\$138,465.00
220086184	2	\$257,220.00	\$291,110.00
220080267	2	\$320,930.00	\$378,755.00
220141940	2	\$99,725.00	\$115,930.00
220090203	2	\$132,280.00	\$152,445.00
220083215	1	\$643,264.00	\$716,260.00
220076367	2	\$152,340.00	\$143,895.00
220123314	1	\$125,935.00	\$141,660.00
220063621	2	\$445,900.00	\$489,295.00
220078882	2	\$443,010.00	\$480,210.00
220090645	2	\$621,040.00	\$786,050.00
220090874	2	\$204,430.00	\$225,880.00
220074925	1	\$495,415.00	\$551,680.00
220089426	2	\$191,640.00	\$250,300.00
220152861	1	\$205,285.00	\$233,245.00
220082898	1	\$466,580.00	\$522,880.00
220170975	2	\$177,240.00	\$202,785.00
220079676	2	\$129,080.00	\$148,955.00
220077878	2	\$311,790.00	\$351,460.00
220080380	2	\$206,800.00	\$235,255.00
220080143	1	\$303,415.00	\$330,665.00
220076103	2	\$569,830.00	\$638,850.00
220062161	2	\$347,760.00	\$380,650.00
220083282	1	\$386,670.00	\$433,770.00
220086478	2	\$684,500.00	\$735,050.00
220074321	1	\$112,895.00	\$130,530.00
220091013	2	\$101,290.00	\$119,925.00
220085153	2	\$344,130.00	\$374,680.00
220092443	2	\$258,335.00	\$284,695.00
220079064	1	\$968,575.00	\$1,119,795.00
220062676	2	\$669,705.00	\$736,710.00
220074267	1	\$1,211,745.00	\$1,344,015.00
220087555	2	\$341,045.00	\$397,315.00
220061319	2	\$345,140.00	\$385,255.00
220087865	2	\$778,285.00	\$837,010.00
220171599	2	\$208,205.00	\$244,505.00
220082464	1	\$604,970.00	\$683,630.00
220081042	2	\$394,840.00	\$432,780.00
220077355	1	\$321,220.00	\$341,780.00
220087636	1	\$359,445.00	\$439,735.00
220067465	1	\$328,045.00	\$378,035.00
220080712	2	\$227,045.00	\$249,700.00
220117179	2	\$414,495.00	\$472,580.00
220087008	2	\$322,025.00	\$345,370.00
220063915	2	\$287,025.00	\$316,145.00
220075697	1	\$975,285.00	\$1,096,955.00
220079749	1	\$497,650.00	\$774,870.00
220060908	1	\$501,280.00	\$596,520.00
220061122	2	\$371,785.00	\$410,180.00
220086591	2	\$810,715.00	\$859,650.00
220059411	1	\$495,640.00	\$556,215.00
220079242	2	\$141,490.00	\$168,620.00
220081565	2	\$805,550.00	\$865,080.00
220091714	2	\$605,295.00	\$654,075.00
220082588	1	\$1,185,835.00	\$1,450,875.00
220076634	2	\$353,820.00	\$395,750.00
220000263	1	\$1,008,300.00	\$1,118,435.00
220157138	1	\$922,470.00	\$1,078,760.00
220058474	1	\$536,505.00	\$581,205.00
220210586	2	\$159,475.00	\$185,845.00
220073953	1	\$935,285.00	\$1,036,850.00
220072337	1	\$178,455.00	\$207,735.00
220075638	1	\$1,038,705.00	\$1,158,015.00
220090157	2	\$307,470.00	\$373,425.00
220089469	2	\$925,695.00	\$1,019,675.00
220070660	1	\$1,430,730.00	\$1,600,275.00
220078491	2	\$205,440.00	\$232,775.00
220084874	2	\$601,265.00	\$646,585.00
220089442	2	\$147,955.00	\$174,000.00

<b>PARCEL ID</b>	<b>NBHD</b>	<b>2022 VALUE</b>	<b>2023 VALUE</b>
220196966	1	\$168,840.00	\$198,870.00
220064423	2	\$232,890.00	\$262,900.00
220084459	2	\$1,028,765.00	\$1,200,570.00
220061750	2	\$525,420.00	\$576,550.00
220074909	1	\$511,110.00	\$571,325.00
220273718	2	\$399,895.00	\$432,485.00
220273725	2	\$218,230.00	\$262,585.00
220149038	1	\$236,275.00	\$272,770.00
220081336	2	\$167,960.00	\$194,360.00
220089256	2	\$437,915.00	\$482,280.00
220077800	1	\$205,730.00	\$241,945.00
220090238	2	\$256,695.00	\$292,410.00
220077886	1	\$133,950.00	\$161,090.00
220077142	2	\$523,715.00	\$579,340.00
220154368	2	\$226,960.00	\$253,520.00
220080461	2	\$662,270.00	\$718,720.00
220080305	2	\$313,985.00	\$375,720.00
220071071	1	\$172,970.00	\$207,930.00
220080178	2	\$459,980.00	\$494,805.00
220075417	1	\$676,345.00	\$762,540.00
220206376	2	\$529,060.00	\$577,525.00
220088047	2	\$654,890.00	\$714,725.00
220145792	1	\$273,805.00	\$309,810.00
220064040	2	\$798,140.00	\$865,060.00
220075859	1	\$764,655.00	\$262,550.00
220167044	2	\$276,525.00	\$303,420.00
220064865	2	\$221,595.00	\$258,850.00
220075123	1	\$731,015.00	\$815,955.00
220089612	2	\$486,330.00	\$537,320.00
220077258	2	\$280,775.00	\$315,295.00
220074704	1	\$1,310,415.00	\$1,460,365.00
220079684	2	\$205,990.00	\$240,945.00
220063885	2	\$300,450.00	\$335,650.00
220063540	2	\$174,835.00	\$203,950.00
220074593	1	\$615,730.00	\$689,785.00
220078734	1	\$193,010.00	\$248,145.00
220081239	2	\$224,025.00	\$256,405.00
220078718	2	\$538,340.00	\$203,130.00
220062765	2	\$493,265.00	\$537,455.00
220088136	2	\$334,845.00	\$381,960.00
220061971	2	\$898,515.00	\$1,101,460.00
220087237	2	\$645,860.00	\$722,565.00
220059500	1	\$273,420.00	\$327,395.00
220064091	2	\$77,115.00	\$113,355.00
220087695	2	\$798,370.00	\$870,600.00
220070636	1	\$212,680.00	\$244,970.00
220085900	1	\$355,395.00	\$403,465.00
220084807	2	\$848,800.00	\$921,215.00
220060274	2	\$289,850.00	\$342,080.00
220123225	2	\$313,995.00	\$390,890.00
220063664	2	\$450,915.00	\$498,950.00
220086931	2	\$797,045.00	\$829,190.00
220087474	2	\$559,935.00	\$675,195.00
220080275	2	\$241,585.00	\$289,495.00
220086583	2	\$333,380.00	\$378,570.00
220075468	1	\$634,615.00	\$729,315.00
220086680	2	\$206,020.00	\$243,445.00
220090939	2	\$234,445.00	\$277,490.00
220080224	2	\$365,470.00	\$401,870.00
220080313	1	\$588,205.00	\$669,075.00
220145598	2	\$454,390.00	\$492,390.00
220074356	1	\$948,690.00	\$1,109,815.00
220058946	2	\$477,460.00	\$518,145.00
220092087	2	\$730,935.00	\$808,875.00
220061378	2	\$364,905.00	\$407,860.00
220132771	1	\$201,510.00	\$239,215.00
220077622	1	\$738,050.00	\$878,570.00
220057419	2	\$260,105.00	\$299,130.00
220061386	2	\$947,095.00	\$1,022,765.00

PARCEL ID	NBHD	2022 VALUE	2023 VALUE
220073945	1	\$494,755.00	\$566,580.00
220071381	1	\$181,620.00	\$221,800.00
220177333	2	\$331,835.00	\$384,275.00
220075786	1	\$1,111,215.00	\$1,247,400.00
220158517	2	\$296,300.00	\$365,625.00
220077428	2	\$371,445.00	\$429,280.00
220180644	2	\$552,850.00	\$690,090.00
220058490	2	\$385,065.00	\$445,235.00
220089736	2	\$1,052,755.00	\$1,222,965.00
220074860	1	\$1,483,935.00	\$1,702,130.00
220176868	1	\$305,785.00	\$358,535.00
220061505	2	\$288,030.00	\$342,600.00
220082278	2	\$302,900.00	\$353,640.00
220087407	2	\$652,675.00	\$746,390.00
220073163	1	\$463,495.00	\$577,660.00
220149321	2	\$278,780.00	\$340,760.00
220210500	1	\$338,020.00	\$399,835.00
<b>Total</b>		<b>\$124,398,294.00</b>	<b>\$141,908,110.00</b>

Board Member Launsby moved, seconded by Board Member Giese to approve the list of Clerical Errors due to improved farm sites not rolling correctly. ROLL CALL VOTE: Love- yes, Hohenstein- yes, Launsby- yes, Giese- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained the tax list corrections:

TLC#	PARCEL	Tax Adjustment	NOTES - Tax List Corrections:
9975	220274513	271.94	Tax acceleration mobile home being moved out of county.

Board Member Hohenstein moved, seconded by Board Member Giese, to approve the Tax List Corrections as presented by the Assessor on parcel #220274513. ROLL CALL VOTE: Hohenstein- yes, Launsby- yes, Giese- yes, Love- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Chair Love announced the Board would be going into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 22C-0359, 22C-0360 and 22C-0361 Tyson v. Dakota County. Board Member Launsby moved, seconded by Board Member Giese to go into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 22C-0359, 22C-0360 and 22C-0361 Tyson v. Dakota County at 2:50 p.m. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Hohenstein- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Launsby to come out of Closed Session at 2:59 p.m. ROLL CALL VOTE: Giese- yes, Love- yes, Hohenstein- yes, Launsby- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Love to approve County Attorney, Kim Watson, to prepare Confession of Judgement in TERC Cases 22C-0359, 22C-0360 and 22C-0361 Tyson v. Dakota County. ROLL CALL VOTE: Love- yes, Hohenstein- yes, Launsby- yes, Giese- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

The Board discussed the upcoming protest valuation hearings and scheduled Board of Equalization meetings to start at 9:00 a.m. on June 26, July 10, and July 24 and will set more dates and times if needed for the Protest Valuation hearings.

No Mail or Emergency business.

Public Comment: Ron Hartnett thanked the Board for posting signs in honor of Jackie Hartnett on North Bluff Road.

Chair Love adjourned the May 1, 2023, Board of Equalization meeting at 3:03 p.m.

County Board of Equalization

\_\_\_\_\_  
Scott Love, Chair

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

\_\_\_\_\_  
Cherie Conley, County Clerk

\_\_\_\_\_  
Date

**Dakota County Board of Equalization**  
Monday, May 15, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 2:45 p.m. The Pledge of Allegiance was recited. Present: Love, Hohenstein, Launsby, Giese. Absent: Van Berkum. Also present was Kim Watson, County Attorney and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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
  - a. Approval of the previous minutes – May 1, 2023
2. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting acknowledgement and approval of Tax List corrections due to changes made to Homestead Exemptions ordered by the Nebraska DOR.
3. MAIL AND/OR EMERGENCY BUSINESS
  - Special Meeting set for Thursday, June 1, 2023 at 8:30 a.m. to approve clerical errors of improved farm sites that did not get rolled.
4. PUBLIC COMMENT
5. ADJOURNMENT

Chair Love called for approval of the Consent Agenda. Board Member Giese moved, seconded by Board Member Launsby, to approve the May 1, 2023, minutes. ROLL CALL VOTE: Hohenstein- yes, Launsby- yes, Giese- yes, Love- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Launsby to acknowledge, and approve the Tax List corrections due to changes made to Homestead Exemptions ordered by the Nebraska DOR: Correction #9978 – Parcel #220057427-NE DOR changed their Exemption from 100% reduction to 0 after an Audit by the DOR; Correction # 9979-Parcel #220079358-NE DOR changed their Homestead Exemption from a 70% reduction to a 30% reduction after an audit by the DOR; Correction #9980-Parcel #220040990-NE DOR changed their Homestead Exemption from a 100% reduction to 80% reduction after an audit by the DOR; Correction #9981-Parcel #220035660 NE DOR changed their Homestead Exemption from an 80% reduction to 50% reduction after an audit by the DOR; Correction #9982-Parcel #220037973- NE DOR changed their Homestead Exemption from an 80% reduction to a 20% reduction after an audit by the DOR; Correction #9983-Parcel #220013462-NE DOR changed their Homestead Exemption from a 30% reduction to 0% reduction after an audit by the DOR; Correction #9984-Parcel #:220045380-NE DOR changed their Homestead Exemption from 100% reduction to 50% reduction after an audit by the DOR; Correction #9985-Parcel #220018197-NE DOR changed their Homestead Exemption from 60% reduction to 0% reduction after an audit by the DOR; Correction #9986-Parcel #220032327 NE DOR changed their Homestead Exemption from 100% reduction to 0% reduction after an audit by the DOR; Correction #9987-Parcel #220026165-NE DOR changed their Homestead Exemption from an 80% reduction to 0% reduction after an audit by the DOR; Correction #9988-Parcel #220057222 NE DOR changed their Homestead Exemption from an 80% reduction to 50% reduction after an audit by the DOR; Correction #9989-Parcel #220036047-NE DOR changed their Homestead Exemption from a 70% reduction to 50% reduction after an audit by the DOR; Correction #9990-Parcel #220127603- NE DOR changed their Homestead Exemption from 100% reduction to 30% reduction after an audit by the DOR; Correction #9991-Parcel #220029148-NE DOR changed their Homestead Exemption from an 80% reduction to a 60% reduction after an audit by the DOR. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Hohenstein- yes, Van Berkum- absent. UNANIMOUS MOTION CARRIED.

Mail, emergency business or public comment. It was noted that a Special Meeting of the Board of Equalization will be held on Thursday, June 1, 2023 at 8:30 a.m. to approve clerical errors of improved farm sites that did not get rolled.

Chair Love adjourned the May 1, 2023, Board of Equalization meeting at 2:50 p.m.

