

**Dakota County Board of Equalization
Special Meeting**

Tuesday, July 23, 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 9:07 a.m. Present: Rohde, Hohenstein, Albenesius. Absent: Gill and Gomez. Also present was Jeff Curry, Assessor, Referee James VerSchoor, 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 22, 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. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
 - 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. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) case #18R 0218 and #18R 0219 – Bel Fury Investments Group, LLC v. Dakota County and case #18R 0096 Mark T. Thoene v. Dakota County.
 - e. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0218 and #18R 0219 Bel Fury Investments Group, LLC 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 0096 Mark T. Thoene v. Dakota County Board of Equalization.
3. PUBLIC COMMENT
4. ADJOURNMENT

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

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

Chair stated the board would review property protest filings. Leon Jessen, Accountant, addressed the board on behalf of the protests filed for Olsen Trustee—220060827, 220196109, 220058733, 220057958, 220058032, 220058652, 220058377, 220058105, 220058288, 220060746, 220060479, 220060568 and 220060991. Discussion was had regarding ag land equalization, establishment of market area values per Dakota County sales, NCCPI Productivity codes vs. soil codes stipulated by the state(NRCS); relevance of 2017 and 2018 value; Mr. Jessen asked for copies of sales used and county appraiser remarks. He also stated going to Tax Equalization Review Commission (TERC) would cost approximately \$20,000. Chair Rohde recessed the meeting at 9:32 a.m. and reconvened the meeting at 9:46 a.m. Board Members present: Rohde, Hohenstein and Albenesius. Bart Gotch spoke regarding Siouxland Bank parcel 220057044 being raised. Jeff Curry will check with TVI if this was a parcel that was not supposed to roll and check if equalized with neighborhood.

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 TOTAL	2019 TOTAL	Referee	BOE
220040508	RODRIGUEZ	34,760	35,140	35,140	35,140
220040060	RODRIGUEZ	66,065	68,345	68,345	68,345
220061920	HARRIGFELD	170,265	170,265	170,265	170,265
220062455	HOLM	72,660	110,570	110,570	110,570
220067996	MENUEY FAMILY TRUST, ET AL	596,675	277,820	254,045	254,045
220009139	MENUEY FAMILY TRUST, ET AL	9,150	9,150	2,545	2,545
220009236	MENUEY FAMILY TRUST, ET AL	21,890	21,890	9,985	9,985
220009317	MENUEY FAMILY TRUST, ET AL	5,940	5,940	1,630	1,630
220009481	MENUEY FAMILY TRUST, ET AL	2,785	2,785	575	575
220009589	MENUEY FAMILY TRUST, ET AL	1,410	1,410	395	395
220069158	MENUEY FAMILY TRUST, ET AL	238,725	218,450	218,450	218,450
220161518	MENUEY FAMILY TRUST, ET AL	96,200	88,035	88,035	88,035
220068097	MENUEY FAMILY TRUST, ET AL	423,660	189,870	189,870	189,870
220206155	JUMP	42,395	61,085	61,085	61,085
220144524	PEREZ	161,310	165,010	182,275	182,275
220056919	BOYLE	138,095	140,920	140,920	140,920
220144877	VARGAS / GUADELOUPE-VARGAS	25,200	220,730	220,730	220,730
220000689	TIFT	30,405	81,500	81,500	81,500
220056455	CANTERBURY VILLAGE HOUSING	3,889,580	4,258,290	4,258,290	4,258,290
220205833	PERKINS DELAWARE II, LLC	1,155,535	1,155,535	850,000	850,000
220200599	RIVERFRONT APARTMENT	3,392,910	4,109,645	3,700,000	3,700,000
220057427	TORTICILL	245,820	245,820	234,950	234,950
220062978	MARLETT	153,150	204,690	172,435	172,435
220173001	BROCKHAUS	146,085	194,015	184,485	184,485
220118566	MAHR	285,000	338,930	338,930	338,930
220012008	PETERS	133,260	144,080	144,080	144,080
220069743	BATES	41,190	65,375	46,695	46,695
220043620	BECERRA	207,535	214,445	214,445	214,445
220179131	JIMENEZ	45,145	63,940	56,000	56,000
220016429	HARRIS	38,480	117,555	97,485	97,485
220023255	HARRIS	25,000	43,135	35,435	35,435

