

**Dakota County Board of Equalization**  
Monday, January 22, 2024  
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. RE-ORGANIZATION
  - a. Nomination for Chairperson §23-156
  - b. Nomination for Vice-Chairperson
2. CONSENT AGENDA
  - a. Approval of the previous minutes – November 27, 2023.
  - b. Approval of the previous minutes – December 11, 2023
  - c. Approval of the time of regular Board of Equalization meetings for 2:45 p.m.
3. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting approval of tax list corrections.
  - b. Christy Abts, Assessor, requesting Board approval to value Section 42 (Low Income Housing) as presented and recommended.
  - c. Closed Session to discuss pending litigation in TERC cases from 2021 and 2022 SSCNE LP ( Liberty Place) vs. Dakota County.
  - d. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC cases from 2021 and 2022 – SSCNE LP ( Liberty Place) vs Dakota County.
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 Launsby moved, seconded by Board Member Love 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 Member Van Berkum moved, seconded by Board Member Launsby, to approve the minutes of the November 27, 2023 meeting and minutes of the December 11, 2023 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:
10005	220049246	161.82	Homestead exemption left off parcel, Alberta Pratt retains Life-Estate on the property.

Board Member Giese moved, seconded by Board Member Hohenstein, to approve the Tax List Corrections as presented by the Assessor on parcel #220049246. ROLL CALL VOTE: Giese – yes, Love – yes, Van Berkum – yes, Hohenstein – yes, Launsby – yes. UNANIMOUS MOTION CARRIED.

Christy Abts, County Assessor, requested Boards approval to petition the Tax Equalization and Review Commission regarding Section 42-Low Income Housing to value in a different way to make it more equitable. She stated the way it is done now makes it very difficult to set values on these types of properties. Board Member Giese moved, seconded by Board Member Van Berkum to approve the Assessor’s request to petition the Tax Equalization and Review Commission regarding Section 42-Low Income Housing to value in a different way to make it more equitable. ROLL CALL VOTE: Love – yes, Van Berkum – yes, Hohenstein – yes, Launsby – yes, Giese – yes. 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 from 2021 and 2022 SSCNE LP ( Liberty Place) vs. Dakota County. Board Member Giese moved, seconded by Board Member Van Berkum to go into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases from 2021 and 2022 SSCNE LP ( Liberty Place) vs. Dakota County at 2:50 p.m. ROLL CALL VOTE: Van Berkum – yes, Hohenstein – yes, Launsby – yes, Giese – yes, Love – yes. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum moved, seconded by Board Member Giese to come out of Closed Session at 2:59 p.m. 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 approve County Attorney, Kim Watson, to prepare Confession of Judgement in TERC cases from 2021 and 2022 – SSCNE LP (Liberty Place) vs Dakota County. ROLL CALL VOTE: Launsby – yes, Giese – yes, Love – yes, Van Berkum – yes, Hohenstein – yes. UNANIMOUS MOTION CARRIED

No Mail, emergency business or public comment.

Chair Love adjourned the January 22, 2024 Board of Equalization meeting at 3:01 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**  
Wednesday, January 24, 2024  
9:00 a.m. Emergency Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 9:00 a.m. The Pledge of Allegiance was recited. Present: Love, Hohenstein, Launsby, Giese. Absent: Van Berkum. 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. EMERGENCY BUSINESS

- a. Closed Session to discuss pending litigation in TERC cases from 2022 SSCNE LP ( Liberty Place) vs. Dakota County.
- b. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC cases from 2022 – SSCNE LP ( Liberty Place) vs Dakota County.

2. ADJOURNMENT

Chair Love announced the Board would be going into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases from 2022 SSCNE LP ( Liberty Place) vs. 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 from 2022 SSCNE LP ( Liberty Place) vs. Dakota County at 9:01 a.m. ROLL CALL VOTE: Giese – yes, Hohenstein – yes, Launsby – yes, Love – yes, Van Berkum - absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Launsby to come out of Closed Session at 9:02 a.m. ROLL CALL VOTE: Hohenstein – yes, Launsby – yes, Love – yes, Giese – yes, Van Berkum - absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Hohenstein to approve County Attorney, Kim Watson, to prepare Confession of Judgement in TERC cases 2022 – SSCNE LP (Liberty Place) vs Dakota County. ROLL CALL VOTE: Launsby – yes, Love – yes, Giese – yes, Hohenstein – yes, Van Berkum – absent. UNANIMOUS MOTION CARRIED

Chair Love adjourned the January 24, 2024 Emergency meeting of the Board of Equalization meeting at 9:03 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, February 5, 2024  
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 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

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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 22, 2024
- b. Approval of the previous minutes – January 24, 2024 Emergency Meeting

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 to monitor program sites. Also transports staff and supplies to clinics. 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. Hearing for Heartland Counseling Services Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for a 2012 Dodge Grand SXT Van VIN# 2C4RDGCG9CR190646. The vehicles are used to provide community support services, crisis response, peer support and daily support services to 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)
  - c. Christy Abts, Assessor, requesting approval of tax list corrections. (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. ROLL CALL VOTE: Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Launsby to approve the minutes of the January 22, 2024 meeting and the January 24, 2024 Emergency 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 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 to monitor program sites. Also transports staff and supplies to clinics. Dawn Bousquet, Treasurer, stated she approves the application. Chair Love closed the hearing at 2:48 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 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. ROLL CALL VOTE: Giese-Yes, Love-Yes, Hohenstein-Yes, Launsby-Yes, Van Berkum-Absent. UNANIMOUS MOTION CARRIED.

Chair Love opened the hearing at 2:49 pm for Heartland Counseling Services Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for a 2012 Dodge Grand SXT Van VIN# 2C4RDGCG9CR190646. The vehicles are used to provide community support services, crisis response, peer support and daily support services to clients. 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 Heartland Counseling Services Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for a 2012 Dodge Grand SXT Van VIN# 2C4RDGCG9CR190646. ROLL CALL VOTE: Love-Yes, Hohenstein-Yes, Launsby-Yes, Giese-Yes, Van Berkum-Absent. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Board Member Giese moved, seconded by Board Member Hohenstein to adjourn the meeting. Chair Love adjourned the February 5, 2024 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**  
 Tuesday, February 20, 2024  
 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 Christy Abts, 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 – February 5, 2024
2. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting Board approval to send Notice of Intent to Tax on CDA or City owned properties.
  - b. 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 of the February 5, 2024 meeting. ROLL CALL VOTE: Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requested the Boards approval to send Notice of Intent to Tax on the Community Development Agency and City owned properties as they are leased out and cannot pay in lieu of taxes, they should pay taxes. Board Member Love moved, seconded by Board Member Giese to approve the Assessor sending Notice of Intent to Tax on the Community Development Agency (CDA) of SSC and/or City owned properties: Parcels 220274468, 220072108, 220157170, 220073228, 220274825, 220273831, 220026882, 220056692, 220071918 and City of Dakota City Parcel 220013918. ROLL CALL VOTE: Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requesting approval of tax list corrections due to confession of judgement on TERC cases for SSCNE LP. Board Member Van Berkum moved, seconded by Board Member Love to approve the tax list corrections as presented due to the Confession of Judgement on TERC cases for SSCNE LP Cases 21C-1009 to 21C-1022 and 22C-0143 to 22C0156. ROLL CALL VOTE: Love-Yes, Hohenstein-Yes, Launsby-Yes, Giese-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

TLC#	PARCEL	Tax Adjustment	NOTES - Tax List Corrections:
10006	220023301	2326.64	Confession of Judgment on TERC Case 21C-1009
10007	220094063	2333.98	Confession of Judgment on TERC Case 21C-1010
10008	220111882	2322.98	Confession of Judgment on TERC Case 21C-1011
10009	220142645	2362.92	Confession of Judgment on TERC Case 21C-1012
10010	220145296	2316.24	Confession of Judgment on TERC Case 21C-1013
10011	220166538	2330.30	Confession of Judgment on TERC Case 21C-1014
10012	220170851	2357.36	Confession of Judgment on TERC Case 21C-1015
10013	220178895	2330.30	Confession of Judgment on TERC Case 21C-1016
10014	220181152	2337.64	Confession of Judgment on TERC Case 21C-1017
10015	220196176	2363.42	Confession of Judgment on TERC Case 21C-1018
10016	220196389	2322.98	Confession of Judgment on TERC Case 21C-1019
10017	220196427	2382.84	Confession of Judgment on TERC Case 21C-1020
10018	220206384	2326.64	Confession of Judgment on TERC Case 21C-1021
10019	220092052	12351.72	Confession of Judgment on TERC Case 21C-1022
10020	220092052	11065.70	Confession of Judgment on TERC Case 22C-0143
10021	220196176	2512.66	Confession of Judgment on TERC Case 22C-0144
10022	220111882	2473.64	Confession of Judgment on TERC Case 22C-0145
10023	220023301	2477.18	Confession of Judgment on TERC Case 22C-0146

<b>TLC#</b>	<b>PARCEL</b>	<b>Tax Adjustment</b>	<b>NOTES - Tax List Corrections:</b>
10024	220178895	2480.72	Confession of Judgment on TERC Case 22C-0147
10025	220145296	2467.12	Confession of Judgment on TERC Case 22C-0148
10026	220181152	2487.78	Confession of Judgment on TERC Case 22C-0149
10027	220196427	2531.40	Confession of Judgment on TERC Case 22C-0150
10028	220170851	2506.82	Confession of Judgment on TERC Case 22C-0151
10029	220094063	2484.24	Confession of Judgment on TERC Case 22C-0152
10030	220166538	2480.72	Confession of Judgment on TERC Case 22C-0153
10031	220206384	2477.18	Confession of Judgment on TERC Case 22C-0154
10032	220196389	2473.64	Confession of Judgment on TERC Case 22C-0155
10033	220142645	2512.18	Confession of Judgment on TERC Case 22C-0156

No Mail, emergency business or public comment.

Chair Love adjourned the February 20, 2024 Board of Equalization meeting at 2:52 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 18, 2024  
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 1:45 p.m. The Pledge of Allegiance was recited. Present: Love, Van Berkum, Hohenstein, Launsby. Absent: Giese. Also present was Kim Watson, County Attorney, Christy Abts and Sam Ferraro, County Assessor's Office, 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 – February 20, 2024

2. NEW BUSINESS

- a. 1:45 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 review and make a decision on the protest submitted by Andrew Spader with Mattson Ricketts Law firm on behalf of Siouxland Tennis Association, Inc. regarding the Notice of Intent to Tax for parcel 220056692 pursuant to 77-202.12.
- c. Christy Abts, Assessor, requesting acknowledgement and approval of homestead tax roll corrections issued by the Department of Revenue.
- d. Board to approve, appoint and set compensation for the use of Certified Appraisers as Referees for Property Valuation Protests 2024. §77-1502.01. Compensation to be paid from General Miscellaneous Fund.
  - 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.
- e. Approval or denial of Engagement with Cardinal Assessment Group to contract for conducting the review and/or inspection of the designated residential properties in the town of Dakota City. Compensation to be paid from General Assessor Fund.
- f. Christy Abts, Assessor, requesting approval of 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, Launsby-Yes, Hohenstein-Yes, Love-Yes. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum moved, seconded by Board Member Launsby to approve the minutes of the February 20, 2024 meeting. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Absent. UNANIMOUS MOTION CARRIED.

