

Dakota County Board of Equalization
Monday, August 13, 2018, 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 3:02 p.m. with the Pledge of Allegiance. Present were K. Rohde, Hohenstein, B. Rohde, Love and Gomez. Absent: None. Also present were Jeff Curry, 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 – July 24, 2018
2. NEW BUSINESS
 - a. Board to review Corrected Over/Under 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. §77-1507; 1502
 - 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 Love, to approve the minutes of July 24, 2018. ROLL CALL VOTE: Hohenstein- yes, B. Rohde- yes, Love, - yes, Gomez- yes, K. Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde stated the Board would review the Corrected Over/Under 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. Gary Bortscheller/Bort Auto Body – parcel 220055181 – asked to have the number of acres reviewed per acres sold in 2015. Assessor Jeff Curry explained the median price per acre on his parcel and how equalized.

Chair K. Rohde moved, seconded by Board Member Gomez, to accept the referee recommendation and set the value on the following parcels. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

PARCEL #	CURRENT OWNER LAST NAME	Prior 2018 Value	Current 2018 Value	Board/Referee
220055181	BORTSCHELLER	103,550	151,440	151,440
220042217	QUINT	99,155	194,170	194,170

Jeff Curry, Assessor, presented the report of clerical errors for Board to review and correct assessment of undervalued or overvalued property. Chair K. Rohde 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: Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

PARCEL #	2018	AO 2018/BOE	OMITTED 77-123	CLERICAL 77-128	NOTES:
220149178	164,860	84,860		X	INCORRECT NBHD, TVI REFEREE CALLED IT A CLERICAL
220178569	69,530	32,125	X	X	4000 VS 3000 (PERSONAL/FAMILY) STORAGE
220153469	163,460	163,460		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER
220069956	218,910	218,910		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER
220072442	667,030	523,845		X	NUMBERS DID NOT RECONCILE TO CORRECT AMOUNT
220055416	346,815	346,815		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER
220038139	104,590	104,590		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER
220058105	59,290	59,290		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER
220058280	61,615	61,615		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER
220044651	95,825	95,825		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER
220000972	81,335	81,335		X	REFEREE WANTED NC, BUT TRANSPOSED INCORRECT NUMBER

No mail, emergency business.

Public Comment: Herman Frese, 913 W 3rd Street, South Sioux City, addressed the Board wanting an explanation of Board decision regarding value set on parcels 220205574 and 220170878. Chair K. Rohde explained the value set by the Board is final and appeal should be taken to Tax Equalization Review Commission (TERC). Jeff Curry, Assessor, informed the Board that per conversation with Nebraska Property Assessment Division, Mr. Frese would have his value adjusted for 2016 and 2017 per TERC hearing, but that 2018 is now equalized.

Chair K. Rohde adjourned the August 13, 2018, Board of Equalization meeting at 3:30 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date

Date entered in book