

**Dakota County Board of Equalization
Special Meeting**

Monday, July 22, 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 9:03 a.m. Present: Rohde, Hohenstein, Gomez. Absent: Gill and Albenesius (arrived at 11:35 a.m.). Also present was Jeff Curry, Assessor, Referee Sam Ferraro, Innovative Appraisal Service and Shannon Hansen, Tri State Appraisal, 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 – July 15, 2019
2. NEW BUSINESS
 - 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
 - b. Homestead Exemption Hearing to appeal Assessor's Notice of Rejection of Homestead Exemption per application not timely filed by Cindy Lou Anderson, South Sioux City.
 - c. Board to review Report of Destroyed Real Property Form 425 filings per damage occurring on or after January 1 and before July 1 of 2019 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property.
 - d. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
3. PUBLIC COMMENT
4. ADJOURNMENT

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

Board Member Gomez moved, seconded by Board Member Hohenstein, to approve the minutes of July 15, 2019. ROLL CALL VOTE: Gomez- yes, Rohde- yes, Albenesius- absent, Gill- absent, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The Board reviewed each parcel protested. Chair Rohde recessed the meeting at 10:17 a.m. and reconvened the meeting at 10:29 a.m. Board Members present: Rohde, Hohenstein and Gomez.

Chair Rohde recessed the meeting at 10:51 a.m. and reconvened the meeting at 11:13 a.m. Board Members present: Rohde, Hohenstein and Gomez. Board Member Albenesius arrived at 11:35 a.m. and Board Member Gomez departed the meeting at 12:26 p.m.

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 TOTAL | 2019 TOTAL | Referee | BOE |
|-----------|---------------------------|------------|------------|---------|---------|
| 220153450 | VITITO/DOUGLAS J | 226,220 | 297,655 | 297,655 | 297,655 |
| 220040842 | RAGER/DANNY D & LILLIAN M | 65,000 | 72,315 | 72,315 | 72,315 |
| 220146411 | RAGER/DANNY D & LILLIAN M | 58,115 | 66,925 | 65,730 | 65,730 |
| 220157944 | GRAY/BERNARD L | 28,560 | 46,210 | 46,210 | 46,210 |
| 220087415 | DENKER/FRED E | 148,490 | 194,310 | 148,490 | 148,490 |
| 220074887 | FINLEY/THERESA | 90,275 | 92,090 | 84,055 | 84,055 |
| 220196729 | KUBIK/DONALD A | 9,795 | 13,365 | 13,365 | 13,365 |

