

Dakota County Board of Equalization
Monday, June 19, 2017 at 9:00 a.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 9:07 a.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde and Love. Absent Gomez. Also present were Jeff Curry, County Assessor, Referees Ron and Jared Elliott, Tax Valuation, Inc., 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.

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 Commissioners.*
 - a. Approval of the previous minutes – May 22, 2017
2. **NEW BUSINESS**
 - a. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
 - b. 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
 - c. Set additional Board of Equalization meeting dates to review protest valuations.
 - d. Closed Session to discuss negotiations on TERC cases: Rebecca L Johnson 16R 0178, Ricky L Becker 16R 1076 & 16R 0175; Fernando Marquez 16R 0015; Diane Boyd 16R 0053 and Joann Weber 16R 0028
 - e. Board to approve or deny County Attorney to offer settlement negotiations in TERC cases: Rebecca L Johnson 16R 0178, Ricky L Becker 16R 1076 & 16R 0175; Fernando Marquez 16R 0015; Diane Boyd 16R 0053 and Joann Weber 16R 0028 v. Dakota County.
3. **MAIL AND/OR EMERGENCY BUSINESS**
4. **PUBLIC COMMENT**
5. **ADJOURNMENT**

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

Board Member B. Rohde moved, seconded by Board Member Love, to approve the May 22, 2017, minutes. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, presented the following report of parcels with clerical errors. Board Member B. Rohde moved, seconded by Board Member Love, to approve and set the values(BOE column) on the properties with clerical errors (§77-128). ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

NBHD 100	2016	2017	BOE
220014922	\$ 19,615.00	\$ 13,900.00	\$ 19,615.00
220014965	\$ 45,010.00	\$ 41,105.00	\$ 45,010.00
220015252	\$ 47,020.00	\$ 41,180.00	\$ 47,020.00
220015686	\$ 422,235.00	\$ 381,360.00	\$ 422,235.00
220015716	\$ 150,625.00	\$ 135,450.00	\$ 150,625.00
220015880	\$ 154,855.00	\$ 139,920.00	\$ 154,855.00
220016380	\$ 92,220.00	\$ 80,985.00	\$ 92,220.00
220016550	\$ 24,300.00	\$ 20,875.00	\$ 24,300.00
220016569	\$ 140,450.00	\$ 126,690.00	\$ 140,450.00

220025150	\$	44,020.00	\$	38,815.00	\$	51,620.00
220026734	\$	154,620.00	\$	149,235.00	\$	154,620.00
220027706	\$	85,890.00	\$	33,755.00	\$	57,395.00
220028125	\$	63,240.00	\$	55,625.00	\$	63,240.00
220028575	\$	45,945.00	\$	44,345.00	\$	45,945.00
220028842	\$	47,335.00	\$	43,810.00	\$	47,335.00
220035350	\$	113,430.00	\$	113,310.00	\$	113,430.00
220037272	\$	95,105.00	\$	94,235.00	\$	95,105.00
220037310	\$	30,465.00	\$	27,885.00	\$	45,215.00
220039690	\$	24,575.00	\$	24,575.00	\$	23,150.00
220039909	\$	80,035.00	\$	80,035.00	\$	77,915.00
220041253	\$	184,210.00	\$	184,210.00	\$	171,870.00
220041660	\$	69,030.00	\$	69,030.00	\$	63,210.00
220042284	\$	198,485.00	\$	198,485.00	\$	185,105.00
220043426	\$	132,200.00	\$	132,200.00	\$	119,420.00
220123012	\$	123,115.00	\$	117,345.00	\$	106,120.00
220160783	\$	156,270.00	\$	147,985.00	\$	156,270.00
220160880	\$	140,450.00	\$	126,690.00	\$	140,450.00
220173443	\$	39,035.00	\$	35,550.00	\$	43,795.00
220273614	\$	92,220.00	\$	86,020.00	\$	92,220.00

\$	3,016,005.00	\$	2,784,605.00	\$	2,949,760.00
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Total Valuation Change **\$ (66,245.00)**