Chair Love opened public hearing at 1:47 pm 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 Chair Love explained to those in attendance that if an entity has an objection to the Assessor's recommendation on their tax exempt application they could come forward. Chair Love stated on record all applications have been approved by the County Assessor except the following which are partial approved: Crownie-Church-10%, Fraternal Order of Eagles-30%, Omadi Lodge-53% and Northeast Community Action Partnership-10%. Reverend Julie Raridan with Homer UMC, Dakota City UMC and St. Paul churches and asked about the Homer UMC filing. County Assessor Abts informed that Homer UMC did not file. The SSC Community Center asked for confirmation that they were approved. County Assessor Abts did confirm that. Chair Love closed public hearing at 1:51 pm

Chair Love invited Andrew Spader with Mattson Ricketts Law firm on behalf of Siouxland Tennis Association, Inc. to speak regarding the protest filed on Notice of Intent to Tax for parcel 220056692. Mr. Spader provided a binder with documents to the Board and stated that this is a procedurally unique situation regarding the denial of Form 451 and the Notice of Intent to Tax. He explained that the Siouxland Tennis Association is a 501 (c) 3 and leases the property from the City of So Sioux City for \$1.00 and that the City owns the property. Mr. Spader stated the reason for the denial stated on the 451 is the ownership and there is currently an appeal with the Nebraska TERC, although this is true he feels the Board should base their decision on the statute Sec. 77-202 (1)(a). He read and explained his interpretation of the statute. He stated it's a facility that is open to the public and was built by the Siouxland Tennis Association

at no cost to the City, but it is owned by the City and construction costs were significant and some private funds were used and there are ongoing costs for maintenance to keep it open for the public. He provided two examples of other facilities in Nebraska operating in similar situations that are exempt from taxation. Scott Bieber with the Siouxland Tennis Association noted that the City offered the land free to them and it had a parking lot already constructed. They feel this facility should be exempt as it is comparable to the YMCA and other like facilities across Nebraska and for all practical purposes is public property for public purposes. The Board questioned the current TERC cases status, and they are still awaiting decisions.

County Assessor Christy Abts and Sam Ferraro, contracted appraiser for the County, presented comments. Abts informed that the 451 application should be denied. She advised the City cannot file this form for the Tennis Association because the City does not meet the 5-part ownership test; she talked to the State, who confirmed this. The Association can protest the Notice of Intent to Tax. Abts stated the lease is to be for fair market value and \$1.00 is not fair market value. Ferraro listed some background on the Association's facility: in 2019, a building permit for \$1.4 million was obtained and they constructed a 23,100 square foot structure; in 2023, another building permit for \$1.45 million was obtained and they constructed a 26,000 square foot structure and a 3200 square foot office area, for a total of 51,964 square foot structure. With the parking lot and grounds, this is 7 acres of riverfront property. Ferraro discussed particulars in the lease regarding the facility and the riverfront property values compared to other properties on the river. The lease refers to the facility, but what about the 7 acres of riverfront property? From a real estate perspective, that 7 acres is unaccounted for. If the Board exempts this property that is a \$4-\$5 million dollar property, that cost of those taxes now falls on the rest of the taxpayers of Dakota County to cover. There was further discussion regarding the lease being a 10-year renewable lease and the tenant then may take ownership. Ferraro believes they are taxable based on the lease, the land, and the Pro Shop inside the facility that sells merchandise. Abts stated that they are not charitable under the State's definition because they do not provide food, clothing, or shelter. Ferraro stated under Regulation 350 it says if an organization is organized under a 501(c)(3) of the IRS Code Federal side it does not necessarily become exempt from Nebraska property taxes.

Mr. Spader commented that the definition of charitable under Neb Admin Code Regulation 350 Chapter 40 section 5.01C defines an organization as operated exclusively for the purpose of mental, social, physical benefit of the public. The tennis facility fits the definition of charitable as it provides physical activity and is open to the public. Mr. Spader also referred to the Memorandum of Understanding in the binder where it states the Siouxland Tennis Association will raise funds and pay for all construction, the indoor facility will become part of the real estate owned by the City, and the building will be owned by the City. If the Siouxland Tennis Association engages in a nonexempt use, then it would be responsible for the taxes. He states the use of the facility is only as a tennis facility open to the public.

Fair market value and ongoing expenses were examined. Chair Love stated this is a lot of information.

Board Member Hohenstein moved, seconded by Board Member Van Berkum to approve the Forms 451 Exemption Applications as recommended by the Assessor: Centro Cristiano Nueva Esperanza- 220030308- Approved; First Lutheran Church- 220055483- Approved; First Presbyterian Church- 220028885 – Approved; Glad Tidings Lighthouse of So Sioux City- 220156271, 220043019, 220132844, 220040850, 220040753, 220040672, 220044155- Approved; Hope Evangelical Lutheran Church- 220025991, 220025479, 220025371- Approved; Iglesia Pentecostes Jesucristo- 220040001- Approved; Islamic Center of Siouxland- 220177104- Approved; River Hills Church- 220205086- Approved; Salem Evangelical Lutheran Church- 220081743, 220082367, 220074739, 220205175- Approved; Siouxland Community Bible Church- 220029229- Approved; Sacred Heart Church- Emerson- 220001847- Approved; St. Cornelius Church of Homer- 220079412, 220079501, 220005826- Approved; St. Marys Church of Hubbard- 220002711, 220088802- Approved; St. Michaels Church of So Sioux City- 220031274, 220031355, 220031452, 220029407, 22031495, 220029539, 220072892, 220162395- Approved; St. Patrick Church of Jackson- 220059195, 220003912, 220274822- Approved; St. Paul's Evangelical Lutheran Church- 220008094- Approved; First Methodist Church- 220028796- Approved; Trinity Lutheran Church- 220002460- Approved; Tri-State Christian Church- 220166706- Approved; United Methodist Church- 220009740- Approved; Wat Buddharam of Siouxland, Inc.- 220274438, 220072086- Approved; Buckland Post #97- 220004994- Approved; Hansen-Greenleaf Legion Post #376- 220173029- Approved; Harty-Mcnally Post #175- 220002053- Approved; Knights of Columbus Council- 220072868- Approved; Ryan-MC Entaffer Legion Post #60- 220274598, 220274566- Approved; American Family Association, Inc.- 220149100- Approved; Boys & Girls Home of Nebraska, Inc.- 220154074- Approved; Briar Cliff University- 220056862- Approved; Dakota County Historical Society- 220011621, 220197423, 220084165 - Approved; Heartland Counseling Services, Inc- 220274619- Approved; Nebraska Indian Community College- 220036349- Approved; Siouxland Y, The YMCA- 220160139- Approved; NE Nebr Senior Citizen Center, Inc.- 220200777- Approved; Salvation Army- 220070571, 220072191- Approved; Siouxland Community Health Center- 220141894- Approved; VSL Emerson, LLC- 220001332- Approved. ROLL CALL VOTE: Love-Yes, Van Berkum-Yes, Launsby-Yes, Hohenstein-Yes, Giese-Absent. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Launsby to approve the Forms 451 Exemption Applications as recommended by the Assessor for partial exemption: Cownie-Church Post #307- 220029342, 220027307 - 10% Taxable; Fraternal Order of Eagles- 220042136 - 30% Taxable; Omadi lodge #5AF & AM- 220028192 - 53% Taxable; Northeast Nebraska Community Action Partnership, Inc.- 220037124 - 10% Taxable. ROLL CALL VOTE: Van Berkum-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes, Giese-Absent. UNANIMOUS MOTION CARRIED.

Board Member Hohenstein moved, seconded by Board Member Launsby on the Siouxland Tennis Association 451 Exemption Application to deny as recommended by the Assessor and Notice to Intent to Tax Protest to deny as recommended by the Assessor as there are pending TERC cases regarding these

issues. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Absent. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requesting acknowledgement and approval of homestead tax roll corrections issued by the Department of Revenue based on income. Board Member Love moved, seconded by Board Member Van Berkum to approve the Tax Roll Corrections as directed by the Department of Revenue to the County Assessor. ROLL CALL VOTE: Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Launsby-Yes, Giese-Absent. UNANIMOUS MOTION CARRIED.

TLC#	PARCEL	Exempt Change	NOTES - Tax List Corrections:
10034	220050252	70% to 50%	Dept of Revenue Audit change
10035	220000603	100% to 80%	Dept of Revenue Audit change
10036	220022224	100% to 70%	Dept of Revenue Audit change
10037	220045275	20% to 0%	Dept of Revenue Audit change
10038	220036799	100% to 80%	Dept of Revenue Audit change
10039	220034079	100% to 70%	Dept of Revenue Audit change

Board Member Hohenstein moved, seconded by Board Member Love to approve the Referee Agreement with Innovative Appraisal Service, Inc. for Residential and Commercial and compensation to be paid from General Miscellaneous Fund. ROLL CALL VOTE: Love-Yes, Van Berkum-Yes, Launsby-Yes, Hohenstein-Yes, Giese-Absent. UNANIMOUS MOTION CARRIED.

Board Member Hohenstein moved, seconded by Board Member Love to approve the Referee Agreement with Stanard Appraisal Services, Inc., for Commercial, Ag and Residential parcels and compensation to be paid from General Miscellaneous Fund. ROLL CALL VOTE: Van Berkum-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes, Giese-Absent. UNANIMOUS MOTION CARRIED.

Board Member Hohenstein moved, seconded by Board Member Love to approve the Referee Agreement with Helvig Agricultural Service Company for Ag parcels and compensation to be paid from General Miscellaneous Fund. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Absent. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum moved, seconded by Board Member Launsby to approval contract Cardinal Assessment Group to conduct the review and/or inspection of the designated residential properties in the town of Dakota City. Compensation to be paid from General Assessor Fund. ROLL CALL VOTE: Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Launsby-Yes, Giese-Absent. UNANIMOUS MOTION CARRIED.

Mail and/or emergency business. Note made of SSC TIF hearing for Old Highway 20 Redevelopment Area on March 25, 2024 at 5:00 p.m.

Board Member Van Berkum moved to adjourn the meeting. Chair Love adjourned the March 18, 2024 Board of Equalization meeting at 2:34 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, April 29, 2024  
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, Giese, Hohenstein, Launsby. Absent: None. 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 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 – March 18, 2024

2. NEW BUSINESS

- a. Hearing for VSL Emerson LLC., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2015 Dodge Grand Caravan 2C4RDGBG6FR531393, (2) 2005 Ford F150 Truck 1FTPX14525FA59836 and (3) 2012 Dodge Grand Caravan 2C4RDGBG8CR377443. The vehicles are used by staff of the VSL Emerson LLC which is a nonprofit that engages in skilled nursing, assisted living, and Home Health & Hospice facilities/agencies. 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. 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)

- c. Christy Abts, Assessor, requesting approval of Clerical Errors and/or Tax List corrections (if any).

- d. Discuss upcoming protest hearings and set dates and times.

(Start at 9:00 AM on June 24<sup>th</sup>, July 8, July 22<sup>nd</sup> and possibly a couple other dates determined by number of protests filed.)

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 March 18, 2024 meeting. ROLL CALL VOTE: Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes. UNANIMOUS MOTION CARRIED.

Chair Love called for a hearing at 2:47 a.m. for the Board's consideration of VSL Emerson LLC., request for exemption from motor vehicle taxes by a qualifying nonprofit organization that engages in skilled nursing, assisted living, and Home Health & Hospice facilities/agencies. The application comes with a recommendation of approval from Treasurer Bousquet. Chair Love closed the hearing at 2:48 p.m. Board Member Hohenstein moved, seconded by Board Member Giese to approve the Application for Exemption of motor vehicle taxes on motor vehicles (1) 2015 Dodge Grand Caravan 2C4RDGBG6FR531393, (2) 2005 Ford F150 Truck 1FTPX14525FA59836 and (3) 2012 Dodge Grand Caravan 2C4RDGBG8CR377443 for VSL Emerson LLC. ROLL CALL VOTE: Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Chair Love called for a hearing at 2:48 p.m. 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. Chair Love closed the hearing at 2:49 p.m. Board Member Giese moved, seconded by Board Member Van Berkum to approve the Application for Exemption of motor vehicle taxes 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: Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Abstain, Giese-Yes, UNANIMOUS MOTION CARRIED.

There were no Clerical Errors and/or Tax List corrections.

The Board set the following dates and time for the upcoming Protest hearings: June 24, July 8<sup>th</sup> and July 22<sup>nd</sup> starting at 9:00 a.m. and possibly other dates depending on the number of protests filed.