| | | | | | |
|-----------------|------------------------------------|-------------------|-------------------|----------------|------------|
| 220085064 | KUBIK/DONALD A | 117,755 | 124,110 | 121,635 | 121,635 |
| 220009821 | LOPEZ/NICHOLAS M | 81,140 | 97,660 | 97,660 | 97,660 |
| 220058938 | BRUNICK/GAYLE | 44,295 | 56,710 | 56,710 | 56,710 |
| 220040184 | BLAIR BRANDES & PERRY BERGH | 198,620 | 205,600 | 182,125 | 182,125 |
| 220021589 | BEL FURY INVESTMENT GROUP | 55,160 | 57,830 | 57,830 | 57,830 |
| PARCEL # | CURRENT OWNER | 2018 TOTAL | 2019 TOTAL | Referee | BOE |
| 220039348 | BEL FURY INVESTMENT GROUP | 42,575 | 42,575 | 34,270 | 34,270 |
| 220173117 | WARREN/KATHY M | 216,720 | 235,875 | 235,875 | 235,875 |
| 220028893 | SWICK/TONY R & JENNIFER L | 184,290 | 202,515 | 202,515 | 202,515 |
| 220145423 | SKOW/SCOTT M | 198,510 | 201,445 | 201,445 | 201,445 |
| 220028559 | VALERIO/ARMANDO & MARTHA | 104,785 | 108,525 | 55,935 | 55,935 |
| 220156611 | JENSEN/ROGER W & RUTH A | 46,455 | 329,560 | 291,720 | 291,720 |
| 220070865 | COLLINS/BILLY B | 17,995 | 27,300 | 27,300 | 27,300 |
| 220070695 | COLLINS/BILLY B | 87,735 | 112,265 | 112,265 | 112,265 |
| 220069913 | COLLINS/BILLY B | 32,295 | 55,910 | 55,910 | 55,910 |
| 220070784 | COLLINS/BILLY B | 18,280 | 34,405 | 34,405 | 34,405 |
| 220013225 | COPPLE/JERRY E & CHERYL R | 185,295 | 196,175 | 196,175 | 196,175 |
| 220000786 | GREVE/NICOLE M | 54,945 | 50,410 | 50,410 | 50,410 |
| 220071926 | WARNER/DANIEL R & LORI L | 150,000 | 174,615 | 174,615 | 174,615 |
| 220069832 | KILBERG/ROBERT C | 61,935 | 90,800 | 48,640 | 48,640 |
| 220068437 | RICKS/KRISTI | 133,925 | 136,015 | 119,510 | 119,510 |
| 220127034 | HAYES/GARY L OR MARIAN L | 9,505 | 20,825 | 20,825 | 20,825 |
| 220144583 | DODDS/RICHARD E & PAULA A | 140,925 | 145,485 | 133,805 | 133,805 |
| 220152608 | MURPHY/MICHAEL J & TANYA L | 600,800 | 615,285 | 475,000 | 475,000 |
| 220018812 | TEAGER/MARGARET E | 85,710 | 88,615 | 88,615 | 88,615 |
| 220006008 | LONG/CHRISTOPHER & NICOLE | 142,770 | 218,185 | 218,185 | 218,185 |
| 220044392 | TODD/TERRY F & GLORIA J | 90,575 | 94,560 | 94,500 | 94,500 |
| 220017220 | MCKIBBIN/AARON | 150,000 | 173,820 | 158,700 | 158,700 |
| 220033536 | CURIEL/MARISOL G | 103,000 | 106,420 | 106,420 | 106,420 |
| 220273836 | MILLARD/STEVE A | 16,960 | 38,050 | 38,050 | 38,050 |
| 220177163 | FOSTER/LUCILLE M | 138,350 | 143,510 | 143,510 | 143,510 |
| 220072183 | COM. DEV. AGENCY OF SSC,~NE | 0 | 3,635 | 1,405 | 1,405 |
| 220157774 | COM. DEV. AGENCY OF SSC,~NE | 0 | 86,035 | 63,895 | 63,895 |
| 220040702 | AGNES DEAL, TRUSTEE | 70,520 | 72,715 | 72,715 | 72,715 |
| 220051356 | AGNES DEAL, TRUSTEE | 225,470 | 223,905 | 223,905 | 223,905 |
| 220154902 | KUBIK/LEE & CASSANDRA | 195,000 | 202,895 | 202,895 | 202,895 |
| 220156360 | SUR/WILDON F & NALYN E | 207,950 | 215,435 | 215,435 | 215,435 |
| 220010153 | SANDS/SHERYL M | 94,690 | 95,975 | 95,975 | 95,975 |
| 220138230 | HOXSIE/DOYLE | 96,440 | 157,220 | 114,870 | 114,870 |
| 220176779 | GRAINBELT FARMS, L.L.C. - Kirkholm | 188,085 | 191,185 | 191,185 | 191,185 |
| 220077908 | FORD/LEE & CINDY | 214,935 | 224,715 | 224,715 | 224,715 |
| 220151075 | NORRIS,REV. FAMILY TRUST\FERN E | 231,125 | 234,860 | 234,860 | 234,860 |
| 220082200 | LARSON/ERIC J & SARA SUE | 168,270 | 170,460 | 170,460 | 170,460 |
| 220005990 | MAYBERRY/TERRY H | 152,735 | 151,015 | 151,015 | 151,015 |
| 220040109 | HOCH/DONNA R | 65,330 | 67,480 | 67,480 | 67,480 |
| 220011753 | SWANSON/CHARLES V & DOROTHY M | 127,370 | 129,595 | 129,595 | 129,595 |

| | | | | | |
|-----------|---|-----------|------------|------------|------------|
| 220042209 | RODRIGUEZ PALLETS, INC | 280,560 | 280,560 | 202,020 | 202,020 |
| 220180911 | GILL, BERNARD & LAURINDA | 184,350 | 90,300 | 24,930 | 24,930 |
| 220176132 | GILL, BERNARD & LAURINDA | 59,910 | 553,450 | 195,790 | 195,790 |
| 220273857 | GANGESTAD | 40,095 | 40,095 | 24,485 | 24,485 |
| 220124507 | GANGESTAD | 273,375 | 273,375 | 273,375 | 273,375 |
| 220144656 | IRET Properties (Arbors Apartments) | 8,928,880 | 14,384,285 | 10,485,037 | 10,485,037 |
| 220067244 | YES COMPANIES EXP FRED, LLC | 3,893,285 | 4,686,600 | 3,972,625 | 3,972,625 |
| 220205922 | MFP MID-AMERICA SHOPPING CENTERS LLC | 5,155,285 | 5,155,285 | 5,201,775 | 5,201,775 |
| 220205655 | MFP MID-AMERICA SHOPPING CENTERS LLC | 269,505 | 269,505 | 269,505 | 269,505 |
| 220071179 | PEDERSON TRUSTEES | 506,060 | 755,390 | 570,223 | 570,223 |
| 220055254 | EARTHGRAINS BAKING CO., INC C/O RYAN LLC | 2,198,075 | 2,198,075 | 2,198,075 | 2,198,075 |
| 220057397 | SIOUXLAND BANK - GOTCH | 1,058,305 | 1,093,060 | 1,005,856 | 1,005,856 |

