

**Dakota County Board of Equalization**  
Monday, May 18, 2020 at 1:30 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gill called the meeting to order at 3:06 p.m. Present: Albenesius, Gill, Hohenstein. Absent: Gomez and 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 *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 20, 2020
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting Board approval of clerical and omitted errors.
  - b. Board to set guidelines to safely conduct the real property valuation protest process.
  - c. Jeff Curry, Assessor, update the Board regarding property Appraisal Service contracts for field work.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

**Vice-Chair** Gill moved, seconded by Board Member Hohenstein, to approve the consent agenda—(a) approval of May 4, 2020, minutes. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- absent, Albenesius- yes, Gill- 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	NOTES:
220177023	237,415	<b>274,990</b>	X		Property improvements/no bldg permit
220086540	239,235	<b>333,510</b>	X		Property improvements/no bldg permit
220124671	114,275	<b>182,995</b>	X		Property improvements/no bldg permit
220150117	261,425	<b>341,355</b>	X		Property improvements/no bldg permit
220273560	22,230	<b>85,525</b>	X		Property improvements/no bldg permit
220274380	-	<b>37,215</b>		X	Parcel not flagged to roll / split
220154481	385,245	<b>581,525</b>	X		Omitted Res/Com prop missing BP's
220274093	244,875	<b>190,900</b>		X	Lnd wrong nbhd, retail not shop
220083959	214,910	<b>278,590</b>	X		No permit numbers, need to role value
220076502	278,690	<b>515,930</b>		X	House & pole bldg wrong parcel added
220076596	234,730	<b>12,175</b>		X	Rmvd house pole bldg Land only
220274351	-	<b>48,355</b>	X		IOLL no rolled (IOLL MH)
220274221	-	<b>40,285</b>	X		Cmpltd, adj data and rolled

220146969	22,155	<b>46,380</b>	X		Property improvements/no bldg permit
220066558	127,950	<b>150,050</b>	X		Property improvements/no bldg permit
220086850	222,290	<b>328,330</b>	X		Property improvements/no bldg permit
220073090	2,830	<b>79,250</b>	X		Accretion lnd & pond was null

Vice-Chair Gill moved, seconded by Board Member Albenesius, to accept the Assessor's recommendation to correct the omitted and clerical errors on 17 parcels and add \$13,220.43 to the tax roll. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- absent. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, presented a Flow Chart on how to safely conduct the real property valuation protest process per COVID19 recommendations. He would like the taxpayer to meet with the Assessor's Office first to mitigate before setting up hearing with Referee at the Clerk's Office. He would like the hearings to be conducted telephonically. Vice-Chair Gill moved, seconded by Board Member Hohenstein, to accept Assessor Jeff Curry's recommendation on safety procedures to conduct the property protest of value hearings. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- absent, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, updated the Board on contracts to hire qualified appraisers for field work in order to update all the Assessor's files with changes from the 2019 Eagle View imagery project flyover before the 2021 flyover is conducted.

No mail and/or emergency business or public comment.

Vice-Chair Gill adjourned the May 18, 2020, Board of Equalization meeting at 3:54 p.m.

County Board of Equalization

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Janet Gill, Vice-Chair

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Date signed

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Joan Spencer, County Clerk

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Date