

Dakota County Board of Equalization
Monday, September 24, 2018, at 3:00 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Hohenstein called the meeting to order at 3:03 p.m. with the Pledge of Allegiance. Present were Hohenstein, B. Rohde, Love, Gomez. Absent: K. Rohde. 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 – August 27, 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. Closed Session for the purpose of setting TERC Stipulation in valuation for T-M Holdings, Ltd. Parcels 220069530, 220070229 and Martin, Parcel 220198160
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Love moved, seconded by Board Member Gomez, to approve the minutes of August 27, 2018. ROLL CALL VOTE: B. Rohde- yes, Love - yes, Gomez- yes, K. Rohde- absent, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Chair K. Rohde arrived at 3:09 p.m.

Vice-Chair Hohenstein 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. Cain-parcels 220024839 and 220025118-was not in attendance. Assessor Curry presented statistics on equalization of river-front property. Gordon Krogh-parcel 220070466 stated the use of land in this parcel is mostly ag ground. Assessor Curry stated the parcel is now correctly valued per ag ground vs. commercial ground. Vice-Chair Hohenstein moved, seconded by Board Member Love, to accept the value recommended by the referee on parcels 220024839, 220025118 and 220070466. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

PARCEL #	CURRENT OWNER LAST NAME	PREV TOTAL 2017	CURRENT TOTAL 2018	AMENDED CLERICAL OMITTED	REFeree / BOE
220024839	CAIN REVOCABLE TRUST	149,425	45,200	165,850	165,850
220025118	CAIN REVOCABLE TRUST	360,800	375,705	429,045	429,045
220070466	KROGH, TRUSTEE	84,150	332,000	171,410	171,410

Vice-Chair Hohenstein moved, seconded by Board Member B. Rohde, to convene in closed session to discuss stipulation in value for T-M Holdings, Ltd.- parcels 220069530 & 220070229 and Martin- parcel 220198160. ROLL CALL

VOTE: Gomez- yes, K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes. UNANIMOUS MOTION CARRIED at 3:19 p.m. Vice-Chair restated the reason for the closed session.

Board Member Love moved, seconded by Board Member Gomez, to reconvene in open session. ROLL CALL VOTE: K. Rohde- yes, Hohenstein- yes, B. Rohde- yes, Love- yes, Gomez- yes. UNANIMOUS MOTION CARRIED at 3:35 p.m.

No public comment, mail or emergency business.

Vice-Chair Hohenstein adjourned the September 24, 2018, Board of Equalization meeting at 3:36 p.m.

County Board of Equalization

Martin Hohenstein, Vice-Chair

Date signed

Joan Spencer, County Clerk

Date

Date entered in book