

Dakota County Board of Equalization
Thursday, July 20, 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, Gomez and Love. B. Rohde arrived at 9:30 a.m. Absent: None. Also present were Jeff Curry, County Assessor and Tax Valuation, Inc.—Ron Elliott, Jamison McShane and Jared Elliott 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 – July 17, 2017
2. NEW BUSINESS
 - 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
 - b. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Love moved, seconded by Board Member K. Rohde, to excuse Board Member B. Rohde from today's meeting. ROLL CALL VOTE: Hohenstein- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED. [Note: B. Rohde arrived at 9:30 a.m.]

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

Residents effected by the odor issues coming from the sewer lines connected with the start-up of Big Ox Energy's wastewater treatment plant in 2016 which converts organic waste into methane gas, requested the Board set the value of their homes to reflect that their homes are uninhabitable. Mr. Cornell stated his home is in litigation and he has been advised by his doctors and attorney to not occupy the house. Mr. Heuertz requested the County help bear the burden now by setting the value of their homes at zero for tax relief. His business is in his home and everyday losing revenue. Mr. Baker stated the experts have deemed his residence's as uninhabitable and should be demolished. The City of South Sioux City moved residents out of their homes in October, 2016. Ms. Orlando stated she would like to know what is going to happen as she has taken so much time off work. Ms. Raymer stated she is not living in her home. Ms. Goodier stated her home is taken down to the studs, no toilets, no carpet, no appliances hooked up and her home is unlivable and she would not allow anyone to live in the house. Ms. Klassen shared a list of chemicals with side effects of lung cancer and other things. She is living in her camper in her driveway with a port-a-pot. Meter detectors are still going off. Electricity and water are shut off as the chemical destroys copper pipe.

Jeff Curry, Assessor, stated the values of the homes were set per market and equalization and residents can appeal the Board of Equalization decision to the Tax Equalization and Review Committee (TERC) and the County can refund taxes. The Board commented that they sympathize with them for the situation they are in and felt their issues would be addressed during litigation, but the Board of Equalization is required to follow statute and equalize the value of their homes.

Chair Rohde stated the Board will convene in closed session per possible litigation. Board Member Love moved, seconded by Board Member Gomez, to convene in closed session. ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes. UNANIMOUS MOTION CARRIED at 10:13 a.m.

Board Member Love moved, seconded by Board Member K. Rohde, to reconvene in open session. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes. UNANIMOUS MOTION CARRIED at 10:39 a.m.

Chair Rohde stated the Board spoke with a state representative and the homes will be set at fair market value and equalization. TERC can take a parcel out of equalization, but county board cannot.

Leon Jessen addressed using the income approach to put value on farm land rather than the value being based on sales (market value). He feels there is an equalization problem that needs to be fixed on bottom ground versus the hill ground. Soil types need to be adjusted. Soil maps are out of date. Mr. Jessen compared both the income approach versus the market value on several parcels and gave examples. There are not enough land sales in each Land Valuation Group (LVG) to use the market value, so you need to use the whole county. Jeff Curry, Assessor, explained the Land Valuation Group soil types. Board Member Rohde thanked Leon for all his hard work. He feels the income approach is fair. Mr. Curry explained he is required to use the market value approach and base the average sales on the last three years. All farm ground needs to use the same approach. Board Member Rohde would like the board to request TERC to value the ag ground using the income approach. Mr. Curry said he would have to see if he could find enough evidence to change the TERC's approval of market value.

Chair K. Rohde recessed the meeting at 11:28 a.m. Chair K. Rohde reconvened the meeting at 12:37 p.m. Board Member Gomez arrived at 12:42 p.m.

The Board reviewed the property valuation protest #220156123—Mari. Board Member Gomez moved, seconded by Board Member B. Rohde, to set the value at \$3,920. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed the property valuation protest #220154678—VanSchoiack. Board Member Love moved, seconded by Board Member K. Rohde, to set the value at \$333,540. ROLL CALL VOTE: B. Rohde- abstain, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein-yes. UNANIMOUS MOTION CARRIED.

