

**Dakota County Board of Equalization**  
Monday, May 4, 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 2:24 p.m. Present: Rohde, Albenesius, Gill, Hohenstein. Absent: 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 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 – April 6, 2020
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting Board approval of omitted and clerical errors.
  - b. 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
  - c. Board to approve Chair to sign Referee Agreements for the protest of property value hearings held in June and July.
    - Helvig Agricultural Service Company
    - Tri-State Valuation & Consulting
    - Innovative Appraisal Service, Inc.
    - Standard Appraisal Services, Inc.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Gill moved, seconded by Chair Rohde, to approve the consent agenda—(a) approval of April 20, 2020, minutes. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained and recommended approval of the following omitted and clerical errors.

Parcel	2019	Assessor Opinion	Omitted 77-123	Clerical 77-128	
220159068	515	3,425		X	Amended file not rolled since 2015
220273939	815	3,750		X	Amended file not rolled; add skt; Qlty 10
220273871	36,255	40,190	X		Cmplted, Cnd, Qlty and Skt Adj add
220273870	36,255	40,190	X		Cmplted, Qlty and Skt Adj add
220273869	36,255	40,190	X		Cmplted, Rms, Fxt, Bth, Qlty and Skt
220273868	29,680	32,525	X		Cmplted, Adj data and rolled
220273867	29,680	32,525	X		Cmplted, Adj data and rolled
220273866	36,255	40,190	X		Cmplted, Adj data and rolled
220273842	27,360	29,745	X		Cmplted, Adj data and rolled
220273844	31,050	38,865	X		Cmplted, Adj data and rolled
220273855	19,245	20,415	X		Amended w/o roll-court report adj
220273861	29,030	32,530	X		Cmplted, Adj data and rolled
220273862	29,680	32,530	X		Cmplted, Adj data and rolled

220273863	50,830	40,190	X		Cmplted, Adj data and rolled
220273843	31,050	38,865	X		Cmplted, Adj data and rolled
220273841	30,225	38,865	X		Cmplted, Adj data and rolled
220273840	30,225	38,865	X		Cmplted, Adj data and rolled
220273839	31,050	38,865	X		Cmplted, Adj data and rolled
220273838	30,225	38,865	X		Cmplted, Adj data and rolled
220273837	31,050	38,865	X		Cmplted, Adj data and rolled

Board Member Gill moved, seconded by Board Member Hohenstein, to accept the recommendation from Jeff Curry, Assessor, and to approve the omitted and clerical errors—mobile homes (20) assessment file adjustments equaling \$23,340 in additional value. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, reviewed six (6) parcels he recommended be denied that the Board had not yet acted on for consideration of tax exemption on real and personal property by qualifying organizations (Form 451).

Qualifying Organization	Parcel #
VSL Emerson, LLC	220001332; 220107378
Glad Tidings Lighthouse of South Sioux City	220040419; 220014369
Prairie Haven, Inc	220048614
Forest Acres, Inc	220200424

Chair Rohde moved, seconded by Board Member Hohenstein, to accept the Assessor's recommendation to deny consideration of tax exemption on real and personal property for the following organizations: (1) VSL Emerson, LLC parcels #220001332 and 220107378; (2) Glad Tidings Lighthouse parcels #220040419 and 220014369; (3) Prairie Haven, Inc. parcel #220048614; and (4) Forest Acres, Inc. parcel #220200424. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Board Member Hohenstein moved, seconded by Board Member Gill, to approve Chair to sign Referee Agreements for property valuation protest hearings for (1) Helvig Agricultural Service Company, (2) Tri-State Valuation & Consulting, (3) Innovative Appraisal Service, Inc, and (4) Stanard Appraisal Services, Inc. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED.

No mail and/or emergency business or public comment.

Chair Rohde adjourned the May 4, 2020, Board of Equalization meeting at 2:41 p.m.

County Board of Equalization

\_\_\_\_\_  
Kevin Rohde, Chair

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Date signed

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Joan Spencer, County Clerk

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Date