

Dakota County Board of Equalization
Monday, April 19, 2021, at 3:30 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Launsby called the meeting to order at 3:33 p.m. Present: Launsby, Gill, Love, Giese, Albenesius. Absent: None. Also present was Christy Abts, Assessor, 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 – March 8, 2021
2. NEW BUSINESS
 - a. Board to review property valuation protests as filed by the government subdivisions with leased property by considering all papers relating to the protest and the findings and determination of the County Assessor that the property is not used for a public purpose. §77-202.12(2)
 - Closed Session for the purpose of public safety regarding parcel #220026084
 - b. Christy Abts, Assessor, requesting approval of Tax List Corrections.
 - c. Community Development Authority (CDA), South Sioux City, requesting the Board determine an amount of in lieu of taxes to be paid by the CDA in place of the amount of property taxes levied against all properties owned by the CDA.
 - d. Board to approve, appoint and set compensation for the use of Certified Appraisers as Referees for Property Valuation Protests. §77-1502.01
 1. Approve Referee Agreement with Innovative Appraisal Service, Inc. for Residential and Commercial
 2. Approve Referee Agreement with Stanard Appraisal Services, Inc., for Commercial, Ag and Residential parcels.
 3. Approve Referee Agreement with Helvig Agricultural Service Company for Ag parcels.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Giese moved, seconded by Board Member Gill, to approve the March 8, 2021, minutes. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Chair Launsby called for the board to review the property valuation protests by the City of South Sioux City regarding the use of the property for public purpose. Protest #1, parcel 220026084, City of South Sioux City. Current value is exempt and the Assessor is recommending the City pay property tax since fees are being received from multiple entities for membership and usage and there is a lease specifying the lessee pay any applicable taxes. Board Member Gill moved, seconded by Board Member Giese, to accept the recommendation of the Assessor and approve no exemption of taxes for the building only on parcel #220026084 (the land is exempt). ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Gill, to review property protest #2 in closed session. ROLL CALL VOTE: Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes, Love- yes. UNANIMOUS MOTION CARRIED at 3:45 p.m. Chair stated the Board of Equalization will go into closed session for the purpose of public safety regarding property protest #2.

Board Member Love moved, seconded by Board Member Gill, to reconvene in open session. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Gill- yes, Love- yes, Giese- yes. UNANIMOUS MOTION CARRIED at 4:04 p.m.

Board Member Gill moved, seconded by Board Member Giese, to accept the recommendation of the Assessor and approve parcel #220026084 as not exempt. ROLL CALL VOTE: Launsby- yes, Gill- yes, Love- yes, Giese- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained and requested approval of the following tax list corrections:

Parcel	Name	Omitted 77-123	Clerical 77-128	Notes:
220170878	Frese		x	TERC Case 19R-00100 and 20R-0015 ruling
220038759	Peters	x		Dept of Revenue - homestead exemption change
220177155	South Sioux City		x	corrected tax district

Board Member Giese moved, seconded by Board Member Love, to approve the tax list corrections as presented by the Assessor for parcels #220170878(Frese), #220038759 (Peters) and #220177155 (City of South Sioux City). ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained that the South Sioux City Community Development Agency (CDA) is requesting to pay in-lieu-of taxes rather than property taxes. The Board of Equalization would set the amount of in-lieu-of tax. It was the consensus of the board to find out more information regarding the CDA being qualified per concerns in talking with Nebraska Association of Counties (NACO) and the updates in §18-2137 with LB874(2018).

Board Member Giese moved, seconded by Board Member Launsby, to approve, appoint and set compensation for the use of certified appraisers as referees for property valuation protests for (1) Innovative Appraisal Service, Inc., (2) Stanard Appraisal Services, Inc. and (3) Helvig Agricultural Service Company. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

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

Chair Launsby adjourned the April 19, 2021, Board of Equalization meeting at 4:20 p.m.

County Board of Equalization

Troy Launsby, Chair

Date signed

Joan Spencer, County Clerk

Date