| PARCEL # | CURRENT OWNER | 2018 TOTAL | 2019 TOTAL | Referee | BOE |
|-----------|--|------------|------------|-----------|-----------|
| 220057044 | SIouxLAND BANK - GOTCH | 1,656,060 | 1,719,060 | 1,719,060 | 1,719,060 |
| 220054959 | SIoux CITY FOUNDRY CO | 310,345 | 310,345 | 230,609 | 230,609 |
| 220054878 | SIoux CITY FOUNDRY COMPANY | 2,439,530 | 2,128,945 | 1,953,024 | 1,953,024 |
| 220068267 | MARSH | 258,985 | 247,960 | 247,960 | 247,960 |
| 220069123 | GARWOOD, TRUSTEE | 204,115 | 225,940 | 216,520 | 216,520 |
| 220108678 | COM. DEV. AGENCY OF SSC,~NE | 0 | 44,280 | 504 | 504 |
| 220178372 | COM. DEV. AGENCY OF SSC,~NE | 0 | 140,690 | 658 | 658 |
| 220048614 | PRAIRIE HAVEN, INC. C/O WALL STREET MISSION | 939,675 | 984,375 | 546,075 | 546,075 |
| 220055114 | THONGPHET & WILSENG | 67,050 | 117,375 | 117,375 | 117,375 |
| 220204640 | BISHOP | 58,360 | 84,205 | 84,205 | 84,205 |
| 220049548 | MERCHANT | 186,895 | 194,375 | 194,375 | 194,375 |
| 220012423 | MUNOZ | 121,315 | 123,445 | 123,445 | 123,445 |
| 220062250 | BARRS | 83,070 | 83,970 | 51,035 | 51,035 |
| 220010471 | CRAVENS | 88,810 | 89,255 | 89,255 | 89,255 |
| 220021457 | R. DE ANDA & L. F. CARRASCO | 64,675 | 291,680 | 204,515 | 204,515 |
| 220009430 | L. VARGAS & L. OLAGUE DE VARGAS | 126,445 | 168,635 | 168,635 | 168,635 |
| 220060827 | OLSON TRUSTEE | 1,580,566 | 1,939,595 | 1,939,595 | 1,939,595 |
| 220196109 | OLSON TRUSTEE | 257,355 | 329,285 | 329,285 | 329,285 |
| 220058733 | OLSON TRUSTEE | 3,069,765 | 3,372,615 | 3,372,615 | 3,372,615 |
| 220057958 | OLSON TRUSTEE | 387,940 | 406,570 | 406,570 | 406,570 |
| 220058032 | OLSON TRUSTEE | 34,925 | 46,515 | 46,515 | 46,515 |
| 220058652 | OLSON TRUSTEE | 703,615 | 782,825 | 782,825 | 782,825 |
| 220058377 | OLSON TRUSTEE | 27,390 | 29,545 | 29,545 | 29,545 |
| 220058105 | OLSON TRUSTEE | 41,220 | 54,190 | 54,190 | 54,190 |
| 220058288 | OLSON TRUSTEE | 47,640 | 56,310 | 56,310 | 56,310 |
| 220060746 | OLSON TRUSTEE | 524,769 | 685,565 | 685,565 | 685,565 |
| 220060479 | OLSON TRUSTEE | 24,600 | 27,020 | 27,020 | 27,020 |
| 220060568 | OLSON TRUSTEE | 62,000 | 72,530 | 72,530 | 72,530 |
| 220060991 | OLSON TRUSTEE | 17,100 | 21,135 | 21,135 | 21,135 |
| 220059810 | MC ARTHUR | 79,880 | 80,565 | 80,565 | 80,565 |
| 220273553 | MC ARTHUR | 175,415 | 178,115 | 178,115 | 178,115 |

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

Chair Rohde moved, seconded by Board Member Hohenstein, to not accept the recommendation and set the value for the following parcels:

| PARCEL # | CURRENT OWNER | 2018 TOTAL | 2019 TOTAL | Referee | BOE |
|-----------|----------------------------|------------|------------|---------|---------|
| 220141916 | BATES/KAREN R | 29,205 | 57,780 | 57,780 | 29,205 |
| 220079714 | MURPHY/TIMOTHY P & PENNY M | 45,640 | 72,750 | 72,750 | 52,000 |
| 220163979 | BARCLAY/CAROL R & DIANE L | 42,355 | 58,495 | 58,495 | 43,680 |
| 220196303 | KLASSEN | 197,720 | 204,530 | 137,625 | 197,720 |
| 220196664 | GOODIER | 186,620 | 184,515 | 163,250 | 186,620 |

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

The Board reviewed the written complaint by Cindy Lou Anderson regarding the Notice of Rejection of Homestead Exemption. Board Member Hohenstein moved, seconded by Board Member Albenesius, to allow the filing and waive the missed deadline. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- absent. UNANIMOUS MOTION CARRIED.

The Board will review the Reports of Destroyed Property Form 425 filings at their July 23 Board of Equalization meeting.

The Assessor will present the Tax List Corrections at the July 23 Board of Equalization meeting.

No public comment.

Chair Rohde adjourned the July 22, 2019, Special Board of Equalization meeting at 1:37 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date