

Dakota County Board of Equalization
Tuesday, July 24, 2018, 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 9:01 a.m. with the Pledge of Allegiance. Present were K. Rohde, B. Rohde, Love and Gomez. Absent: Hohenstein. Also present were Jeff Curry, Assessor, Ron Elliot, Aaron Wilson and Jamison McShane, Tax Valuation, Inc Appraiser's, 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 – July 23, 2018
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 Gomez moved, seconded by Board Member B. Rohde, to excuse Board Member Hohenstein from today's meeting. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member B. Rohde moved, seconded by Board Member Gomez, to approve the minutes of July 23, 2018. ROLL CALL VOTE: Love, - yes, Gomez- yes, K. Rohde- yes, Hohenstein- absent, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde stated the Board would 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.

Chair K. Rohde stated the Board would hear testimony from the residents in attendance:

1. Leon Jessen, 13 parcels for Trustee Jackie Olson – Olson Farms, stated he filed again this year to protect his TERC claim filed last year regarding the income approach.
2. H. Frese, parcels 220205574 and 220170878, regarding value of parcel with an easement and square foot equalization with neighbors.
3. Kurt Hohenstein, parcels 220083088 and 220083541, regarding the WRP parcels change in acreage for grasslands and wastelands.
4. J. Natwick, Heidman Law Firm, representing Lite-Form International, LC, parcels 220071810, 220153299, 220176930, addressing the need for contiguous parcels for a lower land value.
5. S. Sides, parcel 220009716, regarding crawl space vs. full basement
6. B. Gotch, parcel 220057044 to correct land value with neighborhood; parcel 220057397 regarding square footage equalized with like neighbors and check year built depreciation table; parcel 220038139 regarding land leased versus owned; parcel 220069751 regarding possible extra building and parcels 220205280 and 220054541 asked to compare with like properties.

The Board reviewed property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee. Board Member Gomez left the meeting at 11:25 p.m.

Jeff Curry, Assessor, presented the report of clerical errors for Board to review and correct assessment of undervalued or overvalued property. Board Member Love moved, seconded by Board Member B. Rohde, to approve the Report of Clerical Errors and correct the assessment of undervalued and overvalued property. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- absent, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Parcel #	2018	AO 2018/BOE	OMITTED 77-123	CLERICAL 77-128	NOTES:
220070725	372,500	108,780		X	MOVE FROM COMM TO AG
220070644	172,885	106,715		X	RESET HIS HOUSE TO RES FROM COM
220068364	283,770	192,120	X		REMOVE RESIDENCE AND OUTBLDG
220068267	270,515	258,985		X	CORRECT RESIDENCE QUALITY ERROR
220066949	155,395	146,685		X	CONDITION DATA ENTRY ISSUE 30 MOVED TO 20
220025118	375,705	429,045		X	104LND VALUE AC VS SQFT, NGHBR POINTED - CLERICAL ERR
220024839	45,200	165,850		X	104LND VALUE AC VS SQFT, NGHBR POINTED - CLERICAL ERR
220023344	83,100	125,950	X		NGHBR POINTED OUT THAT BLDG FELL OFF RECORD FOR \$
220006709	13,800	16,530		X	DE/CE AC VS SF METHODOLOGY
220008337	20,300	24,750		X	DE/CE AC VS SF METHODOLOGY
220010293	14,710	20,435		X	REMOVED .72 ADJUSTMENT FROM LAND
220006431	22,390	31,100		X	REMOVED .72 ADJUSTMENT FROM LAND

No mail, emergency business or public comment.

Gene Martin, parcels 220069530, 220070229 and 220198160, reviewed the new values set at previous board meeting.

Chair K. Rohde moved, seconded by Board Member Love, to accept the referee recommendation and set the value on the following parcels except for protest numbers 290, 348, 349, 351, 430, 458, 607, 641, 642, 643, 644 and 652. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- absent, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

