

Dakota County Board of Equalization
 Monday, June 1, 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 4:33 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 – May 3, 2021
2. NEW BUSINESS
 - a. Christy Abts, Assessor, requesting approval to correct clerical errors and to add omitted property to tax roll.
3. MAIL AND/OR EMERGENCY BUSINESS
 - a. Nebraska Tax Equalization and Review Commission in the matter of Equalization of Value of Real Property with Dakota County for tax year 2021.
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Love moved, seconded by Board Member Gill, to approve the May 3, 2021 minutes. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained and presented for approval the following parcel changes:

Parcel	Name	Clerical 77-128	Notes:
220274149	Salsgiver	X	Value did not roll from the Working File to the ATR
220042136	Fraternal Order of Eagles	X	permissive exemption did not get put on at 13% taxable.
220027307	Cownie-Church Legion	X	permissive exemption did not get put on at 30% taxable.
220029342	Cownie-Church Legion	X	permissive exemption did not get put on at 10% taxable.
220089388	Spencer	X	parcel had a bldg value/there is not a bldg
220030057	Bush	X	Additions to home had no bldg. permits were applied for.
220069530	T-M Holdings	X	parcel in wrong Nbhd; land reduction due to "transgression area."
220198160	Martin	X	Parcel in wrong Nbhd.
220274316	Gomez	X	residential file/not commercial any longer
220086532	Lussier	X	Out bldg was on residential file/corected to farm file
220274461	Lounsby	X	no longer exempt parcel owned by City of SSC
220274224	HCI Real Estate	X	corrected quality of bldg to equalize with like area condos
220274268	HCI Real Estate	X	corrected the sq foot and style of homne
220011087	Engle	X	added garage (no permit) (from 2018)
220274472	Riverway Devlpmnt LLC	X	parcel was split off - value did not transfer to the ATR screen
TAX LIST CORRECTIONS			
220022224	Eickhoff	X	State Audit changed Homestead reduction from 80% to 90% exempt
220029148	Comstock	X	State Audit changed Homestead reduction from 100% to 60% exempt
220036047	Goodier	X	State Audit changed Homestead reduction from 100% to 20% exempt
220020752	Monlux	X	State Audit changed Homestead reduction from 50% to 30% exempt
220146802	Woehler	X	State Audit changed Homestead reduction from 100% to 60% exempt
220034338	Nelson	X	State Audit changed Homestead reduction from 100% to 90% exempt

220274192	Affordable Housing LLC	X	Taxes being accelerated due to MH being moved out of the county.
220274221	Affordable Housing LLC	X	Taxes being accelerated due to MH being moved out of the county.

Board Member Love moved, seconded by Board Member Giese to approve the clerical permissive exemption and change of value parcels as recommended by County Assessor. [#220274149, #220042136, #220027307, #220229342, #220089388, #220030057, #220069530, #220198160, #220274316, #220086532, #220274461, #220274224, #220274268, #220011087, #220274472] ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Giese, to approve the clerical change in homestead values per state audit and mobile homes with taxes accelerated per moving from the county. [#220022224, #220029148, #220036047, #220020752, #220146802, #220034338, #220274192, #220274221] ROLL CALL VOTE: Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Mail: The Nebraska Tax Equalization and Review Commission (TERC) Findings and Order for Dakota County found that the levels of value for real property in Dakota County for tax year 2021 meet the requirements of law. No emergency business. No public comment.

Chair Launsby adjourned the June 1, 2021, Board of Equalization meeting at 4:45 p.m.

County Board of Equalization

Troy Launsby, Chair

Date signed

Joan Spencer, County Clerk

Date