The Board reviewed the property valuation protest #220118566—Mahr. Board Member Love moved, seconded by Board Member B. Rohde, to set the value at \$321,245. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed the property valuation protest #220141851—PK Coffin Properties LLC. Board Member K. Rohde moved, seconded by Board Member Hohenstein, to set the value at \$293,010. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- yes Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed each individual property valuation protest by considering all papers relating to the protest and the findings and recommendations of the referee. Board Member B. Rohde moved, seconded by Board Member Love, to set the values on all parcels as recommended by referee as follows:

PARCEL #	CURRENT OWNER-Last Name	PREV TOTAL	CURR TOTAL	Referee/Board
220136718	DECKER	198,000.00	209,490.00	209,490.00
220196656	CORNELL	181,025.00	203,215.00	203,215.00
220053634	WEAVER	169,450.00	178,175.00	178,175.00
220196745	BRING	195,400.00	195,400.00	195,400.00
220162417	KENNA DEVELOPMENT LLC	156,705.00	156,705.00	156,705.00
220162336	R BAKER JR. & R MCCULLICK	156,405.00	156,405.00	156,405.00
220161356	KENNA DEVELOPMENT LLC	147,265.00	147,265.00	147,265.00
220160155	KENNA DEVELOPMENT LLC	147,860.00	147,860.00	147,860.00
220196664	GOODIER	219,320.00	219,320.00	219,320.00
220159114	RAYMER	183,945.00	183,945.00	183,945.00
220069956	HEUERTZ	153,415.00	153,415.00	153,415.00
220273828	CAMPOS	159,265.00	159,265.00	159,265.00
220196303	KLASSEN	197,720.00	197,720.00	197,720.00
220070032	ORLANDO	136,375.00	134,290.00	134,290.00
220198063	CAMPBELL	206,975.00	210,620.00	210,620.00
220024472	O'DELL	123,005.00	163,880.00	163,880.00
220024308	O'DELL	254,860.00	292,930.00	254,980.00
220071179	PEDERSON TRUSTEES	219,545.00	506,060.00	374,560.00
220091714	WACHTER	630,850.00	631,775.00	631,775.00

220002215	HERFEL	185,000.00	219,895.00	219,895.00
220152969	BORTSCHELLER	251,220.00	268,915.00	268,915.00
220043736	JOHNSON	103,225.00	125,945.00	125,945.00
220031444	FISCHER	77,570.00	105,680.00	98,655.00
220010714	BLANKEMEYER	170,085.00	219,640.00	219,640.00
220042845	KAMPFE	123,995.00	162,575.00	162,575.00
220002649	TUBBESING	160,935.00	92,770.00	153,320.00
220067147	GRAY	27,880.00	27,880.00	27,880.00

PARCEL #	CURRENT OWNER-Last Name	PREV TOTAL	CURR TOTAL	Referee/Board
220088047	VON SEGGERN TRUST	768,170.00	768,170.00	736,740.00
220118124	BOYD TRUSTEE	292,125.00	288,765.00	268,000.00
220056552	GOEBEL	108,450.00	171,755.00	171,755.00
220170827	SININGER	169,280.00	177,205.00	167,300.00
220062250	BARRS	52,680.00	120,700.00	71,065.00
220061939	BEARGEON	15,930.00	15,930.00	15,930.00
220197040	DORCEY	71,925.00	249,705.00	249,705.00
220205574	FRESE	36,800.00	49,680.00	49,680.00
220023077	FRESE	36,800.00	36,800.00	36,800.00
220170878	FRESE JR	240,040.00	279,310.00	238,730.00
220071330	BOUSQUET	12,000.00	20,000.00	20,000.00
220053936	DOWNS	248,565.00	296,405.00	262,865.00
220034648	KIMBELL	88,245.00	113,855.00	113,855.00
220034826	KIMBELL	83,950.00	110,880.00	110,880.00
220034729	KIMBELL	85,900.00	113,560.00	113,560.00
220087636	MASTERS	266,070.00	337,790.00	333,460.00
220034591	ROUSE	58,615.00	84,645.00	84,460.00
220033765	ROUSE	23,880.00	32,115.00	32,115.00
220033862	ROUSE	23,020.00	42,755.00	42,755.00
220017360	ROUSE	26,480.00	52,260.00	48,075.00
220154104	PICK	188,845.00	212,630.00	212,630.00
220146101	OLSON	20,055.00	20,055.00	20,055.00
220085544	OLSON FARMS INC	260,090.00	260,090.00	260,090.00
220083940	OLSON FARMS INC	916,465.00	916,465.00	916,465.00
220083851	OLSON FARMS INC	172,915.00	172,915.00	172,915.00
220083592	OLSON FARMS INC	1,290,495.00	1,290,495.00	1,290,495.00
220083428	OLSON FARMS INC	166,230.00	166,230.00	166,230.00
220082707	OLSON FARMS INC	227,910.00	227,910.00	227,910.00
220083673	OLSON	561,425.00	561,425.00	561,425.00
220082421	OLSON ET AL	292,630.00	292,630.00	292,630.00
220083770	OLSON	346,370.00	346,370.00	346,370.00
220085625	OLSON	12,200.00	12,200.00	12,200.00
220210675	OLSON ET AL	2,950.00	2,950.00	2,950.00
220150621	OLSON	1,865.00	1,865.00	1,865.00
220160201	OLSON	13,885.00	13,885.00	13,885.00
220154139	OLSON	99,825.00	99,825.00	99,825.00
220083894	HARRIS	211,965.00	211,965.00	211,965.00
220083002	HARRIS	182,585.00	182,585.00	182,585.00
220067554	OLSON	497,550.00	497,550.00	497,550.00
220071454	OLSON	434,800.00	434,800.00	434,800.00
220067457	OLSON	187,815.00	187,815.00	187,815.00
220164967	OLSON	445,320.00	445,320.00	445,320.00
220071632	OLSON	359,780.00	359,780.00	359,780.00
220084491	OLSON	232,680.00	232,680.00	232,680.00
220082723	OLSON ET AL	168,220.00	168,220.00	168,220.00
220082553	OLSON ET AL	164,820.00	164,820.00	164,820.00