County Board of Equalization

\_\_\_\_\_  
Scott Love, Chair

\_\_\_\_\_  
Cherie Conley, County Clerk

**Dakota County Board of Equalization**  
Tuesday, May 30, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 2:45 p.m. The Pledge of Allegiance was recited. Present: Love, Hohenstein, Launsby, Giese. Absent: Van Berkum. Also present was Kim Watson, County Attorney and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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
  - a. Approval of the previous minutes – May 15, 2023
2. NEW BUSINESS.
  - a. Christy Abts, Assessor, requesting approval of Tax List Corrections.
  - b. Christy Abts, Assessor, requesting approval of Clerical & Omitted Errors(if any).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Giese moved, seconded by Board Member Launsby to excuse Board Member Van Berkum from the meeting. ROLL CALL VOTE: Hohenstein- yes, Launsby- yes, Giese- yes, Love- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Chair Love called for approval of the Consent Agenda. Board Member Launsby moved, seconded by Board Member Giese, to approve the May 15, 2023, minutes. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Hohenstein- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Board Member Launsby moved, seconded by Board Member Hohenstein to approve the following Tax List corrections:

TLC#	PARCEL	Tax Adjustment	NOTES - Tax List Corrections:
9992	220126607	66.22	Mobile Home being torn down due to it being uninhabitable. Abandoned. Taxes accelerated for 2023.
9993	220068860	-69,745.28	BOE did a confession of judgement for the 2022 Tax Year for TERC Case 22C-0359. Agreement was made by both parties in regard to this case.
9994	220197741	-8,673.30	BOE did a confession of judgement for the 2022 Tax Year for TERC Case 22C-0361. Agreement was made by both parties in regard to this case.

ROLL CALL VOTE: Giese- yes, Love- yes, Hohenstein- yes, Launsby- yes, Van Berkum- absent. UNANIMOUS MOTION CARRIED.

No Clerical or Omitted Errors.

Mail, emergency business or public comment. None.

Chair Love adjourned the May 30, 2023, Board of Equalization meeting at 2:50 p.m.

County Board of Equalization

\_\_\_\_\_  
Scott Love, Chair

\_\_\_\_\_  
Cherie Conley, County Clerk

**Dakota County Board of Equalization**  
Thursday, June 1, 2023  
8:30 a.m. Special Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 8:30 a.m. The Pledge of Allegiance was recited. Present: Love, Van Berkum, Hohenstein, Launsby, Giese. Absent: None. Also present was Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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
  - a. Approval of the previous minutes – May 30, 2023
2. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting approval of Clerical Errors and/or Tax List corrections (if any).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Chair Love called for approval of the Consent Agenda. Board Member Van Berkum moved, seconded by Board Member Launsby, to approve the May 30, 2023, minutes. ROLL CALL VOTE: Van Berkum- yes, Hohenstein- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, presented the list of clerical errors of improved farm sites that did not get rolled. Board Member Van Berkum moved, seconded by Board Member Hohenstein to approve the list of Clerical Errors due to improved farm sites not rolling correctly: Parcel ID: 220274127 - 2022 Value \$780010 Corrected 2023 Value \$2301390; Parcel ID: 220080410 - 2022 Value \$1581160 Corrected 2023 Value \$3027365; Parcel ID: 220274717 - 2022 Value \$0 Corrected 2023 Value \$685580; Parcel ID: 220274782 - 2022 Value \$0 Corrected 2023 Value \$10335; Parcel ID: 220075123 - 2022 Value \$731015 Corrected 2023 Value \$815955; Parcel ID: 220091080 - 2022 Value \$835700 Corrected 2023 Value \$941400; Parcel ID: 220087237 - 2022 Value \$645860 Corrected 2023 Value \$722565; Parcel ID: 220089574 - 2022 Value \$616340 Corrected 2023 Value \$697580; Parcel ID: 220007780 - 2022 Value \$320365 Corrected 2023 Value \$378920; Parcel ID: 220274675 - 2022 Value \$193465 Corrected 2023 Value \$242850; Parcel ID: 220063885 - 2022 Value \$300450 Corrected 2023 Value \$335650; Parcel ID: 220073902 - 2022 Value \$738055 Corrected 2023 Value \$876260; Parcel ID: 220274675 - 2022 Value \$193465 Corrected 2023 Value \$242850; Parcel ID: 220084556 - 2022 Value \$842470 Corrected 2023 Value \$940880; Parcel ID: 220274675 - 2022 Value \$193465 Corrected 2023 Value \$242850; Parcel ID: 220069123 - 2022 Value \$216050 Corrected 2023 Value \$210835; Parcel ID: 220081166 - 2022 Value \$247860 Corrected 2023 Value \$345080; Parcel ID: 220077061 - 2022 Value \$876090 Corrected 2023 Value \$972695; Parcel ID: 220057796 - 2022 Value \$718655 Corrected 2023 Value \$780665; Parcel ID: 220073902 - 2022 Value \$738055 Corrected 2023 Value \$876260; Parcel ID: 220069123 - 2022 Value \$216050 Corrected 2023 Value \$210835; Parcel ID: 220057796 - 2022 Value \$718655 Corrected 2023 Value \$780665; Parcel ID: 220133085 - 2022 Value \$263170 Corrected 2023 Value \$311995; Parcel ID: 220091161 - 2022 Value \$1781075 Corrected 2023 Value \$1818735; Parcel ID: 220077061 - 2022 Value \$876090 Corrected 2023 Value \$972695; Parcel ID: 220091080 - 2022 Value \$835700 Corrected 2023 Value \$941400; Parcel ID: 220070709 - 2022 Value \$301990 Corrected 2023 Value \$359910; Parcel ID: 220084556 - 2022 Value \$842470 Corrected 2023 Value \$940880; Parcel ID: 220058946 - 2022 Value \$477460 Corrected 2023 Value \$518145; Parcel ID: 220077053 - 2022 Value \$523295 Corrected 2023 Value \$560580; Parcel ID: 220133085 - 2022 Value \$263170 Corrected 2023 Value \$311995; Parcel ID: 220007780 - 2022 Value \$320365 Corrected 2023 Value \$378920; Parcel ID: 220079307 - 2022 Value \$208230 Corrected 2023 Value \$234890; Parcel ID: 220083312 - 2022 Value \$182710 Corrected 2023 Value \$221200; Parcel ID: 220089574 - 2022 Value \$616340 Corrected 2023 Value \$697580; Parcel ID: 220087385 - 2022 Value \$274595 Corrected 2023 Value \$311135; Parcel ID: 220077711 - 2022 Value \$669805 Corrected 2023 Value \$706980; Parcel ID: 220060959 - 2022 Value \$140925 Corrected 2023 Value \$163355; Parcel ID: 220081166 - 2022 Value \$247860 Corrected 2023 Value \$345080; Parcel ID: 220167125 - 2022 Value \$258740 Corrected 2023 Value \$385945; Parcel ID: 220094802 - 2022 Value \$89705 Corrected 2023 Value \$93195; Parcel ID: 220061475 - 2022 Value \$24415 Corrected 2023 Value \$27165; Parcel ID: 220080569 - 2022 Value \$519385 Corrected 2023 Value \$562760; Parcel ID: 220076324 - 2022 Value \$678835 Corrected 2023 Value \$732580; Parcel ID: 220091633 - 2022 Value \$446120 Corrected 2023 Value \$467420; Parcel ID: 220079196 - 2022 Value \$474460 Corrected 2023 Value \$496890; Parcel ID: 220084777 - 2022 Value \$61525 Corrected 2023 Value \$64010; Parcel ID: 220058741 - 2022 Value \$183250 Corrected 2023 Value \$190635; Parcel ID: 220070725 - 2022 Value \$97670 Corrected 2023 Value \$106775; Parcel ID: 220058121 - 2022 Value \$131100 Corrected 2023 Value \$143220; Parcel ID: 220078920 - 2022 Value \$282385 Corrected 2023 Value \$322035; Parcel ID: 220062390 - 2022 Value \$160265 Corrected 2023 Value \$167310; Parcel ID: 220090041 - 2022 Value \$498635 Corrected 2023 Value \$555255; Parcel ID: 220058113 - 2022 Value \$675520 Corrected 2023 Value \$753580; Parcel ID: 220089876 - 2022 Value \$284010 Corrected 2023 Value \$322015; Parcel ID: 220087687 - 2022 Value \$841185 Corrected 2023 Value \$1035530; Parcel ID: 220087873 - 2022 Value \$720360 Corrected 2023 Value \$757310; Parcel ID: 220080771 - 2022 Value \$480160 Corrected 2023 Value \$673510; Parcel ID: 220069778 - 2022 Value \$222710 Corrected 2023 Value \$255810; Parcel ID: 220147213 - 2022 Value \$264850 Corrected 2023 Value \$309845; Parcel ID: 220085129 - 2022 Value \$252745 Corrected 2023 Value \$265495; Parcel ID: 220089477 - 2022 Value \$312545 Corrected 2023 Value \$344860; Parcel ID: 220091625 - 2022 Value \$197370 Corrected 2023 Value \$222675; Parcel ID: 220089264 - 2022 Value \$92750 Corrected 2023 Value \$111300; Parcel ID: 220059950 - 2022 Value \$567130