PARCEL #	CURRENT OWNER LAST NAME	2017 Value	2018 Value	Board/Referee
220039143	OHM	120,780	192,455	185,020
220069506	KOCH	108,045	145,115	145,115
220013144	KLEIDER	117,820	139,465	139,465
220071640	HOBBIEBRUNKEN, TRUSTEE	192,690	289,830	231,385
220164576	MDC COAST 2, LLC	2,545,405	2,518,535	2,518,535
220071179	PEDERSON TRUSTEES	374,560	769,060	506,060
220053073	VALDOVINOS	116,865	130,155	130,155
220035326	HARRIS	83,045	85,210	85,210
220034087	C & J BODY SHOP INC	88,750	164,155	91,840
220273734	ASHLEY, TRUSTEES	180,705	220,660	195,025
220204705	WITTE	74,715	105,325	95,750
220171645	CHAMBERS	109,255	217,150	147,665
220014183	STERRETT	67,815	87,885	74,710
220076391	BOUSQUET	215,265	302,360	298,500
220026459	MESSERLIE III	10,175	22,785	22,785
220009716	SIDES	58,950	94,760	93,180
220205574	FRESE JR OR SANDRA L FRESE	49,680	59,585	59,585

220170878	FRESE, JR	275,530	291,730	291,730
220077150	ROOST & KRISTIN ROOST, TRUSTEE	66,280	97,455	97,455
220009368	NIEMAN, JR.	44,085	69,640	69,640
220070741	DAVEY	207,205	347,510	142,240
220042810	MOOS, TRUSTEE OF THE AMENDED	76,540	198,260	198,260
220042721	MOOS, TRUSTEE OF THE AMENDED	346,840	432,245	432,245
220147388	MOOS, TRUSTEE OF THE AMENDED	5,450	44,000	44,000
220118302	MUFF	306,660	387,585	306,235
220072515	SUPREME WOOD PRODUCTS, INC.	22,800	61,560	61,560
220071608	SUPREME WOOD PRODUCTS, INC.	52,000	130,710	130,710
220058350	SUPREME WOOD PRODUCTS, INC.	280,685	355,620	355,620
220011613	LANE	31,040	65,180	42,510
220040060	RODRIGUEZ	54,460	66,065	66,065
220040583	RODRIGUEZ	30,390	54,260	54,260
220156301	TIMBER SOUTH SIOUX CITY PROPERTIES LP	2,183,550	2,629,665	2,629,665
Parcel #	Owner Last Name	2017 Value	2018 Value	Board/Referee
220176531	STRONG CAPITAL V LP	4,085	7,200	7,200
220196893	MEIER	188,500	198,300	198,300
220009503	GOODSELL, TRUSTEE OF THE L. GOODSSELL REV	38,255	54,115	54,115
220072442	GENE P STOUT REV. LIVING TRUST & THE HELEN T STO	417,145	667,030	481,845
220019606	KINZIE	52,980	59,735	59,735
220027048	MAGDANZ	80,055	111,780	111,780
220153450	VITITO	243,530	292,615	292,615
220035652	RODRIGUEZ	95,060	109,560	109,560
220156166	PW SSC LLC	527,070	691,525	691,525
220056382	FREDRICKSEN	117,610	134,815	107,495
220273626	PEDERSEN	58,735	93,620	93,620
220022313	PADILLA & LORENA MARQUEZ	112,500	127,870	127,870
220196303	KLASSEN	197,720	205,665	197,720
220074194	ARMBRIGHT	157,310	244,935	244,935
220044171	MARTINEZ ROJAS & NANCY ARACELI RUIZ MALAG	101,705	115,780	115,780
220090548	STAAB	179,350	258,920	208,555
220010277	LANE RENTALS, LLC	234,545	317,805	281,620
220004382	DORIS D BECKMAN TRUSTEE - DORIS BECKMAN REV	88,740	91,010	91,010
220014833	HARRIS	103,835	113,330	105,335
220065853	ROTH-HANNA TRUSTEE	108,920	168,135	168,135
220060665	DAHL	69,805	103,605	96,620
220036918	NGELEKA	77,270	78,830	78,830
220154376	SHERRY	187,165	230,510	215,405
220008647	ROUSE	33,820	44,635	44,635
220034591	ROUSE	84,460	89,010	89,010
220008892	ROUSE	47,305	67,320	67,320
220008558	JOHNSON	65,535	85,845	85,845
220123756	GAYNOR	161,890	236,765	213,890
220060428	MOLLY K COPPLE & JAY URBANEC	107,500	145,130	142,220
220057087	SILA	97,775	133,785	133,785
220006253	GARWOOD, TRUSTEE	4,270	21,325	21,325
220006873	GARWOOD, TRUSTEE	29,230	30,300	30,300

