

Dakota County Board of Equalization
Monday, April 6, 2020 at 1:30 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 2:20 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 Board Member 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 Board Members.*
 - a. Approval of the previous minutes – March 23, 2020
2. NEW BUSINESS
 - a. 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 Board Member. §77-202.02
 - b. Jeff Curry, Assessor, requesting Board approval of tax list corrections.
 - a. Jeff Curry, Assessor, requesting the Board approve, appoint and set compensation for the use of Certified Appraisers as referees for property valuation protests. §77-1502.01
 1. Approve Referee Agreement with Innovative Appraisal Services, Inc. for Residential
 2. Approve Referee Agreement with TriState and Stanard for Commercial parcels.
 3. Approve Referee Agreement with Standard Appraisal and Doug Helvig for Ag parcels.
 - b. Jeff Curry, Assessor, update the Board regarding the Assessor’s Plan of Assessment for Dakota County Assessment Years 2021, 2022 and 2023
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gill moved, seconded by Board Member Gomez, to approve the consent agenda—(a) approval of March 23, 2020, minutes. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, met again with some qualifying organizations who filed the Tax Exemption of Real and Personal Property (Form 451) and gave the Board the following recommendations:

Qualifying Organization	Parcel #	Assessor Recommendation		
		Approval	Denial	Approval of Portion
Boys and Girls Home of Nebraska (64/36)	220154074			x
Glad Tidings Lighthouse of South Sioux City	220043019, 220156271	x		

Board Member Gill moved, seconded by Board Member Gomez, to accept the Assessor’s recommendation and approve tax exemption on real and personal property by qualifying organizations: (1) Boys and Girls Homer of Nebraska (220154074) changed to 64% tax exemption and 36% taxed; (2) Glad Tidings Lighthouse of South Sioux City to add two parcels as 100% tax exempt (2200043019 & 220156271). ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained and recommended the following omitted and clerical errors be approved:

SITUS	Type	2019	ASSESSOR OPINION	VARIANCE	Omitted	Clerical	NOTES:
Lot 4 Parkview Crt	MH	\$0.00	\$6,500	\$6,500	X		Omitted MH in Court
74 lots / Flatwater	RES	\$4,872,440	\$1,480,000	-\$3,392,440	X	X	TIF, State verify discounted cash flow

No Permit Flatwater	COM	\$0.00	\$1,570,110	\$1,570,110	X		Plat shows SSC / Apt's & Storefront
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