

**Dakota County Board of Equalization**  
Monday, July 23, 2020  
**Protest Valuation Hearings at 8:00 a.m.**  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 8:31 a.m. Present: Rohde, Albenesius, Gill. Absent: Gomez, Hohenstein. Also present was Jeff Curry, Assessor, Referees Sam Ferraro, Innovative Appraisal Service, Inc., and James VerSchoor, Tri-State Valuation & Consulting, 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. **8:00 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. **NEW BUSINESS**
  - a. Approval of the previous minutes – July 13, 2020
  - b. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
  - c. Board to review Report of Destroyed Real Property Form 425 filings per damage occurring on or after January 1 and before July 1 of 2020 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property.
  - d. Homestead Exemption Hearing to appeal Assessor's Notice of Rejection of Homestead Exemption per application not timely filed – Edward & Charlotte Gaynor
3. **MAIL AND/OR EMERGENCY BUSINESS**
4. **PUBLIC COMMENT**
5. **ADJOURNMENT**

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

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

PROT#	PARCEL #	CURRENT OWNER LAST	PREVIOUS	CURRENT	REFEREE	BOE Final
1	220004692	ESTOCHEN	107,040	190,100	190,100	190,100
2	220127867	SIGATY	124,970	130,535	130,535	130,535
6	220004587	WEBB	99,865	118,760	118,760	118,760
7	220012431	JAMES	113,450	127,820	127,820	127,820
8	220055904	I.L.L. Inc Larry Book	352,200	455,400	300,000	300,000
9	220004528	PIES	25,370	43,815	28,715	28,715
10	220013683	ROOST	87,025	98,625	85,180	85,180
11	220154449	CARTER	366,260	372,200	372,200	372,200
12	220155380	MARTIN	2,350	9,400	9,400	9,400
13	220007896	MARTIN	193,000	259,070	259,070	259,070
14	220012210	DONNELLY	243,810	262,360	262,360	262,360
15	220007357	MOHNSON	87,350	106,895	106,895	106,895
20	220006520	BEERMANN, TRUSTEES	30,950	41,700	10,650	10,650

