

Dakota County Board of Equalization
Monday, July 1, 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, Hohenstein. 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 <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.

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 – July 1, 2019
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
 - b. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) case #17E 0032 Prairie Haven v. Dakota County; case #18R 0019 Beermann v. Dakota County; case #18R 0191 Guzman v. Dakota County; case #18R 0028 Hittle Jr. v. Dakota County; case #18R 096 Thoene v. Dakota County; case #17R 0240 Giese v. Dakota County; case #18R 0022 Bruggeman v. Dakota County; case #17C 0089 Krogh v. Dakota County; cases #18C 0173, #18C 0174 & #18C 0175 Supreme Wood products, Inc., v. Dakota County; case #18C 0216 Rodriguez Pallets, Inc. v. Dakota County; case #18C 0047 Heikes v. Dakota County; case #18C 0013 Ohm v. Dakota County; and case #18C 0006 Covenant Properties LLC v. Dakota County.
 - c. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #17E 0032 Prairie Haven v. Dakota County Board of Equalization.
 - d. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0019 Beermann v. Dakota County Board of Equalization.
 - e. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0191 Guzman v. Dakota County Board of Equalization.
 - f. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0028 Hittle, Jr. v. Dakota County Board of Equalization.
 - g. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0096 Thoene v. Dakota County Board of Equalization.
 - h. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #17R 0240 Giese v. Dakota County Board of Equalization.
 - i. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0022 Bruggeman v. Dakota County Board of Equalization.
 - j. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #17C 0089 Krogh v. Dakota County Board of Equalization.
 - k. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC cases #18C 0173, #18C 0174 & #18C 0175 Supreme Wood Products, Inc. v. Dakota County Board of Equalization.
 - l. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18C 0216 Rodriguez Pallets, Inc. v. Dakota County Board of Equalization.
 - m. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18C 0047 Heikes v. Dakota County Board of Equalization.
 - n. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18C 0013 Ohm v. Dakota County Board of Equalization.
 - o. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18C 0006 Covenant Properties LLC v. Dakota County Board of Equalization.
 - p. Set dates to meet as Board of Equalization to review valuation protests that have been filed. §77-1502.01
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Chair Rohde moved, seconded by Board Member Albenesius, to approve the minutes of June 17, 2019. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, reviewed and explained the Tax List Corrections. Board Member Hohenstein moved, second by Board Member Gill, to approve the omitted and clerical errors as recommended by Assessor. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Parcel	2019	Assessor Opinion	BOE Opinion	Omitted 77-123	Clerical 77-128
220071004	163,930.00	159,710.00	159,710.00		X
220071098	138,520.00	163,340.00	163,340.00		X
220071276	212,545.00	238,045.00	238,045.00		X
220071934	144,855.00	117,460.00	117,460.00		X
220142343	170,650.00	-	-		X
220142262	321,510.00	-	-		X
220274300	11,570.00	-	-		X
220216630	4,000.00	-	-	X	
220070407	113,910.00	121,580.00	121,580.00	X	
220274337	-	65,000.00	65,000.00	X	
220274338	-	65,000.00	65,000.00	X	
220274339	-	39,000.00	39,000.00	X	
220274340	-	39,000.00	39,000.00	X	
220274341	-	39,000.00	39,000.00	X	
220274342	-	39,000.00	39,000.00	X	
220274343	-	39,000.00	39,000.00	X	
220274344	-	39,000.00	39,000.00	X	
220069123	225,940.00	218,970.00	218,970.00		X

Board Member Hohenstein moved, seconded by Chair Rohde to convene in closed session for the purpose of discussing pending litigation of Tax Equalization and Review Commission (TERC) cases. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED at 1:17 p.m. Chair Rohde restated the reason for the closed session.

Board Member Gill moved, seconded by Board Member Albenesius, to reconvene in open session. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED at 2:00 p.m.

Chair Rohde moved, seconded by Board Member Hohenstein, to approve the Dakota County Attorney to make the offer for a settlement agreement in TERC Case #17E 0032 – Prairie Haven. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Hohenstein, to approve the Dakota County Attorney to make the offer for a settlement agreement in TERC Case #18R 0019 - Beermann. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

