

**Dakota County Board of Equalization**  
Monday, October 5, 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 2:31 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 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 – July 24, 2020
2. NEW BUSINESS
  - a. Gerald and Delores Jensen requesting a Board Hearing for the purpose of reviewing their written complaint regarding their homestead exemption rejection. §77-3519
  - b. Board to approve or not approve the Jensen’s to file a Homestead Exemption as a Category 1 – Income qualification in 2020.
  - c. Board to levy the necessary taxes for the 2020-2021 budget year and certify all levies for Dakota County and the political subdivisions. §77-1601(1)
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Chair Rohde moved, seconded by Board Member Albenesius, 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 Board Member Hohenstein, to approve the minutes of July 24, 2020. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Delores Jensen addressed the Board regarding the 2017, 2018 and 2019 Homestead Exemption for their property located at 112 Iowa Street, Hubbard. Gerald and Dee Jensen were approved for a homestead exemption per a veteran’s disability category #4 exemption for said years and were now informed because Mr. Jensen was not on the deed to the property, that the exemption could not be used and they would need to re-file under the income category #1. Mr. Jensen wanted clarification where the money would go if they now are required to pay the taxes and the taxes were paid per the previously approved homestead exemption. Christy Abts, Deputy County Assessor, explained that the state would be reimbursed the homestead money paid. The Jensen’s received a Notice of Rejection of Homestead Exemption for the filing in 2020 which can be appealed to the Board. Board Member Rohde moved, seconded by Board Member Hohenstein, to approve the Jensen’s may file a Homestead Exemption as a Category 1 Income qualification for 2020. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Board Member Gill moved, seconded by Board Member Rohde, to levy the necessary taxes for the 2020-2021 budget year and certify all levies for Dakota County and the political subdivisions. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

**DAKOTA COUNTY LEVIES 2020-21**

DAKOTA COUNTY VALUATION - \$1,811,804,710

POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION

						2020-21
COUNTY	General					TOTAL
County General Fund	0.366511					0.366511
	Total County Tax Rate					0.366511
CITY/VILLAGE	General	Bond	Police	Fire	Library	

			Pen.			
Dakota City	0.073123	0.418199			0.051018	0.542340
Homer	0.236211					0.236211
Hubbard	0.444597					0.444597
Jackson	0.325421	0.159351				0.484772
South Sioux City	0.292472		0.026299	0.030000	0.075499	0.424270
<b>SCHOOL DISTRICT</b>	General	Bond	Qual. CPU	Building	Bond K-12	
4 Ponca - H.S. Bond 2009	1.049998				0.130466	1.180464
11 So. Sioux City	1.050000	0.095356	0.009503			1.154859
11 S Sioux City - No Bond (Jackson Affiliation)	1.050000		0.009503			1.059503
31R Homer	0.800000			0.100000		0.900000
561 Emerson Hubbard	0.820303					0.820303
<b>SUBDIVISION</b>	General	Capitol Imp.				
Agricultural Society	0.005048	0.002391				0.007439
Historical Society	0.001896					0.001896
<b>RURAL FIRE PROTECTION</b>	General	Bond	Sinking			
Dakota Covington	0.016500		0.010744			0.027244
Emerson	0.014193	0.001606				0.015799
Homer	0.018227		0.002251			0.020478

No mail and/or emergency business. Public comment by Marci Broyhill stating she found the meetings she has been attending very interesting and wondered why the candidates running for the Board are not attending.

Chair Rohde adjourned the October 5, 2020, Board of Equalization meeting at 3:00 p.m.

County Board of Equalization

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Kevin Rohde, Chair

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Date signed

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Joan Spencer, County Clerk

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Date