

Dakota County Board of Equalization
Monday, April 8, 2019 at 1:00 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gill called the meeting to order at 1:00 p.m. with the Pledge of Allegiance. Present: Albenesius, Gill, Hohenstein, Gomez. Absent: Rohde. 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. 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 – February 25, March 13 (Special), March 18 (Emergency), 2019
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels #220015260 J. Ramsey; #220027404 M. McVey; #220147590 V. Phillips.
 - b. Rick Bousquet, South Sioux City, regarding the use of referees during the county valuation protest process.
 - c. Jeff Curry, Assessor, requesting the Board approve, appoint and set compensation for the use of certified appraisers as referees for property valuation protests. §77-1502.01
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gill moved, seconded by Board Member Hohenstein, to approve the minutes of February 25 and March 13 and 18, 2019 meeting. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- absent. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, reviewed the Tax List Corrections stating parcel #220015260 (J. Ramsey) had the homestead exemption removed in error and parcel #220027404 (McVey) was corrected to reflect the homestead exemption. Parcel #220147590 (Phillips) was corrected to reflect that the value was raised per TERC ruling. Board Member Hohenstein moved, seconded by Board Member Albenesius, to approve the tax list corrections for parcels #220015260, #220027404, #220147590. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- absent, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Rick Bousquet, Dairy Lane, South Sioux City, informed the Board of complaints where last year the referees hired for the protest process said one thing to the protestor and recommended something different to the Board of Equalization and had “no skin in the game.” He thought the Board of Equalization should not hire referees, but listen to the protests themselves. He stated farm values were twice as much in Nebraska compared to Iowa.

Jeff Curry, Assessor, stated that he would recommend the Board hire a local company and possibly use the firm in Lincoln for commercial only. He stated the Assessor writes an opinion on every parcel, but cannot act as referee. Mr. Curry stated there would be little change in parcel value this year and ag ground has gone down. The firm, Innovative Appraisal Service, is active within a local 150-mile radius and employs a qualified ag appraiser. Doug Helvig could also be contacted for ag appraisal. If the Board approves hiring a referee, a written agreement should be signed. Mr. Curry will check on the availability of commercial appraisers in Sioux City, Iowa, and what their fee would be. The Board did not act on hiring a referee and Vice-Chair Gill asked that it be put on the April 22 agenda.

Vice-Chair Gill called for public comment. Walt Beerman, Likwanata Drive, Dakota City, enumerated the many referee errors during his protest process last year.

Sam Ferraro, Innovative Appraisal Service, stated that he worked as an appraiser last year for 3 – 4 days and heard 20-25 protests per day and that each parcel protested needed the tax payer information reviewed, the market value reviewed and the Assessor information reviewed to make an informed decision.

Rick Robertson, South Sioux City, stated his farm ground was zoned commercial per annexation by City of South Sioux City and other like property was not. In working with Jeff Curry, Assessor, the parcel should be zoned ag per 'highest and best use,' and said parcels will reflect such use going forward.

Gordon Krogh, South Sioux City, stated Lots A-B-C-D (parcel #220070466) are zoned industrial (includes Crystal parking lot lease) and valued at \$171,410 and should be zoned agricultural like Lots D-E-F-G (parcel #220070725) valued at \$91,690. Mr. Krogh stated the parcel zoned industrial will not be sold and always farmed.

No mail or emergency business.

Vice-Chair Gill adjourned the April 8, 2019, Board of Equalization meeting at 2:00 p.m.

County Board of Equalization

Janet Gill, Vice-Chair

Date signed

Joan Spencer, County Clerk

Date

Date entered in book