

Dakota County Board of Equalization
Monday, April 22, 2019 at 1:00 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:00 p.m. with the Pledge of Allegiance. Present: Albenesius, Gill, Hohenstein, Rohde. Absent: Gomez. 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 – April 8, 2019
2. NEW BUSINESS
 - a. Board to review property protests filed by the City of South Sioux City and City of Dakota City per §77-202.112 to protest the determination by the county assessor that the property is not used for public purpose. The county board of equalization shall issue its decision on the protest on or before May 1. The decision of the county board of equalization may be appealed to the Tax Equalization and Review Commission (TERC) on or before June 1.
 - b. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcel #220273761 – South Ridge Visions, LLC.
 - 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

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

Board Member Hohenstein moved, seconded by Board Member Gill, to approve the minutes of the April 8, 2019, meeting. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde called for the review of property protests filed by the City of South Sioux City and City of Dakota City to determine the use of property used or not used for public purpose (§77-202.112). Nanci Walsh, Clerk, South Sioux City, and Alyssa Silhacek, Administrator, City of Dakota City, along with Assessor Jeff Curry presented information on the following parcels: 220273963, 220009945, 220013810, 220014256, 220007608, 220013667, 220013756, 220013837, 220011133, 220273549, 220070598, 220023247, 220023697, 220144605, 220019568, 220032505, 220021910, 220022615, 220178240, 220042233, 220025339, 220025681, 220055513, 220123659, 220055688, 220024375, 220041105, 220160309, 220197482, 220036594, 220055742, 220023506, 220023689, 220024200, 220172641, 220157855, 220172064, 220024294, 220024812, 220024545, 220024642, 220201021, 220026084, 220156409, 220141576, 220172757, 220046670, 220159319, 220157979, 220158932, 220035075, 220055432.

Parcels 220013810, 220014256, 220007608, 220013667, 220013756, 220013837, 220011133, 220023697, 220144605, 220032505, 220025339, 220025681, 220055688, 220024375, 220041105, 220160309, 220055742, 220172641, 220201021, 220026084, 220156409, 220157979 need further information and a special meeting of the Board of Equalization will be held Monday, April 29, 2019, at 4:00 p.m. to complete the protest process before May 1st.

Board Member Hohenstein moved, seconded by Board Member Albenesius, to approve the following parcels used for public purpose and exempt from tax for the City of South Sioux City: 220273549, 220070598, 220023247, 220019568, 220021910, 220022615, 220178240, 220042233, 220055513, 220123659, 220197482, 220036594, 220023506, 220023689, 220024200, 220157855, 220172064, 220024294, 220024812, 220024545, 220024642, 220141576, 220172757, 220046670, 220159319, 220158932, 220035075, 220055432. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