Mail and/or emergency business. None

Board Member Van Berkum moved, seconded by Board Member Giese to adjourn the meeting. Chair Love adjourned the April 29, 2024 Board of Equalization meeting at 2:52 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, May 28, 2024  
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, Giese, Hohenstein, Launsby. Absent: None. 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 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 – April 29, 2024
2. NEW BUSINESS.
  - a. Christy Abts, Assessor, requesting approval of Tax List Corrections.
  - b. Board to approve or not approve Waiver request from Homer United Methodist Church for filing the Permissive Exemption Application Form 451 after the deadline of December 31, 2023.
  - c. Board to approve or not approve the Permissive Exemption Application Form 451 for the Homer United Methodist Church filed on May 13, 2024 with the penalty assessed being the lessor of - 50% of the tax or \$500.
  - d. Board to approve or not approve Waiver request from Evangelical Church of North America (Cross Roads Evangelical Church) for filing the Permissive Exemption Application Form 451 after the deadline of December 31, 2023.
  - e. Board to approve or not approve the Permissive Exemption Application Form 451 for the Evangelical Church of North America (Cross Roads Evangelical Church) filed on May 22, 2024 with the penalty assessed being the lessor of - 50% of the tax or \$500.
  - f. Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 23C-0463 and 23C-0464 Villas at Crystal Court v. Dakota County and (TERC) Case 23C-0121 Cherry Ridge v. Dakota County.
  - g. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Cases 23C-0463 and 23C 0464 Villas at Crystal Court v. Dakota County and TERC Case 23C-0121 Cherry Ridge v. Dakota County.
  - h. Christy Abts, Assessor, requesting approval of Clerical & Omitted Errors(if any).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Hohenstein moved, seconded by Board Member Launsby to approve the minutes of the April 29, 2024 meeting. ROLL CALL VOTE: Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Van Berkum to acknowledge, and approve the Tax List correction #10040 – Parcel 220108722 – taxes accelerated on M. H. because it was torn down and Tax Lis correction #10041 – Parcel 220179816 – M. H. being demolished, and 2024 taxes accelerated. ROLL CALL VOTE: Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Christy Abts, County Assessor, explained that Homer United Methodist Church failed to file exemption application form 451 by the deadline of December 31, 2023. There is a DOR Permissive Exemption Late Filing Penalty table and for this it would be 50% of the tax or \$500 whichever is lessor. Homer United Methodist Church is requesting the Board accept the waiver submitted and approve the exemption. Board Member Giese moved, seconded by Board Member Launsby to approve the request for waiver of the late filing of Form 451 Exemption Application. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Love-Yes Van Berkum-Yes, Giese-Yes. UNANIMOUS MOTION CARRIED.

Christy Abts, County Assessor, with the Boards approval to accept the waiver, does recommend approving the exempt application from Homer United Methodist Church filed on May 13, 2024 with the penalty set by the Department of Revenue of 50% of the tax or \$500 whichever is lesser. Board Member Giese moved, seconded by Board Member Van Berkum to approve the late filing of Exempt Application 451 for Homer United Methodist Church filed on May 13, 2024 with the penalty set by the Department of Revenue of 50% of the tax or \$500 whichever is lessor. ROLL CALL VOTE: Hohenstein-Yes, Love-Yes Van Berkum-Yes, Giese-Yes, Launsby-Yes. UNANIMOUS MOTION CARRIED.

Christy Abts, County Assessor, explained that Evangelical Church of North America failed to file exemption application form 451 by the deadline if December 31, 2023. There is a DOR Permissive Exemption Late Filing Penalty table and for this it would be 50% of the tax or \$500 whichever is lessor. Evangelical Church of North America is requesting the Board accept the waiver submitted and approve

the exemption. Board Member Van Berkum moved, seconded by Board Member Launsby to approve the request for waiver of the late filing of Form 451 Exemption Application. ROLL CALL VOTE: Love-Yes Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes. UNANIMOUS MOTION CARRIED.

Christy Abts, County Assessor, with the Boards approval to accept the waiver, does recommend approving the exempt application from Evangelical Church of North America filed on May 13, 2024 with the penalty set by the Department of Revenue of 50% of the tax or \$500 whichever is lesser. Board Member Love moved, seconded by Board Member Van Berkum to approve the late filing of Exempt Application 451 for Evangelical Church of North America filed on May 13, 2024 with the penalty set by the Department of Revenue of 50% of the tax or \$500 whichever is lessor. ROLL CALL VOTE: Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes. 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 23C-0463 and 23C-0464 Villas at Crystal Court v. Dakota County and (TERC) Case 23C-0121 Cherry Ridge v. Dakota County. Board Member Van Berkum moved, seconded by Board Member Launsby to go into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 23C-0463 and 23C-0464 Villas at Crystal Court v. Dakota County and (TERC) Case 23C-0121 Cherry Ridge v. Dakota County at 2:53 p.m. ROLL CALL VOTE: Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Van Berkum to come out of Closed Session at 3:00 p.m. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Yes. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum moved, seconded by Board Member Giese to approve County Attorney, Kim Watson, to prepare Confession of Judgement in TERC Cases 23C-0463 and 23C-0464 Villas at Crystal Court v. Dakota County and TERC Case 23C-0121 Cherry Ridge v. Dakota County. ROLL CALL VOTE: Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Yes, Launsby-Yes. UNANIMOUS MOTION CARRIED.

Mail and/or emergency business. There will be a Special Meeting on June 3, 2024 at 8:30 a.m. to approve or not approve Clerical & Omitted Errors submitted by the County Assessor's office.

Board Member Van Berkum moved to adjourn the meeting. Chair Love adjourned the May 28, 2024 Board of Equalization meeting at 3:01 p.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, County Clerk/Board Secretary

**Dakota County Board of Equalization**  
Monday, June 24, 2024  
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, Van Berkum, Giese, Hohenstein. Absent: Launsby. Also present was Cherie Conley, County Clerk as Board Secretary, Christy Abts, Assessor, Sam Ferraro and Doug Helvig, 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 – May 28, 2024
  - b. Approval of the previous minutes – Special meeting-June 3, 2024.
3. **NEW BUSINESS**
  - a. Christy Abts, Assessor, requesting approval of Over/Under valued, omitted, clerical or tax list correction errors.
4. **MAIL AND/OR EMERGENCY BUSINESS**
5. **PUBLIC COMMENT**
6. **ADJOURNMENT**

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

Assessor Christy Abts, and Referees Sam Ferraro and Doug Helvig 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: 220064865-Megan & Shane Severide; 220077258-Patricia K Wiseman; 220177473-Scott A & Robin L Davis; 220073554-Kevin & Kerrie Totman; 220060274-Linda & Daniel Bloomfield; 220273623-Daniel L, Linda L & Adam D Bloomfield; 220173753-Howard L Reed; 220065330-Jared & John Raymer; 220092761-Michael H Crom; 220094802-Michael H Crom; 220022534-Mun & Mun Llc; 220029423-Robert P Ouellette; 220146209-Trevor Knowles; 220042810-Stinger Foundations, Llc; 220042721-Stinger Foundations, Llc; 220273931-Jeffrey & Hallie Salmen; 220042926-Kiraly, Steve & Irene. Some discussion was had, and final action of the Board will be taken at the July 22, 2024 meeting regarding all protests.

Board Member Van Berkum moved, seconded by Board Member Giese to approve the minutes of the May 28, 2024 meeting and June 3, 2024 special meeting. ROLL CALL VOTE: Giese – Yes, Hohenstein – Yes, Love – Yes, Van Berkum – Yes, Launsby – Absent. UNANIMOUS MOTION CARRIED.

Assessor Christy Abts presented the following parcels for over/under value corrections, omitted or clerical errors. Board Member Van Berkum moved, seconded by Board Member Giese to approve the corrected values as explained and presented by the County Assessor with corrected property valuation notices being sent out. Parcel #220273572-Original Value \$40,265.00-New Taxable Value \$1,693,665.00; Parcel #220029342-Original Value \$130,900.00-New Taxable Value \$14,660.00; Parcel #220027307-Original Value \$265,745.00-New Taxable Value \$81,555.00; Parcel #220042136-Original Value \$361,785.00-New Taxable Value \$58,890.00; Parcel #220028192-Original Value \$332,700.00-New Taxable Value \$181,755.00; Parcel #220037124-Original Value \$41,215.00-New Taxable Value \$47,645.00; Parcel #220274309-Original Value \$48,560.00-New Taxable Value \$58,840.00; Parcel #220176132-Original Value \$164,335.00-New Taxable Value \$569,910.00; Parcel #220073554-Original Value \$266,555.00-New Taxable Value \$11,110.00; Parcel #220274367-Original Value \$370,045.00-New Taxable Value \$942,175.00; Parcel #220274584-Original Value \$37,400.00-New Taxable Value \$422,190.00; Parcel #220070903-Original Value \$14,100,000.00-New Taxable Value \$16,919,095.00; Parcel #220089426-Original Value \$240,415.00-New Taxable Value \$153,495.00. ROLL CALL VOTE: Hohenstein – Yes, Love – Yes, Van Berkum – Yes, Giese – Yes, Launsby – Absent. UNANIMOUS MOTION CARRIED.

No Mail or emergency business.

Public Comment-None

Board Member Van Berkum moved to adjourn the meeting at 9:39 a.m. All in favor.

Board Member Van Berkum rescinded the motion to adjourn the meeting at 9:40 a.m. All in favor.

Board Member Van Berkum moved, seconded by Board Member Giese to approve Christy Abts, Assessor, requests for tax list corrections due to confession of judgement on TERC cases for Cherry Ridge Limited Parcel 220027080 TERC Case 23C-0121, Villas at Crystal Court III, LLC Parcel 220177287 and 220178070 TERC Cases 23C-0463 and 23C-0464. ROLL CALL VOTE: Van Berkum – Yes, Giese – Yes, Hohenstein – Yes, Love – Yes, Launsby – Absent. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum moved to adjourn the meeting. All in favor. Chair Love adjourned the June 24, 2024, Board of Equalization meeting at 9:42.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 8, 2024  
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 9:03 a.m. with the Pledge of Allegiance. Present: Love, Giese, Launsby, Hohenstein. Absent: Van Berkum. Also present was Cherie Conley, County Clerk as Board Secretary, Christy Abts, Assessor, Sam Ferraro, Referee. 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 24, 2024.
3. **NEW BUSINESS**
  - a. Christy Abts, Assessor, requesting approval of over/under valued, omitted, clerical or tax list correction errors.
  - b. Board to approve or not approve Homestead extension requests pursuant to 77-3512 (if any).
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: Giese – Yes, Launsby – Yes, Hohenstein – Yes, Love – Yes. UNANIMOUS MOTION CARRIED.