220079293	OLSON ET AL	84,490.00	84,490.00	84,490.00
220057427	TORTICILL	148,000.00	197,615.00	197,615.00
220084793	PATTERSON	44,820.00	66,190.00	66,190.00
220073392	PALMERSHEIM	206,255.00	494,865.00	365,865.00
220273761	SOUTH RIDGE VISIONS LLC	292,990.00	594,215.00	557,825.00
220023611	SAYAVONG	130,665.00	170,190.00	152,060.00
220017832	ANDERSON	71,735.00	88,435.00	40,100.00
220042373	ANDERSON	29,995.00	52,680.00	48,785.00
220055890	JOHNSON	177,645.00	192,465.00	186,595.00

PARCEL #	CURRENT OWNER-Last Name	PREV TOTAL	CURR TOTAL	Referee/Board
220083398	OVERFELT FAMILY TRUST	86,500.00	86,500.00	86,500.00
220068240	GARWOOD TRUSTEES	41,565.00	266,120.00	266,120.00
220069123	GARWOOD TRUSTEE	183,230.00	204,115.00	204,115.00
220068593	GARWOOD TRUSTEE	132,325.00	304,235.00	304,235.00
220007055	GARWOOD TRUSTEE	12,860.00	23,260.00	23,260.00
220040605	BARAJAS	37,790.00	77,510.00	77,510.00
220061092	DIRKS	46,085.00	166,645.00	137,370.00
220061173	DIRKS	1,010.00	4,040.00	4,040.00
220038821	TRAMP	125,615.00	187,755.00	187,755.00
220039194	BADGER PROPERTIES LLC	30,170.00	48,390.00	48,390.00
220039445	BADGER PROPERTIES LLC	74,120.00	86,065.00	86,065.00
220038910	BADGER PROPERTIES LLC	36,850.00	49,480.00	40,565.00
220042683	TRAMP	41,330.00	71,105.00	66,920.00
220026696	LISCHKE TRUSTEES	111,960.00	139,675.00	139,675.00
220156727	TRAMP	35,000.00	61,700.00	35,000.00
220065810	BADGER PROPERTIES LLC	76,405.00	84,350.00	76,405.00
220066809	BADGER PROPERTIES LLC	855.00	13,360.00	3,000.00
220200599	RIVERFRONT APT LLC	2,500,000.00	3,980,720.00	3,392,910.00
220060827	OLSON TRUSTEE	2,198,805.00	2,198,805.00	2,198,805.00
220196109	OLSON TRUSTEE	373,255.00	373,255.00	373,255.00
220058733	OLSON TRUSTEE	3,815,530.00	3,815,530.00	3,815,530.00
220057958	OLSON TRUSTEE	460,885.00	460,885.00	460,885.00
220058032	OLSON TRUSTEE	52,730.00	52,730.00	52,730.00
220058652	OLSON TRUSTEE	887,315.00	887,315.00	887,315.00
220058377	OLSON TRUSTEE	33,470.00	33,470.00	33,470.00
220058105	OLSON TRUSTEE	61,455.00	61,455.00	61,455.00
220058288	OLSON TRUSTEE	63,875.00	63,875.00	63,875.00
220060746	OLSON TRUSTEE	777,205.00	777,205.00	777,205.00
220060479	OLSON TRUSTEE	30,635.00	30,635.00	30,635.00
220060568	OLSON TRUSTEE	82,235.00	82,235.00	82,235.00
220060991	OLSON TRUSTEE	23,995.00	23,995.00	23,995.00
220056382	FREDRICKSEN	89,325.00	117,610.00	117,610.00
220136904	CLAYTON	158,110.00	148,685.00	177,145.00
220118396	LINARES	157,000.00	246,360.00	222,025.00
220036772	EVERETT'S REALTY INC	119,535.00	147,840.00	117,155.00
