

Dakota County Board of Equalization
Monday, March 9, 2020 at 1:40 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:42 p.m. Present: Rohde, Albenesius, Gill, Hohenstein, Gomez. Absent: None. 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 – February 24, 2020
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, regarding Homestead Exemption application process being compromised.
 - b. Jeff Curry, Assessor, regarding omitted property recovery of back years taxes owed on parcels: #220273931- Salmen; #220059985- Hohenstein; 220005265- Simpson. §77-1507, 77-1318, 77-1318.01
 - c. Tax Exemption on Real and Personal Property by Qualifying Organizations (Form 451): Board shall consider the recommendation of the county assessor and any other information it may obtain from public testimony, and shall grant or withhold tax exemption for the real property or tangible personal property on the basis of law and of regulations promulgated by the Tax commissioner. §77-202.02
 - d. Jeff Curry, Assessor, requesting Board approval of tax list corrections.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Gill, to approve the consent agenda—(a) approval of February 24, 2020, minutes. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained to the Board that the Homestead applications and all supporting documentation for Richard & Diane Bailey and Leo J & Donna Foxhoven were not filed timely in the Assessor's Office. A Notice of Rejection of Homestead Exemption was sent to the parties who then had the right to appeal to the Board of Equalization and if not satisfied with the Board's decision, had the right to appeal to Tax Equalization and Review Commission. The applications for both parties were approved at the state level bypassing the county authority and statutory procedures. Mr. Curry feels this creates an unequal process to all Homestead applicants.

Jeff Curry, Assessor, informed the Board that the Villages of Jackson and Emerson had not timely filed their building permits resulting in property being omitted from the tax roles and his office possibly pursuing recovery of back years taxes owed. [parcels: #220273931- Salmen; #220059985- Hohenstein; 220005265- Simpson]

No action was taken regarding consideration of the qualifying organizations applications for Tax Exemption on Real and Personal Property. Jeff Curry, Assessor, will review the properties and bring back to the Board an amended recommendation where applicable.

There were no tax list corrections for consideration.

No mail and/or emergency business or public comment.

Chair Rohde adjourned the March 9, 2020, Board of Equalization meeting at 2:17 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date