The Board reviewed property valuation protest #220006784—Vongsiprasome. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee’s recommendation to set the value at \$178,050. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220014825—Gries. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee’s recommendation to set the value at \$70,075. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220015872—Sayasone. Board Member B. Rohde moved, seconded by Board Member Hohenstein to accept the referee’s recommendation to set the value at \$56,420. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220042179—Sayasone. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee’s recommendation to set the value at \$58,805. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220057923—Blom. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee’s recommendation to set the value at \$117,540. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220042780—Black. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee’s recommendation to set the value at \$43,360. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protests #220043124 and #220054061—Bousquet. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee’s recommendation to set the value at \$235,245 for parcel #2200431224 and \$220,440 for parcel #220054061. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220029946—Valadez. Board Member Love moved, seconded by Board Member Hohenstein to accept the referee’s recommendation to set the value at \$144,720. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220018715—Stingley. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$69,275. ROLL CALL VOTE: Love-yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220000948—Hunn. Board Member B. Rohde moved, seconded by Board Member Love to accept the referee's recommendation to set the value at \$55,855. ROLL CALL VOTE: K. Rohde-yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220019630—Malloy II. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$212,285. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220127034—Hayes. Board Member B. Rohde moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$9,505. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220199132—Gehring. Board Member Love moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$237,990. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220179816—Coenen. Board Member K. Rohde moved, seconded by Board Member Love to accept the referee's recommendation to set the value at \$4,870. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220048517—Beiswenger. Board Member B. Rohde moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$96,320. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220176957—Avila-Morales & Avila. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$3,405. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220180520—O-Dell. Board Member Love moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$191,905. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220045968—Moreno. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$68,715. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220069360—Blair. Board Member K. Rohde moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$22,870. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220029148—Comstock. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$90,760. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220015767—Kruse. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$36,550. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220175357—Navarro. Board Member Love moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$26,885. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220118302-Muff. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$306,660. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220039437—Gifford. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$43,395. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220027978—Dahl Trustees. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$58,800. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220065772—Dahl Estates. Board Member K. Rohde moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$19,740. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220044198—Menuey Family Trust. Board Member K. Rohde moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$116,950. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220025398—Rose. Board Member K. Rohde moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$84,615. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220002630—Jensen. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$20,060. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220026254—Hisey. Board Member B. Rohde moved, seconded by Board Member Love to accept the referee's recommendation to set the value at \$87,765. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220158606—Hisey. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$42,649. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220054460—Nelson. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$217,165. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220174148—Pederson Jr. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$8,055. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220036632—Bligh. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$93,120. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220071527—Ferrellgas Inc. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$245,485. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220155569—Rippe. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$10,005. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220042926—Bengtson. Board Member Love moved, seconded by Board Member B. Rohde to accept the referee's recommendation to set the value at \$115,175. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220035962—Portillo. Board Member Love moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$143,135. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220047391—Fiedler. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$94,910. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220057575—Banuelos. Board Member Love moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$137,085. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220158010—Magana. Board Member B. Rohde moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$36,090. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220061904—Lieber Trustees. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$50,950. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220043450—Mallett. Board Member Love moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$75,635. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220022313—Primitivo Padilla. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$112,500. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220045259—Willems. Board Member B. Rohde moved, seconded by Board Member Hohenstein to accept the referee's recommendation to set the value at \$88,905. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220205183—Gunsolley. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$245,000. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

The Board reviewed property valuation protest #220199949—Cancino-Adame. Board Member Love moved, seconded by Board Member K. Rohde to accept the referee's recommendation to set the value at \$8,405. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

July 6, 17 and 18, 2017, at 9:00 a.m. were set for the Board of Equalization to hear property valuation protests filed for the purpose of setting value on said property.

Chair stated the Board of Equalization will go into closed session for the purpose of discussing negotiations on TERC cases: Rebecca L. Johnson 16R0015; Ricky L. Becker 16R1076 & 16R1075; Fernando Marquez 16R0015; Diane Boyd 16R0053 and Joann Weber 16R0028 v. Dakota County. Board Member Love moved, seconded by Board Member B. Rohde, to convene in closed session to discuss negotiations on TERC cases. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- absent, K. Rohde, Hohenstein- yes. UNANIMOUS MOTION CARRIED at 10:53 a.m. Chair Rohde re-stated the reason for closed session.

Board Member Rohde moved, seconded by Board Member K. Rohde, to reconvene in open session. ROLL CALL VOTE: Love- yes, Gomez- absent, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED at 11:07 a.m.

Board Member B. Rohde moved, seconded by Board Member Love, to allow County Attorney to negotiate TERC cases at settlement amounts discussed in closed session for Rebecca L. Johnson 16R0015; Ricky L. Becker 16R1076 & 16R1075; Fernando Marquez 16R0015; Diane Boyd 16R0053 and Joann Weber 16R0028 v. Dakota County. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

No mail or emergency business or public comment

Chair K. Rohde adjourned the June 19, 2017, Board of Equalization meeting at 11:08 a.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book