220036950	EVERETT'S REALTY INC	66,485.00	89,210.00	69,040.00
220036853	EVERETT'S REALTY INC	49,205.00	79,245.00	67,060.00
220044554	EVERETT'S REALTY INC	138,800.00	179,090.00	179,090.00
220030871	GUNSOLLEY	113,085.00	137,175.00	137,175.00
220196613	GUNSOLLEY	27,010.00	27,010.00	20,525.00
220054894	GUNSOLLEY	165,465.00	275,645.00	204,000.00
220201110	PENGUIN INVESTMENTS LLC	422,350.00	473,950.00	376,830.00
220041113	PRUEHS	200,000.00	238,360.00	238,360.00
220048614	PRAIRIE HAVEN INC	815,220.00	843,390.00	843,390.00
220076588	LACY ENTERPRISES	631,480.00	631,480.00	631,480.00
220076847	LACY ENTERPRISES	397,220.00	397,220.00	397,220.00

220076766	LACY ENTERPRISES	71,095.00	71,095.00	71,095.00
220016518	KLASSEN ET AL	48,390.00	62,215.00	58,830.00
220058792	EVERETT'S REALTY INC	578,570.00	718,550.00	718,550.00
220048088	MAGANA-RUIZ	68,090.00	80,960.00	80,960.00
220007063	OLSON	337,230.00	337,230.00	337,230.00
220027080	CHERRY RIDGE LP	1,054,880.00	2,177,885.00	1,841,170.00
220273961	O'NEILL	0.00	124,150.00	85,455.00
220029598	M ALBENESIUS RENTALS LLC	53,560.00	60,650.00	55,925.00
220045887	VALDIVIA	78,800.00	87,240.00	81,215.00

PARCEL #	CURRENT OWNER-Last Name	PREV TOTAL	CURR TOTAL	Referee/Board
220067074	LIEDING	23,425.00	47,160.00	35,845.00
220060622	BROBST TRUSTEE	89,345.00	92,755.00	69,775.00
220018650	MEYER	13,140.00	23,830.00	5,220.00
220043930	TRAUTWEIN	95,920.00	113,235.00	113,235.00
220144656	IRET PROPERTIES	6,690,535.00	10,850,105.00	8,928,880.00
220023301	SSCNE LP	52,635.00	60,895.00	55,335.00
220092052	SSCNE LP	653,845.00	681,290.00	389,020.00
220094063	SSCNE LP	50,570.00	61,240.00	55,680.00
220111882	SSCNE LP	50,255.00	60,720.00	55,160.00
220127026	SSCNE LP	84,510.00	105,260.00	76,685.00
220142645	SSCNE LP	52,635.00	64,640.00	59,080.00
220142823	SSCNE LP	81,700.00	101,375.00	72,800.00
220145296	SSCNE LP	50,570.00	60,395.00	54,835.00
220145830	SSCNE LP	82,020.00	101,895.00	73,320.00
220152864	SSCNE LP	82,020.00	101,895.00	73,320.00
220166538	SSCNE LP	52,635.00	61,065.00	55,505.00
220170851	SSCNE LP	51,950.00	63,505.00	57,945.00
220171386	SSCNE LP	83,180.00	103,625.00	75,050.00
220178895	SSCNE LP	50,465.00	61,065.00	55,505.00
220181152	SSCNE LP	50,680.00	61,415.00	55,855.00
220196176	SSCNE LP	52,690.00	64,725.00	59,165.00
220196389	SSCNE LP	52,635.00	60,720.00	55,160.00
220196427	SSCNE LP	55,070.00	68,645.00	63,085.00
220199388	SSCNE LP	81,170.00	100,500.00	71,925.00
220206066	SSCNE LP	81,600.00	101,200.00	72,625.00
220206384	SSCNE LP	52,635.00	60,895.00	55,335.00

