

Dakota County Board of Equalization
Monday, September 25, 2017 at 3:00 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair K. Rohde called the meeting to order at 3:03 p.m. The Pledge of Allegiance was recited. Present were K. Rohde, Hohenstein, B. Rohde, Gomez and Love. Absent: None. 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.

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 – August 28, 2017
2. NEW BUSINESS
 - a. 3:00 p.m. Public Hearing for the purpose of hearing oral and written testimony from Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, seeking a tax exemption and exception for a late request for tax exempt status for tax year 2016.
 - b. Board to approve or deny an exception for a late request for tax exempt status for tax year 2016 for Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, Nebraska.
 - c. 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 Gomez moved, seconded by Board Member Hohenstein, to approve the August 28, 2017, minutes. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde opened the public hearing at 3:05 p.m. for the purpose of hearing oral or written testimony from Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, seeking a tax exemption and exception for a late request for tax exempt status for tax year 2016. Mr. George Sayavong spoke on behalf of the Buddhist Temple and Mr. Pomephanh and stated they had a learning curve and were naïve with paperwork and they were late filing the 451 Exemption Application. The budget for operating the Temple is 100% donations and we are asking the County to grant an exception for late paperwork and allow exemption of 2016 taxes. Chair asked if they had any paperwork to submit. Mr. Sayavong stated just the letter and Quick Claim Deed already on file. Jeff Curry stated the date to file the 451 Exemption Application is past for his office but they do qualify as a religious organization. If the Board approves the exception, Mr. Curry will access the penalty dollar amount. The Board asked County Attorney, Kim Watson, to research the Board's options and to place the exception decision on the next agenda (October 9).

Jeff Curry, Assessor, presented a report for Omitted and Clerical Errors and reviewed each parcel with the Board. Board Member Gomez moved, seconded by Board Member B. Rohde, to correct the assessment on parcels omitted or with clerical errors to values as recommended by the Assessor. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Parcel #	2017	BOE	Omitted 77-123	Clerical 77-128	NOTES:
220071594	\$ 380,685	\$765,800	X	X	2016-9 ANNEXTION ON JULY 22ND 2016 (HCI) \$11,677.34/acre
220071411	\$ 234,655	\$510,000	X	X	2016-9 ANNEXTION ON JULY 22ND 2016 (HCI) \$12,750/acre
220071322	\$ 208,870	\$680,000	X	X	2016-9 ANNEXTION ON JULY 22ND 2016 (HCI) \$16,190.48/acre
220071500	\$ 219,510	\$862,400	X	X	2016-9 ANNEXTION ON JULY 22ND 2016 (HCI) \$15,923.19/acre
220200688	\$ 104,400	\$274,905	X		NO BP FOR WORKSHOP/PCON/LGT - DC REALTY (OLD HWY 20)
220147183	\$ 30,000	\$ 13,000		X	DISCOUNTED CASH FLOW DID NOT ROLL ON PRCL
220153256	\$ 13,500	\$ 10,800		X	2016 BOE CALC ERROR ADJ 0.8 = 10,800 EQUALIZE/ 2016 BOE

220197040	\$ 249,705	\$221,575	X		NOT ALL LAND ANNEXED, OMMITED FROM AG LND (DORCEY)
220089418	\$ 84,230	\$ 86,815	X		OMMITTED .87AC IN CITY LIMITS / WALSH
220205051	\$ 124,055	\$129,090	X		OMMITTED 2.66AC IN CITY LIMITS / WALSH
220273721	\$ 21,940	\$ 5,730	X		OVER 19 ACRES IN THE LAKE OMMITED AND USED LND VALUE

Parcel #	2017	BOE	Omitted 77-123	Clerical 77-128	NOTES:
220172331	\$ 177,155	\$269,455	X	X	OMMITTED FROM RIVER FRONT / DATA ENTRY NBHD WRONG
220172420	\$ 127,415	\$188,365	X	X	OMMITTED FROM RIVER FRONT / DATA ENTRY NBHD WRONG
220070830	\$ 146,485	\$229,475	X	X	OMMITTED FROM RIVER FRONT / DATA ENTRY NBHD WRONG
220006547	\$ 34,020	\$318,745	X		NO BP PROVIDED, NEW CONSTRUCTION OMITTED (HOMER)
	\$ 2,156,625	\$4,566,155			
		\$2,409,530			

No mail or emergency business or public comment.

Chair K. Rohde adjourned the September 25, 2017, Board of Equalization meeting at 3:23 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book