21	220006709	BEERMANN, TRUSTEES	16,530	36,070	4,415	4,415
22	220006792	BEERMANN, TRUSTEES	30,300	9,935	9,935	9,935
23	220008337	BEERMANN, TRUSTEES	24,750	4,995	4,995	4,995
24	220008434	BEERMANN, TRUSTEES	21,625	4,320	4,320	4,320
25	220008515	BEERMANN, TRUSTEES	16,500	36,000	3,310	3,310
<b>PROT#</b>	<b>PARCEL #</b>	<b>CURRENT OWNER LAST</b>	<b>PREVIOUS</b>	<b>CURRENT</b>	<b>REFEREE</b>	<b>BOE</b>
26	220152195	BRAND	339,855	401,145	353,820	353,820
31	220069956	JOHNSON	187,150	192,765	179,655	179,655
35	220048088	MAGANA-RUIZ	90,020	94,015	82,040	82,040
42	220123756	GAYNOR	217,975	224,765	224,765	224,765
43	220060452	BINNEBOESE	55,015	319,530	125,305	125,305
44	220170878	FRESE, JR	269,750	268,575	268,575	268,575
46	220118302	MUFF	304,690	383,465	349,680	349,680
47	220051097	ENRIQUEZ	227,340	225,850	203,850	203,850
48	220145423	SKOW	201,445	210,600	210,600	210,600
49	220008663	FISCHER	77,270	85,250	85,250	85,250
65	220015031	COPPLE	8,250	18,000	1,665	1,665
66	220146810	COPPLE	14,520	31,680	3,095	3,095
101	220057427	TORTICILL	234,950	236,035	236,035	236,035
102	220057249	MONAHAN	163,520	169,740	152,000	152,000
117	220006261	ESTATE OF CAROL L FOX	98,305	124,545	124,545	124,545
123	220087687	NACORA LTD	727,255	719,655	704,050	704,050
125	220047154	MACIAS	166,645	198,450	175,000	175,000
126	220003610	ECHTENKAMP	68,605	68,605	40,000	40,000
132	220219280	HARRIS	6,190	13,500	13,500	13,500
133	220047057	COLWELL	144,670	153,925	141,665	141,665
134	220145768	PRENGER, SR	464,430	493,410	476,370	476,370
137	220004498	J. WOODARD INC.	59,870	77,990	77,990	77,990
138	220154309	WOODARD, JR	284,275	353,235	318,965	318,965
139	220007306	J. WOODARD INC.	90,065	104,880	104,805	104,805
140	220006814	J. WOODARD INC.	39,800	88,555	76,495	76,495
143	220011990	NEAL	10,375	22,630	22,630	22,630
145	220011389	WILSON	77,595	81,495	81,495	81,495
146	220123519	MELICK	173,745	189,585	206,610	206,610
147	220026599	SOLIS	77,745	76,535	76,535	76,535
148	220136815	JOHNSTON	178,680	187,810	187,810	187,810
149	220066418	BREWER	79,175	110,105	100,360	100,360
150	220057001	ZAMZOW	301,840	321,345	278,195	278,195
153	220198748	OLDENBURG	23,800	54,025	23,800	23,800
154	220022461	MEYER	73,590	82,915	82,915	82,915
155	220041253	BEACOM	186,050	186,050	176,580	176,580
156	220273535	SCHMALTZ	398,610	415,150	415,150	415,150
157	220047219	BECERRA	115,160	122,550	122,550	122,550
168	220004404	JOHNSON	2,815	11,250	11,250	11,250
170	220003904	BOS	48,170	107,860	107,860	107,860
60	220156301	TIMBER SO. SIOUX CITY PROPERTIES	2,692,665	2,692,665	2,692,665	2,692,665
111	220205833	PERKINS DELAWARE II, LLC	850,000	850,000	1,155,535	1,155,535
112	220200599	RIVERFRONT APARTMENTS, LLC	3,700,000	4,335,220	4,100,000	4,100,000
109	220205655	CORNHUSKER PLAZA HOLDINGS, LLC	269,505	269,505	110,000	110,000
110	220205922	CORNHUSKER PLAZA HOLDINGS, LLC	4,425,000	5,201,775	4,425,000	4,425,000

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

Chair Rohde moved, seconded by Board Member Gill, to not accept the referee's recommendation and set value on the following parcels:

PROT	PARCEL #	CURRENT OWNER LAST	PREVIOUS	CURRENT	REFEREE	BOE Final
67	220013225	COPPLE	196,175	214,110	214,110	223,350
85	220155593	JOY	240,245	314,665	294,590	306,065
151	220145784	ZAMZOW	31,850	32,240	32,244	39,665
152	220172390	ZISKA	165,020	208,235	179,915	195,150

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

Board Member Gill moved, seconded by Chair Rohde, to approve the minutes of the July 13, 2020, meeting. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- absent, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained the Tax List Corrections were all applicable for the TIF for Flatwater Crossing and requested approval of the following Tax List Corrections with clerical errors:

PARCEL	2020	BOE	OMITTED 77-123	CLERICAL 77-128	NOTES:
220274251	20,000	168,280		X	Did not roll for 2020
220274227	20,000	200,385		X	Did not roll for 2020
220274226	20,000	216,670		X	Did not roll for 2020
220274225	20,000	265,800		X	Did not roll for 2020
220274223	20,000	246,115		X	Did not roll for 2020

Chair Rohde moved, seconded by Board Member Albenesius, to approve the change in value for 5 parcels in the Flatwater Crossing TIF (loss of value- \$21,033.87). ROLL CALL VOTE: Gill- yes, Hohenstein- absent, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained the (1) Homer Residential 1 acre plus under value list; (2) Grassland Over Value list and (3) denied special value application for Dale Masters.