ROLL CALL VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Board Member B. Rohde left the meeting at 3:07 p.m.

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

MISC. NBHDS	2016	2017	BOE
220273538	\$ 410,530.00	\$ 417,025.00	\$ 417,025.00
220005532	\$ 2,015.00	\$ 10,000.00	\$ 2,015.00
220004129	\$ 1,765.00	\$ 23,100.00	\$ 1,765.00
220004471	\$ 3,675.00	\$ 10,000.00	\$ 3,675.00
220005443	\$ 1,190.00	\$ 5,900.00	\$ 1,190.00
220004390	\$ 1,030.00	\$ 17,500.00	\$ 1,030.00
220058725	\$ 279,560.00	\$ 221,265.00	\$ 276,265.00
220273616	\$ 400,000.00	\$ 418,875.00	\$ 375,625.00
220273617	\$ 322,275.00	\$ 331,655.00	\$ 253,020.00
220273618	\$ 29,160.00	\$ 29,160.00	\$ 20,160.00
220273619	\$ 11,100.00	\$ 11,100.00	\$ 3,660.00
220005311	\$ 191,260.00	\$ 232,580.00	\$ 208,995.00
220029113	\$ 7,310.00	\$ 3,240.00	\$ 3,645.00
220070644	\$ 83,340.00	\$ 122,905.00	\$ 99,965.00
220073589	\$ 186,615.00	\$ 202,190.00	\$ 186,615.00

220068518	\$ 5,385,540.00	\$ 5,385,540.00	\$ 18,109,545.00
220007438	\$ 42,700.00	\$ 167,245.00	\$ 88,260.00
220273951	\$ -	\$ 6,595.00	\$ 50,540.00
220173273	\$ 198,170.00	\$ 198,170.00	\$ 220,380.00
220064660	\$ 217,220.00	\$ 217,220.00	\$ 172,050.00
220180482	\$ 35,875.00	\$ 35,875.00	\$ 15,200.00
220064903	\$ 232,340.00	\$ 232,340.00	\$ 180,190.00
220198276	\$ 267,270.00	\$ 318,305.00	\$ 272,020.00
220147612	\$ 13,000.00	\$ 30,000.00	\$ 13,000.00
220147183	\$ 13,000.00	\$ 30,000.00	\$ 13,000.00
220273680	\$ 35,000.00	\$ 52,000.00	\$ 35,000.00
220273679	\$ 35,000.00	\$ 52,000.00	\$ 35,000.00

MISC. NBHDS	2016	2017	BOE
220164891	\$ 13,000.00	\$ 30,000.00	\$ 13,000.00
220273528	\$ 15,500.00	\$ 32,500.00	\$ 15,500.00
220178891	\$ 13,000.00	\$ 30,000.00	\$ 13,000.00
220147221	\$ 13,000.00	\$ 30,000.00	\$ 13,000.00
220273944	\$ -	\$ 5,865.00	\$ 117,770.00
220273943	\$ -	\$ 5,865.00	\$ 99,715.00
220150141	\$ 1,500.00	\$ 5,865.00	\$ 86,815.00
220007241	\$ 176,585.00	\$ 176,585.00	\$ 192,390.00
220029415	\$ 49,085.00	\$ 57,765.00	\$ 66,270.00
220273832	\$ 67,400.00	\$ 36,850.00	\$ 104,710.00
220068836	\$ 203,120.00	\$ 203,120.00	\$ 229,195.00
		\$ 9,398,217.00	\$ 22,010,200.00
			\$ 12,611,983.00