220068593	GARWOOD, TRUSTEE	304,235	306,590	306,590
220068151	GRWOOD ENTERPRISES INC	384,920	486,785	486,785
220043752	THOENE	182,010	191,720	179,235
220072736	THOENE	97,020	124,865	123,995
220091897	HARRINGTON	40,045	66,275	53,965
220091285	DAVIS	73,710	153,240	152,849
220005591	HARRIS	72,235	113,910	113,910
220004374	HARRIS	57,005	77,595	69,090
220205809	SCHRAM, TRUSTEE	32,750	307,245	307,245
220085633	MC MANIGAL	153,365	259,815	259,815
220072477	VIPOND	108,200	129,440	129,440
220083754	BARCLAY	232,245	334,080	334,080
220002061	LONG FAMILY TRUST	25,200	82,560	82,560
220071810	LITE-FORM INTERNATIONAL, L.C.	70,000	128,540	128,540
220153299	LITE-FORM INTERNATIONAL, LC	112,050	213,385	213,385
220176930	LITE-FORM INTERNATIONAL, L.C.	1,218,535	1,826,695	1,557,745
220073538	BLANKEMEYER	42,750	70,345	70,345
220077835	NORTON	95,770	136,105	136,105
220166722	COPPLE	171,500	251,180	251,180
220001111	STORK, ET AL	80,765	101,435	101,435
220055572	SABRA HEALTH CARE HOLDINGS III, LLC	3,301,585	4,477,240	3,638,210
220055572	HARNISCH VP OF FINANCE	3,301,585	4,477,240	3,638,210
220083711	OLDENBURG	67,435	97,330	97,330
220070210	GUZMAN	178,785	294,715	294,715
Parcel #	Owner Last Name	2017 Value	2018 Value	Board/Referee
220087415	DENKER	148,490	189,380	189,380
220073821	DUBOIS	175,515	204,490	204,490
220065802	KRUEGER	125,015	180,975	180,975
220067600	KRUEGER	125,010	174,020	174,020
220067511	KRUEGER	125,010	168,555	168,555
220018537	MAGANA (Cardinal Capital Chris Krueger)	18,670	19,580	6,480
220145156	KRUEGER	341,410	431,925	431,925
220057354	PAULING	50,795	80,020	80,020
220059888	STAPLETON	322,295	347,865	347,865
220073694	STAPLETON	220,530	288,640	288,640
220059977	STAPLETON	132,905	155,600	141,270
220164975	KRATKY	101,870	125,805	108,715
220011028	GILLASPIE MERRIGAN	60,430	84,095	84,095
220013373	RAYNOR	90,915	108,940	108,940
220043353	GARY OGDEN CONSTRUCTION, INC	179,095	260,990	160,870
220072558	COVINGTON ACRES, LLC	377,330	752,430	752,430
220147299	JOHNSON JR	126,480	151,695	151,695
220072817	COVINGTON ACRES, LLC	46,660	69,600	69,600
220070156	JOHNSON	40,425	118,320	118,320
220072981	JOHNSON GOLF COURSE BUILDERS LLC	63,175	102,720	102,720
220205906	UHING	207,540	219,495	219,495
220117594	PALMERSHSEIM, ET AL	107,730	193,510	193,510
220127565	PALMERSHEIM	119,400	138,400	127,055

