## **Dakota County Board of Equalization**

Monday, January 30, 2017 at 3:01 a.m. County Board Meeting Room, First Floor Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 3:01 p.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein and Love. Absent were: Gomez and B. Rohde. Also present were Jeff Curry, County Assessor, Kim Watson, County Attorney and Joan Spencer, County Clerk as board secretary. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows: CALL TO ORDER PLEDGE OF ALLEGIANCE ROLL CALL – Excused Absence

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

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

- CONSENT AGENDA Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.
  - a. Approval of the previous minutes January 17, 2017
- 2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting the Board approve the omitted property and tax roll corrections.
  - b. Jeff Curry, Assessor present the Board a list of applicants and his recommendations of exempt or nonexempt status for Permissive Exemption Applications Form 451A. §77-202.01 Requesting Board approval or disapproval of possible new Permissive Form 451 applications.
  - c. Jeff Curry, Assessor, requesting the board approve a contract with Tax Valuation, Inc. for a residential depreciation study.
- 3. MAIL AND/OR EMERGENCY BUSINESS
- 4. PUBLIC COMMENT
- 5. ADJOURNMENT

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

Board Member Love moved, seconded by Board Member Hohenstein, to approve the January 17, 2017, minutes. ROLL CALL VOTE: B. Rohde- absent, Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, requested approval of tax roll corrections for the City of South Sioux City. Board Member Love moved, seconded by Board Member Hohenstein, to approve City of South Sioux City parcels #220172757, #220036594 and #220141576 as exempt. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, R. Rohde- absent; Love- Yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, requested approval of a tax roll correction for the South Sioux City Community Development Agency. Board Member Love moved, seconded by Board Member K. Rohde, to approve South Sioux City Community Development Agency parcel #220017646 as exempt. ROLL CALL VOTE: Hohenstein- yes; B. Rohde- absent, Loveyes, Gomez- absent; K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry Assessor, requested approval to add omitted property in the Homer Miller Addition. Board Member Love moved, seconded by Board Member Hohenstein, to approve adjustment to lot size on parcels #220006296(Smith) and #220006385(Spurrell) in the Miller Addition, Homer. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, requested approval of data entry error for Beardshear estate settlement. Board Member Love moved, seconded by Board Member Hohenstein, to approve correction of clerical error on Beardshear trust parcel #22027386. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- absent, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, requested approval to correct clerical error for G & G Services on parcel #220151970. Board Member Love moved, seconded by Board Member Hohenstein, to approve correction of clerical error for G & G Services parcel #220151970. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- absent, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, requested approval to correct error in lot split for Rose parcels #220273752 and 220273851. Board Member Love moved, seconded by Board Member K. Rohde, to approve correction of clerical error on lot split for Rose parcels #220273752 and #220273851. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, requested approval to add omitted property for Roberts Siding & Windows parcel #220273756; Parrish parcel #220273753 and Beermann parcel #220273760. Board Member Love moved, seconded by Board Member K. Rohde, to add omitted buildings for Roberts Siding & Windows parcel #220273756; Parrish parcel #220273753 and Beermann parcel #220273760. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- absent, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, presented the Board the list of those who filed the Form 451A – Statement of Reaffirmation of Tax Exemption for use when applying for continued exemption for qualifying organizations. Mr. Curry made the following recommendation to the County Board of Equalization for new Form 451 Exemption Applicants for tax exemption on real and personal property: (1) Wall Street Mission-Goodwill Industries parcel #220072191 – approval; (2) Wall Street Mission-Goodwill Industries parcel #220070571 – approval; (4) First Lutheran Church parcel #220055777 – approval; Centro Cristiano Nueva Esperanza parcel #220030308 – approval; (5) Prairie Haven, Inc. parcel #220048614 – denial. A Notice of Public Hearing will be sent to said qualifying organizations before county board of equalization considers the exemption applications. §77-202.01

Board Member Love moved, seconded by Board Member K. Rohde, to approve a contract with Tax Valuation, Inc. for a sales and depreciation study on neighborhoods 100 and 110. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- absent. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No Public comment.

Chair K. Rohde adjourned the January 30, 2017, Board of Equalization meeting at 3:35 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk Date

Date entered in book