

**Dakota County Board of Equalization**

Monday, July 25, 2022

9:00 a.m. Protest Valuation Hearings

2:45 p.m. Regular Meeting

County Board Meeting Room, First Floor

Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 9:00 a.m. with the Pledge of Allegiance. Present: Love, Gill, Albenesius, Launsby, Giese. Absent: None. Also present was Joan Spencer, County Clerk as Board Secretary, Christy Abts, Assessor, Melissa Collins, Deputy Assessor, Sam Ferraro, Doug Helvig and Darrel Stanard, Referees (Protest Hearings); and Kim Watson, County Attorney and Dawn Bousquet, Treasurer (Regular meeting). The Open Meetings Act location was noted for all citizens in attendance.

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. 9:00 a.m. PROTEST HEARINGS

- 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

2. 2:45 p.m. CONSENT AGENDA

- a. Approval of the previous minutes – July 11, 2022

3. NEW BUSINESS

- a. Hearing for Heartland Counseling Services, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2008 Toyota Sienna van VIN #5TDZK23C78S159769. The vehicle is used by staff to attend meetings and other activities to provide community support services, crisis response, peer support and day support services to clients who have mental health/and or substance abuse issues improving the quality of life and decreasing the risk for hospital admissions. Application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189
  - Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
- b. Homestead Rejection Hearing Appeal by Gayle Brunick, Jackson, Nebraska.
  - The Board of Equalization shall issue its decision on the complaint within 30 days of filing. §77-3519

Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors.

4. MAIL AND/OR EMERGENCY BUSINESS

5. PUBLIC COMMENT

6. ADJOURNMENT

Referees Sam Ferraro, Doug Helvig and Darrel Stanard presented and reviewed with the Board of Equalization each parcel's paperwork submitted by the person protesting their value and what the assessor and referee recommended for value on each parcel. Board Member Giese moved, seconded by Board Member Albenesius, to accept the Referee's recommendation on all parcels except to accept Assessor's recommendation on parcel #2200197741 and set the values as follows:

Parcel Number	Name	Assessed Prior Total	Assessed Current Value	Referee	BOE Decision
220173850	CARO	145,315	265,950	265,950	265,950
220004587	WEBB	131,325	146,630	146,630	146,630
220081263	RASMUSSEN REV. TRUST	47,910	49,840	49,840	49,840
220080569	RASMUSSEN REV. TRUST	499,100	519,385	519,385	519,385
220030650	PARKVIEW INDUSTRIES LLC	349,605	380,595	373,875	373,875
220008124	IBP INC	10,080	16,000	16,000	16,000
220016194	IBP INC				

Parcel #	NAME	Assessed Prior Value	Assessed Current Vale	Referee	BOE Decision
		11,150	35,400	35,400	35,400
220067724	IBP INC	1,739,405	2,102,030	2,102,030	2,102,030
220067805	IBP INC	730,005	790,045	790,045	790,045
220068860	IBP INC	26,750,000	36,283,450	36,283,450	36,283,450
220068941	IBP INC	213,535	220,610	220,610	220,610
220071616	IBP INC	296,510	392,715	392,715	392,715
220196230	IBP INC	3,350,000	4,955,760	3,350,000	3,350,000
220197741	IBP INC	4,538,685	4,468,590	3,451,760	4,468,590
220056692	CITY OF SOUTH SIOUX CITY	1,405,710	1,789,370	1,789,370	1,789,370
220012148	TECHNOLOGY INNOVATIONS INC	244,375	549,395	486,260	486,260
220034184	TECHNOLOGY INNOVATIONS INC	241,730	256,240	256,240	256,240
220009910	PRECIADO & MAGANA	153,325	168,100	168,100	168,100
220027080	CHERRY RIDGE LP	1,820,770	1,920,905	1,920,905	1,920,905
220200599	RIVERFRONT APARTMENTS LLC	4,335,220	4,628,170	4,628,170	4,628,170
220092052	SSCNE LP	1,808,700	1,845,990	1,845,990	1,845,990
220170851	SSCNE LP	155,185	168,930	168,930	168,930
220181152	SSCNE LP	154,190	167,935	167,935	167,935
220196176	SSCNE LP	155,490	169,235	169,235	169,235
220196427	SSCNE LP	156,470	170,215	169,235	169,235
220206384	SSCNE LP	153,635	167,380	167,380	167,380
220023301	SSCNE LP	153,635	167,380	167,380	167,380
220111882	SSCNE LP	153,450	167,195	167,195	167,195
220094063	SSCNE LP	154,005	167,750	167,750	167,750
220142645	SSCNE LP	155,465	169,210	169,210	169,210
220145296	SSCNE LP	153,110	166,855	166,855	166,855
220166538	SSCNE LP	153,820	167,565	167,565	167,565
220196389	SSCNE LP	153,450	167,195	167,195	167,195
220178895	SSCNE LP	153,820	167,565	167,565	167,565
220177287	VILLAS AT CRYSTAL COURT III LLC	273,000	310,455	310,455	310,455
220178070	VILLAS AT CRYSTAL COURT III LLC	546,000	620,915	620,915	620,915

ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love recessed the Board of Equalization meeting at 10:14 a.m.

Chair Love reconvened the Board of Equalization meeting at 2:45 p.m. Roll Call—all present.

Chair Love called for approval of the Consent Agenda. Board Member Giese moved, seconded by Board Member Gill, to approve the July 11, 2022, minutes. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

The Board heard the valuation protest for parcel #220014957 with Mr. Groetken present and reviewed the paperwork submitted by Mr. Groetken and the Assessor and Referee. Board Member Giese moved, seconded by Board Member Launsby, to accept the recommendation of the Referee and set the value as follows:

Parcel Number	Name	Assessed Prior Total	Assessed Current Value	Referee	BOE Decision
220014957	GROETKEN	375,550	486,650	435,000	435,000

ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Gill- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Assessor Abts informed the Board that the land value was in error on parcel #220196427 (protest #76 - SSCNE LP) and value should be corrected to \$170,215. Chair Love moved, seconded by Board Member Gill, to approve the land value correction and set the value for parcel #220196427 at \$170,215. ROLL CALL VOTE: Giese- yes, Love- yes, Gill- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Parcel Number	Name	Assessed Prior Total	Assessed Current Value	Referee	BOE Decision
220196427	SSCNE LP	156,470	170,215	170,215	170,215

Chair Love opened the hearing for Heartland Counseling Services, Inc., who applied for Exemption from Motor Vehicle Taxes as a Qualifying Nonprofit Organization for their 2008 Toyota Sienna van VIN #5TDZK23C78S159769. The application stated the vehicle is used by staff to attend meetings and other activities to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues improving the quality of life and decreasing the risk for hospital admissions. The application comes with recommendation of approval by Dawn Bousquet, Treasurer. (Heartland Counseling was not present.) Board Member Giese moved, seconded by Board Member Gill, to approve motor vehicle tax exempt status for Heartland Counseling Services on their 2008 Toyota VIN#5TDZK23C78S159679. ROLL CALL VOTE: Love- yes, Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes. UNANIMOUS MOTION CARRIED.

Chair Love opened the hearing regarding a Homestead Rejection appeal from Brunick of Jackson. Ms. Brunick was unable to attend but available by phone if needed. The Assessor's Office sends reminders in February to file for Homestead to all residents who filed the previous year. Assessor Abts noted that the request for Homestead Exemption was timely filed and the office made numerous attempts to contact Ms. Brunick regarding the incomplete filing. Statutes allow for an extension if not filed (§77-3512) or a medical exemption if applicable to person filing, not a family member (§77-3514.01). It was also noted that Ms. Brunick has the right to appeal to the Tax Equalization & Review Commission (TERC) (§77-3519). Board Member Giese moved, seconded by Board Member Albenesius, to deny the Homestead Exemption Application as statutes do not allow an exception. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

There were no omitted, clerical or tax corrections from the Assessor.

It was noted that the Assessor filed the Plan of Assessment for Dakota County Assessment years of 2023, 2024 and 2025. No Mail, emergency business or public comment.

Chair Love adjourned the July 25, 2022, Board of Equalization meeting at 3:12 p.m.

County Board of Equalization

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Scott Love, Chair

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Joan Spencer, County Clerk