Corrected 2023 Value \$625845; Parcel ID: 220069883 - 2022 Value \$182820 Corrected 2023 Value \$208960; Parcel ID: 220072973 - 2022 Value \$124475 Corrected 2023 Value \$136725; Parcel ID: 220088160 - 2022 Value \$407355 Corrected 2023 Value \$433530; Parcel ID: 220064768 - 2022 Value \$663030 Corrected 2023 Value \$700515; Parcel ID: 220077096 - 2022 Value \$468540 Corrected 2023 Value \$516105; Parcel ID: 220063265 - 2022 Value \$138975 Corrected 2023 Value \$151060; Parcel ID: 220058024 - 2022 Value \$277805 Corrected 2023 Value \$310640; Parcel ID: 220089248 - 2022 Value \$211305 Corrected 2023 Value \$233560; Parcel ID: 220060622 - 2022 Value \$70875 Corrected 2023 Value \$79825; Parcel ID: 220080895 - 2022 Value \$204405 Corrected 2023 Value \$223980; Parcel ID: 220206287 - 2022 Value \$96110 Corrected 2023 Value \$112325; Parcel ID: 220081611 - 2022 Value \$394910 Corrected 2023 Value \$423750; Parcel ID: 220059748 - 2022 Value \$142160 Corrected 2023 Value \$163410; Parcel ID: 220080445 - 2022 Value \$82535 Corrected 2023 Value \$96685; Parcel ID: 220078297 - 2022 Value \$148260 Corrected 2023 Value \$157950; Parcel ID: 220086281 - 2022 Value \$644055 Corrected 2023 Value \$696775; Parcel ID: 220082022 - 2022 Value \$381315 Corrected 2023 Value \$425435; Parcel ID: 220078696 - 2022 Value \$388680 Corrected 2023 Value \$409075; Parcel ID: 220064466 - 2022 Value \$371215 Corrected 2023 Value \$396560; Parcel ID: 220090920 - 2022 Value \$173585 Corrected 2023 Value \$193000; Parcel ID: 220092184 - 2022 Value \$233315 Corrected 2023 Value \$252170; Parcel ID: 220076715 - 2022 Value \$113570 Corrected 2023 Value \$129090; Parcel ID: 220061459 - 2022 Value \$565430 Corrected 2023 Value \$599445; Parcel ID: 220085420 - 2022 Value \$763870 Corrected 2023 Value \$822825; Parcel ID: 220081018 - 2022 Value \$314895 Corrected 2023 Value \$339305; Parcel ID: 220060657 - 2022 Value \$493745 Corrected 2023 Value \$598515; Parcel ID: 220062757 - 2022 Value \$610645 Corrected 2023 Value \$90610; Parcel ID: 220154996 - 2022 Value \$54845 Corrected 2023 Value \$65955; 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Parcel ID: 220072337 - 2022 Value \$178455 Corrected 2023 Value \$207735; Parcel ID: 220075638 - 2022 Value \$1038705 Corrected 2023 Value \$1158015; Parcel ID: 220090157 - 2022 Value \$307470 Corrected 2023 Value \$373425; Parcel ID: 220089469 - 2022 Value \$925695 Corrected 2023 Value \$1019675; Parcel ID: 220070660 - 2022 Value \$1430730 Corrected 2023 Value \$1600275; Parcel ID: 220078491 - 2022 Value \$205440 Corrected 2023 Value \$232775; Parcel ID: 220084874 - 2022 Value \$601265 Corrected 2023 Value \$646585; Parcel ID: 220089442 - 2022 Value \$147955 Corrected 2023 Value \$174000; Parcel ID: 220196966 - 2022 Value \$168840 Corrected 2023 Value \$198870; Parcel ID: 220064423 - 2022 Value \$232890 Corrected 2023 Value \$262900; Parcel ID: 220084459 - 2022 Value \$1028765 Corrected 2023 Value \$1200570; Parcel ID: 220061750 - 2022 Value \$525420 Corrected 2023 Value \$576550; Parcel ID: 220074909 - 2022 Value \$511110 Corrected 2023 Value \$571325; Parcel ID: 220273718 - 2022 Value \$399895 Corrected 2023 Value \$432485; Parcel ID: 220273725 - 2022 Value \$218230 Corrected 2023 Value \$262585; Parcel ID: 220149038 - 2022 Value \$236275 Corrected 2023 Value \$272770; Parcel ID: 220081336 - 2022 Value \$167960 Corrected 2023 Value \$194360; Parcel ID: 220089256 - 2022 Value \$437915 Corrected 2023 Value \$482280; Parcel ID: 220077800 - 2022 Value \$205730 Corrected 2023 Value \$241945; Parcel ID: 220090238 - 2022 Value \$256695 Corrected 2023 Value \$292410; Parcel ID: 220077886 - 2022 Value \$133950 Corrected 2023 Value \$161090; Parcel ID: 220077142 - 2022 Value \$523715 Corrected 2023 Value \$579340; Parcel ID: 220154368 - 2022 Value \$226960 Corrected 2023 Value \$253520; Parcel ID: 220080461 - 2022 Value \$662270 Corrected 2023 Value \$718720; Parcel ID: 220080305 - 2022 Value \$313985 Corrected 2023 Value \$375720; Parcel ID: 220071071 - 2022 Value \$172970 Corrected 2023 Value \$207930; Parcel ID: 220080178 - 2022 Value \$459980 Corrected 2023 Value \$494805; Parcel ID: 220075417 - 2022 Value \$676345 Corrected 2023 Value \$762540; Parcel ID: 220206376 - 2022 Value \$529060 Corrected 2023 Value \$577525; Parcel ID: 220088047 - 2022 Value \$654890 Corrected 2023 Value \$714725; Parcel ID: 220145792 - 2022 Value \$273805 Corrected 2023 Value \$309810; Parcel ID: 220064040 - 2022 Value \$798140 Corrected 2023 Value \$865060; Parcel ID: 220075859 - 2022 Value \$764655 Corrected 2023 Value \$262550; Parcel ID: 220167044 - 2022 Value \$276525 Corrected 2023 Value \$303420; Parcel ID: 220064865 - 2022 Value \$221595 Corrected 2023 Value \$258850; Parcel ID: 220075123 - 2022 Value \$731015 Corrected 2023 Value \$815955; Parcel ID: 220089612 - 2022 Value \$486330 Corrected 2023 Value \$537320; Parcel ID: 220077258 - 2022 Value \$280775 Corrected 2023 Value \$315295; Parcel ID: 220074704 - 2022 Value \$1310415 Corrected 2023 Value \$1460365; Parcel ID: 220079684 - 2022 Value \$205990 Corrected 2023 Value \$240945; Parcel ID: 220063885 - 2022 Value \$300450 Corrected 2023 Value \$335650; Parcel ID: 220063540 - 2022 Value \$174835 Corrected 2023 Value \$203950; Parcel ID: 220074593 - 2022 Value \$615730 Corrected 2023 Value \$689785; Parcel ID: 220078734 - 2022 Value \$193010 Corrected 2023 Value \$248145; Parcel ID: 220081239 - 2022 Value \$224025 Corrected 2023 Value \$256405; Parcel ID: 220078718 - 2022 Value \$538340 Corrected 2023 Value \$203130; Parcel ID: 220062765 - 2022 Value \$493265 Corrected 2023 Value \$537455; Parcel ID: 220088136 - 2022 Value \$334845 Corrected 2023 Value \$381960; Parcel ID: 220061971 - 2022 Value \$898515 Corrected 2023 Value \$1101460; Parcel ID: 220087237 - 2022 Value \$645860 Corrected 2023 Value \$722565; Parcel ID: 220059500 - 2022 Value \$273420 Corrected 2023 Value \$327395; Parcel ID: 220064091 - 2022 Value \$77115 Corrected 2023 Value \$113355; Parcel ID: 220087695 - 2022 Value \$798370 Corrected 2023 Value \$870600; Parcel ID: 220070636 - 2022 Value \$212680 Corrected 2023 Value \$244970; Parcel ID: 220085900 - 2022 Value \$355395 Corrected 2023 Value \$403465; Parcel ID: 220084807 - 2022 Value \$848800 Corrected 2023 Value \$921215; Parcel ID: 220060274 - 2022 Value \$289850 Corrected 2023 Value \$342080; Parcel ID: 220123225 - 2022 Value \$313995 Corrected 2023 Value \$390890; Parcel ID: 220063664 - 2022 Value \$450915 Corrected 2023 Value \$498950; Parcel ID: 220086931 - 2022 Value \$797045 Corrected 2023 Value \$829190; Parcel ID: 220087474 - 2022 Value \$559935 Corrected 2023 Value \$675195; Parcel ID: 220080275 - 2022 Value \$241585 Corrected 2023 Value \$289495; Parcel ID: 220086583 - 2022 Value \$333380 Corrected 2023 Value \$378570; Parcel ID: 220075468 - 2022 Value \$634615 Corrected 2023 Value \$729315; Parcel ID: 220086680 - 2022 Value \$206020 Corrected 2023 Value \$243445; Parcel ID: 220090939 - 2022 Value \$234445 Corrected 2023 Value \$277490; Parcel ID: 220080224 - 2022 Value \$365470 Corrected 2023 Value \$401870; Parcel ID: 220080313 - 2022 Value \$588205 Corrected 2023 Value \$669075; Parcel ID: 220145598 - 2022 Value \$454390 Corrected 2023 Value \$492390; Parcel ID: 220074356 - 2022 Value \$948690 Corrected 2023 Value \$1109815; Parcel ID: 220058946 - 2022 Value \$477460 Corrected 2023 Value \$518145; Parcel ID: 220092087 - 2022 Value \$730935 Corrected 2023 Value \$808875; Parcel ID: 220061378 - 2022 Value \$364905 Corrected 2023 Value \$407860; Parcel ID: 220132771 - 2022 Value \$201510 Corrected 2023 Value \$239215; Parcel ID: 220077622 - 2022 Value \$738050 Corrected 2023 Value \$878570; Parcel ID: 220057419 - 2022 Value \$260105 Corrected 2023 Value \$299130; Parcel ID: 220061386 - 2022 Value \$947095 Corrected 2023 Value \$1022765; Parcel ID: 220073945 - 2022 Value \$494755 Corrected 2023 Value \$566580; Parcel ID: 220071381 - 2022 Value \$181620 Corrected 2023 Value \$221800; Parcel ID: 220177333 - 2022 Value \$331835 Corrected 2023 Value \$384275; Parcel ID: 220075786 - 2022 Value \$1111215 Corrected 2023 Value \$1247400; Parcel ID: 220158517 - 2022 Value \$296300 Corrected 2023 Value \$365625; Parcel ID: 220077428 - 2022 Value \$371445 Corrected 2023 Value \$429280; Parcel ID: 220180644 - 2022 Value \$552850 Corrected 2023 Value \$690090; Parcel ID: 220058490 - 2022 Value \$385065 Corrected 2023 Value \$445235; Parcel ID: 220089736 - 2022 Value \$1052755 Corrected 2023 Value \$1222965; Parcel ID: 220074860 - 2022 Value \$1483935 Corrected 2023 Value \$1702130; Parcel ID: 220176868 - 2022 Value \$305785 Corrected 2023 Value \$358535; Parcel ID: 220061505 - 2022 Value \$288030 Corrected 2023 Value \$342600; Parcel ID: 220082278 - 2022 Value \$302900 Corrected 2023 Value \$353640; Parcel ID: 220087407 - 2022 Value \$652675 Corrected 2023 Value \$746390; Parcel ID: 220073163 - 2022 Value \$463495 Corrected 2023 Value \$577660; Parcel ID: 220149321 - 2022 Value \$278780 Corrected 2023 Value \$340760; Parcel ID: 220210500 - 2022 Value \$338020 Corrected 2023 Value \$399835; Total 2022 Value \$124398294 Corrected Total 2023 Value \$141908110. ROLL CALL VOTE: Love- yes, Hohenstein- yes, Launsby- yes, Giese- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

No Mail or Emergency business.

Chair Love adjourned the June 1, 2023, Board of Equalization meeting at 8:34 a.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, County Clerk

**Dakota County Board of Equalization**  
Monday, June 12, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 2:45 p.m. The Pledge of Allegiance was recited. Present: Love, Van Berkum, Hohenstein, Launsby. Absent: Giese. Also present was Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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
  - a. Approval of the previous minutes – June 1, 2023 Special Meeting
2. NEW BUSINESS.
  - a. Board to review Report of Destroyed Real Property Form 425 filings per damage occurring on or after January 1 and before July 1 of 2023 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property.
  - b. Christy Abts, Assessor, requesting approval of Clerical & Omitted Errors and Tax List Corrections (if any)
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Love moved, seconded by Board Member Launsby to excuse Board Member Giese from the meeting. ROLL CALL VOTE: Van Berkum- yes, Hohenstein- yes, Launsby- yes, Love- yes, Giese-absent. UNANIMOUS MOTION CARRIED.

Chair Love called for approval of the Consent Agenda. Board Member Van Berkum moved, seconded by Board Member Love, to approve the June 1, 2023, minutes. ROLL CALL VOTE: Hohenstein- yes, Launsby- yes, Love- yes, Van Berkum- yes, Giese- absent. UNANIMOUS MOTION CARRIED.

Board Member Launsby moved, seconded by Board Member Hohenstein to grant the request of Destroyed Real Property Form 425 filing on Parcel 220081557 - Baker for damage occurring on or after January 1 and before July 1 of 2023 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property due to the home burning down on 4-8-2023. Land value \$24,790 and buildings at \$0.00. ROLL CALL VOTE: Launsby- yes, Love- yes, Van Berkum- yes, Hohenstein- yes, Giese- absent. UNANIMOUS MOTION CARRIED.

No Clerical or Omitted Errors.

Mail, emergency business or public comment. None.

Board Member Van Berkum moved, seconded by Chair Love to adjourn the June 12, 2023, Board of Equalization meeting at 2:50 p.m. All in favor.

County Board of Equalization

\_\_\_\_\_  
Scott Love, Chair

\_\_\_\_\_  
Cherie Conley, County Clerk

**Dakota County Board of Equalization**  
Monday, June 26, 2023  
9:00 a.m. Protest Valuation Hearings  
Regular Meeting to follow.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 9:00 a.m. with the Pledge of Allegiance. Present: Love, Hohenstein, Launsby, Giese. Absent: Van Berkum. Also present was Cherie Conley, County Clerk as Board Secretary, Christy Abts, Assessor, Sam Ferraro and Frank Ferraro, Referees. The Open Meetings Act location was noted for all citizens in attendance.

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. CONSENT AGENDA
  - a. Approval of the previous minutes – June 12, 2023
3. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors. (if an)
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Chair Love moved, seconded by Board Member Giese to excuse Board Member Van Berkum from the meeting. ROLL CALL VOTE: Hohenstein – Yes, Launsby – Yes, Giese – Yes, Love – Yes. UNANIMOUS MOTIN CARRIED.

Referees Sam and Frank Ferraro presented and reviewed with the Board of Equalization each parcel's paperwork submitted by the person protesting their value and what the assessor and referee recommended for value on each of the following parcels: 220077193 - MC LAUGHLIN HAULING INC; 220080933 - CHAILLIE FARMS INC; 220162166 - MARTINDALE; 220176590 - GARCIA & ALVAREZ; 220013233 - MOORE; 220198993 - ALI; 220013187 - ROWE; 220065756 - AVILA; 220002827 - STINGLEY; 220144583 - DODDS; 220091404 - ALLISON; 220067325 - GATZEMEYER; 220060266 - ROEBER; 220154996 - MADISON; 220028273 - MARTINEZ; 220001669 - HUNTLEY; 220047782 - GABRIEL JR; 220176043 - HEGGE; 220177422 - GUBBELS; 220074003 - MERITHEW; 220018995 – BAYLIS. Some discussion was had, and final action of the Board will be taken at the July 24, 2023 meeting regarding all protests.

Chair Love recessed the meeting at 9:51 a.m. until 2:45 p.m.

Chair Love reconvened the meeting at 2:45 p.m.

Board Member Giese moved, seconded by Board Member Launsby to approve the minutes of the June 12, 2023 meeting. ROLL CALL VOTE: Launsby – Yes, Giese – Yes, Love – Yes, Hohenstein – Yes, Van Berkum – Absent. UNANIMOUS MOTIN CARRIED.

No Mail or emergency business.

Public Comment: Marcy Broyhill-Dakota City. Expressed concern about the condition and potholes on Dodge Avenue. Board informed that this road was being worked on and new overlay will be applied in Spring 2024.

Chair Love adjourned the June 26, 2023, Board of Equalization meeting at 2:40 p.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, County Clerk/Secretary

**Dakota County Board of Equalization**  
Monday, July 10, 2023  
9:00 a.m. Protest Valuation Hearings  
Regular Meeting to follow.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 9:00 a.m. with the Pledge of Allegiance. Present: Love, Hohenstein, Launsby, Giese. Absent: Van Berkum. Also present was Cherie Conley, County Clerk as Board Secretary, Christy Abts, Assessor, Sam Ferraro and Frank Ferraro, Referees. The Open Meetings Act location was noted for all citizens in attendance.

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. CONSENT AGENDA
  - a. Approval of the previous minutes – June 26, 2023
3. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors. (if an)
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Chair Love moved, seconded by Board Member Giese to excuse Board Member Van Berkum from the meeting. ROLL CALL VOTE: Hohenstein – Yes, Launsby – Yes, Giese – Yes, Love – Yes. UNANIMOUS MOTION CARRIED.

Referees Sam and Frank Ferraro presented and reviewed with the Board of Equalization each parcel's paperwork submitted by the person protesting their value and what the assessor and referee recommended for value on each of the following parcels: 220273675 - SLAUGHTER, MARTY & AMY; 220177279 - MOHNSON, SCOTT H; 220007357 - MOHNSON, SCOTT; 220029423 - OUELLETTE, ROBERT P; 220069778 - KAREN GATZEMEYER, KATHY MILLER; 220030685 - MIRANDA, MANUEL F; 220146004 - MUFF, TRUSTEES, STEVEN A & CONNIE V; 220072442 - GENE P STOUT REV. LIVING TRUST & THE HEL; 220074461 - LEINART, KEVIN & SARA; 220014426 - ERICKSON, KURT E; 220052700 - SUNDT, FREDERICK R & JUDY D; 220050392 - MOHNSON, SCOTT A; 220149410 - WALSH, THOMAS W & HOLLY L; 220051372 - JENSEN, ROGER A & DONNA L; 220060657 - HALL, CARLOTTA; 220060754 - HALL, CARLOTTA; 220059349 - HALL, CARLOTTA; 220017220 - OSCAR RAMIREZ NUNEZ & JESSICA HINOJOSA; 220030731 - LARSON, DAVID W; 220145423 - SKOW, SCOTT M; 220073422 - LIEBER, TRUSTEES, DELBERT R & SHARIE L; 220060584 - BOSSOW, JENS C & BRENDA S; 220074305 - RAYNOR, TRUSTEES, RONALD & PATRICIA; 220144877 - JOSE ANGEL VARGAS & MARIA GUADELOUPE-VAR; 220197873 - ZAMORA, EDY & ALEJANDRA; 220072167 - HANS, DALE J & MELISSA; 220077924 - RICH, LINDY L & RENEE K; 220056692 - SOUTH SIOUX CITY, CITY OF; 220197067 - ROHDE, RONALD G; 220000905 - MC CABE, RICHARD M & JUANITA M; 220122369 - MC CABE, RICHARD M & JUANITA M; 220175764 - DAVID L & DELLA E RASMUSSEN, REV. TRUST; 220080569 - DAVID L & DELLA E RASMUSSEN, REV. TRUST; 220148767 - BOBIER, ROBIN; 220053936 - DOWNS, SAMUEL HUDSON JR & YVONNE C; 220046557 - DUGGAN, THOMAS M; 220042713 - PRECIADO, SILBERIO; 220020612 - PRECIADO, SILBERIO; 220049378 - PRECIADO, JUAN; 220198063 - PRECIADO, JUAN & SILBERIO; 220142467 - WILLIS, BARBARA J; 220027080 - CHERRY RIDGE LIMITED PARTNERSHIP; 220040095 - GUNSOLLEY, JEROLD E & MARGARET J; 220017468 - TRANMER, GARY L & PAMELA J; 220009597 - CONKLIN, MITCHELL; 220171599 - MESSERSCHMIDT, RONALD R & DEBORAH K; 220087407 - MESSERSCHMIDT & SONS, LLC; 220070881 - RODRIGUEZ, GABRIEL & MERCEDES; 220181179 - WENGER, KIM C & RENEE L; 220068909 - FLOYD, MICHAEL D & SHEILA M; 220011389 - WILSON, GARY & LOIS MC KIVERGAN; 220179050 - REISS, RENATE; 220157014 - LU, JERRY, JOE & CINDY; 220146020 - LU, JOE S & CINDY M; 220033218 - LU, CINDY & JOE S; 220092052 - SSCNE LP; 220023301 - SSCNE LP; 220094063 - SSCNE LP; 220111882 - SSCNE LP; 220142645 - SSCNE LP; 220145296 - SSCNE LP; 220166538 - SSCNE LP; 220170851 - SSCNE LP; 220178895 - SSCNE LP; 220181152 - SSCNE LP; 220196176 - SSCNE LP; 220196389 - SSCNE LP; 220196427 - SSCNE LP; 220206384 - SSCNE LP; 220080305 - ROHDE, DUANE C & GAYLE; 220081565 - ROHDE, DUANE C; 220007403 - KROGH, DAVID G; 220274722 - FAVORS PROPERTIES, LLC; 220149038 - TORTICILL, TIM E & TINA M; 220076855 - GEMMILL, NATHAN & MEGAN; 220154627 - GREEN, PATRICK C & DEBORA K; 220150761 - GREEN & JEAN A HUMMEL, PATRICK C; 220083991 - GREEN, TRUSTEE, PATRICK C; 220083649 - GREEN, TRUSTEE, PATRICK C; 220083371 - GREEN, TRUSTEE, PATRICK C; 220083479 - GREEN, TRUSTEE, PATRICK C; 220172331 - SPONDER, JERRY E & CAROLYN F; 220068941 - IBP INC; 220035784 - GLOVER, DARWYN L & PATRICIA A; 220067740 - GLOVER,