Assessor Christy Abts, and Referee Sam 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: Parcel #220274722 - Favors Properties, LLC C/O Myrah Favors; Parcel #220056870 - Ne Lodge, LLC; Parcel #220069336 - William L & Linda S Vogt; Parcel #220273745 - Robert M Gaul; Parcel #220027420 - Abraham Coria & Yanet Arroyo Lopez; Parcel #220074550 - Agri S & D Inc C/O Scott Beermann; Parcel #220013020 - Ivers, Inc.; Parcel #220033943 - Storage W, LLC; Parcel #220210470 - D And K Land, LLC; Parcel #220083649 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220083371 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220083479 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220083991 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220146128 - Scott D & Janette R Arends; Parcel #220086931 - B And C Legacy, LLC C/O Robert Anderson; Parcel #220076030 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220076219 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220076480 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220075689 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220075964 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220076669 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220145032 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220074143 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220010722 - Marilyn Horak; Parcel #220055440 - Mimg Xxi Sioux Master, LLC; Parcel #220144656 - Mimg Clvii Arbors Sub, LLC; Parcel #220070679 - Muff Farms, LLC C/O Terry Muff; Parcel #220057397 - Siouxland National Bank Atn Bart Gotch Pres; Parcel #220057044 - Siouxland National Bank Atn Bart Gotch Pres; Parcel #220026491 - Miota Properties, LLC Att: Thomas A Fitch; Parcel #220200599 - Sioux City, Ne, LLC, Sioux City Ne2, LLC; Parcel #220164576 - Mdc Coast 2, LLC; Parcel #220273761 - South Ridge Visions, LLC; Parcel #220092818 - Beier & Associates Inc, Ap; Parcel #220037264 - Siouxland Bank; Parcel #220010773 - Russ Hodges; Parcel #220008620 - Russ Hodges; Parcel #220010609 - Russ Hodges; Parcel #220274367 - James & Christina Nelson, Trustee; Parcel #220064504 - Et Al, Richard E Twohig Jr; Parcel #220064857 - Et Al, Richard E Twohig Jr; Parcel #220136297 - Et Al, Richard E Twohig Jr; Parcel #220016607 - William R & Robin Harris; Parcel #220146578 - Laura & Scott Holland; Parcel #220016429 - William R & Robin Harris; Parcel #220014752 - William R & Robin Harris; Parcel #220179018 - Tuttle Family Trust; Parcel #220023050 - Bryan L & Jean C Grage; Parcel #220058350 - Supreme Wood Products, Inc.; Parcel #220138141 - I Can Enterprises; Parcel #220049505 - Sally S Wolfe; Parcel #220039844 - Timothy L & Sheila M Hauswirth; Parcel #220199523 - Konidas Enterprises LLC C/O Jeremy Saint; Parcel #220196753 - Konidas Enterprises LLC C/O Jeremy Saint; Parcel #220201234 - Konidas Enterprises LLC C/O Jeremy Saint; Parcel #220035911 - Realty Income Properties 18, LLC; Parcel #220055319 - Oakwood 56 Unit, LLC; Parcel #220015015 - William R Harris; Parcel #220038406 - Casey's Retail Company; Parcel #220066795 - Yes Siouxland Estates, LLC; Parcel #220067244 - Yes Siouxland Estates, LLC; Parcel #220066701 - Yes Companies Exp Fred, LLC; Parcel #220066884 - Yes

Siouxland Estates, LLC; Parcel #220056498 - Covenant Properties, LLC. Some discussion was had, and final action of the Board will be taken at the July 22, 2024 meeting regarding all protests.

Board Member Giese moved, seconded by Board Member Hohenstein to approve the minutes of the June 24, 2024 meeting. ROLL CALL VOTE: Launsby – Yes, Hohenstein – Yes, Love – Yes, Giese – Yes, Van Berkum – Absent. UNANIMOUS MOTIN CARRIED.

Assessor Christy Abts presented the following parcel for an over/under value correction. The adjustment made to this parcel did not carry over when program rolled. Board Member Giese moved, seconded by Board Member Launsby to approve the over/under corrections due to failure to carry over correctly as explained by the County Assessor with corrected property valuation notice being sent out. Parcel #220199299-Original Value \$389,015.00 - New Taxable Value \$375,055.00. ROLL CALL VOTE: Hohenstein – Yes, Love – Yes, Giese – Yes, Launsby – Yes, Van Berkum – Absent. UNANIMOUS MOTIN CARRIED.

No Mail or emergency business. Referee/Appraiser Sam Ferraro brought to the Boards attention that he had received a disturbing and threatening email from a resident of Dakota County. The Board recommended he turn the email over to law enforcement for further review.

Public Comment-None

Board Member Giese moved to adjourn the meeting. All in favor. Chair Love adjourned the July 8, 2024, Board of Equalization meeting at 10:54 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 22, 2024  
9:00 a.m. Protest Valuation Hearings  
Regular Meeting to follow.  
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 9:10 a.m. with the Pledge of Allegiance. Present: Van Berkum, Giese, Launsby, Hohenstein. Absent: Love. Also present was Cherie Conley, County Clerk as Board Secretary, Christy Abts, Assessor, Melissa Collins, Deputy County 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 – July 8, 2024.
3. **NEW BUSINESS**
  - a. Board to approve or not approve Homestead extension requests pursuant to 77-3512 (if any).
4. **MAIL AND/OR EMERGENCY BUSINESS**
5. **PUBLIC COMMENT**
6. **ADJOURNMENT**

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

Assessor Christy Abts, and 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: Parcel #220064865 - Megan & Shane Severide; Parcel #220077258 - Patricia K Wiseman; Parcel #220177473 - Scott A & Robin L Davis; Parcel #220073554 - Kevin & Kerrie Totman; Parcel #220060274 - Linda & Daniel Bloomfield; Parcel #220273623 - Daniel L, Linda L & Adam D Bloomfield; Parcel #220173753 - Howard L Reed; Parcel #220065330 - Jared & John Raymer; Parcel #220092761 - Michael H Crom; Parcel #220094802 - Michael H Crom; Parcel #220022534 - Mun & Mun Llc; Parcel #220029423 - Robert P Ouellette; Parcel #220146209 - Trevor Knowles; Parcel #220042810 - Stinger Foundations, Llc; Parcel #220042721 - Stinger Foundations, Llc; Parcel #220273931 - Jeffrey & Hallie Salmen; Parcel #220042926 - Steve & Irene Kiraly; Parcel #220274722 - Favors Properties, Llc C/O Myrah Favors; Parcel #220056870 - Ne Lodge, Llc; Parcel #220069336 - William L & Linda S Vogt; Parcel #220273745 - Robert M Gaul; Parcel #220027420 - Abraham Coria & Yanet Arroyo Lopez; Parcel #220074550 - Agri S & D Inc C/O Scott Beermann; Parcel #220013020 - Ivers, Inc.; Parcel #220033943 - Storage W, Llc; Parcel #220210470 - D And K Land, Llc; Parcel #220083649 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220083371 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220083479 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220083991 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220146128 - Scott D & Janette R Arends; Parcel #220086931 - B And C Legacy, Llc C/O Robert Anderson; Parcel #220076030 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220076219 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220076480 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220075689 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220075964 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220076669 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220145032 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220074143 - L&P Legacy Farms, Llc C/O Cindy Morgan Anderson; Parcel #220010722 - Marilyn Horak; Parcel #220055440 - Mimg Xxi Sioux Master, Llc; Parcel #220144656 - Mimg Clvii Arbors Sub, Llc; Parcel #220070679 - Muff Farms, Llc C/O Terry Muff; Parcel #220057397 - Siouxland National Bank Atn Bart Gotch Pres; Parcel #220057044 - Siouxland National Bank Atn Bart Gotch Pres; Parcel #220026491 - Miota Properties, Llc Att: Thomas A Fitch; Parcel #220200599 - Sioux City, Ne, Llc, Sioux City Ne2, Llc; Parcel #220164576 - Mdc Coast 2, Llc; Parcel #220273761 - South Ridge Visions, Llc; Parcel #220092818 - Beier & Associates Inc, Ap; Parcel #220037264 - Siouxland Bank; Parcel #220010773 - Russ Hodges; Parcel #220008620 - Russ Hodges; Parcel #220010609 - Russ Hodges; Parcel #220274367 - James & Christina Nelson, Trustee; Parcel #220064504 - Et Al, Richard E Twohig Jr; Parcel #220064857 - Et Al, Richard E Twohig Jr; Parcel #220136297 - Et Al, Richard E Twohig Jr; Parcel #220016607 - William R & Robin Harris; Parcel #220146578 - Laura & Scott Holland; Parcel #220016429 - William R & Robin Harris; Parcel #220014752 - William R & Robin Harris; Parcel #220179018 - Tuttle Family Trust; Parcel #220023050 - Bryan L & Jean C Grage; Parcel #220058350 - Supreme Wood Products, Inc.; Parcel #220138141 - I Can

Enterprises; Parcel #220049505 - Sally S Wolfe; Parcel #220039844 - Timothy L & Sheila M Hauswirth; Parcel #220199523 - Konidas Enterprises Llc C/O Jeremy Saint; Parcel #220196753 - Konidas Enterprises Llc C/O Jeremy Saint; Parcel #220201234 - Konidas Enterprises Llc C/O Jeremy Saint; Parcel #220035911 - Realty Income Properties 18, Llc; Parcel #220055319 - Oakwood 56 Unit, Llc; Parcel #220015015 - William R Harris; Parcel #220038406 - Casey's Retail Company; Parcel #220066795 - Yes Siouland Estates, Llc; Parcel #220067244 - Yes Siouland Estates, Llc; Parcel #220066701 - Yes Companies Exp Fred, Llc; Parcel #220066884 - Yes Siouland Estates, Llc; Parcel #220056498 - Covenant Properties, Llc; Parcel #220074305 - Ronald & Patricia Raynor, Trustees; Parcel #220070245 - Thanh Truong; Parcel #220014965 - Chad R Ball; Parcel #220015066 - Chad R Ball; Parcel #220019606 - Shane J Kinzie; Parcel #220063060 - Mary Elizabeth Lee Stone & Jeremy Nelson; Parcel #220063141 - Mary Elizabeth Lee Stone & Jeremy Nelson; Parcel #220146721 - Trudy A Jepsen; Parcel #220154627 - Patrick C & Debora K Green;; Parcel #220150761 - Patrick C Green & Jean A Hummel; Parcel #220046530 - Victor Perez; Parcel #220014183 - Brandon M Sterrett; Parcel #220070881 - Gabriel & Mercedes, Rodriguez; Parcel #220004471 - Michael S Ellis; Parcel #220004226 - Michael S Ellis; Parcel #220028079 - Scott Arends & Pamela Arends; Parcel #220008663 - Susan D Fischer; Parcel #220156638 - Susan D Fischer; Parcel #220072124 - Essoninam Agoma; Parcel #220144508 - Windsor Plaza, Llc; Parcel #220009732 - Scott & Patricia Beermann, Rev. Trust;; Parcel #220039666 - Angela Vasco; Parcel #220164673 - Daniel & Bonnie Ryan; Parcel #220274887 - Daniel & Bonnie Ryan; Parcel #220030758 - Brian E Balke; Parcel #220020213 - Brian L Beeken; Parcel #220025398 - Charles A & Nancy J Rose; Parcel #220154554 - Dustin C / Lisa R Wenger; Parcel #220068356 - Joann E & Monnie L Stoltz; Parcel #220018219 - Jeffrey W Paugh; Parcel #220199205 - Madeleine C Newton; Parcel #220038694 - Sterlet, Llc; Parcel #220154406 - 625 East 39th Street, Llc; Parcel #220031576 - Sterlet, Llc; Parcel #220037175 - Siouland Bank; Parcel #220052689 - Sterlet, Llc; Parcel #220042845 - William H / Christel R Bermel; Parcel #220124639 - Michael D & Britni J Stamp; Parcel #220008477 - Michael D & Britni J Stamp; Parcel #220057427 - Leo W & Barbara J Torticill; Parcel #220072973 - James E & Terri J Linafelter; Parcel #220172501 - Janene Olson, Sue Ann Edlund; Parcel #220020507 - David H & Jean M Heinemann; Parcel #220178690 - Margie D Stark; Parcel #220010439 - Mark J Dorcey & Mary E Green; Parcel #220008396 - Mark J Dorcey & Mary E Green; Parcel #220066167 - Badger Properties, Llc; Parcel #220038910 - Badger Properties, Llc; Parcel #220219280 - William R & Robin Harris; Parcel #220167389 - Jo Ann Weber; Parcel #220024669 - Pettit Family Revocable Trust C/O Ronald Pettit; Parcel #220023255 - William R & Robin Harris; Parcel #220074194 - Larry W Armbright; Parcel #220013373 - Mike K Raynor; Parcel #220011389 - Gary Wilson; Parcel #220061505 - Russell O / Julia A Rasmussen; Parcel #220163979 - Carol R & Diane L Barclay; Parcel #220145423 - Scott M Skow; Parcel #220007365 - Erika A Eriksen; Parcel #220178313 - Kurt Alan & Melanie M Eriksen; Parcel #220077053 - Kurt A & Melanie M Eriksen; Parcel #220078955 - Kurt A & Melanie M Eriksen; Parcel #220078874 - Kurt A & Melanie M Eriksen; Parcel #220088403 - Scott Anderson, Et Al C/O Duane / Theresa Anderson; Parcel #220014833 - William R & Robin Harris; Parcel #220004560 - Jaclyn N & Larry J Mahr; Parcel #220063451 - Murray & Pamela White; Parcel #220063001 - Murray & Pamela White; Parcel #220062838 - Murray & Pamela White; Parcel #220062641 - Murray & Pamela White; Parcel #220062463 - Murray & Pamela White; Parcel #220062110 - Murray & Pamela White; Parcel #220062382 - Murray & Pamela White; Parcel #220061610 - Murray & Pamela White; Parcel #220063117 - Murray & Pamela White; Parcel #220061793 - Murray & Pamela White; Parcel #220142548 - Murray Gerard & Pamela Kay White; Parcel #220196451 - Medward W / Linda L Mc Mahan; Parcel #220007373 - Jump, Kassara L; Parcel #220200440 - Alyssa G / Alexis M York; Parcel #220045070 - Jose De Jesus & Bianca Garcia; Parcel #220016348 - Robin P Harris; Parcel #220016526 - Robin P Harris; Parcel #220014922 - William R & Robin P Harris; Parcel #220056730 - Douglas L / Kala A Crooks; Parcel #220028303 - Martha I Garcia; Parcel #220031487 - Martha I Garcia; Parcel #220274153 - Martha I Garcia; Parcel #220028397 - Martha I Garcia; Parcel #220000530 - Jose De Arcos Villalpando; Parcel #220077452 - Emmett & Carol Albenesius; Parcel #220077096 - Emmett C & Carol A Albenesius; Parcel #220085579 - Duane / Angela Berg; Parcel #220180547 - Duane / Angela Berg; Parcel #220084505 - Ronald R / Deborah K Messerschmidt; Parcel #220171599 - Ronald R / Deborah K Messerschmidt; Parcel #220086265 - Ronald R / Deborah K Messerschmidt; Parcel #220084335 - Ronald R / Deborah K Messerschmidt; Parcel #220086362 - Ronald R / Deborah K Messerschmidt; Parcel #220087326 - Messerschmidt And Sons, Llc; Parcel #220085048 - Messerschmidt And Sons, Llc; Parcel #220084424 - Messerschmidt And Sons, Llc; Parcel #220086028 - Messerschmidt And Sons, Llc; Parcel #220084599 - Messerschmidt And Sons, Llc; Parcel #220087407 - Messerschmidt & Sons, Llc; Parcel #220084947 - Messerschmidt And Sons, Llc; Parcel #220087954 - Messerschmidt & Sons, Llc; Parcel #220118302 - Carroll P Jr & Sandra K Muff; Parcel #220029547 - Cody Bleil; Parcel #220075913 - Kkr Investment Limited Partnership Atn Karen Rinke; Parcel #220147043 - Kkr Investment Limited Partnership Atn Karen Rinke; Parcel #220076790 - Kkr Investment Limited Partnership Atn Karen Rinke; Parcel #220072728 - Leo J Mahon Trust; Parcel #220043655 - Leo J Mahon Trust; Parcel #220042098 - Leo J Mahon Trust. The referees and County Assessor noted that due to land studies that had not been done for many years, all land value went up this year.

