

**Dakota County Board of Equalization
Special Meeting**

Monday, July 8, 2019 at 9:00 a.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 9:08 a.m. with the Pledge of Allegiance. Present: Rohde, Gill, Hohenstein, Gomez. Absent: Albenesius. Also present was Jeff Curry, Assessor, Kim Watson, County Attorney (arrived at 9:16 a.m.), Referees Sam and Frank Ferraro, Innovative Appraisal Service 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 – 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. Jeff Curry, Assessor, to provide the Board with an update on the VSL Emerson LLC appeal to their tax exemption application denial.
 - c. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) case ##18R 0065 - Becker v. Dakota County.
 - d. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case ##18R 0065 - Becker v. Dakota County Board of Equalization.
 - e. 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
 - f. 1:30 – 2:30 p.m. Webinar regarding LB512 and filing of Form 425
3. PUBLIC COMMENT
4. ADJOURNMENT

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

Board Member Gill moved, seconded by Board Member Gomez, to approve the minutes of July 1, 2019. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- absent, Gill- yes. UNANIMOUS MOTION CARRIED.

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

PARCEL	2019	Assessor Recommendation	BOE Decision	OMITTED 77-123	CLERICAL 77-128	NOTES:
220154341	203,150	224,535	224,535	X		OMITTED PTFIN IN BSMNT
220154198	205,825	221,830	221,830		X	DATA ENTRY, LND SQFT FIX
220180911	90,300	24,930	24,930		X	NOT COMMERCIAL, RRES
220176132	553,450	353,520	353,520	X	X	MULTI RECORDS, DELETED XTRA
220032815	7,840	86,285	86,285	X		2019 HOME OMITTED
220032815	7,840	86,285	86,285	X		2018 HOME OMITTED

Kim Watson, County Attorney, arrived at 9:16 a.m.

Jeff Curry, Assessor, reviewed and updated the board on the latest information regarding the VSL Emerson LLC appeal in reference to their tax exemption application denial.

Board Member Gill moved, seconded by Board Member Gomez, to convene in closed session for the purpose of discussing pending litigation of Tax Equalization and Review Commission (TERC) case 18R 0065- Becker. ROLL CALL VOTE: Rohde- yes, Albenesius- absent, Gill- yes, Hohenstein- yes, Gomez- yes. UNANIMOUS MOTION CARRIED at 9:32 a.m. Chair Rohde restated the reason for the closed session.

Board Member Gomez moved, seconded by Board Member Hohenstein, to reconvene in open session. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- absent. UNANIMOUS MOTION CARRIED at 9:36 a.m.

Board Member Gomez moved, seconded by Board Member Gill, to approve the Dakota County Attorney to make the offer for a settlement agreement in TERC Case #18R 0065 – Becker. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- absent, Gill- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed each parcel protested. Chair Rohde moved, seconded by Board Member Hohenstein, to accept the referee's recommendation and set the value for the following parcels:

PARCEL #	CURRENT OWNER	2018 PREVIO US TOTAL	2019 CURRENT TOTAL	Referee Recommendation	BOE Value
220029288	DEANDA/MARTIN P & HERMINIA	105,895	109,240	109,240	109,240
220076227	STARKS/JAMES & CAROLYN	106,110	128,640	120,845	120,845
220077541	STOWE/DUANE & ALICE	132,905	135,000	135,000	135,000
220080755	HITTLE, JR/WILLIAM M	118,615	121,380	95,085	95,085
220177422	GUBBELS/KENNETH G & MEGAN R	310,000	340,815	340,815	340,815
220056447	LEDERER/JEFFREY & THERESA J	101,945	155,620	122,535	122,535
220273996	ORTIZ/MIGUEL ALVAREZ	227,965	193,490	193,490	193,490
220154449	CARTER/PATRICK L & PENNY L	360,710	366,260	366,260	366,260
220274007	ROYALTY/CAROL A	216,755	246,810	224,625	224,625
220197881	JUAREZ/JOSE C & MAGDALENA P	224,560	223,300	150,000	150,000
220040583	RODRIGUEZ/GABRIEL & MERCEDES	54,260	52,480	52,480	52,480
220175357	NAVARRO/JESUS OR CLAUDIA	17,000	26,765	26,765	26,765
220170878	FRESE, JR/HERMAN	251,640	269,750	269,750	269,750
220071004	ORR/RALPH G & JODEE	159,470	163,930	159,710	159,710
220175055	HULS/TOSHA	4,860	16,775	965	965
220123519	MELICK/TINA M & TONYA A	126,985	191,145	173,745	173,745
220009791	INTHISANE/PHONEPRASEUTH & SA	93,770	100,325	96,250	96,250
220008477	STAMP/MICHAEL D & BRITNI J	108,250	131,515	125,270	125,270
220061904	DELBERT & SHARIE LIEBER, TRUSTEES	50,950	72,510	55,200	55,200
220070075	HINDS/CARL R	44,680	45,345	26,615	26,615
220059934	TULLIS & ROCKFORD NAGEL/KAREN	221,990	225,490	225,490	225,490
220055408	PITTS/CRAIG A & BARBARA A	254,805	244,600	236,410	236,410
220045968	MORENO/OSWALDO & ESTELA	73,060	75,490	75,490	75,490

ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- absent, Gill- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Gomez, to take no action to set value until further review of the following parcels: 220029830; 220014884; 220040508; 220040060; 220031177; 220205191; 220153450; 220154937; 220201307; 220154104; 220074305; 220034664. ROLL CALL VOTE: Rohde- yes, Albenesius- absent, Gill- yes, Hohenstein- yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde recessed the meeting at 11:32 a.m. The Board reconvened at 1:30 p.m. with Board Members Gill, Hohenstein and Gomez present. Chair Rohde arrived at 1:50 p.m.

The Board joined the NACO LB512 Webinar regarding the filing of Form 425 Report of Destroyed Real Property which can be filed by residents who experienced significant damage from a natural disaster. Significant damage must exceed 20% of the current assessed value as defined in the instructions. The deadline to file is July 15, 2019.

No public comment.

Chair Rohde adjourned the July 8, 2019, Special Board of Equalization meeting at 2:19 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date