

Dakota County Board of Equalization
Monday, May 6, 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: Rohde, Albenesius, Gill, Gomez, Hohenstein. Absent: None. 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

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| A current copy of the <i>Open Meetings Act</i> 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. |
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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 22 & 29, 2019
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcel #220042780 – Daniel R & Barbara Black.
 - b. 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
 - c. Approve Referee Agreement with Innovative Appraisal Services, Inc., for residential and agricultural parcels.
 - d. Approve Referee Agreement for commercial parcels.
 - e. Closed Session pending litigation and possible settlement for MDC Coast 2, LLC vs. Board of Equalization Tax Equalization & Review Commission (TERC) Case No. 18C 0062.
 - f. Board to discuss and approve or deny County Attorney to make an offer of settlement for MDC Coast 2, LLC vs. Board of Equalization TERC Case No: 18C 0062.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gill moved, seconded by Board Member Gomez, to approve the minutes of the April 22 and 29, 2019, meetings. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, reviewed the Tax List Correction stating parcel #220042780 (Daniel R & Barbara Black) was a clerical error and that the value set in 2017 was to remain the same for 2018 and computer program did not roll the correct value. Chair Rohde moved, seconded by Board Member Albenesius, to approve the tax list correction for parcel #220042780 and correct the value. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, stated that he has received compensation amounts for an appraiser to act as referee for residential and ag parcel value protests in the amount of \$75/hour for data collection and analysis; \$80/hour for hearings with protestors; \$100/hour for Board of Equalization meetings and \$150/hour for defense as needed at Tax Equalization and Review Commission (TERC) hearings. Mr. Curry stated he has two appraisers interested in helping with commercial protest hearings at the rate of \$98/hour—Stanard Appraisal and \$125/hour—Tax Valuation, Inc. Discussion was had.

Chair Rohde moved, seconded by Board Member Hohenstein, to approve the Independent Contractor Agreement for Board of Equalization Referee between Innovative Appraisal Service, Inc., and Dakota County for 2019 referee for residential and agricultural parcels. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Board Member Hohenstein moved, seconded by Chair Rohde, to approve Stanard Appraisal as 2019 referee for commercial parcels subject to review of contract. ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member Gill, to convene in closed session for the purpose of pending litigation and possible settlement for DMC Coast 2, LLC vs. Board of Equalization & Review Commission (TERC)

Case No. 18C 0062. ROLL CALL VOTE: Rohde- yes, Albanesi- yes, Gill- yes, Hohenstein- yes, Gomez- yes. UNANIMOUS MOTION CARRIED at 1:27 p.m. Chair Rohde re-stated the reason for the closed session.

Board Member Gill moved, seconded by Board Member Hohenstein, to reconvene in open session. ROLL CALL VOTE: Albanesi- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED at 1:33 p.m.

Chair Rohde moved, seconded by Board Member Gomez, to approve County Attorney to make an offer of settlement to MDC Coast 2, LLC, for TERC Case 18C 0062. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albanesi- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business and no public comment.

Chair Rohde adjourned the May 6, 2019, Board of Equalization meeting at 1:34 p.m.

County Board of Equalization

Kevin Rohde, Chair Date signed

Joan Spencer, County Clerk Date

Date entered in book