Board Member Giese moved, seconded by Board Member Launsby to set values on all protests filed with the findings of the Assessor and Referees as discussed at the meetings held on June 24, 2024, July 8, 2024 and July 22, 2024. ROLL CALL VOTE: Giese – Yes, Launsby – Yes, Hohenstein – Yes, Van Berkum – Yes, Love – Absent. UNANIMOUS MOTION CARRIED.

Prot #	Parcel ID	Title/Deed Name 1	2023 Value	2024 Value	REFEREE	BOE
1	220274722	FAVORS PROPERTIES, LLC C/O MYRAH FAVORS	\$ 344,950.00	\$ 498,415.00	\$ 362,095.00	\$ 362,095.00
2	220074305	RONALD & PATRICIA RAYNOR, TRUSTEES	\$ 175,350.00	\$ 187,420.00	\$ 187,420.00	\$ 187,420.00
3	220056870	NE LODGE, LLC	\$ 1,507,005.00	\$ 4,149,260.00	\$ 2,724,140.00	\$ 2,724,140.00
4	220070245	THANH TRUONG	\$ 161,995.00	\$ 171,995.00	\$ 149,490.00	\$ 149,490.00
5	220064865	MEGAN & SHANE SEVERIDE	\$ 258,850.00	\$ 310,585.00	\$ 268,825.00	\$ 268,825.00
6	220077258	PATRICIA K WISEMAN	\$ 315,295.00	\$ 347,050.00	\$ 347,050.00	\$ 347,050.00
7	220069336	WILLIAM L & LINDA S VOGT	\$ 77,380.00	\$ 122,605.00	\$ 80,535.00	\$ 122,605.00
8	220177473	SCOTT A & ROBIN L DAVIS	\$ 281,405.00	\$ 294,190.00	\$ 294,190.00	\$ 294,190.00
9	220014965	CHAD R BALL	\$ 66,980.00	\$ 76,460.00	\$ 73,165.00	\$ 73,165.00
10	220015066	CHAD R BALL	\$ 81,955.00	\$ 91,115.00	\$ 91,115.00	\$ 91,115.00
11	220073554	KEVIN & KERRIE TOTMAN	\$ 259,150.00	\$ 266,555.00	\$ 11,000.00	\$ 11,000.00
12	220060274	LINDA & DANIEL BLOOMFIELD	\$ 342,080.00	\$ 380,550.00	\$ 380,550.00	\$ 380,550.00
13	220273623	DANIEL L, LINDA L & ADAM D BLOOMFIELD	\$ 205.00	\$ 4,580.00	\$ 205.00	\$ 205.00
14	220173753	HOWARD L REED	\$ 53,390.00	\$ 62,980.00	\$ 62,980.00	\$ 62,980.00
15	220273745	ROBERT M GAUL	\$ 109,555.00	\$ 192,390.00	\$ 147,445.00	\$ 147,445.00
16	220019606	SHANE J KINZIE	\$ 72,515.00	\$ 86,570.00	\$ 86,570.00	\$ 86,570.00
17	220065330	JARED & JOHN RAYMER	\$ 30,125.00	\$ 40,350.00	\$ 15,670.00	\$ 15,670.00
18	220027420	ABRAHAM CORIA & YANET ARROYO LOPEZ	\$ 449,030.00	\$ 499,655.00	\$ 474,655.00	\$ 474,655.00
19	220063060	MARY ELIZABETH LEE STONE & JEREMY NELSON	\$ 7,680.00	\$ 14,400.00	\$ 14,400.00	\$ 14,400.00
20	220063141	MARY ELIZABETH LEE STONE & JEREMY NELSON	\$ 253,035.00	\$ 258,495.00	\$ 258,495.00	\$ 258,495.00
21	220092761	MICHAEL H CROM	\$ 68,495.00	\$ 97,445.00	\$ 97,445.00	\$ 97,445.00
22	220094802	MICHAEL H CROM	\$ 93,195.00	\$ 144,375.00	\$ 144,375.00	\$ 144,375.00
23	220074550	AGRI S & D INC C/O SCOTT BEERMANN	\$ 33,155.00	\$ 82,040.00	\$ 73,065.00	\$ 73,065.00
24	220013020	IVERS, INC.	\$ 243,240.00	\$ 586,990.00	\$ 414,510.00	\$ 414,510.00
25	220022534	MUN & MUN LLC	\$ 1,077,140.00	\$ 1,303,445.00	\$ 1,303,445.00	\$ 1,303,445.00
26	220146721	TRUDY A JEPSEN	\$ 57,995.00	\$ 78,855.00	\$ 78,855.00	\$ 78,855.00
27	220029423	ROBERT P OUELLETTE	\$ 46,450.00	\$ 54,035.00	\$ 54,035.00	\$ 54,035.00
28	220146209	TREVOR KNOWLES	\$ 306,605.00	\$ 412,360.00	\$ 412,360.00	\$ 412,360.00
29	220042810	STINGER FOUNDATIONS, LLC	\$ 194,095.00	\$ 361,315.00	\$ 361,315.00	\$ 361,315.00
30	220042721	STINGER FOUNDATIONS, LLC	\$ 407,815.00	\$ 568,455.00	\$ 568,445.00	\$ 568,445.00
31	220033943	STORAGE W, LLC	\$ 219,335.00	\$ 395,585.00	\$ 288,185.00	\$ 288,185.00
32	220210470	D AND K LAND, LLC	\$ 35,330.00	\$ 67,410.00	\$ 36,385.00	\$ 36,385.00
33	220154627	PATRICK C & DEBORA K GREEN,	\$ 359,210.00	\$ 373,530.00	\$ 373,530.00	\$ 373,530.00
34	220150761	PATRICK C GREEN & JEAN A HUMMEL	\$ 112,970.00	\$ 128,590.00	\$ 128,590.00	\$ 128,590.00
35	220083649	PATRICK C GREEN, TRUSTEE & JEAN A HUMMEL, TRUSTEE	\$ 257,275.00	\$ 308,905.00	\$ 308,905.00	\$ 308,905.00
36	220083371	PATRICK C GREEN, TRUSTEE & JEAN A HUMMEL, TRUSTEE	\$ 274,805.00	\$ 327,135.00	\$ 327,135.00	\$ 327,135.00
37	220083479	PATRICK C GREEN, TRUSTEE & JEAN A HUMMEL, TRUSTEE	\$ 249,525.00	\$ 296,140.00	\$ 296,140.00	\$ 296,140.00
38	220083991	PATRICK C GREEN, TRUSTEE & JEAN A HUMMEL, TRUSTEE	\$ 161,590.00	\$ 194,245.00	\$ 194,245.00	\$ 194,245.00
39	220273931	JEFFREY & HALLIE SALMEN	\$ 460,820.00	\$ 473,300.00	\$ 473,300.00	\$ 473,300.00
40	220146128	SCOTT D & JANETTE R ARENDS	\$ 333,715.00	\$ 443,055.00	\$ 443,055.00	\$ 443,055.00
41	220046530	VICTOR PEREZ	\$ 205,315.00	\$ 228,975.00	\$ 216,695.00	\$ 216,695.00
42	220014183	BRANDON M STERRETT	\$ 96,855.00	\$ 114,685.00	\$ 108,785.00	\$ 108,785.00
43	220086931	B AND C LEGACY, LLC C/O ROBERT ANDERSON	\$ 829,190.00	\$ 972,265.00	\$ 972,265.00	\$ 972,265.00
44	220076030	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 124,845.00	\$ 33,270.00	\$ 33,270.00	\$ 33,270.00
45	220076219	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 63,205.00	\$ 64,775.00	\$ 22,540.00	\$ 22,540.00
46	220076480	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 603,335.00	\$ 950,940.00	\$ 592,885.00	\$ 592,885.00
47	220075689	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 115,440.00	\$ 132,780.00	\$ 132,780.00	\$ 132,780.00
48	220075964	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 165,975.00	\$ 190,170.00	\$ 61,085.00	\$ 61,085.00
49	220076669	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 182,980.00	\$ 212,835.00	\$ 212,835.00	\$ 212,835.00
50	220145032	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 435,330.00	\$ 501,960.00	\$ 501,960.00	\$ 501,960.00
51	220074143	L&P LEGACY FARMS, LLC C/O CINDY MORGAN ANDERSON	\$ 218,495.00	\$ 251,275.00	\$ 251,275.00	\$ 251,275.00
52	220010722	MARILYN HORAK	\$ 105,630.00	\$ 195,995.00	\$ 142,325.00	\$ 195,995.00
53	220070881	GABRIEL & MERCEDES, RODRIGUEZ	\$ 256,020.00	\$ 321,760.00	\$ 321,760.00	\$ 400,000.00
54	220004471	MICHAEL S ELLIS	\$ 3,675.00	\$ 5,145.00	\$ 5,145.00	\$ 5,145.00
55	220004226	MICHAEL S ELLIS	\$ 299,920.00	\$ 331,240.00	\$ 331,240.00	\$ 331,240.00