NBHD 115	2016	2017	BOE
220156344	\$ 296,015.00	\$ 243,840.00	\$ 311,395.00
220273668	\$ 236,310.00	\$ 192,300.00	\$ 236,310.00
220159998	\$ 203,835.00	\$ 160,075.00	\$ 238,475.00
220197717	\$ 215,230.00	\$ 172,195.00	\$ 190,341.00
220198535	\$ 217,520.00	\$ 176,420.00	\$ 217,520.00
220159114	\$ 183,945.00	\$ 143,805.00	\$ 183,945.00
220273669	\$ 177,960.00	\$ 141,510.00	\$ 180,705.00
220158673	\$ 180,510.00	\$ 144,205.00	\$ 180,510.00
220051615	\$ 154,930.00	\$ 134,855.00	\$ 161,915.00
220051283	\$ 203,100.00	\$ 183,315.00	\$ 203,100.00
220198772	\$ 143,495.00	\$ 126,000.00	\$ 143,495.00
220173117	\$ 220,380.00	\$ 206,675.00	\$ 220,380.00
220198764	\$ 163,260.00	\$ 149,605.00	\$ 163,260.00
220198438	\$ 161,595.00	\$ 148,415.00	\$ 161,595.00
220050686	\$ 139,785.00	\$ 127,120.00	\$ 139,785.00
220198799	\$ 235,090.00	\$ 222,505.00	\$ 235,090.00
220273734	\$ 180,705.00	\$ 168,255.00	\$ 180,705.00
220198888	\$ 227,280.00	\$ 215,155.00	\$ 262,365.00
220152489	\$ 160,925.00	\$ 149,100.00	\$ 160,925.00
220054746	\$ 207,900.00	\$ 196,335.00	\$ 215,650.00
220198977	\$ 241,855.00	\$ 230,410.00	\$ 241,855.00
220173036	\$ 156,860.00	\$ 145,465.00	\$ 160,460.00
220196400	\$ 189,960.00	\$ 178,610.00	\$ 189,960.00
220020736	\$ 184,555.00	\$ 173,665.00	\$ 184,555.00
220196311	\$ 192,995.00	\$ 182,400.00	\$ 192,995.00
220198373	\$ 175,960.00	\$ 165,440.00	\$ 175,960.00
220199116	\$ 185,500.00	\$ 175,195.00	\$ 185,500.00
220050740	\$ 149,800.00	\$ 139,610.00	\$ 149,800.00
220051518	\$ 161,165.00	\$ 151,055.00	\$ 161,165.00
220198292	\$ 181,560.00	\$ 171,605.00	\$ 181,560.00
220198055	\$ 189,540.00	\$ 179,600.00	\$ 189,540.00
220173516	\$ 186,645.00	\$ 176,775.00	\$ 186,645.00
220199035	\$ 190,280.00	\$ 180,420.00	\$ 190,280.00
220153817	\$ 166,870.00	\$ 157,270.00	\$ 166,870.00
220153914	\$ 166,920.00	\$ 157,320.00	\$ 166,920.00

220198470	\$ 168,710.00	\$ 159,555.00	\$ 168,710.00
220052239	\$ 136,410.00	\$ 127,285.00	\$ 136,410.00
220198802	\$ 152,260.00	\$ 143,325.00	\$ 152,260.00
220153825	\$ 155,185.00	\$ 146,345.00	\$ 155,185.00
220152403	\$ 209,220.00	\$ 200,550.00	\$ 213,725.00
220198551	\$ 160,985.00	\$ 152,315.00	\$ 160,985.00
220198780	\$ 211,600.00	\$ 203,005.00	\$ 211,600.00
220198594	\$ 141,230.00	\$ 132,730.00	\$ 141,230.00
220153906	\$ 147,430.00	\$ 139,090.00	\$ 147,430.00