DARWYN; 220273673 - STINGER, LARRY L & JULIE A; 220019630 - MALLOY, II, DANIEL P & MICHELLE R; 220173230 - TITLE INVESTMENTS, LLC; 220068992 - HUDSON, WILLIAM R & KATHY D; 220180644 - MITCHELL, MICHAEL E; 220141916 - BATES, KAREN R; 220167109 - PASEWALK, LARRY A; 220054924 - LEON, MARIA; 220198942 - RODRIQUEZ, AMADOR; 220156670 - WAL-MART REALTY COMPANY STORE 1332; 220076391 - BOUSQUET, RYAN R & AMANDA R; 220173168 - KENNEDY, SARAH & AUSTIN; 220052794 - FERNANDO ALFEREZ & ERICA NUNO; 220274370 - ALBERTSON, BEAU & NIKKI; 220048363 - MORALES, VICTOR M; 220087512 - ROHDE, REVOCABLE TRUST, MARY M; 220077061 - ROHDE, MARTIN & PATRICIA; 220066418 - BREWER, THOMAS J; 220121192 - SALTZMAN, DUANE O & WILLA J; 220021872 - BIANCHINI, STACY; 220089264 - STORK, JAMES; 220177287 - VILLAS AT CRYSTAL COURT III, LLC; 220178070 - VILLAS AT CRYSTAL COURT III, LLC; Some discussion was had, and final action of the Board will be taken at the July 24, 2023 meeting regarding all protests.

Board Member Hohenstein moved, seconded by Board Member Launsby to approve the minutes of the June 26, 2023 meeting. ROLL CALL VOTE: Launsby – Yes, Giese – Yes, Love – Yes, Hohenstein – Yes, Van Berkum – Absent. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Giese to approve the over/under correction to parcel 220082839 Jenkins Family LLC adding an irrigation system to the property and sending out a Notice of Valuation Change by County Board of Equalization changing total value from \$103,805 to \$262,785 with 30 days to protest. ROLL CALL VOTE: Giese – Yes, Love – Yes, Hohenstein – Yes, Launsby – Yes, Van Berkum – Absent. UNANIMOUS MOTION CARRIED.

No Mail or emergency business.

Public Comment: None.

Chair Love adjourned the July 10, 2023, Board of Equalization meeting at 11:37 a.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, County Clerk/Secretary

**Dakota County Board of Equalization**  
Monday, July 24, 2023  
9:30 a.m. Protest Valuation Hearings  
Regular Meeting to follow.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 9:38 a.m. with the Pledge of Allegiance. Present: Love, Van Berkum, Hohenstein, Launsby, Giese. Absent: None. Also present was Cherie Conley, County Clerk as Board Secretary, Christy Abts, Assessor, Sam Ferraro and Frank Ferraro, Referees. The Open Meetings Act location was noted for all citizens in attendance.

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

**Recess Meeting**

2. 2:45 p.m. CONSENT AGENDA

- a. Approval of the previous minutes – July 10, 2023.

3. NEW BUSINESS

- a. Hearing for Heartland Counseling Services, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2008 Toyota Sienna van VIN #5TDZK23C78S159769. The vehicle is used by staff to attend meetings and other activities to provide community support services, crisis response, peer support and day support services to clients who have mental health/and or substance abuse issues improving the quality of life and decreasing the risk for hospital admissions. Application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189

- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)

- b. Christy Abts, Assessor, requesting approval of Plan Assessment for Dakota County for years 2024, 2025, and 2026.

- c. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors.(if any)

4. MAIL AND/OR EMERGENCY BUSINESS

5. PUBLIC COMMENT

6. ADJOURNMENT

Chair Love acknowledged residents in attendance to review their protests with the Board. Leo Torticill, Protest #194, Parcel #220057427. Referee Frank Ferraro reviewed the file with the Board and explained the new system in the Assessor's office now splits off the buildings from the home and values each separately to help equalize the areas. Mr. Torticill addressed the Board with his review of his property. Much discussion was had regarding the valuation process. Neil Engel Protest #211, Parcel #220136890. Referee Frank Ferraro reviewed his findings with the Board regarding this property. Assessor's office did change the quality from a 3 to a 2 due to condition of the home. Mr. Engel addressed the Board with additional details as to the condition of his property. Eldon & Katie Benson, Protest #195, Parcel #22015848. Referee Sam Ferraro reviewed his findings stating the Benson's purchased this property in 2022 for \$340,000. Mr. Eldon informed that the fireplace is inoperable and feels his area isn't equalized.

Referees Sam and Frank Ferraro presented and reviewed with the Board of Equalization each parcel's paperwork submitted by the person protesting their value and what the assessor and referee recommended for value on each of the remaining parcels: Parcel# 220273952 - SAYRE, MARK & SUJEY; Parcel# 220177708 - BUI, QUY; Parcel# 220076227 - STARKS, JAMES & CAROLYN; Parcel# 220124051 - MAHR, LAURY; Parcel# 220032920 - RAMIREZ, JUAN; Parcel# 220014183 - STERRETT, BRANDON M; Parcel# 220149593 - CALHOUN, JEFFREY A & MARY LORAIN; Parcel# 220008930 - BENTON, MARTIN; Parcel# 220027420 - ABRAHAM CORIA & YANET ARROYO LOPEZ; Parcel# 220077541 - STOWE, DUANE & ALICE; Parcel# 220153744 - MUFF, TRUSTEES/ TERRY M & MARILYN E; Parcel# 220153736 - MUFF, TRUSTEES; Parcel# 220071004 - ORR, RALPH G & JODEE; Parcel# 220062633 - JOHN RIVERS & JUDY BOUCHAL; Parcel# 220171378 - KRAMPER FAMILY FARM PARTNERSHIP; Parcel# 220204667 - KRAMPER FAMILY FARM PARTNERSHIP; Parcel# 220068070 - KRAMPER FAMILY FARM PARTNERSHIP; Parcel# 220069603 - KRAMPER FAMILY FARM PARTNERSHIP; Parcel# 220205280 - GOTCH, BART J & RICK L; Parcel# 220042632 - MARK D SAYRE & SUJEY GOMEZ; Parcel# 220042632 - MARK D SAYRE & SUJEY GOMEZ; Parcel# 220064504 - TWOHIG JR ET AL, RICHARD E; Parcel# 220064857 - TWOHIG JR ET AL, RICHARD E; Parcel# 220019606 - KINZIE, SHANE J; Parcel# 220083983 - COTTONWOOD FLATS INC; Parcel# 220083363 - COTTONWOOD FLATS INC; Parcel# 220083541 - COTTONWOOD FLATS INC; Parcel# 220025436 - RAGER, DANNY D & LILLIAN M; Parcel# 220046689 - RAGER, DANNY D & LILLIAN M; Parcel# 220040842 - RAGER, DANNY D & LILLIAN M; Parcel# 220034044 - RAGER, DANNY D & LILLIAN M; Parcel# 220040923 - RAGER, DANNY D & LILLIAN M; Parcel#

220040745 - RAGER, DANNY D & LILLIAN M; Parcel# 220011079 - RAGER, DANNY D & LILLIAN M; Parcel# 220038686 - RAGER, DANNY & LILLIAN; Parcel# 220196222 - VANDER VLIET, KATHLENE; Parcel# 220059888 - STAPLETON, TRUSTEES, SHANE & BOBBI J; Parcel# 220059977 - STAPLETON, TRUSTEES, SHANE & BOBBI J; Parcel# 220059799 - STAPLETON, TRUSTEES, SHANE & BOBBI J; Parcel# 220020248 - PRECIADO, SILVERIO & PATRICIA MAGANA MUN; Parcel# 220054622 - TAPIA, MAXIMILIANO; Parcel# 220085579 - BERG, DUANE & ANGELA; Parcel# 220055890 - JOHNSON, DWAYNE & NANCY; Parcel# 220205183 - GUNSOLLEY, JAMES & DEBBY; Parcel# 220060509 - BARRICKS, ROBYN D; Parcel# 220149321 - STRONG, RANDY L & TAMMIE L; Parcel# 220062935 - STORK, JEFFREY L; Parcel# 220001480 - STAMP, LAURIE; Parcel# 220071381 - MC GINTY, CHRISTOPHER J; Parcel# 220053103 - KOSTER, KYLE L; Parcel# 220127565 - PALMERSHEIM, DAVID A; Parcel# 220154082 - FREEMAN, MARY K; Parcel# 220069387 - HORAK, MARILYN; Parcel# 220000778 - SEAN FROBERG & JESSICA D NEWMAN; Parcel# 220066485 - HEINEMANN, RICKY E; Parcel# 220066787 - HEINEMANN, RUTH & RICK; Parcel# 220068119 - BUCK, TRUSTEES, L IRENE; Parcel# 220061505 - RASMUSSEN, RUSSELL O & JULIA A; Parcel# 220136815 - JOHNSTON, TIMOTHY D & DEBRA A; Parcel# 220015066 - BALL, CHAD R; Parcel# 220014965 - BALL, CHAD R; Parcel# 220011281 - MONINGER, JOHNETTE J; Parcel# 220141932 - SCHINZING, DOUGLAS E & CARLEEN A; Parcel# 220051941 - VALDOVINOS, JAIME & NORMA; Parcel# 220051259 - YANETH VALDOVINOS & RODOLFO TORRES HERRE; Parcel# 220070636 - MILLER, MICHAEL & LAURA; Parcel# 220048428 - MEIER, ROBERT & SHAUNA; Parcel# 220018219 - PAUGH, JEFFREY W; Parcel# 220273989 - LU, AMY; Parcel# 220274213 - HOLTHE, CHAD M & CAMILLA K; Parcel# 220002592 - HEATON, DEBORAH LYNN; Parcel# 220273616 - LIEBER, RANDALL S & CHRISTINE L; Parcel# 220057516 - FISCUS, BARRY W & CONNIE; Parcel# 220057427 - TORTICILL, LEO W & BARBARA J; Parcel# 220015848 - BENSEN, ELTON O & KATIE J; Parcel# 220050295 - FRANK, ROBERT LYNN & GLENDA LYNN; Parcel# 220205272 - PUGA, CARLOS ALEJANDRO MERAZ; Parcel# 220084084 - HUMMEL, RANDALL W & JEAN A; Parcel# 220057249 - MONAHAN, TIMOTHY R; Parcel# 220087687 - NACORA LTD; Parcel# 220088047 - JOANNE VON SEGGERN LEGACY TRUST, ET AL; Parcel# 220087415 - DENKER, FRED E; Parcel# 220010250 - TORTICILL, TIMOTHY JOE; Parcel# 220124639 - STAMP, MICHAEL D & BRITNI J; Parcel# 220040826 - DECKER, ROBERT A & LYNNE A; Parcel# 220070741 - DAVEY, JOHN M & TAMARA M; Parcel# 220142351 - O'NEILL, JOSEPH D & DEBRA K; Parcel# 220136890 - ENGEL, NEIL M; Parcel# 220118655 - SCHINZING, MATTHEW; Parcel# 220067449 - BARBER, MICHAEL & DEBORAH; Parcel# 220205558 - FITCH, THOMAS A & DIANE K; Parcel# 220273617 - LIEBER, RYAN S; Parcel# 220136718 - DECKER, TIMOTHY J & CARLA R SMITH; Parcel# 220062455 - HOLM, GEORGE & KAREN; Parcel# 220057923 - BLOM, TRACIA K; Parcel# 220061211 - DORCEY, DENNIS J & PATRICE; Parcel# 220124876 - NIELSEN, LANICE; Parcel# 220036918 - NGELEKA, SINDIE T.

*Note: At approximately 11:00 a.m. the Board took a break, and the recording was put on pause. When returning the recording was not restarted by accident.*

Chair Love moved, seconded by Board Member Van Berkum to set values on all protests filed with the findings of the Assessor and Referees as discussed at the meetings held on June 26, 2023, July 10, 2023 and July 24, 2023. ROLL CALL VOTE: Van Berkum – Yes, Hohenstein – Yes, Launsby – Yes, Giese – Yes, Love – Yes. UNANIMOUS MOTION CARRIED.

