

Dakota County Board of Equalization
Friday, August 26, 2016
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gomez called the meeting to order at 2:00 p.m. The Pledge of Allegiance was recited. Present were Board Members McNear, Rohde and Gomez. Also present were Joe Wilson, Referee, Kim Watson, County Attorney, Jeff Curry, Assessor and Joan Spencer, County Clerk as board secretary. Absent: Bousquet and Love. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

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

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

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Equalization.*
 - a. Approval of the previous minutes – July 20, 21, 22 and 25, 2016
2. NEW BUSINESS
 - a. Board to review clerical 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. §77-1502.01c.
 - b. Board to review and set value regarding the John Huse property valuation protest on parcel 220000018 on the Special Valuation Application for Agricultural or Horticultural Use by considering all papers relating to the protest and Assessor recommendation.
 - c. Closed Session to discuss pending litigation for Tax Equalization & Review Commission cases Tyson v. Dakota County 15C0074 and 15C0075.
 - d. Board to approve or disapprove settlement negotiations in TERC cases Tyson v. Dakota County 15C0074 and 15C0075.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Chair Gomez moved, seconded by Board Member Rohde, to excuse Board Members Love and Bousquet from the meeting. ROLL CALL VOTE: McNear- yes, Rohde- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member McNear to approve the July 20, 21, 22 and 25 board minutes. ROLL CALL VOTE: Rohde- yes, Gomez- yes, Love- absent, Bousquet- absent, McNear- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed the property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee to date:

Board Member Rohde moved, seconded by Board Member McNear to set parcel 220087415 (Denker) per referee recommendation at \$148,490. ROLL CALL VOTE: Gomez- yes, Bousquet- absent. Love-absent, McNear- yes, Rohde-yes. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Vice-Chair Gomez to set parcel 220152500 (Anderson) per referee recommendation at \$70,860. ROLL CALL VOTE: Gomez- yes, Bousquet- absent. Love-absent, McNear- yes, Rohde-yes. UNANIMOUS MOTION CARRIED.

Vice-Chair Gomez moved, seconded by Board Member McNear to set parcel 220053154 (Vargas) per referee recommendation at \$84,820. ROLL CALL VOTE: Rohde- yes, Gomez- yes, Bousquet- absent. Love-absent, McNear-yes. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member McNear to set parcel 220146276 (Alvarez) per referee recommendation at \$65,890. ROLL CALL VOTE: Gomez- yes, Bousquet- absent. Love-absent, McNear- yes, Rohde-yes. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member McNear to set parcel 220074461 (Leinart) per referee recommendation at \$186,885. ROLL CALL VOTE: McNear- yes, Rohde- yes, Gomez- yes, Bousquet- absent. Love-absent. UNANIMOUS MOTION CARRIED.

Vice-Chair Gomez moved, seconded by Board Member McNear to set parcel 220006040 (Storm) per referee recommendation at \$295,375. ROLL CALL VOTE: Rohde- yes, Gomez- yes, Bousquet- absent. Love-absent, McNear- yes. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member McNear to set parcel 220173753 (Reed) per referee recommendation at \$52,180. ROLL CALL VOTE: Gomez- yes, Bousquet- absent. Love-absent, McNear- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Vice-Chair Gomez moved, seconded by Board Member Rohde to set parcel 220154805 (Donnelly) per referee recommendation at \$166,505. ROLL CALL VOTE: Gomez- yes, Bousquet- absent. Love-absent, McNear- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member McNear to set parcel 220070601 (Hinds Jr.) per referee recommendation at \$175,225. ROLL CALL VOTE: McNear- yes, Rohde- yes, Gomez- yes, Bousquet- absent. Love-absent. UNANIMOUS MOTION CARRIED.

Board Member McNear moved, seconded by Vice-Chair Gomez to set parcel 220070725 (Krogh) per referee recommendation at \$96,405. ROLL CALL VOTE: Rohde- yes, Gomez- yes, Bousquet- absent. Love-absent, McNear- yes. UNANIMOUS MOTION CARRIED.

Vice-Chair Gomez moved, seconded by Board Member Rohde to set parcel 220070644 (Krogh) per referee recommendation at \$83,340. ROLL CALL VOTE: Rohde- yes, Gomez- yes, Bousquet- absent. Love-absent, McNear- yes. UNANIMOUS MOTION CARRIED.

John Huse appeared before the board regarding the review of parcel 220000018 on his Special Valuation Application for Agricultural or Horticultural Use. Mr. Huse presented the board with written data and verbal testimony. Mr. Curry, Assessor, defended his disapproval. Board Member Rohde moved, seconded by Board Member McNear to table action on Mr. Huse's value and have Kim Watson, County Attorney, research the information and testimony provided. ROLL CALL VOTE: McNear- yes, Rohde- yes, Gomez- yes, Love- absent, Bousquet- absent. UNANIMOUS MOTION CARRIED.

Board Member McNear moved, seconded by Board Member Rohde, to convene into closed session. Vice-Chair Gomez stated the reason for closed session was to discuss pending litigation for Tax Equalization and Review commission cases Tyson v. Dakota County 15C0074 and 15C0075. ROLL CALL VOTE: Rohde- yes, Gomez- yes, Love-absent, Bousquet- absent, McNear- yes. UNANIMOUS MOTION CARRIED at 2:54 p.m.

Board Member Rohde moved, seconded by Vice-Chair Gomez, to reconvene in open session. ROLL CALL VOTE: Gomez- yes, Love- absent, Bousquet- absent, McNear- yes, Rohde- yes. UNANIMOUS MOTION CARRIED at 3:08 p.m.

Board Member Rohde moved, seconded by Board Member McNear to approve the settlement negotiation as discussed in closed session. ROLL CALL VOTE: McNear- yes, Rohde- yes, Gomez- yes, Love- absent, Bousquet- absent. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No public comment.

Vice-Chair Gomez adjourned the August 26, 2016, Board of Equalization meeting at 3:09 p.m.

County Board of Equalization

Vice-Chair Gomez

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book