Prot #	Parcel ID	Title/Deed Name 1	2023 Value	2024 Value	REFEREE	BOE
56	220028079	SCOTT ARENDS & PAMELA ARENDS	\$ 152,095.00	\$ 173,225.00	\$ 173,225.00	\$ 173,225.00
57	220055440	MIMG XXI SIOUX MASTER, LLC	\$ 3,515,480.00	\$ 4,586,230.00	\$ 4,586,230.00	\$ 4,586,230.00
58	220144656	MIMG CLVII ARBORS SUB, LLC	\$10,332,270.00	\$19,141,240.00	\$19,144,240.00	\$19,144,240.00
59	220042926	STEVE & IRENE KIRALY	\$ 121,335.00	\$ 161,350.00	\$ 161,350.00	\$ 150,110.00
60	220008663	SUSAN D FISCHER	\$ 91,330.00	\$ 110,125.00	\$ 110,125.00	\$ 110,125.00
61	220156638	SUSAN D FISCHER	\$ 18,000.00	\$ 27,750.00	\$ 53,500.00	\$ 53,500.00
62	220070679	MUFF FARMS, LLC C/O TERRY MUFF	\$ 304,180.00	\$ 490,125.00	\$ 490,125.00	\$ 490,125.00
63	220072124	ESSONINAM AGOMA	\$ 108,640.00	\$ 120,615.00	\$ 120,615.00	\$ 120,615.00
64	220057397	SIOUXLAND NATIONAL BANK ATN BART GOTCH PRES	\$ 1,142,515.00	\$ 1,542,090.00	\$ 1,263,260.00	\$ 1,263,260.00
65	220057044	SIOUXLAND NATIONAL BANK ATN BART GOTCH PRES	\$ 1,719,060.00	\$ 1,729,075.00	\$ 1,413,310.00	\$ 1,413,310.00
66	220144508	WINDSOR PLAZA, LLC	\$ 1,130,930.00	\$ 1,511,575.00	\$ 1,245,804.00	\$ 1,511,575.00
67	220009732	SCOTT & PATRICIA BEERMANN, REV. TRUST,	\$ 445,835.00	\$ 471,425.00	\$ 471,425.00	\$ 471,425.00
68	220026491	MIOTA PROPERTIES, LLC ATT: THOMAS A FITCH	\$ 850,120.00	\$ 1,641,600.00	\$ 1,200,455.00	\$ 1,200,455.00
69	220039666	ANGELA VASCO	\$ 95,600.00	\$ 105,825.00	\$ 105,825.00	\$ 105,825.00
70	220200599	SIOUX CITY, NE, LLC, SIOUX CITY NE2, LLC	\$ 4,628,170.00	\$ 6,438,950.00	\$ 6,438,950.00	\$ 6,438,950.00
71	220164673	DANIEL & BONNIE RYAN	\$ 369,945.00	\$ 383,935.00	\$ 383,935.00	\$ 383,935.00
72	220274887	DANIEL & BONNIE RYAN	\$ -	\$ 40,550.00	\$ 40,550.00	\$ 40,550.00
73	220164576	MDC COAST 2, LLC	\$ 2,021,920.00	\$ 2,988,825.00	\$ 2,359,530.00	\$ 2,359,530.00
74	220030758	BRIAN E BALKE	\$ 97,250.00	\$ 110,035.00	\$ 110,035.00	\$ 110,035.00
75	220020213	BRIAN L BEEKEN	\$ 115,220.00	\$ 132,550.00	\$ 132,550.00	\$ 132,550.00
76	220025398	CHARLES A & NANCY J ROSE	\$ 153,555.00	\$ 172,635.00	\$ 172,635.00	\$ 172,635.00
77	220273761	SOUTH RIDGE VISIONS, LLC	\$ 519,905.00	\$ 843,520.00	\$ 662,240.00	\$ 662,240.00
78	220154554	DUSTIN C / LISA R WENGER	\$ 491,490.00	\$ 511,995.00	\$ 511,995.00	\$ 511,995.00
79	220068356	JOANN E & MONNIE L STOLTZ	\$ 179,380.00	\$ 191,910.00	\$ 181,850.00	\$ 181,850.00
80	220018219	JEFFREY W PAUGH	\$ 222,440.00	\$ 253,950.00	\$ 242,650.00	\$ 242,650.00
81	220092818	BEIER & ASSOCIATES INC, AP	\$ 52,205.00	\$ 67,445.00	\$ 67,445.00	\$ 67,445.00
82	220199205	MADELEINE C NEWTON	\$ 270,870.00	\$ 295,790.00	\$ 274,015.00	\$ 274,015.00
83	220037264	SIOUXLAND BANK	\$ 126,910.00	\$ 180,030.00	\$ 136,570.00	\$ 180,030.00
84	220038694	STERLET, LLC	\$ 44,485.00	\$ 55,340.00	\$ 55,340.00	\$ 55,340.00
85	220154406	625 EAST 39TH STREET, LLC	\$ 218,465.00	\$ 255,415.00	\$ 230,000.00	\$ 230,000.00
86	220031576	STERLET, LLC	\$ 72,555.00	\$ 88,865.00	\$ 88,865.00	\$ 88,865.00
87	220037175	SIOUXLAND BANK	\$ 68,985.00	\$ 81,705.00	\$ 81,705.00	\$ 81,705.00
88	220052689	STERLET, LLC	\$ 108,890.00	\$ 131,310.00	\$ 131,310.00	\$ 131,310.00
89	220042845	WILLIAM H / CHRISTEL R BERMEL	\$ 238,320.00	\$ 269,580.00	\$ 240,000.00	\$ 240,000.00
90	220010773	RUSS HODGES	\$ 111,335.00	\$ 117,580.00	\$ 117,580.00	\$ 117,580.00
91	220008620	RUSS HODGES	\$ 389,035.00	\$ 572,425.00	\$ 557,020.00	\$ 557,020.00
92	220010609	RUSS HODGES	\$ 28,105.00	\$ 25,620.00	\$ 17,430.00	\$ 25,620.00
93	220124639	MICHAEL D & BRITNI J STAMP	\$ 35,710.00	\$ 50,895.00	\$ 50,895.00	\$ 50,895.00
94	220008477	MICHAEL D & BRITNI J STAMP	\$ 164,450.00	\$ 179,130.00	\$ 179,130.00	\$ 179,130.00
95	220057427	LEO W & BARBARA J TORTICILL	\$ 294,155.00	\$ 316,925.00	\$ 316,925.00	\$ 316,925.00
96	220072973	JAMES E & TERRI J LINAFFELTER	\$ 136,725.00	\$ 232,350.00	\$ 230,210.00	\$ 230,210.00
97	220172501	JANENE OLSON, SUE ANN EDLUND	\$ 150,275.00	\$ 176,205.00	\$ 162,545.00	\$ 162,545.00
98	220020507	DAVID H & JEAN M HEINEMANN	\$ 245,995.00	\$ 267,890.00	\$ 267,890.00	\$ 267,890.00
99	220178690	MARGIE D STARK	\$ 33,805.00	\$ 41,855.00	\$ 41,855.00	\$ 41,855.00
100	220010439	MARK J DORCEY & MARY E GREEN	\$ 171,675.00	\$ 192,485.00	\$ 182,260.00	\$ 182,260.00
101	220008396	MARK J DORCEY & MARY E GREEN	\$ 160,395.00	\$ 171,650.00	\$ 171,650.00	\$ 171,650.00
102	220274367	JAMES & CHRISTINA NELSON, TRUSTEE	\$ 307,175.00	\$ 942,175.00	\$ 908,045.00	\$ 908,045.00
103	220064504	ET AL, RICHARD E TWOHIG JR	\$ 367,335.00	\$ 442,405.00	\$ 442,405.00	\$ 442,405.00
104	220064857	ET AL, RICHARD E TWOHIG JR	\$ 372,670.00	\$ 447,360.00	\$ 447,360.00	\$ 447,360.00
105	220136297	ET AL, RICHARD E TWOHIG JR	\$ 40,000.00	\$ 52,500.00	\$ 52,500.00	\$ 52,500.00
106	220066167	BADGER PROPERTIES, LLC	\$ 60,935.00	\$ 75,215.00	\$ 66,890.00	\$ 66,890.00
107	220038910	BADGER PROPERTIES, LLC	\$ 47,990.00	\$ 57,310.00	\$ 34,595.00	\$ 34,595.00
108	220219280	WILLIAM R & ROBIN HARRIS	\$ 13,500.00	\$ 21,190.00	\$ 21,190.00	\$ 21,190.00
109	220167389	JO ANN WEBER	\$ 8,845.00	\$ 14,740.00	\$ 14,740.00	\$ 14,740.00
110	220024669	PETTIT FAMILY REVOCABLE TRUST C/O RONALD PETTIT	\$ 93,400.00	\$ 107,880.00	\$ 107,880.00	\$ 107,880.00
111	220023255	WILLIAM R & ROBIN HARRIS	\$ 46,695.00	\$ 55,925.00	\$ 55,925.00	\$ 55,925.00
112	220016607	WILLIAM R & ROBIN HARRIS	\$ 42,655.00	\$ 50,455.00	\$ 75,000.00	\$ 75,000.00
113	220074194	LARRY W ARMBRIGHT	\$ 276,180.00	\$ 289,570.00	\$ 289,570.00	\$ 289,570.00
114	220013373	MIKE K RAYNOR	\$ 144,715.00	\$ 156,810.00	\$ 156,810.00	\$ 156,810.00
115	220011389	GARY WILSON	\$ 116,995.00	\$ 128,025.00	\$ 128,025.00	\$ 128,025.00
116	220061505	RUSSELL O / JULIA A RASMUSSEN	\$ 342,600.00	\$ 403,320.00	\$ 403,320.00	\$ 403,320.00
117	220146578	LAURA & SCOTT HOLLAND	\$ 345,840.00	\$ 462,235.00	\$ 424,290.00	\$ 424,290.00
118	220163979	CAROL R & DIANE L BARCLAY	\$ 59,380.00	\$ 75,875.00	\$ 75,875.00	\$ 75,875.00
119	220145423	SCOTT M SKOW	\$ 302,295.00	\$ 324,255.00	\$ 324,255.00	\$ 324,255.00
120	220007365	ERIKA A ERIKSEN	\$ 163,675.00	\$ 177,545.00	\$ 199,000.00	\$ 199,000.00

