

Dakota County Board of Equalization
Monday, July 13, 2020
Protest Valuation Hearings at 9:00 a.m.
Regular Meeting 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 9:06 a.m. Present: Rohde, Albenesius, Gill, Hohenstein. Absent: Gomez. Also present was Jeff Curry, Assessor, Referees Sam Ferraro, Innovative Appraisal Service, Inc., Doug Helvig, Helvig Agricultural Service Company 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. **9:00 a.m. PROTEST HEARINGS**
 - a. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the Board of Equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01
2. **1:30 p.m. 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 – June 29, 2020
3. **NEW BUSINESS**
 - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
 - b. Jeff Curry, Assessor, discussion regarding tax revenue impact of agricultural grassland valuation decrease.
4. **MAIL AND/OR EMERGENCY BUSINESS**
5. **PUBLIC COMMENT**
6. **ADJOURNMENT**

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

Chair Rohde called for the Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and may make the order recommended by the referee or any other order in the judgment of the Board of Equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew.

Andrew Olson, parcel #220000514, addressed the Board regarding the increase of his lot value. Jeff Curry, Assessor, explained a 6-year land study was done to equalize by square foot in Dakota County.

Herman Frese Jr., parcel #220170878, addressed the Board regarding the value of his land, the flooding of his land and the value set by the Tax Equalization and Review Commission in 2018. Jeff Curry, Assessor, will review his lot size.

The Board reviewed each parcel protested. Chair Rohde moved, seconded by Board Member Hohenstein, to accept the referee's recommendation and set value for the following parcels:

PARCEL #	CURRENT OWNER LAST NAME	PREVIOUS TOTAL	CURRENT TOTAL	Referee	BOE Final
220008450	GONSHOROWSKI	100,525	119,245	119,245	119,245
220005125	ARNOLD	59,760	73,740	73,740	73,740
220117519	HARRIS	26,210	40,335	40,335	40,355
220004889	ATKINS	42,675	61,745	55,900	55,900
220000514	OLSON	6,390	12,780	12,780	12,780
220000603	OLSON	65,945	69,140	69,140	69,140
220080720	DUNN	191,365	196,095	196,095	196,095
220001197	HARRIS	82,625	91,480	91,480	91,480

220027420	CORIA & ARROYO LOPEZ	343,225	330,530	330,530	330,530
220007748	SKOW	68,635	86,520	86,520	86,520
220059624	YOUNG	137,865	145,370	145,370	145,370
220004870	DONNELLY	43,785	62,195	62,195	62,195
220006083	DONNELLY	43,840	50,245	50,245	50,245
220056447	LEDERER	122,535	122,535	122,535	122,535
PARCEL #	CURRENT OWNER LAST NAME	PREVIOUS TOTAL	CURRENT TOTAL	Referee	BOE Final
220005753	LINDHOLM	15,070	25,165	20,020	20,020
220011052	JOHNSON	107,215	124,210	124,210	124,210
220005079	HORAK	195,625	265,070	214,005	214,005
220013101	STEVENSON	87,260	97,410	97,410	97,410
220177422	GUBBELS	340,815	362,810	348,455	348,455
220007373	JUMP	50,245	56,260	56,260	56,260
220002800	KENT	49,130	36,430	17,335	17,335
220043736	JOHNSON	147,050	155,485	141,170	141,170
220011648	NIEMAN	143,245	163,580	163,580	163,580
220007888	NELSEN	73,175	95,650	95,650	95,650
220090580	SANDERS	167,405	205,385	184,920	184,920
220136904	MURPHY & CLAYTON	185,985	194,750	194,750	194,750
220146454	MUNOZ	218,505	270,385	220,000	220,000
220153450	VITITO	233,570	312,085	233,570	233,570
220059888	STAPLETON, TRUSTEES	347,865	517,405	346,350	346,350
220152977	MC NEAR	57,890	155,320	155,320	155,320
220063370	PINKELMAN	148,150	154,790	140,735	140,735
220057133	BOUSQUET	132,350	155,640	155,640	155,640
220067252	CHRISTENSEN	46,730	66,520	47,280	47,280
220069530	T-M HOLDINGS, LTD.	182,155	318,480	182,155	182,155

ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Board Member Gill moved, seconded by Board Member Hohenstein, to accept the referee's recommendation and set value on the following parcel:

PARCEL #	CURRENT OWNER LAST	PREVIOUS	CURRENT	Referee	BOE Final
220005303	HARRISON, III	5,625	22,500	22,500	22,500

ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- abstain, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde recessed the Board of Equalization at 11:59 a.m. Chair Rohde reconvened the Board of Equalization at 1:39 p.m. Chair noted all Board Members except Board Member Gomez were present.

Board Member Gill moved, seconded by Board Member Hohenstein, to approve the minutes of the June 29, 2020, meeting. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained the Tax List Correction on parcel #220077541 (Stowe) as a Nebraska Department of Revenue change of their homestead exemption of 100% to 60% due to income not being fully disclosed for tax year 2017. Jeff Curry, Assessor, explained and recommended approval of the following omitted and clerical errors.

PARCEL	2020	Assessor / BOE	OMITTED 77-123	CLERICAL 77-128	NOTES:
220075751	244,815	253,045		X	Bldg to Pole, CND to avg
220167524	48,380	23,830	X		MH burnt 10/31/19
220108678	505	-		X	SSC Public Use-drainage
220023948	11,360	-		X	SSC Public Use-park
220158797	-	13,140	X		SSC CDA Ag land
220178372	660	-		X	SSC Public Use-drainage

220157170	3,110,045	1,128,735		X	SSC CDA development, combo12
220158797	220,500	10,895		X	SSC CDA Ag use, not comb
220176213	129,190	119,895		X	Land Use, Outbldg dept
220015031	18,000	1,665		X	Value in use=AG contiguous
220146810	31,680	3,095		X	Value in use=AG contiguous
220013225	214,110	223,350		X	Protest RVW, correct record
220005338	236,970	215,400		X	Protest RVW, correct record
220060673	26,340	177,745	X	X	Bldg on wrong parcel
220155755	309,270	339,825		X	Calc&Roll: sale review adj. D.N.R.
220198691	267,955	326,020		X	Calc&Roll: sale review adj. D.N.R.
220053839	235,945	239,440		X	Calc&Roll: sale review adj. D.N.R.
220005672	71,695	82,870		X	Calc&Roll: sale review adj. D.N.R.

Board Member Hohenstein moved, seconded by Board Member Albenesius, to accept the Assessor's recommendation to correct the Homestead Exemption per Nebraska Department of Revenue changing the exemption from 100% to 60% due to income not being fully disclosed for year 2017 and the omitted and clerical errors on 18 parcels and subtract \$2,018,470 from the tax roll. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, presented the tables, statistics and taxable value information to the Board of 2020 Agricultural Grassland and land values per the requirements of LB372(2019) amending §77-1363. Dakota County has not received a letter from the Property Tax Administrator to adjust valuations. The adjusted value would reflect \$10,281.49 less tax revenue.

No mail and/or emergency business and no public comment.

Chair Rohde adjourned the July 13, 2020, Board of Equalization meeting at 2:17 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date