**Homer Residential 1 Acre+**

PARCEL #	METHOD	UNITS	Previous	New Value
220005311	AC	1.2	14,000.0	25,045.0
220006202	AC	1.27	14,700.0	26,190.0
220006296	AC	1.28	14,800.0	26,355.0
220006385	AC	1.279	14,790.0	26,335.0
220006466	AC	1.32	15,200.0	27,005.0
220006474	AC	1.28	14,800.0	26,355.0
220006547	AC	1.43	16,300.0	28,805.0
220007691	AC	3.52	26,560.0	44,735.0
220007705	AC	1.57	17,700.0	31,090.0
220007780	AC	13.21	55,630.0	86,935.0
220007861	AC	1.02	12,200.0	22,105.0
220007977	AC	4.34	29,020.0	48,305.0
220008132	AC	2.44	23,320.0	40,030.0
220008159	AC	2.18	22,540.0	38,900.0
220008167	AC	1.68	18,800.0	32,890.0
220008213	AC	8.21	40,630.0	65,160.0
220008248	AC	1.27	14,700.0	26,190.0
220079943	AC	5.92	33,760.0	55,185.0
220146179	AC	1.81	20,100.0	35,010.0
220172390	AC	1.05	12,500.0	22,595.0
220177392	AC	1.25	14,500.0	25,865.0

**LB 372 Grassland Table:**

	CURRENT	NEW
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<b>MKT 1</b>	<b>TAXABLE VALUE</b>	<b>TAXABLE</b>
1G1	\$ 1,957,242.15	\$ ,804,549.50
1G	\$ 1,201,794.00	\$ 1,123,980.00
2G1	\$ 97,286.10	\$ 90,987.00
2G	\$ 106,191.40	\$ 102,511.50
3G1	\$ 84,997.70	\$ 83,499.00
3G	\$ 171,897.60	\$ 174,583.50
4G1	\$ 57,498.00	\$ 55,944.00
4G	\$ 1,111,137.20	\$ 1,162,818.00
<b>MEDIAN</b>	<b>\$ 4,788,044.15</b>	<b>\$4,598,872.50</b>
<b>MKT 2</b>	<b>TAXABLE VALUE</b>	<b>TAXABLE</b>
1G1	\$ 12,860,776.50	\$ 1,691,615.00
1G	\$ 10,235,169.20	\$ 9,414,424.50
2G1	\$ 7,624,489.60	\$ 7,147,959.00
2G	\$ 8,659,487.00	\$ 8,237,073.00
3G1	\$ 218,970.05	\$ 211,906.50
3G	\$ 571,791.10	\$ 573,261.00
4G1	\$ 1,601,797.60	\$ 1,533,636.00
4G	\$ 12,093,620.00	\$12,439,152.00
<b>MEDIAN</b>	<b>\$53,866,101.05</b>	<b>\$51,249,027.00</b>

Chair Rohde moved, seconded by Board Member Albenesius, to approve the (1) Homer Residential 1 acre plus under value list (increased value- \$314,535); (2) Grassland Over Value list per state LB372 recommendation (loss of value- \$2,806,245.70) and (3) denied special value application for Dale Masters per not allowed by statute as presented by the Assessor. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- absent, Gomez- absent. UNANIMOUS MOTION CARRIED.

Chair Rohde called for the review of Form 425 Report of Destroyed Real Property filings per damage occurring on or after January 1 and before July 2, 2020 with significant damage exceeding 20% of current assessed value and make reassessment of value. Jeff Curry, Assessor, stated the two(2) Form 425 Reports did not met the statute requirement for damage occurring in 2020. Chair Rohde moved, seconded by Board Member Albenesius, to not set value on the two(2) Reports of Destroyed Real Property (Form 425) per statute requirement for damage occurring in 2020 not being met. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- absent, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED.

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

Chair Rohde adjourned the July 23, 2020, Board of Equalization meeting at 12:30 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