Prot #	Parcel ID	Title/Deed Name 1	2023 Value	2024 Value	REFEREE	BOE
121	220178313	KURT ALAN & MELANIE M ERIKSEN	\$ 273,280.00	\$ 294,280.00	\$ 294,280.00	\$ 294,280.00
122	220077053	KURT A & MELANIE M ERIKSEN	\$ 560,580.00	\$ 611,530.00	\$ 611,530.00	\$ 611,530.00
123	220078955	KURT A & MELANIE M ERIKSEN	\$ 157,245.00	\$ 184,065.00	\$ 184,065.00	\$ 184,065.00
124	220078874	KURT A & MELANIE M ERIKSEN	\$ 337,060.00	\$ 410,705.00	\$ 410,705.00	\$ 410,705.00
125	220088403	SCOTT ANDERSON, ET AL C/O DUANE / THERESA ANDERSON	\$ 268,210.00	\$ 338,290.00	\$ 338,290.00	\$ 338,290.00
126	220016429	WILLIAM R & ROBIN HARRIS	\$ 137,050.00	\$ 154,030.00	\$ 154,030.00	\$ 154,030.00
127	220014752	WILLIAM R & ROBIN HARRIS	\$ 99,590.00	\$ 117,320.00	\$ 117,320.00	\$ 117,320.00
128	220014833	WILLIAM R & ROBIN HARRIS	\$ 172,400.00	\$ 191,230.00	\$ 191,230.00	\$ 191,230.00
129	220004560	JACLYN N & LARRY J MAHR	\$ 83,215.00	\$ 102,985.00	\$ 88,600.00	\$ 88,600.00
130	220063451	MURRAY & PAMELA WHITE	\$ 8,400.00	\$ 15,750.00	\$ 7,875.00	\$ 7,875.00
131	220063001	MURRAY & PAMELA WHITE	\$ 8,640.00	\$ 16,200.00	\$ 8,100.00	\$ 8,100.00
132	220062838	MURRAY & PAMELA WHITE	\$ 11,880.00	\$ 22,275.00	\$ 11,140.00	\$ 11,140.00
133	220062641	MURRAY & PAMELA WHITE	\$ 11,900.00	\$ 21,000.00	\$ 15,000.00	\$ 15,000.00
134	220062463	MURRAY & PAMELA WHITE	\$ 15,505.00	\$ 26,425.00	\$ 18,875.00	\$ 18,875.00
135	220062110	MURRAY & PAMELA WHITE	\$ 18,025.00	\$ 30,100.00	\$ 21,500.00	\$ 21,500.00
136	220062382	MURRAY & PAMELA WHITE	\$ 3,000.00	\$ 5,625.00	\$ 2,815.00	\$ 2,815.00
137	220061610	MURRAY & PAMELA WHITE	\$ 17,000.00	\$ 30,000.00	\$ 15,000.00	\$ 15,000.00
138	220063117	MURRAY & PAMELA WHITE	\$ 9,600.00	\$ 18,000.00	\$ 9,000.00	\$ 9,000.00
139	220061793	MURRAY & PAMELA WHITE	\$ 38,650.00	\$ 51,600.00	\$ 25,800.00	\$ 25,800.00
140	220142548	MURRAY GERARD & PAMELA KAY WHITE	\$ 26,890.00	\$ 43,760.00	\$ 43,760.00	\$ 43,760.00
141	220196451	MEDWARD W / LINDA L MC MAHAN	\$ 173,745.00	\$ 192,820.00	\$ 192,820.00	\$ 192,820.00
142	220179018	TUTTLE FAMILY TRUST	\$ 550,045.00	\$ 810,155.00	\$ 574,150.00	\$ 574,150.00
143	220023050	BRYAN L & JEAN C GRAGE	\$ 127,995.00	\$ 137,960.00	\$ 137,960.00	\$ 137,960.00
144	220007373	JUMP, KASSARA L	\$ 62,600.00	\$ 68,595.00	\$ 68,595.00	\$ 68,595.00
145	220058350	SUPREME WOOD PRODUCTS, INC.	\$ 311,655.00	\$ 492,410.00	\$ 371,540.00	\$ 371,540.00
146	220138141	I CAN ENTERPRISES	\$ 259,570.00	\$ 362,185.00	\$ 288,980.00	\$ 288,980.00
147	220200440	ALYSSA G / ALEXIS M YORK	\$ 216,095.00	\$ 234,845.00	\$ 215,800.00	\$ 215,800.00
148	220049505	SALLY S WOLFE	\$ 100,545.00	\$ 122,265.00	\$ 122,265.00	\$ 122,265.00
149	220039844	TIMOTHY L & SHEILA M HAUSWIRTH	\$ 184,860.00	\$ 196,635.00	\$ 196,635.00	\$ 196,635.00
150	220045070	JOSE DE JESUS & BIANCA GARCIA	\$ 180,670.00	\$ 202,200.00	\$ 202,200.00	\$ 202,200.00
151	220016348	ROBIN P HARRIS	\$ 85,400.00	\$ 102,735.00	\$ 102,735.00	\$ 102,735.00
152	220199523	KONIDAS ENTERPRISES LLC C/O JEREMY SAINT	\$ 653,155.00	\$ 921,095.00	\$ 846,365.00	\$ 921,095.00
153	220196753	KONIDAS ENTERPRISES LLC C/O JEREMY SAINT	\$ 362,965.00	\$ 417,940.00	\$ 342,275.00	\$ 417,940.00
154	220201234	KONIDAS ENTERPRISES LLC C/O JEREMY SAINT	\$ 715,750.00	\$ 849,130.00	\$ 662,960.00	\$ 849,130.00
155	220035911	REALTY INCOME PROPERTIES 18, LLC	\$ 733,680.00	\$ 1,214,310.00	\$ 990,460.00	\$ 990,460.00
156	220055319	OAKWOOD 56 UNIT, LLC	\$ 1,036,560.00	\$ 3,041,645.00	\$ 3,041,645.00	\$ 3,041,645.00
157	220016526	ROBIN P HARRIS	\$ 54,805.00	\$ 61,555.00	\$ 75,000.00	\$ 75,000.00
158	220014922	WILLIAM R & ROBIN P HARRIS	\$ 16,875.00	\$ 21,195.00	\$ 21,195.00	\$ 21,195.00
159	220015015	WILLIAM R HARRIS	\$ 43,325.00	\$ 62,535.00	\$ 62,535.00	\$ 62,535.00
160	220056730	DOUGLAS L / KALA A CROOKS	\$ 184,045.00	\$ 203,495.00	\$ 195,000.00	\$ 195,000.00
161	220038406	CASEY'S RETAIL COMPANY	\$ 474,880.00	\$ 739,415.00	\$ 686,200.00	\$ 686,200.00
162	220028303	MARTHA I GARCIA	\$ 557,885.00	\$ 573,360.00	\$ 559,905.00	\$ 559,905.00
163	220031487	MARTHA I GARCIA	\$ 86,280.00	\$ 96,460.00	\$ 96,460.00	\$ 96,460.00
164	220274153	MARTHA I GARCIA	\$ 93,065.00	\$ 112,420.00	\$ 112,420.00	\$ 112,420.00
165	220028397	MARTHA I GARCIA	\$ 109,605.00	\$ 120,835.00	\$ 120,835.00	\$ 120,835.00
166	220000530	JOSE DE ARCOS VILLALPANDO	\$ 267,505.00	\$ 341,260.00	\$ 350,000.00	\$ 350,000.00
167	220077452	EMMETT & CAROL ALBENESIUS	\$ 30,600.00	\$ 166,045.00	\$ 30,600.00	\$ 30,600.00
168	220077096	EMMETT C & CAROL A ALBENESIUS	\$ 516,105.00	\$ 618,775.00	\$ 238,195.00	\$ 238,195.00
169	220085579	DUANE / ANGELA BERG	\$ 248,665.00	\$ 264,845.00	\$ 264,845.00	\$ 264,845.00
170	220180547	DUANE / ANGELA BERG	\$ 177,965.00	\$ 266,245.00	\$ 266,245.00	\$ 266,245.00
171	220084505	RONALD R / DEBORAH K MESSERSCHMIDT	\$ 170,425.00	\$ 204,430.00	\$ 204,430.00	\$ 204,430.00
172	220171599	RONALD R / DEBORAH K MESSERSCHMIDT	\$ 241,450.00	\$ 253,240.00	\$ 253,240.00	\$ 253,240.00
173	220086265	RONALD R / DEBORAH K MESSERSCHMIDT	\$ 216,905.00	\$ 259,110.00	\$ 259,110.00	\$ 259,110.00
174	220084335	RONALD R / DEBORAH K MESSERSCHMIDT	\$ 164,870.00	\$ 197,990.00	\$ 197,990.00	\$ 197,990.00
175	220086362	RONALD R / DEBORAH K MESSERSCHMIDT	\$ 310,665.00	\$ 370,925.00	\$ 370,925.00	\$ 370,925.00
176	220087326	MESSERSCHMIDT AND SONS, LLC	\$ 113,710.00	\$ 130,390.00	\$ 130,390.00	\$ 130,390.00
177	220085048	MESSERSCHMIDT AND SONS, LLC	\$ 308,665.00	\$ 377,950.00	\$ 377,950.00	\$ 377,950.00
178	220084424	MESSERSCHMIDT AND SONS, LLC	\$ 173,455.00	\$ 208,235.00	\$ 208,235.00	\$ 208,235.00
179	220086028	MESSERSCHMIDT AND SONS, LLC	\$ 297,090.00	\$ 417,470.00	\$ 417,470.00	\$ 417,470.00
180	220084599	MESSERSCHMIDT AND SONS, LLC	\$ 144,785.00	\$ 189,640.00	\$ 189,640.00	\$ 189,640.00
181	220087407	MESSERSCHMIDT & SONS, LLC	\$ 742,665.00	\$ 872,230.00	\$ 872,230.00	\$ 872,230.00
182	220084947	MESSERSCHMIDT AND SONS, LLC	\$ 169,525.00	\$ 203,100.00	\$ 203,100.00	\$ 203,100.00
183	220087954	MESSERSCHMIDT & SONS, LLC	\$ 647,125.00	\$ 763,760.00	\$ 763,760.00	\$ 763,760.00
184	220118302	CARROLL P JR & SANDRA K MUFF	\$ 415,880.00	\$ 423,155.00	\$ 423,155.00	\$ 423,155.00
185	220029547	CODY BLEIL	\$ 134,540.00	\$ 157,610.00	\$ 157,610.00	\$ 157,610.00
186	220066795	YES SIOUXLAND ESTATES, LLC	\$ 506,335.00	\$ 1,306,800.00	\$ 1,306,800.00	\$ 1,306,800.00

Prot #	Parcel ID	Title/Deed Name 1	2023 Value	2024 Value	REFEREE	BOE
187	220067244	YES SIOUXLAND ESTATES, LLC	\$ 2,276,790.00	\$ 7,152,875.00	\$ 7,152,875.00	\$ 7,152,875.00
188	220066701	YES COMPANIES EXP FRED, LLC	\$ 14,650.00	\$ 14,650.00	\$ 14,650.00	\$ 14,650.00
189	220066884	YES SIOUXLAND ESTATES, LLC	\$ 71,995.00	\$ 178,200.00	\$ 178,200.00	\$ 178,200.00
190	220075913	KKR INVESTMENT LIMITED PARTNERSHIP ATN KAREN RINKE	\$ 66,950.00	\$ 183,240.00	\$ 183,240.00	\$ 183,240.00
191	220147043	KKR INVESTMENT LIMITED PARTNERSHIP ATN KAREN RINKE	\$ 10,785.00	\$ 15,270.00	\$ 15,270.00	\$ 15,270.00
192	220076790	KKR INVESTMENT LIMITED PARTNERSHIP ATN KAREN RINKE	\$ 150,725.00	\$ 413,515.00	\$ 413,515.00	\$ 413,515.00
193	220056498	COVENANT PROPERTIES, LLC	\$ 496,945.00	\$ 642,340.00	\$ 561,730.00	\$ 561,730.00
194	220072728	LEO J MAHON TRUST	\$ 284,450.00	\$ 409,275.00	\$ 421,275.00	\$ 421,275.00
195	220043655	LEO J MAHON TRUST	\$ 29,935.00	\$ 51,535.00	\$ 30,000.00	\$ 30,000.00
196	220042098	LEO J MAHON TRUST	\$ 12,475.00	\$ 20,355.00	\$ 13,000.00	\$ 13,000.00

Board Member Giese moved, seconded by Board Member Launsby to approve the minutes of the July 8, 2024 meeting. ROLL CALL VOTE: Hohenstein – Yes, Van-Berkum – Yes, Giese – Yes, Launsby – Yes, Love – Absent. UNANIMOUS MOTION CARRIED.

No Mail or emergency business.  
Public Comment-None

Board Member Giese moved to adjourn the meeting. All in favor. Vice Chair Van Berkum adjourned the July 22, 2024, Board of Equalization meeting at 12:03 p.m.

County Board of Equalization

\_\_\_\_\_  
Brian Van Berkum, Vice Chair

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

**Dakota County Board of Equalization**  
Monday, August 5, 2024  
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, Giese, Launsby, Hohenstein. Absent: None. 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 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 – July 22, 2024
  - b. Approval of the Cemetery Report filed July 25, 2024 by County Assessor. §77-202.10
2. NEW BUSINESS.
  - a. Closed Session to discuss pending litigation in Tax Equalization & Review Commissioner (TERC) cases 23C-0387 through 23C-400 SSCNE LP (Liberty Place) vs. Dakota County.
  - b. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC cases 23C-0387 through 23C-400 SSCNE LP (Liberty Place) vs Dakota County.
  - c. Christy Abts, Assessor, requesting approval of Clerical & Omitted Errors(if any).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Van Berkum moved, seconded by Board Member Giese to approve the minutes of the July 22, 2024 meeting. ROLL CALL VOTE: Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes. 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 23C-0387 through 23C-400 SSCNE LP (Liberty Place) vs. Dakota County. Board Member Giese moved, seconded by Board Member Launsby to go into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 23C-0387 through 23C-400 SSCNE LP (Liberty Place) vs. Dakota County at 2:49 p.m. ROLL CALL VOTE: Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum moved, seconded by Board Member Launsby to come out of Closed Session at 2:54 p.m. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Van Berkum to approve County Attorney, Kim Watson, to prepare Confession of Judgement in (TERC) Cases 23C-0387 through 23C-400 SSCNE LP (Liberty Place) vs. Dakota County. ROLL CALL VOTE: Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Yes, Launsby-Yes. UNANIMOUS MOTION CARRIED.