Prot #	Parcel ID	Title/Deed Name 1	2022 VALUE	2023 VALUE	REFEREE	BOE
1	220077193	MC LAUGHLIN HAULING, INC	\$139,495.00	\$153,195.00	\$ 150,705.00	\$ 150,705.00
2	220080933	CHAILLIE FARMS, INC.	\$254,000.00	\$273,255.00	\$ 223,740.00	\$ 223,740.00
3	220162166	MARTINDALE, MARK G	\$216,995.00	\$275,565.00	\$ 236,950.00	\$ 236,950.00
4	220176590	ALAN GARCIA & ALEJANDRA ALVAREZ	\$225,415.00	\$276,815.00	\$ 276,815.00	\$ 276,815.00
5	220013233	MOORE, PATRICK B & NANCY H	\$145,680.00	\$158,240.00	\$ 158,240.00	\$ 158,240.00
6	220273952	SAYRE, MARK & SUJEY	\$277,270.00	\$350,435.00	\$ 315,000.00	\$ 315,000.00
7	220177708	BUI, QUY	\$202,145.00	\$247,130.00	\$ 220,000.00	\$ 220,000.00
8	220273675	SLAUGHTER, MARTY & AMY	\$388,495.00	\$415,345.00	\$ 415,345.00	\$ 415,345.00
9	220198993	ALI, HASHMAT & AMINATA DIALLO	\$187,580.00	\$242,400.00	\$ 242,400.00	\$ 242,400.00
10	220013187	ROWE, JOAN L	\$119,230.00	\$151,695.00	\$ 151,695.00	\$ 151,695.00
11	220076227	STARKS, JAMES & CAROLYN	\$127,170.00	\$146,635.00	\$ 146,635.00	\$ 146,635.00
12	220124051	MAHR, LAURY	\$202,735.00	\$318,780.00	\$ 318,780.00	\$ 318,780.00
13	220177279	MOHNSON, SCOTT H	\$270,350.00	\$315,990.00	\$ 315,990.00	\$ 315,990.00
14	220007357	MOHNSON, SCOTT	\$130,130.00	\$130,200.00	\$ 130,200.00	\$ 130,200.00
15	220032920	RAMIREZ, JUAN	\$129,210.00	\$138,745.00	\$ 138,745.00	\$ 138,745.00
16	220065756	AVILA, ALMA	\$270,465.00	\$331,285.00	\$ 224,985.00	\$ 224,985.00
17	220014183	STERRETT, BRANDON M	\$ 90,260.00	\$106,160.00	\$ 96,855.00	\$ 96,855.00
18	220002827	STINGLEY, BRYAN D & NANCY L	\$126,695.00	\$175,275.00	\$ 131,505.00	\$ 131,505.00
19	220029423	OUELLETTE, ROBERT P	\$ 38,815.00	\$ 46,450.00	\$ 46,450.00	\$ 46,450.00
20	220144583	DODDS, RICHARD E & PAULA A	\$151,175.00	\$202,500.00	\$ 190,615.00	\$ 190,615.00
21	220091404	ALLISON, HARLAN L	\$192,035.00	\$225,225.00	\$ 225,225.00	\$ 225,225.00
22	220149593	CALHOUN, JEFFREY A & MARY LORAIN	\$261,775.00	\$326,940.00	\$ 323,395.00	\$ 323,395.00
23	220067325	GATZEMEYER, DONALD & KAREN	\$185,170.00	\$207,795.00	\$ 207,795.00	\$ 207,795.00
24	220069778	KAREN GATZEMEYER, KATHY MILLER	\$222,710.00	\$255,810.00	\$ 237,790.00	\$ 237,790.00
25	220030685	MIRANDA, MANUEL F	\$ 71,375.00	\$ 92,675.00	\$ 92,675.00	\$ 92,675.00
26	220060266	ROEBER, CHRYSAL	\$ 54,515.00	\$ 57,310.00	\$ 46,285.00	\$ 46,285.00
27	220154996	MADISON, REV. TRUST	\$ 54,845.00	\$ 65,955.00	\$ 12,700.00	\$ 12,700.00
28	220008930	BENTON, MARTIN	\$ 41,210.00	\$ 48,330.00	\$ 48,330.00	\$ 59,085.00
29	220028273	MARTINEZ, RAIMUNDO	\$142,870.00	\$159,195.00	\$ 159,195.00	\$ 159,195.00
30	220146004	MUFF, TRUSTEES, STEVEN A & CONNIE	\$258,520.00	\$358,160.00	\$ 358,160.00	\$ 358,160.00
31	220072442	GENE P STOUT REV. LIVING TRUST	\$476,895.00	\$747,450.00	\$ 703,525.00	\$ 703,525.00
32	220001669	HUNTLEY, CLARK C	\$ 59,740.00	\$ 82,670.00	\$ 82,670.00	\$ 82,670.00

Prot #	Parcel ID	Title/Deed Name 1	2022 VALUE	2023 VALUE	REFEREE	BOE
33	220027420	ABRAHAM CORIA & YANET ARROYO LOPEZ	\$374,620.00	\$481,655.00	\$ 449,030.00	\$ 449,030.00
34	220047782	GABRIEL, JR, RICHARD A	\$166,360.00	\$199,015.00	\$ 199,015.00	\$ 199,015.00
35	220074461	LEINART, KEVIN & SARA	\$242,045.00	\$289,645.00	\$ 285,835.00	\$ 282,835.00
36	220176043	HEGGE, GORDON L	\$208,560.00	\$286,540.00	\$ 286,540.00	\$ 286,540.00
37	220077541	STOWE, DUANE & ALICE	\$153,150.00	\$175,345.00	\$ 175,345.00	\$ 175,345.00
38	220177422	GUBBELS, KENNETH G & MEGAN R MUFF, TRUSTEES/ TERRY M & MARILYN E	\$366,470.00	\$435,460.00	\$ 435,460.00	\$ 435,460.00
39	220153744	MUFF, TRUSTEES	\$246,255.00	\$314,745.00	\$ 314,745.00	\$ 314,745.00
40	220153736	MUFF, TRUSTEES	\$156,690.00	\$194,405.00	\$ 194,405.00	\$ 194,405.00
41	220014426	ERICKSON, KURT E	\$174,155.00	\$253,385.00	\$ 202,900.00	\$ 202,900.00
42	220074003	MERITHEW, CLINTON & KATHRYN	\$246,260.00	\$337,800.00	\$ 337,800.00	\$ 337,800.00
43	220052700	SUNDT, FREDERICK R & JUDY D	\$207,755.00	\$339,220.00	\$ 323,945.00	\$ 323,945.00
44	220050392	MOHNSON, SCOTT A	\$113,565.00	\$119,970.00	\$ 117,805.00	\$ 117,805.00
45	220149410	WALSH, THOMAS W & HOLLY L	\$542,090.00	\$596,400.00	\$ 596,400.00	\$ 596,400.00
46	220071004	ORR, RALPH G & JODEE	\$169,335.00	\$190,515.00	\$ 182,510.00	\$ 182,510.00
47	220051372	JENSEN, ROGER A & DONNA L	\$191,870.00	\$271,140.00	\$ 271,140.00	\$ 271,140.00
48	220060657	HALL, CARLOTTA	\$493,745.00	\$598,515.00	\$ 598,515.00	\$ 598,515.00
49	220060754	HALL, CARLOTTA	\$196,015.00	\$215,695.00	\$ 215,695.00	\$ 215,695.00
50	220059349	HALL, CARLOTTA	\$ 64,275.00	\$ 70,720.00	\$ 70,720.00	\$ 70,720.00
51	220017220	OSCAR RAMIREZ NUNEZ & JESSICA HINOJOSA	\$215,760.00	\$244,915.00	\$ 239,465.00	\$ 239,465.00
52	220018995	BAYLIS, DIANA	\$124,630.00	\$129,620.00	\$ 128,120.00	\$ 128,120.00
53	220062633	JOHN RIVERS & JUDY BOUCHAL	\$139,550.00	\$178,375.00	\$ 160,130.00	\$ 160,130.00
54	220030731	LARSON, DAVID W	\$152,945.00	\$193,320.00	\$ 182,390.00	\$ 193,320.00
55	220171378	KRAMPER FAMILY FARM PARTNERSHIP	\$189,640.00	\$208,685.00	\$ 208,685.00	\$ 208,685.00
56	220204667	KRAMPER FAMILY FARM PARTNERSHIP	\$166,330.00	\$183,025.00	\$ 183,025.00	\$ 183,025.00
57	220068070	KRAMPER FAMILY FARM PARTNERSHIP	\$205,630.00	\$226,280.00	\$ 226,280.00	\$ 226,280.00
58	220069603	KRAMPER FAMILY FARM PARTNERSHIP	\$205,510.00	\$226,140.00	\$ 226,140.00	\$ 226,140.00
59	220145423	SKOW, SCOTT M	\$264,665.00	\$302,295.00	\$ 302,295.00	\$ 302,295.00
60	220205280	GOTCH, BART J & RICK L	\$255,870.00	\$321,695.00	\$ 321,965.00	\$ 321,965.00
61	220042632	MARK D SAYRE & SUJEY GOMEZ LIEBER, TRUSTEES, DELBERT R & SHARIE L	\$199,255.00	\$275,815.00	\$ 215,815.00	\$ 215,815.00
62	220073422	MARK D SAYRE & SUJEY GOMEZ LIEBER, TRUSTEES, DELBERT R & SHARIE L	\$ 31,490.00	\$ 72,515.00	\$ 53,870.00	\$ 53,870.00
63	220060584	BOSSOW, JENS C & BRENDA S	\$132,385.00	\$176,790.00	\$ 176,790.00	\$ 176,790.00
64	220064504	TWOHIG JR ET AL, RICHARD E	\$349,760.00	\$367,335.00	\$ 367,335.00	\$ 367,335.00
65	220064857	TWOHIG JR ET AL, RICHARD E	\$354,855.00	\$372,670.00	\$ 372,670.00	\$ 372,670.00
66	220019606	KINZIE, SHANE J	\$ 48,800.00	\$ 72,515.00	\$ 72,515.00	\$ 72,515.00
67	220074305	RAYNOR, TRUSTEES, RONALD & PATRICIA	\$162,635.00	\$186,890.00	\$ 175,350.00	\$ 175,350.00
68	220083983	COTTONWOOD FLATS INC	\$ 76,455.00	\$ 84,100.00	\$ 84,100.00	\$ 84,100.00
69	220083363	COTTONWOOD FLATS INC	\$429,405.00	\$468,155.00	\$ 468,155.00	\$ 468,155.00
70	220083541	COTTONWOOD FLATS INC	\$2,219,930.00	\$2,442,045.00	\$2,442,045.00	\$2,442,045.00
71	220144877	JOSE ANGEL VARGAS & MARIA GUADELOUPE-VAR	\$248,490.00	\$304,080.00	\$ 304,080.00	\$ 304,080.00
72	220197873	ZAMORA, EDY & ALEJANDRA	\$227,990.00	\$279,825.00	\$ 279,825.00	\$ 279,825.00
73	220072167	HANS, DALE J & MELISSA	\$325,590.00	\$409,695.00	\$ 409,695.00	\$ 409,695.00
74	220077924	RICH, LINDY L & RENEE K	\$145,970.00	\$219,635.00	\$ 219,635.00	\$ 219,635.00
75	220056692	SOUTH SIOUX CITY, CITY OF	\$1,789,370.00	\$1,789,370.00	\$1,789,370.00	\$1,789,370.00
76	220197067	ROHDE, RONALD G	\$ 79,625.00	\$ 90,160.00	\$ 90,090.00	\$ 90,090.00
77	220000905	MC CABE, RICHARD M & JUANITA M	\$ 52,030.00	\$ 68,025.00	\$ 68,025.00	\$ 68,025.00
78	220122369	MC CABE, RICHARD M & JUANITA M	\$146,290.00	\$199,860.00	\$ 199,860.00	\$ 199,860.00
79	220175764	DAVID L & DELLA E RASMUSSEN REV TRUST	\$207,130.00	\$239,545.00	\$ 239,545.00	\$ 239,545.00
80	220080569	DAVID L & DELLA E RASMUSSEN REV TRUST	\$519,385.00	\$565,760.00	\$ 550,970.00	\$ 550,970.00
81	220025436	RAGER, DANNY D & LILLIAN M	\$ 65,375.00	\$ 71,745.00	\$ 71,745.00	\$ 71,745.00
82	220046689	RAGER, DANNY D & LILLIAN M	\$ 85,230.00	\$ 95,530.00	\$ 92,845.00	\$ 92,845.00
83	220040842	RAGER, DANNY D & LILLIAN M	\$ 81,440.00	\$ 91,330.00	\$ 91,330.00	\$ 91,330.00
84	220034044	RAGER, DANNY D & LILLIAN M	\$ 47,565.00	\$ 53,190.00	\$ 53,190.00	\$ 53,310.00
85	220040923	RAGER, DANNY D & LILLIAN M	\$ 46,660.00	\$ 55,405.00	\$ 55,405.00	\$ 55,405.00
86	220040745	RAGER, DANNY D & LILLIAN M	\$ 61,555.00	\$ 74,230.00	\$ 74,230.00	\$ 75,565.00
87	220011079	RAGER, DANNY D & LILLIAN M	\$ 49,965.00	\$ 59,885.00	\$ 57,585.00	\$ 57,585.00
88	220038686	RAGER, DANNY & LILLIAN	\$ 43,025.00	\$ 42,990.00	\$ 42,485.00	\$ 44,840.00
89	220196222	VANDER VLIET, KATHLENE	\$338,185.00	\$424,280.00	\$ 424,280.00	\$ 424,280.00
90	220148767	BOBIER, ROBIN	\$242,970.00	\$330,835.00	\$ 330,835.00	\$ 330,835.00
91	220053936	DOWNS, SAMUEL HUDSON JR & YVONNE	\$290,000.00	\$383,950.00	\$ 368,280.00	\$ 368,280.00