NBHD 115	2016	2017	BOE
220051003	\$ 149,870.00	\$ 141,540.00	\$ 149,870.00
220199191	\$ 137,120.00	\$ 128,845.00	\$ 137,120.00
220051119	\$ 175,410.00	\$ 167,250.00	\$ 175,410.00
220153736	\$ 143,130.00	\$ 135,065.00	\$ 143,130.00
220051976	\$ 159,765.00	\$ 151,705.00	\$ 159,765.00
220053839	\$ 182,055.00	\$ 174,180.00	\$ 187,285.00
220050589	\$ 135,640.00	\$ 127,790.00	\$ 135,640.00
220021155	\$ 175,215.00	\$ 167,435.00	\$ 198,895.00
220053758	\$ 211,780.00	\$ 204,480.00	\$ 226,600.00
220198861	\$ 233,755.00	\$ 226,485.00	\$ 245,805.00
220019770	\$ 167,370.00	\$ 160,315.00	\$ 167,370.00
220198233	\$ 151,620.00	\$ 144,680.00	\$ 151,620.00
220052417	\$ 133,200.00	\$ 126,310.00	\$ 133,200.00
220205531	\$ 279,570.00	\$ 272,705.00	\$ 279,570.00
220035547	\$ 162,100.00	\$ 155,315.00	\$ 181,980.00
220198705	\$ 205,755.00	\$ 199,150.00	\$ 205,755.00
220173346	\$ 197,475.00	\$ 190,945.00	\$ 197,475.00
220020868	\$ 176,800.00	\$ 170,715.00	\$ 176,800.00
220050678	\$ 211,650.00	\$ 205,735.00	\$ 211,980.00
220173079	\$ 168,655.00	\$ 162,985.00	\$ 168,655.00
220150028	\$ 157,665.00	\$ 152,075.00	\$ 157,665.00
220199124	\$ 152,460.00	\$ 146,900.00	\$ 152,460.00
220055262	\$ 193,160.00	\$ 187,780.00	\$ 193,160.00
220052514	\$ 149,365.00	\$ 144,065.00	\$ 149,365.00
220173761	\$ 161,915.00	\$ 156,700.00	\$ 161,915.00
220164754	\$ 179,015.00	\$ 173,835.00	\$ 182,915.00
220153361	\$ 165,030.00	\$ 159,860.00	\$ 165,030.00
220206171	\$ 191,355.00	\$ 186,210.00	\$ 191,355.00
220054738	\$ 192,715.00	\$ 187,620.00	\$ 222,315.00
220020019	\$ 178,100.00	\$ 173,110.00	\$ 178,100.00
220153558	\$ 157,500.00	\$ 152,595.00	\$ 157,500.00
220173591	\$ 147,885.00	\$ 143,220.00	\$ 147,885.00
220153280	\$ 147,430.00	\$ 142,880.00	\$ 147,430.00
220199051	\$ 171,230.00	\$ 166,685.00	\$ 171,230.00
220153469	\$ 147,110.00	\$ 142,575.00	\$ 147,110.00
220205019	\$ 184,835.00	\$ 180,685.00	\$ 184,835.00
220197792	\$ 155,525.00	\$ 151,475.00	\$ 155,525.00
220155593	\$ 220,600.00	\$ 216,595.00	\$ 226,810.00
220198357	\$ 227,790.00	\$ 223,980.00	\$ 246,345.00
220173699	\$ 122,585.00	\$ 118,785.00	\$ 122,585.00
220020159	\$ 188,785.00	\$ 185,020.00	\$ 188,785.00
220052069	\$ 177,555.00	\$ 173,880.00	\$ 177,555.00
220052794	\$ 194,315.00	\$ 190,725.00	\$ 194,315.00
220198845	\$ 153,160.00	\$ 149,625.00	\$ 153,160.00
220198691	\$ 241,600.00	\$ 238,150.00	\$ 241,600.00
220020329	\$ 190,225.00	\$ 187,195.00	\$ 190,225.00
220051097	\$ 208,085.00	\$ 213,685.00	\$ 208,085.00
220050899	\$ 163,475.00	\$ 170,030.00	\$ 200,595.00
220042713	\$ 235,740.00	\$ 245,815.00	\$ 234,315.00

220011389	\$ 76,000.00	\$ 43,470.00	\$ 76,000.00
220062307	\$ 327,540.00	\$ 62,820.00	\$ 327,540.00
		\$ 15,952,400.00	\$ 17,486,701.00
			\$ 1,534,301.00

No mail or emergency business or public comment.

Chair K. Rohde adjourned the July 20, 2017, Board of Equalization meeting at 3:09 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book