

Dakota County Board of Equalization
Monday, August 26, 2019 at 1:00 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gill called the meeting to order at 1:00 p.m. with the Pledge of Allegiance. Present: Albenesius, Gill, Gomez, Hohenstein. Absent: Rohde. 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 23 & 24, 2019
 - b. Approval of the Cemetery Report filed August 1, 2019, by County Assessor. §77-202.10
2. NEW BUSINESS
 - a. Closed Session to discuss pending litigation negotiations regarding tax exemption on real and personal property by qualifying organization in Tax Equalization and Review Commission (TERC) Case No. 19E 001 and Case No. 19E002 VSL Emerson, LLC vs. Dakota County Board of Equalization.
 - b. Approve response to Request for Admission questions in TERC Case No. 19E 001 and 19E002 VSL Emerson, LLC vs. Dakota County Board of Equalization.
 - c. Jeff Curry, Assessor, to request approval of correction of clerical errors on parcels: (1) #220082456—Baker; (2) #220176078—Baker; and (3) #22081638—USA/Winnebago Tribe of Nebraska Trust. §77-1507
 - d. Pharyce Eslick, Dakota City, requesting a hearing and that the Board approve or deny her appeal regarding her Notice of Rejection of Homestead Exemption 2019. A written complaint has been received in the office of County Clerk within 30 days of the rejection notice. §77-3519
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Hohenstein, to approve the Consent Agenda: (a) minutes of July 23 & 24, 2019 and (b) Cemetery Report. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- absent. UNANIMOUS MOTION CARRIED.

Board Member Hohenstein moved, seconded by Board Member Gomez, to convene in closed session to discuss pending litigation negotiations regarding tax exemption on real and personal property by VSL Emerson, LLC vs. Dakota County in TERC cases #19E001 and 19E002. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- absent, Albenesius- yes. UNANIMOUS MOTION CARRIED at 1:05 p.m. Vice-Chair Gill restated the reason for closed session.

Board Member Gomez moved, seconded by Vice-Chair Gill, to reconvene in open session at 1:25 p.m. (Roll Call Vote missed)

Board Member Hohenstein moved, seconded by Board Member Albenesius, to approve the response to Request for Admission questions in TERC Cases 19E001 and 19E002 VSL Emerson, LLC vs. Dakota County Board of Equalization. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- absent, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, reviewed the Tax List Correction parcels #220082456-Baker and #220176078-Baker to add survey and put outbuildings on correct parcel; and reviewed the lengthy correspondence on parcel #220081638-USA Trust for Winnebago Tribe of Nebraska to be tax exempt for years 2014, 2015, 2016 and 2017. Vice-Chair Gill moved, seconded by Board Member Gomez, to approve the tax list corrections for parcels #220082456 (Baker); #220176078 (Baker) and #220081638 (USA in Trust for Winnebago Tribe of Nebraska). ROLL CALL VOTE: Gomez- yes, Rohde- absent, Albenesius- yes, Gill- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

The board reviewed the written request of Pharyce Eslick (not in attendance) regarding an appeal of the Notice of Rejection of Homestead Exemption not filed in a timely manner. The Board noted that a doctor's certification of medical