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92	220059888	STAPLETON, TRUSTEES, SHANE & BOBBI J	\$449,270.00	\$653,980.00	\$ 479,460.00	\$ 479,460.00
93	220059977	STAPLETON, TRUSTEES, SHANE & BOBBI J	\$150,555.00	\$203,900.00	\$ 203,900.00	\$ 203,900.00
94	220059799	STAPLETON, TRUSTEES, SHANE & BOBBI J	\$143,105.00	\$200,845.00	\$ 200,845.00	\$ 200,845.00
95	220046557	DUGGAN, THOMAS M	\$132,375.00	\$175,120.00	\$ 166,175.00	\$ 166,175.00
96	220020248	PRECIADO, SILVERIO & PATRICIA MAGANA MUN	\$243,745.00	\$378,960.00	\$ 378,960.00	\$ 378,960.00
97	220042713	PRECIADO, SILBERIO	\$257,350.00	\$174,170.00	\$ 354,345.00	\$ 354,345.00
98	220020612	PRECIADO, SILBERIO	\$147,355.00	\$178,185.00	\$ 178,185.00	\$ 178,185.00
99	220049378	PRECIADO, JUAN	\$173,250.00	\$213,150.00	\$ 213,150.00	\$ 213,150.00
100	220198063	PRECIADO, JUAN & SILBERIO	\$255,955.00	\$334,565.00	\$ 334,565.00	\$ 334,565.00
101	220142467	WILLIS, BARBARA J	\$246,690.00	\$317,835.00	\$ 317,835.00	\$ 317,835.00
102	220027080	CHERRY RIDGE LIMITED PARTNERSHIP	\$1,920,905.00	\$1,952,455.00	\$1,952,455.00	\$1,952,455.00
103	220040095	GUNSOLLEY, JEROLD E & MARGARET J	\$204,005.00	\$220,440.00	\$ 131,305.00	\$ 131,305.00
104	220017468	TRANMER, GARY L & PAMELA J	\$ 64,390.00	\$ 74,295.00	\$ 74,295.00	\$ 74,295.00
105	220009597	CONKLIN, MITCHELL	\$180,270.00	\$278,170.00	\$ 210,735.00	\$ 210,735.00
106	220054622	TAPIA, MAXIMILIANO	\$340,355.00	\$514,575.00	\$ 490,580.00	\$ 490,580.00
107	220171599	MESSERSCHMIDT, RONALD R & DEBORAH K	\$208,205.00	\$244,505.00	\$ 241,450.00	\$ 241,450.00
108	220087407	MESSERSCHMIDT & SONS, LLC	\$652,675.00	\$746,390.00	\$ 742,665.00	\$ 742,665.00
109	220085579	BERG, DUANE & ANGELA	\$249,670.00	\$290,800.00	\$ 248,665.00	\$ 248,665.00
110	220055890	JOHNSON, DWAYNE & NANCY	\$218,320.00	\$277,030.00	\$ 251,645.00	\$ 277,030.00
111	220070881	RODRIGUEZ, GABRIEL & MERCEDES	\$225,865.00	\$256,020.00	\$ 256,020.00	\$ 256,020.00
112	220181179	WENGER, KIM C & RENEE L	\$284,770.00	\$323,905.00	\$ 323,905.00	\$ 323,905.00
113	220068909	FLOYD, MICHAEL D & SHEILA M	\$173,920.00	\$239,365.00	\$ 239,365.00	\$ 239,365.00
114	220011389	WILSON, GARY & LOIS MC KIVERGAN	\$ 98,985.00	\$154,400.00	\$ 116,995.00	\$ 116,995.00
115	220205183	GUNSOLLEY, JAMES & DEBBY	\$245,000.00	\$356,555.00	\$ 356,555.00	\$ 356,555.00
116	220179050	REISS, RENATE	\$128,845.00	\$153,825.00	\$ 150,430.00	\$ 150,430.00
117	220060509	BARRICKS, ROBYN D	\$123,820.00	\$167,360.00	\$ 157,385.00	\$ 167,360.00
118	220157014	LU, JERRY, JOE & CINDY	\$345,680.00	\$447,820.00	\$ 447,820.00	\$ 447,820.00
119	220146020	LU, JOE S & CINDY M	\$881,205.00	\$888,305.00	\$ 888,305.00	\$ 888,305.00
120	220033218	LU, CINDY & JOE S	\$ 64,720.00	\$ 69,490.00	\$ 69,490.00	\$ 69,490.00
121	220149321	STRONG, RANDY L & TAMMIE L	\$278,780.00	\$340,760.00	\$ 340,760.00	\$ 340,760.00
122	220092052	SSCNE LP	\$1,845,990.00	\$1,971,630.00	\$1,971,630.00	\$1,971,630.00
123	220023301	SSCNE LP	\$167,380.00	\$185,175.00	\$ 185,175.00	\$ 185,175.00
124	220094063	SSCNE LP	\$167,750.00	\$185,545.00	\$ 185,545.00	\$ 185,545.00
125	220111882	SSCNE LP	\$167,195.00	\$184,990.00	\$ 184,990.00	\$ 184,990.00
126	220142645	SSCNE LP	\$169,210.00	\$187,005.00	\$ 187,005.00	\$ 187,005.00
127	220145296	SSCNE LP	\$166,855.00	\$184,650.00	\$ 184,650.00	\$ 184,650.00
128	220166538	SSCNE LP	\$167,565.00	\$185,360.00	\$ 185,360.00	\$ 185,360.00
129	220170851	SSCNE LP	\$168,930.00	\$186,725.00	\$ 186,725.00	\$ 186,725.00
130	220178895	SSCNE LP	\$167,565.00	\$185,360.00	\$ 185,360.00	\$ 185,360.00
131	220181152	SSCNE LP	\$167,935.00	\$185,730.00	\$ 185,730.00	\$ 185,730.00
132	220196176	SSCNE LP	\$169,235.00	\$187,030.00	\$ 187,030.00	\$ 187,030.00
133	220196389	SSCNE LP	\$167,195.00	\$184,990.00	\$ 184,990.00	\$ 184,990.00
134	220196427	SSCNE LP	\$170,215.00	\$188,010.00	\$ 188,010.00	\$ 188,010.00
135	220206384	SSCNE LP	\$167,380.00	\$185,175.00	\$ 185,175.00	\$ 185,175.00
136	220062935	STORK, JEFFREY L	\$ 87,225.00	\$120,905.00	\$ 120,905.00	\$ 120,905.00
137	220080305	ROHDE, DUANE C & GAYLE	\$313,985.00	\$375,720.00	\$ 363,545.00	\$ 363,545.00
138	220081565	ROHDE, DUANE C	\$805,550.00	\$865,080.00	\$ 857,530.00	\$ 857,530.00
139	220007403	KROGH, DAVID G	\$281,000.00	\$319,280.00	\$ 319,280.00	\$ 319,280.00
140	220001480	STAMP, LAURIE	\$ 74,560.00	\$ 94,300.00	\$ 84,905.00	\$ 84,905.00
141	220274722	FAVORS PROPERTIES, LLC	\$ -	\$561,335.00	\$ 344,950.00	\$ 344,950.00
142	220071381	MC GINTY, CHRISTOPHER J	\$181,620.00	\$221,800.00	\$ 221,800.00	\$ 221,800.00
143	220149038	TORTICILL, TIM E & TINA M	\$236,275.00	\$272,770.00	\$ 272,770.00	\$ 276,435.00
144	220076855	GEMMILL, NATHAN & MEGAN	\$260,630.00	\$310,070.00	\$ 310,070.00	\$ 310,070.00
145	220053103	KOSTER, KYLE L	\$220,015.00	\$241,595.00	\$ 227,925.00	\$ 227,925.00
146	220154627	GREEN, PATRICK C & DEBORA K	\$311,580.00	\$359,210.00	\$ 359,210.00	\$ 359,210.00
147	220150761	GREEN & JEAN A HUMMEL, PATRICK C	\$ 98,340.00	\$112,970.00	\$ 112,970.00	\$ 112,970.00
148	220083991	GREEN, TRUSTEE, PATRICK C	\$155,075.00	\$161,590.00	\$ 161,590.00	\$ 161,590.00
149	220083649	GREEN, TRUSTEE, PATRICK C	\$233,870.00	\$257,275.00	\$ 257,275.00	\$ 257,275.00
150	220083371	GREEN, TRUSTEE, PATRICK C	\$249,825.00	\$274,805.00	\$ 274,805.00	\$ 274,805.00
151	220083479	GREEN, TRUSTEE, PATRICK C	\$226,845.00	\$249,525.00	\$ 249,525.00	\$ 249,525.00

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152	220172331	SPONDER, JERRY E & CAROLYN F	\$220,460.00	\$244,375.00	\$ 244,375.00	\$ 244,375.00
153	220127565	PALMERSHEIM, DAVID A	\$149,895.00	\$168,540.00	\$ 168,540.00	\$ 168,540.00
154	220154082	FREEMAN, MARY K	\$228,570.00	\$301,375.00	\$ 301,375.00	\$ 301,375.00
155	220069387	HORAK, MARILYN	\$202,180.00	\$279,220.00	\$ 240,000.00	\$ 240,000.00
156	220068941	IBP INC	\$220,610.00	\$3,501,955.00	\$3,501,955.00	\$3,501,955.00
157	220000778	SEAN FROHBERG & JESSICA D NEWMAN	\$ 80,335.00	\$108,920.00	\$ 108,920.00	\$ 108,920.00
158	220066485	HEINEMANN, RICKY E	\$ 41,465.00	\$ 47,955.00	\$ 40,340.00	\$ 40,340.00
159	220066787	HEINEMANN, RUTH & RICK	\$124,430.00	\$153,235.00	\$ 106,435.00	\$ 106,435.00
160	220035784	GLOVER, DARWYN L & PATRICIA A	\$ 31,180.00	\$ 45,175.00	\$ 43,030.00	\$ 43,030.00
161	220067740	GLOVER, DARWYN	\$256,330.00	\$297,985.00	\$ 297,985.00	\$ 297,985.00
162	220273673	STINGER, LARRY L & JULIE A	\$441,630.00	\$481,395.00	\$ 481,395.00	\$ 481,395.00
163	220019630	MALLOY, II, DANIEL P & MICHELLE R	\$212,285.00	\$279,045.00	\$ 279,045.00	\$ 279,045.00
164	220173230	TITLE INVESTMENTS, LLC	\$ 57,495.00	\$535,230.00	\$ 327,000.00	\$ 327,000.00
165	220068119	BUCK, TRUSTEES, L IRENE	\$266,760.00	\$373,210.00	\$ 357,560.00	\$ 357,560.00
166	220061505	RASMUSSEN, RUSSELL O & JULIA A	\$288,030.00	\$342,600.00	\$ 342,600.00	\$ 342,600.00
167	220136815	JOHNSTON, TIMOTHY D & DEBRA A	\$191,295.00	\$254,930.00	\$ 254,930.00	\$ 254,930.00
168	220068992	HUDSON, WILLIAM R & KATHY D	\$201,080.00	\$271,140.00	\$ 270,935.00	\$ 270,935.00
169	220180644	MITCHELL, MICHAEL E	\$552,850.00	\$690,090.00	\$ 690,090.00	\$ 690,090.00
170	220015066	BALL, CHAD R	\$ 73,515.00	\$ 81,955.00	\$ 81,955.00	\$ 81,955.00
171	220014965	BALL, CHAD R	\$ 59,465.00	\$ 66,980.00	\$ 66,980.00	\$ 66,980.00
172	220011281	MONINGER, JOHNETTE J	\$189,605.00	\$215,265.00	\$ 210,645.00	\$ 210,645.00
173	220141932	SCHINZING, DOUGLAS E & CARLEEN A	\$257,460.00	\$363,925.00	\$ 363,925.00	\$ 363,925.00
174	220141916	BATES, KAREN R	\$ 47,040.00	\$ 56,465.00	\$ 56,465.00	\$ 56,465.00
175	220167109	PASEWALK, LARRY A	\$155,350.00	\$177,375.00	\$ 177,375.00	\$ 177,375.00
176	220054924	LEON, MARIA	\$141,055.00	\$144,630.00	\$ 135,770.00	\$ 135,770.00
177	220198942	RODRIGUEZ, AMADOR	\$180,380.00	\$284,695.00	\$ 284,645.00	\$ 284,645.00
178	220051941	VALDOVINOS, JAIME & NORMA	\$193,290.00	\$232,190.00	\$ 232,190.00	\$ 232,190.00
179	220051259	YANETH VALDOVINOS & RODOLFO TORRES HERRE	\$226,910.00	\$275,470.00	\$ 269,255.00	\$ 275,470.00
180	220070636	MILLER, MICHAEL & LAURA	\$212,680.00	\$244,970.00	\$ 244,970.00	\$ 244,970.00
181	220156670	WAL-MART REALTY COMPANY STORE 1332	\$11,992,680.00	\$11,992,680.00	\$10,592,120.00	\$10,592,120.00
182	220076391	BOUSQUET, RYAN R & AMANDA R	\$329,630.00	\$383,945.00	\$ 383,945.00	\$ 383,945.00
183	220048428	MEIER, ROBERT & SHAUNA	\$159,720.00	\$190,060.00	\$ 181,435.00	\$ 190,060.00
184	220173168	KENNEDY, SARAH & AUSTIN	\$194,275.00	\$279,260.00	\$ 279,260.00	\$ 279,260.00
185	220052794	FERNANDO ALFEREZ & ERICA NUNO	\$211,530.00	\$283,270.00	\$ 283,270.00	\$ 283,270.00
186	220018219	PAUGH, JEFFREY W	\$184,155.00	\$222,440.00	\$ 222,440.00	\$ 222,440.00
187	220273989	LU, AMY	\$268,250.00	\$326,040.00	\$ 326,040.00	\$ 326,040.00
188	220274213	HOLTHE, CHAD M & CAMILLA K	\$ 19,500.00	\$ 34,500.00	\$ 19,500.00	\$ 19,500.00
189	220274370	ALBERTSON, BEAU & NIKKI	\$ 19,500.00	\$ 34,500.00	\$ 19,500.00	\$ 19,500.00
190	220002592	HEATON, DEBORAH LYNN	\$132,210.00	\$151,130.00	\$ 151,350.00	\$ 151,350.00
191	220048363	MORALES, VICTOR M	\$142,195.00	\$162,660.00	\$ 162,660.00	\$ 162,660.00
192	220273616	LIEBER, RANDALL S & CHRISTINE L	\$381,610.00	\$479,290.00	\$ 479,290.00	\$ 479,290.00
193	220057516	FISCUS, BARRY W & CONNIE	\$165,655.00	\$186,630.00	\$ 186,630.00	\$ 186,630.00
194	220057427	TORTICILL, LEO W & BARBARA J	\$229,400.00	\$294,155.00	\$ 294,155.00	\$ 294,155.00
195	220015848	BENSEN, ELDON O & KATIE J	\$313,470.00	\$348,415.00	\$ 340,000.00	\$ 340,000.00
196	220050295	FRANK, ROBERT LYNN & GLENDA LYNN	\$135,320.00	\$154,050.00	\$ 136,230.00	\$ 136,230.00
197	220205272	PUGA, CARLOS ALEJANDRO MERAZ	\$313,200.00	\$384,430.00	\$ 384,430.00	\$ 384,430.00
198	220087512	ROHDE, REVOCABLE TRUST, MARY M	\$675,400.00	\$719,740.00	\$ 719,740.00	\$ 719,740.00
199	220077061	ROHDE, MARTIN & PATRICIA	\$876,090.00	\$972,695.00	\$ 972,695.00	\$ 972,695.00
200	220084084	HUMMEL, RANDALL W & JEAN A	\$209,445.00	\$237,835.00	\$ 222,865.00	\$ 222,865.00
201	220057249	MONAHAN, TIMOTHY R	\$141,240.00	\$167,320.00	\$ 165,665.00	\$ 165,665.00
202	220087687	NACORA LTD	\$841,185.00	\$1,035,530.00	\$1,035,530.00	\$1,035,530.00
203	220088047	JOANNE VON SEGGERN LEGACY TRUST, ET AL	\$654,890.00	\$714,725.00	\$ 651,555.00	\$ 651,555.00
204	220087415	DENKER, FRED E	\$215,970.00	\$268,740.00	\$ 268,740.00	\$ 268,740.00
205	220066418	BREWER, THOMAS J	\$ 99,110.00	\$132,140.00	\$ 132,140.00	\$ 132,140.00
206	220010250	TORTICILL, TIMOTHY JOE	\$ 82,725.00	\$ 94,450.00	\$ 94,450.00	\$ 94,450.00
207	220124639	STAMP, MICHAEL D & BRITNI J	\$ 42,255.00	\$ 47,290.00	\$ 35,710.00	\$ 35,710.00
208	220040826	DECKER, ROBERT A & LYNNE A	\$ 97,615.00	\$108,860.00	\$ 108,860.00	\$ 108,860.00
209	220070741	DAVEY, JOHN M & TAMARA M	\$173,515.00	\$200,280.00	\$ 183,945.00	\$ 183,945.00
210	220142351	O'NEILL, JOSEPH D & DEBRA K	\$186,030.00	\$247,720.00	\$ 247,720.00	\$ 247,720.00
211	220136890	ENGEL, NEIL M	\$209,630.00	\$287,775.00	\$ 279,420.00	\$ 279,420.00
212	220118655	SCHINZING, MATTHEW	\$305,665.00	\$379,875.00	\$ 343,970.00	\$ 343,970.00

