

**Dakota County Board of Equalization  
Special Meeting**

Wednesday, March 13, 2019 at 11:30 a.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the special meeting to order at 11:37 a.m. with the Pledge of Allegiance. Present were Rohde, Albenesius, Hohenstein, Gomez. Absent: Gill. Also present was 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. NEW BUSINESS

- a. Closed Session for the purpose of discussing pending litigation negotiations on Tax Equalization and Review committee (TERC) hearings Case Nos: 17C 0085 & 18C 0093 – Cherry Ridge LP, South Sioux City, Nebraska and Case Nos: 17A 0064, 17A 0065, 17A 0066, 17A 0067, 17A 0068, 17A 0069, 17A 0070, 17A 0071, 17A 0072, 17A 0073, 17A 0074, 17A 0075, 17A 0076, 18A 0173, 18A 0174, 18A 0175, 18A 0176, 18A 0177, 18A 0178, 18A 0179 & 18A 0180, 18A 0181, 18A 0182, 18A 0183, 18A 0184 & 18A 0185 – Jacqueline T. Olsen, Trustee for Jacqueline T. Olson Revocable Trust, Clarence M. Olson Jr. Residuary Trust and Clarence M. Olson Jr. Marital Trust, Dakota County, Nebraska.
- b. Board to approve or disapprove Dakota County Attorney to offer a settlement agreement in TERC Case Nos. 17C 0085 & 18C 0093 – Cherry Ridge LP, South Sioux City, Nebraska.
- c. Board to approve or disapprove Dakota County Attorney to offer a settlement agreement in TERC Case Nos: 17A 0064, 17A 0065, 17A 0066, 17A 0067, 17A 0068, 17A 0069, 17A 0070, 17A 0071, 17A 0072, 17A 0073, 17A 0074, 17A 0075, 17A 0076, 18A 0173, 18A 0174, 18A 0175, 18A 0176, 18A 0177, 18A 0178, 18A 0179 & 18A 0180, 18A 0181, 18A 0182, 18A 0183, 18A 0184 & 18A 0185 – Jacqueline T. Olsen, Trustee for Jacqueline T. Olson Revocable Trust, Clarence M. Olson Jr. Residuary Trust and Clarence M. Olson Jr. Marital Trust, Dakota County, Nebraska.

2. PUBLIC COMMENT

3. ADJOURNMENT

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

Board Member Gomez moved, seconded by Board Member Hohenstein, to convene in closed session for the purpose of pending litigation negotiations for Tax Equalization and Review Commission (TERC) hearings Case Nos: 17C 0085 & 18C 0093 – Cherry Ridge LP, South Sioux City, Nebraska and Case Nos: 17A 0064, 17A 0065, 17A 0066, 17A 0067, 17A 0068, 17A 0069, 17A 0070, 17A 0071, 17A 0072, 17A 0073, 17A 0074, 17A 0075, 17A 0076, 18A 0173, 18A 0174, 18A 0175, 18A 0176, 18A 0177, 18A 0178, 18A 0179 & 18A 0180, 18A 0181, 18A 0182, 18A 0183, 18A 0184 & 18A 0185 – Jacqueline T. Olsen, Trustee for Jacqueline T. Olson Revocable Trust, Clarence M. Olson Jr. Residuary Trust and Clarence M. Olson Jr. Marital Trust, Dakota County, Nebraska. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes, Gill- absent. UNANIMOUS MOTION CARRIED at 11:40 a.m. Chair Rohde re-stated the reason for the closed session.

Board Member Gomez moved, seconded by Board Member Hohenstein, to reconvene in open session. ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- yes, Gill- absent, Hohenstein- yes. UNANIMOUS MOTION CARRIED at 12:25 p.m.

Board Member Hohenstein moved, seconded by Board Member Gomez, to accept the recommendation of the Assessor and approve the Dakota County Attorney to offer a settlement agreement in TERC cases Case Nos: 17C 0085 & 18C 0093 – Cherry Ridge LP, South Sioux City, Nebraska. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Hohenstein, to accept the methodology recommended by the Assessor, and approve the Dakota County Attorney to offer a settlement agreement in TERC cases Case Nos: 17A 0064, 17A 0065, 17A 0066, 17A 0067, 17A 0068, 17A 0069, 17A 0070, 17A 0071, 17A 0072, 17A 0073, 17A 0074, 17A 0075, 17A 0076, 18A 0173, 18A 0174, 18A 0175, 18A 0176, 18A 0177, 18A 0178, 18A 0179 & 18A 0180, 18A 0181, 18A 0182, 18A 0183, 18A 0184 & 18A 0185 – Jacqueline T. Olsen, Trustee for Jacqueline T. Olson Revocable Trust, Clarence M.

Olson Jr. Residuary Trust and Clarence M. Olson Jr. Marital Trust, Dakota County, Nebraska. ROLL CALL VOTE:  
Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

No public comment.

Chair Rohde adjourned the March 13, 2019, Special Board of Equalization meeting at 12:28 p.m.

County Board of Equalization

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Kevin Rohde, Chair

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Date signed

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Joan Spencer, County Clerk

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Date

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Date entered in book