220123543	DAVIS	303,455	409,480	409,480
220152152	LIN-DU, LLC	1,530	13,070	13,070
220054789	LIN-DU LLC	137,500	243,000	243,000
220110956	RASMUSSEN	8,870	12,570	3,510
220175764	RASMUSSEN, REV. TRUST	170,625	181,820	181,820
220008477	STAMP	112,335	123,110	108,250
220124639	STAMP	30,300	31,395	31,395
220057958	OLSON TRUSTEE	460,885	444,800	444,800
220058032	OLSON TRUSTEE	52,730	50,880	50,880
220058652	OLSON TRUSTEE	887,315	856,320	856,320
220058377	OLSON TRUSTEE	33,470	32,300	32,300
220058288	OLSON TRUSTEE	63,875	61,615	59,590
220058105	OLSON TRUSTEE	61,455	59,290	61,615
220060746	OLSON TRUSTEE	777,205	749,995	749,995
220060479	OLSON TRUSTEE	30,635	29,560	29,560
220060568	OLSON TRUSTEE	82,235	79,355	79,355
220060991	OLSON TRUSTEE	23,995	23,140	23,140
220051585	NEAL	223,565	253,545	200,000
220012245	NEAL	131,785	173,350	151,880
220046239	MAGANA	74,120	84,405	92,264
220070881	MEIER	124,545	173,850	173,850
220048088	MAGANA-RUIZ	80,960	87,485	72,000
220164568	VAVRA, TRUSTEES	86,560	138,360	138,360
220014124	CAUDILL	107,915	129,475	120,000
220150419	WEBER	124,145	125,635	125,635
220054894	GUNSOLLEY	204,000	236,310	212,070
220059187	DORCEY	144,525	179,305	179,305
220090076	ELLIS	126,510	164,140	154,100
220007403	KROGH	223,560	261,195	247,470
220161550	BAKER INC	121,970	279,245	279,245
220007284	GRABOW'S INC, A NE CORP.	90,320	148,570	134,880
220197040	DORCEY	221,575	286,400	265,875
220273826	HARRISON	181,465	236,700	236,700
Parcel #	Owner Last Name	2017 Value	2018 Value	Board/Referee
220014507	MAGDANZ	130,990	164,995	164,995
220066841	BARNES	96,645	123,630	123,630
220010439	DORCEY	87,985	130,950	130,950
220013950	DORCEY	19,195	63,155	63,155
220068801	DORCEY	27,795	128,510	128,510
220068194	BEERMANN	104,670	112,460	112,460
220069271	BRIGHT	140,270	171,270	167,695
220092583	MARTINECK	61,295	93,990	93,990
220032785	LEROY & BETH KOSTER, JOINT TENANTS	78,365	33,565	33,565
220016690	GUNSOLLEY	23,095	36,150	36,150
220049505	WOLFE	70,030	74,665	74,665
220027080	CHERRY RIDGE LIMITED PARTNERSHIP	1,841,170	1,841,170	1,841,170
220021856	NUNEZ	129,990	144,905	144,905
220068763	JANS PROPERTIES, LLC	72,860	298,760	298,760

220205280	GOTCH	204,750	227,095	227,095
220054541	GOTCH	211,110	266,330	266,330
220083088	COTTONWOOD FLATS INC	844,550	813,445	813,445
220083541	COTTONWOOD FLATS INC	2,355,625	2,262,595	2,262,595
220039348	BEL FURY INVESTMENT GROUP	40,940	42,575	42,575
220021589	BEL FURY INVESTMENT GROUP	51,925	55,160	55,160
220054878	SIOUX CITY FOUNDRY COMPANY	1,261,535	2,439,530	2,439,530
220054959	SIOUX CITY FOUNDRY CO	111,650	310,345	310,345

Chair K. Rohde moved, seconded by Board Member Love, to set changed value on protest numbers 290, 348, 349, 351, 430, 458, 607, 641, 642, 643, 644 and 652. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- absent, B. Rohde- yes, Love- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

PARCEL #	CURRENT OWNER LAST NAME	2017 Value	2018 Value	Board/Referee
220010714	BLANKEMEYER	219,640	256,910	219,640
220068240	GARWOOD, TRUSTEES	266,120	278,600	42,385
220069123	GARWOOD, TRUSTEE	204,115	389,615	85,500
220148937	GARWOOD, TRUSTEE	331,720	580,000	190,845
220057427	TORTICILL	197,615	245,820	245,820
220118566	MAHR	321,245	345,230	321,245
220091447	CONLEY	140,780	264,620	205,795
220057044	SIOUXLAND NATIONAL BANK	1,498,740	2,084,245	1,656,060
220057397	SIOUXLAND NATIONAL BANK	889,405	1,200,695	1,058,305
220038139	SIOUXLAND NATIONAL BANK	95,745	104,590	77,255
220069751	SIOUXLAND NATIONAL BANK	40,790	74,460	63,760
220204667	KRAMPER FAMILY FARM PARTNERSHIP	136,520	517,400	166,165

Chair K. Rohde adjourned the July 24, 2018, Board of Equalization meeting at 12:13 p.m.

County Board of Equalization

Kevin Rohde, Chair Date signed

Joan Spencer, County Clerk Date

Date entered in book