

Dakota County Board of Equalization
Monday, October 7, 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 1:01 p.m. with the Pledge of Allegiance. Present: Rohde, Gill, Hohenstein. Absent: Albenesius, 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 *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 – September 23 and 27, 2019
2. NEW BUSINESS
 - a. Board to levy the necessary taxes for the 2019-2020 budget year and certify all levies for Dakota County and the political subdivisions. §77-1601(1)
 - b. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) cases 18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization.
 - c. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC cases #18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization.
 - d. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) case 19C 0159 Earthgrains Baking Companies Inc. 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 cases 19C 0159 Earthgrains Baking Companies Inc. v. Dakota County Board of Equalization.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Chair Rohde moved, seconded by Board Member Gill, to approve the consent agenda—approval of September 23 and 27, 2019, minutes. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- absent, Gill- yes. UNANIMOUS MOTION CARRIED.

Board Member Gill moved, seconded by Board Member Hohenstein, to levy the necessary taxes for the 2019-20 budget year and certify all levies for Dakota County and the political subdivisions. ROLL CALL VOTE: Rohde- yes, Albenesius- absent, Gill- yes, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

COUNTY	General					TOTAL
County General Fund	0.366379					0.366379
CITY/VILLAGE	General	Bond	Police Pen.	Fire	Library	
Dakota City	0.325733	0.172268			0.044456	0.542457
Homer	0.324244					0.324244
Hubbard	0.449999					0.449999
Jackson	0.414237	0.134186				0.548423
South Sioux City	0.292563		0.026142	0.030000	0.075565	0.424270
SCHOOL DISTRICT	General	Bond	Qual. CPU	Sinking	Building	
4 Ponca - H.S. Bond 2009	1.050000	0.141586				1.191586
11 So. Sioux City	1.050000	0.10305	0.008484			1.161534
11 S Sioux City - No Bond	1.050000		0.008484			1.058484
31R Homer (Jackson affiliation)	0.969106				0.028842	0.997948
*561 Emerson Hubbard	0.796522					0.796522

SUBDIVISION	General	Capitol Imp.	ADA/Haz M	Bond		
Agricultural Society	0.005243	0.002484				0.007727
Historical Society	0.001893					0.001893

RURAL FIRE PROTECTION	General	Bond	Sinking	Ambulance		
Dakota Covington	0.022599		0.006171			0.028770
Emerson	0.013150	0.011007				0.024157
Homer	0.017986		0.002221			0.020207

POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION

Board Member Hohenstein moved, seconded by Board Member Gill, to convene in closed session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) cases 18C 0178, 18C 0180, 18C 0181, 18C 0182—YES companies EXP FRED, LLC; and case 19C 0159—Earthgrains Baking Companies vs. Dakota County Board of Equalization. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- absent. UNANIMOUS MOTION CARRIED at 1:05 p.m. Chair Rohde restated the reason for closed session.

Board Member Gill moved, seconded by Board Member Hohenstein, to convene in open session. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- absent, Gill- yes. UNANIMOUS MOTION CARRIED at 1:21 p.m.

Chair Rohde moved, seconded by Board Member Hohenstein, to approve County Attorney to make offer for settlement agreement on TERC cases 18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization not less than \$3.4 million. ROLL CALL VOTE: Rohde- yes, Albenesius- absent, Gill- yes, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Board Member Gill moved, seconded by Board Member Hohenstein, to approve County Attorney to make offer for settlement agreement on TERC case 19C 0159 Earthgrains Baking Companies Inc v. Dakota County Board of Equalization. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- absent. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No public comment.

Chair Rohde adjourned the October 7, 2019, Board of Equalization meeting at 1:23 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date