

Dakota County Board of Equalization
Monday, September 19, 2016, at 3:01 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called the meeting to order at 3:01 p.m. The Pledge of Allegiance was recited. Present were Board Members Bousquet, Gomez, Love, McNear and Rohde. Also present was Jeff Curry, Assessor and Joan Spencer, County Clerk as board secretary. Absent: None. 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 – August 26, 2016
2. OLD BUSINESS
 - a. 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.
3. NEW BUSINESS
 - a. Closed Session to discuss pending litigation for Tax Equalization & Review Commission cases Tyson v. Dakota County 15C0074 and 15C0075.
 - b. 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

Board Member Love moved, seconded by Board Member Gomez to approve the August 26, 2016, board minutes. ROLL CALL VOTE: Gomez- yes, Love- yes, McNear- yes, Rohde- yes, Bousquet- 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 referring to §77-1343 that the value was impacted by some other non-agricultural influence. Mr. Curry, Assessor, defended his disapproval and stated that agricultural land is valued in a distinct class and Mr. Huse's land had no outside residential or annexation influence changing the market value or use of land. Kim Watson, County Attorney, provided the Board a recommendation that the land had no outside influence changing the market value or use of land and supports Assessor denial. Board Member Rohde moved, seconded by Board Member McNear, to accept the County Attorney and Assessor's recommendation and set the value at \$823,120. ROLL CALL VOTE: Love- yes, McNear- yes, Rohde- yes, Bousquet- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet stated that the Board will convene into closed session to discuss pending litigation for Tax Equalization and Review commission cases Tyson v. Dakota County 15C0074 and 15C0075. Board Member Love moved, seconded by Board Member Gomez, to convene into closed session. ROLL CALL VOTE: McNear- yes, Rohde- yes, Bousquet- yes, Gomez- yes, Love- yes. UNANIMOUS MOTION CARRIED at 3:30 p.m.

Board Member Rohde moved, seconded by Board Member McNear, to reconvene in open session. ROLL CALL VOTE: Rohde- yes, Bousquet- yes, Gomez- yes, Love- yes, McNear- yes. UNANIMOUS MOTION CARRIED at 3:40 p.m.

Board Member Love moved, seconded by Board Member Gomez, to disapprove the settlement offer from Tyson on 15C0074 and 15C0075 and to use the county appraisal figures. ROLL CALL VOTE: Bousquet- yes, Gomez- yes, Love- yes, McNear- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved to rescind his previous motion, seconded by Board Member Gomez.

Board Member Love moved, seconded by Board Member Gomez, to disapprove the settlement offer from Tyson on case 15C0074 and use the county appraisal figures and to accept the settlement offer on case 15C0075. ROLL CALL VOTE: Gomez- yes, Love- yes, McNear- yes, Rohde- yes, Bouquet- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No public comment.

Chair Bousquet adjourned the September 19, 2016, Board of Equalization meeting at 3:43 p.m.

County Board of Equalization

Chair Bousquet

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book