Mail and/or emergency business. None. Public Comment. None.

Board Member Van Berkum moved to adjourn the meeting. Chair Love adjourned the August 5, 2024 Board of Equalization meeting at 2:55 p.m.

County Board of Equalization

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

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Cherie Conley, County Clerk/Board Secretary

**Dakota County Board of Equalization**  
Monday, August 19, 2024  
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, Giese, Launsby, Hohenstein. Absent: None. 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 – August 5, 2024
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)
  - b. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors.
    - Tax List Corrections due to the Board authorizing the Assessor to remove from the property tax rolls said properties recommended on Sheriff’s Distress Warrants Report at the 8-5-2024 Board of Commissioners meeting.
  - c. Board to go into Closed Session to discuss pending TERC cases, if necessary.
  - d. Board to review, discuss and take action on pending TERC cases, if necessary.
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 August 5, 2024, meeting. ROLL CALL VOTE: Giese- yes, Launsby- yes, Hohenstein-yes, Love-yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum arrived at 2:47 p.m.

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 Giese moved, seconded by Board Member Van Berkum 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: Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Yes. UNANIMOUS MOTION CARRIED.

Chair Love reviewed the Tax List Corrections presented by the Assessor to properties from the tax rolls due to the Sheriff’s Distress Warrants report given and approved at the August 5, 2024 Board of Commissioner meeting. Board Member Giese moved, seconded by Board Member Hohenstein to approve the following Tax List Corrections to remove properties from the tax rolls due to the Sheriff’s Distress Warrants report given and approved at the August 5, 2024 Board of Commissioner meeting: #10046 Parcel 220193266 Yr 2023, #10047 Parcel 220193266 Yr 2023, #10048 Parcel 22016303 Yr 2023, #10049 Parcel 22016303 Yr 2022, #10050 Parcel 220274180 Yr 2022, #10051 Parcel 220274424 Yr 2022, #10052 Parcel 220274424 Yr 2023, #10053 Parcel 220274425 Yr 2022 and #10054 Parcel 220274425 Yr 2023. ROLL CALL VOTE: Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Yes, Launsby- Yes. UNANIMOUS MOTION CARRIED.

There were no TERC cases to review.

There was no mail, emergency business or public comment.

Board Member Van Berkum moved to adjourn. Chair Love adjourned the August 19, 2024, Board of Equalization meeting at 2:53 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, September 3, 2024  
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 2:48 p.m. with the Pledge of Allegiance. Present: Van Berkum, Giese, Launsby, Hohenstein. Absent: Love. Also present was Dawn Bousquet, County Treasurer, Christy 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 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 19, 2024.

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. 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. 2:47 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)
- d. Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 23C-0387 through 23C-0400 SSCNE LP v. Dakota County.
- e. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Cases 23C-0387 through 23C-0400 SSCNE LP v. Dakota County.
- f. 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 Van Berkum moved, seconded by Board Member Giese to excuse Board Member Love from the meeting. ROLL CALL VOTE: Giese-Yes, Launsby-Yes, Hohenstein-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Board Member Hohenstein moved, seconded by Board Member Launsby, to approve the minutes of the August 19, 2024 meeting. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Van Berkum-Yes, Giese-Yes, Love-Absent. UNANIMOUS MOTION CARRIED.

Vice Chair Van Berkum 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. Dawn Bousquet, Treasurer, stated the application had approval from the Treasurer’s Office. Board Member

Giese moved, seconded by Board Member Launsby, 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: Hohenstein-Yes, Van Berkum-Abstained, Giese-Yes, Launsby-Yes, Love-Absent. UNANIMOUS MOTION CARRIED.

Chair Van Berkum 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 Giese moved, seconded by Board Member Hohenstein, 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: Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Absent. UNANIMOUS MOTION CARRIED.

Vice Chair Van Berkum 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 Giese moved, seconded by Board Member Launsby, 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: Giese-Yes, Launsby-Yes, Hohenstein-Yes, Van Berkum-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) Cases 23C-0387 through 23C-0400 SSCNE LP v. Dakota County. Board Member Giese moved, seconded by Board Member Hohenstein to go into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 23C-0387 through 23C-0400 SSCNE LP v. Dakota County at 2:52 p.m. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Van Berkum-Yes, Giese-Yes, Love-Absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Hohenstein to come out of Closed Session at 2:55 p.m. ROLL CALL VOTE: Hohenstein-Yes, Van Berkum-Yes, Giese-Yes, Launsby-Yes, Love-Absent. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum moved, seconded by Board Member Hohenstein to approve County Attorney, Kim Watson, to prepare Confession of Judgement in TERC cases 23C-0387 through 23C-0400 SSCNE LP v. Dakota County. ROLL CALL VOTE: Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Absent. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Vice Chair Van Berkum adjourned the September 3, 2024, Board of Equalization meeting at 2:56 p.m.

County Board of Equalization

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Brian Van Berkum, Vice Chair

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Cherie Conley, County Clerk

**Dakota County Board of Equalization**  
Monday, October 14, 2024  
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, Giese, Launsby, Hohenstein. 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 – September 3, 2024.
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 clerical error corrections. §77-128
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 of the September 3, 2024, meeting. ROLL CALL VOTE: Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum moved, seconded by Board Member Giese, to approve and certify all levies for the current year 2024-2025 as presented. ROLL CALL VOTE: Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

DAKOTA COUNTY LEVIES 2024-2025						
DAKOTA COUNTY VALUATION - \$2,712,161,771						
POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION						
COUNTY	General					TOTAL
County General Fund	0.303889					0.303889
CITY/VILLAGE	General	Bond	Police Pen.	Fire	Library	TOTAL
Dakota City	0.267718	0.144827			0.042334	0.454880
Homer	0.218980					0.218980
Hubbard	0.278760					0.278760
Jackson	0.377448					0.377448
South Sioux City	0.276076		0.020597	0.030000	0.067899	*0.394573
SCHOOL DISTRICT	General	Bond	Qual. CPU	Sinking	Sp. Building	TOTAL
4 Ponca - H.S. Bond 2009	0.853223	0.088990			0.069551	1.011764
11 So. Sioux City	0.910388					0.910388
11 S0 Sioux City -No Bond (Jackson Affiliation)	0.910388					0.910388
31R Homer	0.577807		0.021211		0.061098	0.660116
561 Emerson Hubbard	0.585249				0.016916	0.602165
SUBDIVISION	General	Bond	Capitol Imp.	ADA/Haz M		TOTAL
Agricultural Society	0.004425		0.002028			0.006453
Historical Society	0.001807					0.001807
RURAL FIRE PROTECTION	General	Bond	Sinking	Ambulance		TOTAL
Dakota Covington	0.011395		0.010567			0.021962
Emerson	0.030000					0.030000
Homer	0.027178		0.001808			*0.028987

\*the 6<sup>th</sup> place is rounded based on 7<sup>th</sup> placeholder

Christy Abts, County Assessor, requested approval of Clerical Error on Parcel: 220210810, Original Value: \$187,250.00 and New Taxable Value: \$11,750.00, Clerical Error (77-128): There are 2 properties for this owner. The house was put on both properties. County Assessor fixed this after someone brought it to their attention, but the working file new value did not roll without the improvement on it. Board Member Giese moved, seconded by Board Member Van Berkum to approve the Clerical Error correction on Parcel: 220210810, Original Value: \$187,250.00 and New Taxable Value: \$11,750.00, Clerical Error (77-128): There are 2 properties for this owner. The house was put on both properties. County Assessor fixed this after someone brought it to their attention, but the working file new value did not roll without the improvement on it. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Board Member Van Berkum moved to adjourn the meeting. Chair Love adjourned the October 14, 2024, 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, Secretary/County Clerk

**Dakota County Board of Equalization**  
Monday, November 25, 2024  
8:45 a.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 8:45 a.m. with the Pledge of Allegiance. Present: Van Berkum, Giese, Launsby, Hohenstein. Absent: Love. Also present was Kim Watson, County Attorney, Stephanie Gatzemeyer, 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:

1. CONSENT AGENDA
  - a. Approval of the previous minutes – October 14, 2024
2. NEW BUSINESS
  - a. 8:45 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 came with recommendation of approval by Stephanie Gatzemeyer, 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. 8:46 a.m. Hearing for Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 3 vehicles: (1) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096; (2) 2016 Dodge Grand Caravan, VIN# 2C4RDGBG6GR335794; and (3) 2021 Nissan Titan pickup VIN# 1N6AA1EC5MN505693. 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 Stephanie Gatzemeyer, 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. Heartland Counseling to give Board update on services provided.
  - d. Christy Abts, Assessor, requesting approval of tax list corrections. §77-1613.02 (if any)
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Giese moved, seconded by Board Member Launsby, to approve the minutes of the October 14, 2024, meeting. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Love-Absent, Van Berkum-Yes, Giese-Yes. UNANIMOUS MOTION CARRIED.

Vice Chair Van Berkum opened the hearing at 8:46 am for the 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 Stephanie Gatzemeyer, Treasurer. Vice Chair Van Berkum closed the hearing at 8:47 am.

Board Member Hohenstein moved, seconded by Board Member Launsby to accept the recommendation of the Dakota County Treasurer and approve the Boys & Girls Home of Nebraska, Inc. application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2004 Chevrolet Express Van VIN# 1GAHG39U941208215. ROLL CALL VOTE: Hohenstein-Yes, Love-Absent, Van Berkum-Yes, Giese-Yes, Launsby-Yes. UNANIMOUS MOTION CARRIED.

Vice Chair Van Berkum opened the hearing at 8:47 am 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. Stephanie Gatzemeyer, Treasurer, stated she approves the application. Vice Chair Van Berkum closed the hearing at 8:48 pm.

Board Member Hohenstein moved, seconded by Board Member Launsby to accept the recommendation of the Dakota County Treasurer and approve the 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: Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Absent,. UNANIMOUS MOTION CARRIED.

Jennifer Jackson with Heartland Counseling presented a Power Point which gave an outline of when the organization started up to current day, provided many statistics on the numerous services offered to the Tri-State communities, and where they are headed in the future. Ms. Jackson shared that Heartland Counseling has moved into their new location and they are looking at expanding their services and adding a building for a Crisis Stabilization Unit. Having this new facility located in our community will allow for more people being helped, law enforcement will have less travel time, it should help reduce the number jail stays, plus many other helpful services. Ms. Jackson is asking that the Board consider having the County invest monetarily in this facility. Chair Hohenstein commented that perhaps some ARPA funds could be used. Commissioner Giese will check to see if this type of expenditure qualifies for ARPA.

There was no mail, emergency business or public comment.

Vice Chair Van Berkum adjourned the November 25, 2024, Board of Equalization meeting at 9:12 a.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, December 9, 2024  
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, Hohenstein. Absent: Giese. Also present was Stephanie Gatzemeyer, 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 25, 2024
2. NEW BUSINESS
  - a. 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 Stephanie Gatzemeyer, 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(if any)
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Van Berkum moved, seconded by Board Member Launsby to approve the minutes of the November 25, 2024 meeting. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Absent. UNANIMOUS MOTION CARRIED.

Chair Love called for the hearing at 2:47 pm on 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. Stephanie Gatzemeyer, Treasurer, stated she approves the application. Chair Love closed the hearing at 2:48 pm. Board Member Van Berkum 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: Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Launsby-Yes, Giese-Absent. UNANIMOUS MOTION CARRIED.

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

Board Member Van Berkum moved to adjourn the meeting. All in favor. Chair Love adjourned the December 9, 2024, 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, Secretary/County Clerk