Prot #	Parcel ID	Title/Deed Name 1	2022 VALUE	2023 VALUE	REFEREE	BOE
213	220067449	BARBER, MICHAEL & DEBORAH	\$149,040.00	\$211,360.00	\$ 197,995.00	\$ 197,995.00
214	220205558	FITCH, THOMAS A & DIANE K	\$307,220.00	\$448,055.00	\$ 436,165.00	\$ 436,165.00
215	220273617	LIEBER, RYAN S	\$339,095.00	\$409,755.00	\$ 409,755.00	\$ 409,755.00
216	220121192	SALTZMAN, DUANE O & WILLA J	\$ 31,795.00	\$ 33,325.00	\$ 33,325.00	\$ 33,325.00
217	220136718	DECKER, TIMOTHY J & CARLA R SMITH	\$229,370.00	\$311,245.00	\$ 299,365.00	\$ 299,365.00
218	220062455	HOLM, GEORGE & KAREN	\$120,185.00	\$182,765.00	\$ 155,780.00	\$ 155,780.00
219	220021872	BIANCHINI, STACY	\$140,780.00	\$167,095.00	\$ 147,285.00	\$ 147,285.00
220	220057923	BLOM, TRACIA K	\$125,795.00	\$150,260.00	\$ 144,405.00	\$ 150,260.00
221	220061211	DORCEY, DENNIS J & PATRICE	\$309,000.00	\$380,315.00	\$ 380,315.00	\$ 380,315.00
222	220124876	NIELSEN, LANICE	\$ 92,700.00	\$106,850.00	\$ 8,840.00	\$ 8,840.00
223	220036918	NGELEKA, SINDIE T	\$ 85,300.00	\$101,510.00	\$ 95,285.00	\$ 101,510.00
224	220177287	VILLAS AT CRYSTAL COURT III, LLC	\$310,455.00	\$284,980.00	\$ 284,980.00	\$ 284,980.00
225	220178070	VILLAS AT CRYSTAL COURT III, LLC	\$620,915.00	\$854,935.00	\$ 854,935.00	\$ 854,935.00
226	220089264	STORK, JAMES	\$ 92,750.00	\$111,300.00	\$ 106,630.00	\$ 106,630.00

At 1:12 p.m. Chair Love recessed the meeting until 2:45 p.m.

Board Member Van Berkum moved, seconded by Board Member Launsby to reconvene the meeting at 2:45 p.m. ROLL CALL VOTE: Love – Yes, Van Berkum – Yes, Hohenstein – Yes, Launsby – Yes, Giese – Yes. UNANIMOUS MOTION CARRIED.

Full Board in attendance along with County Attorney, Kim Watson and County Clerk, Cherie Conley.

Board Member Van Berkum moved, seconded by Board Member Launsby to approve the minutes of the July 10, 2023 meeting. ROLL CALL VOTE: Van Berkum – Yes, Hohenstein – Yes, Launsby – Yes, Giese – Yes, Love – Yes. UNANIMOUS MOTION CARRIED.

Chair Love opened the hearing for Heartland Counseling Services, Inc., who applied for Exemption from Motor Vehicle Taxes as a Qualifying Nonprofit Organization for their 2008 Toyota Sienna van VIN #5TDZK23C78S159769. The application stated the vehicle is used by staff to attend meetings and other activities to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues improving the quality of life and decreasing the risk for hospital admissions. The application comes with recommendation of approval by Dawn Bousquet, Treasurer. (Heartland Counseling was not present.) Board Member Hohenstein moved, seconded by Board Member Launsby to approve motor vehicle tax exempt status for Heartland Counseling Services on their 2008 Toyota VIN#5TDZK23C78S159769. ROLL CALL VOTE: Hohenstein – Yes, Launsby – Yes, Giese – Yes, Love – Yes, Van Berkum – Yes. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Van Berkum to approval of the Plan Assessment for Dakota County for years 2024, 2025, and 2026 as presented by County Assessor, Christy Abts. ROLL CALL VOTE: Launsby – Yes, Giese – Yes, Love – Yes, Van Berkum – Yes, Hohenstein – Yes. UNANIMOUS MOTION CARRIED.

County Assessor Christy Abts requests the Board pull Protest #217, Parcel# 220136718 - DECKER, TIMOTHY J & CARLA R SMITH for further review. Board Member Love moved, seconded by Board Member Van Berkum to rescind the prior decision on Protest #217, Parcel# 220136718 - DECKER, TIMOTHY J & CARLA R SMITH for further discussion. ROLL CALL VOTE: Giese – Yes, Love – Yes, Van Berkum – Yes, Hohenstein – Yes, Launsby – Yes. UNANIMOUS MOTION CARRIED.

County Assessor, Christy Abts explained that the demensions of the building on the property were not entered into the system correctly; therefore changing the recommendation for assessed value to the property to \$299,365.00. Chair Love moved, seconded by Board Member Van Berkum to set the value on Protest #217, Parcel# 220136718 - DECKER, TIMOTHY J & CARLA R SMITH - BOE Decision - \$299,365.00. ROLL CALL VOTE: Love – Yes, Van Berkum – Yes, Hohenstein – Yes, Launsby – Yes, Giese – Yes. UNANIMOUS MOTION CARRIED.

No Mail or emergency business.  
Public Comment: None.

Board Member Van Berkum moved, seconded by Chair Love to adjourn the July 24, 2023, Board of Equalization meeting at 2:54 p.m.

County Board of Equalization

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Scott Love, Chair

\_\_\_\_\_  
Cherie Conley, County Clerk/Secretary

**Dakota County Board of Equalization**  
Monday, August 21, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Love, Van Berkum, Launsby, Giese. Absent: Hohenstein. Also present was Kim Watson, County Attorney, Dawn Bousquet, Treasurer, and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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
  - a. Approval of the previous minutes – July 24, 2023
2. NEW BUSINESS
  - a. 2:45 p.m. Hearing for Glad Tidings Lighthouse’s application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2018 Chevrolet 3-door VIN#1GZAGPFG3J1277083. The vehicle is used for trips and activities and ministry. The application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3,189
    - Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Love moved, seconded by Board Member Giese to excuse Board Member Hohenstein from the meeting. ROLL CALL VOTE: Van Berkum- yes, Hohenstein-absent, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Board Member Launsby moved, seconded by Board Member Van Berkum, to approve the minutes of the July 24, 2023, meeting. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love-yes, Hohenstein-absent. UNANIMOUS MOTION CARRIED.

Chair Love opened the hearing for Glad Tidings Lighthouse’s application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for their 2018 Chevrolet vehicle used for trips and activities and ministry. Dawn Bousquet, Treasurer, stated the application had approval from the Treasurer’s Office. Board Member Van Berkum moved, seconded by Board Member Giese to accept the recommendation of the Treasurer, and approve an exemption from motor vehicle taxes for Glad Tidings Lighthouse for their 2018 Chevrolet 3-door (VIN# 1GZAGPFG3J1277083). ROLL CALL VOTE: Giese- yes, Love-yes, Van Berkum- yes, Hohenstein-absent, Launsby- yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Love adjourned the August 21, 2023, Board of Equalization meeting at 2:48 p.m.

County Board of Equalization

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Scott Love, Chair

\_\_\_\_\_  
Cherie Conley, County Clerk

**Dakota County Board of Equalization**  
Tuesday, September 5, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Love, Hohenstein, Launsby, Giese. Absent: Van Berkum. Also present was Stephanie Gatzemeyer, Deputy County Treasurer, Kim Watson, County Attorney, and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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
  - a. Approval of the previous minutes – August 21, 2023.
2. NEW BUSINESS
  - a. 2:45 p.m. Hearing for Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2015 Chevy Impala bearing VIN#2G1WB5E34F1141602 and (2) 2020 Chrysler Voyager bearing VIN#2C4RC1DG8LR265285. Both vehicles are used to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. The applications come with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189
    - Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
  - b. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors.(if any)
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Love moved, seconded by Board Member Giese to excuse Board Member Van Berkum from the meeting of September 5, 2023. ROLL CALL VOTE: Hohenstein-Yes, Launsby-Yes, Giese-Yes, Love-Yes. UNANIMOUS MOTION CARRIED.

Board Member Launsby moved, seconded by Board Member Giese, to approve the minutes of the August 21, 2023 meeting. ROLL CALL VOTE: Launsby-Yes, Giese-Yes, Love-Yes, Hohenstein-Yes, Van Berkum-Absent. UNANIMOUS MOTION CARRIED.

Chair Love opened the hearing for Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization (1) 2015 Chevy Impala bearing VIN#2G1WB5E34F1141602 and (2) 2020 Chrysler Voyager bearing VIN#2C4RC1DG8LR265285 used to provide community support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. Stephanie Gatzemeyer, Deputy Treasurer, stated the application had approval from the Treasurer's Office. Board Member Giese moved, seconded by Board Member Hohenstein, to accept the recommendation of the Treasurer and approve an exemption from motor vehicle taxes for Heartland Counseling for their 2015 Chevy Impala bearing VIN#2G1WB5E34F1141602 and 2020 Chrysler Voyager bearing VIN#2C4RC1DG8LR265285. ROLL CALL VOTE: Giese-Yes, Love-Yes, Hohenstein-Yes, Launsby-Yes, Van Berkum-Absent. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Love adjourned the September 5, 2023, Board of Equalization meeting at 2:50 p.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, County Clerk

**Dakota County Board of Equalization**  
Monday, September 18, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Love, Van Berkum, Hohenstein, Launsby, Giese. Absent: None. Also present was Dawn Bousquet, Treasurer, Christy Abts, Assessor, and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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

- a. Approval of the previous minutes – September 5, 2023

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for Haven House application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Dodge Caravan bearing VIN# 2C4RDGBG8GR395561. The agency van is used for client transportation for domestic violence and sexual assault. The application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189

- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)

- b. 2:46 p.m. Hearing for Boys and Girls Home of Nebraska, Inc. application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 1998 Ford Club Wagon bearing VIN#1FBSS31S4WHA73780. The vehicle is used for staff and client transportation. The application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189

- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)

- c. Christy Abts, Assessor, requesting board approval of tax list corrections. (if any)

- d. Board to approve Appraiser Agreement with Standard Appraisal Services Inc. for review of City of South Sioux City properties in Dakota County for equalization and assessment purposes.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

Board Member Giese moved, seconded by Board Member Launsby, to approve the minutes of the September 5, 2023, meeting. ROLL CALL VOTE: Van Berkum-yes, Hohenstein-yes, Launsby-yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love opened the hearing for Haven House's application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for their 2016 Dodge Caravan (VIN 2C4RDGB8GR395561) used for client transportation for domestic violence and sexual assault. Dawn Bousquet, Treasurer, stated the application renewal had approval from the Treasurer's Office. Board Member Launsby moved, seconded by Board Member Hohenstein, to accept the recommendation of the Treasurer and approve an exemption from motor vehicle taxes for Haven House for their 2016 Dodge Caravan (VIN# 2C4RDGB8GR395561). ROLL CALL VOTE: Hohenstein-yes, Launsby-yes, Giese-yes, Love-yes, Van Berkum-yes. UNANIMOUS MOTION CARRIED.

Chair Love opened the hearing for Boys and Girls Home of Nebraska's application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for their 1998 Ford Club Wagon (VIN1FBSS31S4WHA73780) used for staff and client transportation. Dawn Bousquet, Treasurer, stated the application renewal had approval from the Treasurer's Office. Board Member Hohenstein moved, seconded by Board Member Van Berkum, to accept the recommendation of the Treasurer and approve an exemption from motor vehicle taxes for Boys and Girls Home of Nebraska for their 1998 Ford Club Wagon (VIN# 1FBSS31S4WHA73780). ROLL CALL VOTE: Launsby-yes, Giese-yes, Love-yes, Van Berkum-yes, Hohenstein-yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, No tax list corrections.