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 rescind his motion from the July 22, 2019, meeting which approved all parcels per referee recommendation to set value which included parcel 220057044 (Siouxland Bank/Gotch). ROLL CALL VOTE: Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Hohenstein, to approve all parcels [220153450, 220040842, 220146411, 220157944, 220087415, 220074887, 220196729, 220085064, 220009821, 220058938, 220040184, 220021589, 220039348, 220173117, 220028893, 220145423, 220028559, 220156611, 220070865, 220070695, 220069913, 220070784, 220013225, 220062455, 220000786, 220071926, 220069832, 220068437, 220127034, 220144583, 220152608, 220018812, 220006008, 220044392, 220017220, 220033536, 220273836, 220177163, 220072183, 220157774, 220040702, 220051356, 220154902, 220156360, 220010153, 220138230, 220176779, 220077908, 220151075, 220082200, 220005990, 220040109, 220011753, 220042209, 220180911, 220176132, 220273857, 220124507, 220144656, 220067244, 220205922, 220205655, 220071179, 220055254, 220057397, 220057044, 220054959, 220054878, 220068267, 220069123, 220108678, 220178372, 220048614, 220055114, 220204640, 220049548, 220012423, 220062250, 220010471, 220021457, 220009430, 220060827, 220196109,

220058733, 220057958, 220058032, 220058652, 220058377, 220058105, 220058288, 220060746, 220060479, 220060568, 220060991, 220059810, 220273553] heard on July 22 and approved per referee recommendation excepting parcel 220057044 (Siouxland Bank/Gotch) and set the value for parcel 220057044 at \$1,656,060. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- absent. UNANIMOUS MOTION CARRIED.

The Assessor presented the Tax List Corrections for parcels with clerical and/or omitted errors. Chair Rohde moved, seconded by Board Member Hohenstein, to approve the tax list corrections as follows: ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

PARCEL	2019	ASSESSOR OPINION	BOE OPINION	Omitted 77-123	Clerical 77-128	NOTES:
220144532	165,010	182,275	182,275		x	(T.P.) Data Entry CND SUB5YR
220057354	79,280	86,540	86,540		x	(T.P.) Data Entry CND 20/30
220125163	136,775	124,505	124,505		x	(T.P.) Data Entry CND 30/20

The Board reviewed with Assessor Jeff Curry the Report of Destroyed Real Property Form 425 filings per damage occurring on or after January 1 and before July 1, 2019 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property. Chair Rohde moved, seconded by Board Member Albenesius, to approve the value reduction per damage estimate of \$40,000 for parcel 220070830 – Cooper and make reassessment of value for the residence only at \$88,405.00 and not approve a value reduction (cost of damage did not exceed 20% of value) for parcels 220058938- Brunick; 220025118- Cain; 220083983 & 220083541- Cottonwood Flats and 220170878- Frese. 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 convene in closed session for the purpose of discussing pending litigation negotiations on Tax Equalization Review Commission (TERC) cases #18R 0218 and #18R 0219- Bel Fury Investments Group, LLC and #18R 0096- Thoene. ROLL CALL VOTE: Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED at 12:37 p.m. Chair Rohde restated the purpose of the closed session.

Board Member Hohenstein moved, seconded by Board Member Albenesius, to reconvene in open session. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- absent. UNANIMOUS MOTION CARRIED at 12:46 p.m.

Board Member Hohenstein moved, seconded by Board Member Albenesius, to approve the County Attorney to offer settlement agreement in TERC case #18R 0219- Bel Fury Investments Group, LLC v. Dakota County Board of Equalization. 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 approve the County Attorney to offer settlement agreement in TERC case #18R 0096- Mark T. Thoene v. Dakota County Board of Equalization. ROLL CALL VOTE: Albenesius- yes, Gill- absent, Hohenstein- yes, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED.

No public comment.

Chair Rohde adjourned the July 23, 2019, Special Board of Equalization meeting at 12:48 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date