Discussion was had regarding the Agreement with Stanard Appraisal for review of residential properties in South Sioux City for equalization and assessment purposes. Board Member Love moved, seconded by Board Member Giese, to approve the Contract for Appraisal Services with Stanard Appraisal Services, Inc. for the purpose of reviewing residential properties in South Sioux City, Dakota County for equalization and assessment purposes. ROLL CALL VOTE: Giese-yes, Love- yes, Van Berkum-yes, Hohenstein-yes, Launsby-yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Love adjourned the September 18, 2023, Board of Equalization meeting at 2:51 p.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, County Clerk

**Dakota County Board of Equalization**  
Monday, October 16, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Vice Chair Van Berkum called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Van Berkum, Hohenstein, Launsby, Giese. Absent: Love. Also present was Kim Watson, County Attorney, Christy Abts, Assessor, and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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
  - a. Approval of the previous minutes – September 18, 2023
2. NEW BUSINESS
  - a. Approval to levy the necessary taxes for the current year and certify all levies. §77-1601(1)
  - b. Christy Abts, Assessor, requesting approval of tax list corrections. §77-1613.02
  - c. Homestead Rejection Hearing Appeal by Mary Jo Anderson, So Sioux City, Nebraska.
    - The Board of Equalization shall issue its decision on the complaint within 30 days of filing. §77-3519
  - d. Approval or denial of Engagement with Kubert Appraisal Group for Commercial Appraisal Services of IBP, Inc.
  - e. Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 22C-0316, 22C-0317, 23C-0463, 23C-0464 Villas at Crystal Court III, LLC v. Dakota County.
  - f. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Cases 22C-0316, 22C-0317, 23C-0463, 23C-0464 Villas at Crystal Court III, LLC v. Dakota County.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Vice Chair Van Berkum moved, seconded by Board Member Giese, to excuse Board Member Love from the meeting of October 16, 2023. ROLL CALL VOTE: Hohenstein-yes, Launsby-yes, Giese- yes, Van Berkum-yes, Love- absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Launsby, to approve the minutes of the September 18, 2023, meeting. ROLL CALL VOTE: Launsby-yes, Giese- yes, Van Berkum-yes, Hohenstein-yes, Love- absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Van Berkum, to approve and certify all levies for the current year 2023-24 as presented. ROLL CALL VOTE: Giese- yes, Van Berkum-yes, Hohenstein-yes, Launsby-yes, Love- absent. UNANIMOUS MOTION CARRIED.

<b>DAKOTA COUNTY LEVIES 2023-24</b>						
DAKOTA COUNTY VALUATION - \$2,413,264,164						
POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION						
<b>COUNTY</b>	<b>General</b>					<b>TOTAL</b>
County General Fund	0.301082					0.301082
<b>CITY/VILLAGE</b>	<b>General</b>	<b>Bond</b>	<b>Police Pen</b>	<b>Fire</b>	<b>Library</b>	<b>TOTAL</b>
Dakota City	0.280167	0.176992			0.046355	0.503514
Homer	0.218980					0.218980
Hubbard	0.279340					0.279340
Jackson	0.376687					0.376687
South Sioux City	0.286283		0.021455	0.030000	0.071662	0.409400
<b>SCHOOL DISTRICT</b>	<b>General</b>	<b>Bond</b>	<b>Qual. CPU</b>	<b>Sinking</b>	<b>Sp. Building</b>	<b>TOTAL</b>
4 Ponca - H.S. Bond 2009	0.917625	0.102683				1.020308
11 So. Sioux City	1.024832		0.006612			1.031444
11 SSC - No Bond (Jackson Affiliation)	1.024832		0.006612			1.031444
31R Homer	0.609626		0.023726		0.070383	0.703735
561 Emerson Hubbard	0.686177				0.019461	0.705638
<b>SUBDIVISION</b>	<b>General</b>	<b>Bond</b>	<b>Capitol Imp</b>	<b>ADA/Haz M</b>		<b>TOTAL</b>
Agricultural Society	0.004558		0.002072			0.006630
Historical Society	0.002113					0.002113
<b>RURAL FIRE PROTECTION</b>	<b>General</b>	<b>Bond</b>	<b>Sinking</b>	<b>Ambulance</b>		<b>TOTAL</b>
Dakota Covington	0.011933		0.011837			0.023770
Emerson	0.013605		0.013228			0.026833
Homer	0.027432		0.002075			0.029507

Christy Abts, Assessor, requested approval for two tax list corrections per the TERC Decision and Order Reversing the Decision of the Dakota County Board of Equalization in TERC Case 21C-0436 and TERC Case 22C-0291 on parcel 220027080 Cherry Ridge Limited Partnership. Board Member Giese moved, seconded by Board Member Launsby to approve the tax list corrections per the TERC Decision and Order Reversing the Decision of the Dakota County Board of Equalization in TERC Case 21C-0436 and TERC Case 22C-0291 on parcel 220027080 Cherry Ridge Limited Partnership. ROLL CALL VOTE: Van Berkum-yes, Hohenstein-yes, Launsby-yes, Giese- yes, Love- absent. UNANIMOUS MOTION CARRIED.

Vice Chair Van Berkum opened the hearing regarding a Homestead Rejection appeal from Anderson of South Sioux City. Ms. Anderson was not in attendance. Assessor Abts noted that the request for Homestead Exemption was timely filed, but the date of birth, last name and marital status was not correct. Upon sending the Notice of Rejection, Ms. Anderson called and informed the office that her accountant had filled out the application and she had not checked it carefully. The date of birth, last name and marital status were verified and corrected. Board Member Hohenstein moved, seconded by Board Member Giese, to approve the Homestead Exemption Application for Ms. Anderson on parcel 220043558. ROLL CALL VOTE: Hohenstein-yes, Launsby-yes, Giese- yes, Van Berkum-yes, Love- absent. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requested the approval of the Engagement with Kubert Appraisal Group for Commercial Appraisal Services of IBP, Inc. as they specialize in large companies. Board Member Giese moved, seconded by Board Member Van Berkum, to approve the Engagement with Kubert Appraisal Group for Commercial Appraisal Services of IBP, Inc. to be paid out of the County Assessor budget. ROLL CALL VOTE: Launsby-yes, Giese- yes, Van Berkum-yes, Hohenstein-yes, Love- absent. UNANIMOUS MOTION CARRIED.

Vice Chair Van Berkum announced the Board would be going into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) 22C-0316, 22C-0317, 23C-0463, 23C-0464 Villas at Crystal Court III, LLC v. Dakota County. Board Member Launsby moved, seconded by Board Member Giese, to go into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) 22C-0316, 22C-0317, 23C-0463, 23C-0464 Villas at Crystal Court III, LLC v. Dakota County at 2:58 p.m. ROLL CALL VOTE: Giese- yes, Van Berkum-yes, Hohenstein-yes, Launsby-yes, Love- absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Launsby to come out of Closed Session at 3:09 p.m. ROLL CALL VOTE: Van Berkum-yes, Hohenstein-yes, Launsby-yes, Giese- yes, Love- absent. UNANIMOUS MOTION CARRIED.

Board Member Launsby moved, seconded by Board Member Giese to approve County Attorney, Kim Watson, to prepare Confession of Judgement in TERC cases 22C-0316, 22C-0317 Villas at Crystal Court III, LLC v. Dakota County, and deny preparing Confession of Judgement in TERC cases 23C-0463, 23C-0464 Villas at Crystal Court III, LLC v. Dakota County. ROLL CALL VOTE: Hohenstein-yes, Launsby-yes, Giese- yes, Van Berkum-yes, Love- absent. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Board Member Launsby moved, seconded by Board Member Giese to adjourn the meeting. ROLL CALL VOTE: Launsby-yes, Giese- yes, Van Berkum-yes, Hohenstein-yes, Love- absent. UNANIMOUS MOTION CARRIED.

Vice Chair Van Berkum adjourned the October 16, 2023, Board of Equalization meeting at 3:11. p.m.

County Board of Equalization

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Brian Van Berkum, Vice Chair

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Cherie Conley, Secretary/County Clerk

**Dakota County Board of Equalization**  
Monday, October 30, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Love, Van Berkum, Hohenstein, Launsby, Giese. Absent: None. Also present was Kim Watson, County Attorney, Christy Abts, Assessor, and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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

- a. Approval of the previous minutes – October 16, 2023

2. NEW BUSINESS

- a. Hearing for Heartland Counseling Services Inc application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2021 Nissan Titan pickup VIN# 1N6AA1EC5MN505693. Heartland Counseling Services vehicles are used to provide community support services, crisis response and peer support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. Application comes with recommendation of approval by Dawn Bousquet, Treasurer. \$60-3,185 and \$60-3,189

- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)

- b. Christy Abts, Assessor, requesting approval of tax list corrections. §77-1613.02

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

Board Member Van Berkum moved, seconded by Board Member Hohenstein, to approve the minutes of the October 16, 2023, meeting. ROLL CALL VOTE: Van Berkum-yes, Hohenstein-yes, Launsby-yes, Giese-yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love called for the hearing for Heartland Counseling Services application for exemption from motor vehicle taxes for their 2021 Nissan Titan bearing VIN#1N6AA1EC5MN505693 used to provide community support services, crisis response and peer support services to clients who have mental health and/or substance abuse issues. Dawn Bousquet, Treasurer, stated she approved the application. Board Member Launsby moved, seconded by Board Member Giese, to accept the recommendation of the Dakota County Treasurer and approve the tax exemption for Heartland Counseling Services for the 2021 Nissan vehicle bearing VIN #1N6AA1EC5MN505693. ROLL CALL VOTE: Hohenstein-yes, Launsby-yes, Giese-yes, Love-yes, Van Berkum-yes. UNANIMOUS MOTION CARRIED.

Board Member Launsby moved, seconded by Board Member Van Berkum to approve Assessor Christi Abts request for tax list corrections #10003 and #10004 per the acceptance of the Confession of Judgement in TERC cases 22C-0316 and 22C-0317 Villas at Crystal Court III, LLC v. Dakota County. ROLL CALL VOTE: Launsby-yes, Giese-yes, Love-yes, Van Berkum-abstain, Hohenstein-yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Board Member Love moved, seconded by Board Member Van Berkum to adjourn the meeting. All in favor. Chair Love adjourned the October 30, 2023, Board of Equalization meeting at 2:50 p.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, Secretary/County Clerk

**Dakota County Board of Equalization**  
Monday, November 27, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Love, Hohenstein, Launsby, Giese. Absent: Van Berkum. Also present was Dawn Bousquet, Treasurer, Kim Watson, County Attorney and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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

- a. Approval of the previous minutes – October 30, 2023

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096 and (2) 2016 Dodge Grand Caravan, VIN# 2C4RDGBG6GR335794. The vehicles are used to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. The application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189

- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)

- b. 2:46 p.m. Hearing for The Salvation Army application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Dodge Ram VIN# 3D7KS28D07G844508. The Salvation Army is a charitable agency and uses the vehicle to transport personnel, clientele, and supplies to facilitate charitable missions. Application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189

- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)

- c. Christy Abts, Assessor, requesting approval of tax list corrections. §77-1613.02

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

Board Member Love moved, seconded by Board Member Giese, to excuse Board Member Van Berkum from the meeting. ROLL CALL VOTE: Hohenstein-Yes, Launsby-Yes, Giese-Yes, Love-Yes. UNANIMOUS MOTION CARRIED.

Board Member Launsby moved, seconded by Board Member Giese to approve the minutes of the October 33, 2023, meeting. ROLL CALL VOTE: Launsby-Yes, Giese-Yes, Love-Yes, Hohenstein-Yes, Van Berkum-Absent. UNANIMOUS MOTION CARRIED.

Chair Love opened the hearing at 2:47 pm for Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096 and (2) 2016 Dodge Grand Caravan, VIN# 2C4RDGBG6GR335794. The vehicles are used to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. Dawn Bousquet, Treasurer, stated she approves the application. Chair Love closed the hearing at 2:48 pm.

*Board Member Van Berkum arrived at 2:48 pm*

Board Member Launsby moved, seconded by Board Member Giese, to accept the recommendation of the Dakota County Treasurer and approve the tax exemption for Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096 and (2) 2016 Dodge Grand Caravan, VIN# 2C4RDGBG6GR335794. ROLL CALL VOTE: Giese-Yes, Love-Yes, Van Berkum-Yes, Hohenstein-Yes, Launsby-Yes. UNANIMOUS MOTION CARRIED.

Chair Love called for the hearing 2:49 pm The Salvation Army application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Dodge Ram VIN# 3D7KS28D07G844508. The Salvation Army is a charitable agency and uses the vehicle to transport personnel, clientele, and supplies to facilitate charitable missions. Dawn Bousquet, Treasurer, stated she approves the application. Chair Love closed the hearing at 2:50 pm. Board Member Giese moved, seconded by Board Member Launsby, to accept the recommendation of the Dakota County Treasurer and approve the tax exemption for The Salvation Army application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Dodge Ram VIN# 3D7KS28D07G844508. ROLL CALL VOTE: Love-Yes, Van Berkum-Yes, Hohenstein-Yes, Launsby-Yes, Giese-Yes. UNANIMOUS MOTION CARRIED.

There were no tax list corrections. There was no mail, emergency business or public comment.

Board Member Van Berkum moved, seconded by Board Member Giese to adjourn the meeting. All in favor. Chair Love adjourned the November 27, 2023, Board of Equalization meeting at 2:50 p.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, Secretary/County Clerk

**Dakota County Board of Equalization**  
Monday, December 11, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Love, Van Berkum, Hohenstein, Launsby, Giese. Absent: None. Also present was Stephanie Gatzemeyer, Deputy Treasurer, Kim Watson, County Attorney and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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
  - a. Approval of the previous minutes – November 27, 2023.
2. NEW BUSINESS
  - a. 2:45 p.m. Hearing for Boys & Girls Home of Nebraska, Inc. application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2004 Chevrolet Express Van VIN# 1GAHG39U941208215. Boys & Girls Home is a social service agency and uses the vehicle to transport staff and clients. Application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189
    - Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
  - b. Christy Abts, Assessor, requesting approval of taxlist corrections. §77-1613.02 (if any)3.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Missed taking action on #1, Consent Agenda, a. Approval of the previous minutes – November 27, 2023. Will add to next agenda.

Chair Love opened the hearing at 2:46 p.m. for the Boys & Girls Home of Nebraska's application for exemption from motor vehicle taxes for their 2004 Chevrolet Express Van bearing VIN#1GAHG39U941208215 used to transport clients and staff. Stephanie Gatzemeyer, Deputy Treasurer, stated she approves the application as it's a renewal. Chair Love closed the hearing at 2:47 pm. Board Member Hohenstein moved, seconded by Board Member Van Berkum, to accept the recommendation of the Dakota County Treasurer and approve the tax exemption for Boys & Girls Home of Nebraska for their 2004 Chevrolet Express Van bearing VIN#1GAHG39U941208215. ROLL CALL VOTE: Van Berkum, Hohenstein, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Board Member Van Berkum moved, seconded by Board Member Love to adjourn the meeting. All in favor. Chair Love adjourned the December 11, 2023, Board of Equalization meeting at 2:48 p.m.

County Board of Equalization

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Chair Scott Love

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Cherie Conley, Secretary/County Clerk