

**Dakota County Board of Equalization**  
Monday, June 28, 2021  
9:00 a.m. Protest Valuation Hearings  
3:30 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Launsby called the meeting to order at 9:02 a.m. Present: Launsby, Gill, Giese, Albenesius. Absent: Love (present at regular meeting). Also present was Christy Abts, Assessor, Sam Ferraro and Frank Ferraro, Referees (present at Protest Valuation Hearings) and Kim Watson, County Attorney (present at regular meeting) 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. **3:30 p.m. CONSENT AGENDA**
  - a. Approval of the previous minutes – June 28, 2021
3. **NEW BUSINESS**
  - a. Christy Abts, Assessor, requesting approval for corrections to real property
    - Omitted Property – any taxable real property not on assessed on March 19 or tangible personal property not assessed on May 1, or for any prior tax year (timing: after March 19/before July 25 for current tax year) §77-123
    - Clerical Error – defined in §77-128 (timing: on/after March 19 or anytime if no value change)
    - Undervalued & overvalued real property – taxable real property with value lower or higher than other taxable property with which it is required to be equalized. §77-1315.01 (timing: after March 19/before July 25)
    - Tax List Corrections – corrections per §77-1613.02 of the November 22 certified list can only be made by action of CBOE.
4. **MAIL AND/OR EMERGENCY BUSINESS**
5. **PUBLIC COMMENT**
6. **ADJOURNMENT**

The Board reviewed all property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee. The Board of Equalization took a recess from 10:41 to 10:47 a.m.

Board Member Gill moved, seconded by Board Member Giese, to approve and accept the recommendation of the referee on all parcels heard by the referee and to accept the Assessor recommendation on parcel #220000603 which was reviewed only by the Assessor. ROLL CALL VOTE: Gill- yes, Love- absent, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Prot #	PARCEL #	CURRENT OWNER LAST	PREVIOUS TOTAL	CURRENT TOTAL	REFEREE RECOMM	BOE TOTAL
56	220000603	OLSON	69,140	82,260		82,260
18	220156999	GENTRUP	181,745	199,645	199,645	199,645
38	220019606	KINZIE	58,990	71,100	60,970	60,970
69	220273705	MAHLON,LLC	16,260	23,260	23,260	23,260
70	220273706	MAHLON,LLC	16,255	23,255	23,255	23,255
71	220273707	MAHLON,LLC	17,210	24,210	24,210	24,210
72	220273708	MAHLON,LLC	16,790	23,790	23,790	23,790
73	220273709	MAHLON,LLC	17,130	24,130	24,130	24,130

74	220273710	MAHLON,LLC	15,980	22,980	22,980	22,980
75	220273711	MAHLON,LLC	17,205	24,205	24,205	24,205
76	220273712	MAHLON,LLC	19,375	26,375	26,375	26,375
81	220127867	SIGATY	130,535	137,355	137,355	137,355
<b>PROT #</b>	<b>PARCEL #</b>	<b>CURRENT OWNER LAST NAME</b>	<b>PREVIOUS TOTAL</b>	<b>CURRENT TOTAL</b>	<b>REFEREE RECOMM</b>	<b>BOE TOTAL</b>
82	220074461	LEINART	212,345	242,045	242,045	242,045
84	220038449	SAUGSTAD	67,320	76,205	76,205	76,205
85	220081328	DOLEZAL	181,530	200,255	200,255	200,255
86	220073309	E & F FARMS, LLC	501,110	534,765	520,210	520,210
87	220004358	WALKER	116,475	129,420	129,420	129,420
89	220007373	JUMP	56,260	60,625	60,625	60,625
91	220090076	REXROAD	155,170	226,450	220,500	220,500
92	220014124	CAUDILL	149,730	162,330	162,330	162,330
93	220069824	MOORE	144,875	157,615	157,615	157,615
94	220060452	BINNEBOESE	125,305	332,375	332,375	332,375
95	220000948	HUNN	66,585	72,410	72,410	72,410
97	220154481	BLEDSOE & DANIELS	581,525	664,485	664,485	664,485
100	220059012	SULLIVAN	207,860	242,105	242,105	242,105
114	220060274	BLOOMFIELD	189,690	288,180	288,180	288,180
115	220077622	MARI	494,455	758,365	732,485	732,485
116	220020221	HOBBS	96,420	95,060	95,060	95,060
117	220051259	VALDOVINOS & TORRES HERRERA	203,235	226,910	226,910	226,910
121	220273992	VALDOVINOS	235,135	242,670	242,670	242,670
122	220046557	DUGGAN	116,875	122,025	122,025	122,025
124	220051135	LEHR	155,080	157,795	157,795	157,795
130	220170746	MORROW	12,290	26,955	12,695	12,695
141	220005583	CAIN	16,660	33,365	26,575	26,575
148	220014388	DAVIS	162,715	176,495	176,495	176,495
159	220037264	SIOUXLAND BANK	101,360	126,910	126,910	126,910
170	220009767	JOHNSON	80,795	89,005	89,005	89,005
171	220273518	OLDENBURG	4,640	9,605	7,910	7,910
176	220206368	PREDIADO	176,740	179,685	179,685	179,685
195	220013373	RAYNOR	126,665	137,210	137,210	137,210
197	220048088	MAGANA-RUIZ	82,040	93,965	93,965	93,965
201	220009910	SILVERIO PRECIADO & MAGANA	155,985	153,325	153,325	153,325

202	220020612	PRECIADO	128,295	135,160	135,160	135,160
203	220042713	PRECIADO	252,935	257,350	257,350	257,350
204	220057567	PRECIADO	188,500	184,570	184,570	184,570
205	220198063	PRECIADO	222,120	255,955	255,955	255,955
206	220049378	PRECIADO	154,370	159,085	159,085	159,085
213	220206694	BIRD	17,850	24,850	24,850	24,850

Chair Launsby recessed the meeting at 11:02 a.m. Chair Launsby reconvened the Board of Equalization meeting at 4:50 p.m. Roll Call: Launsby-yes, Gill-yes, Love- yes, Giese- yes, Albenesius- yes. Absent: None. The Open Meetings Act was read.

Board Member Gill moved, seconded by Board Member Giese, to approve the consent agenda to approve the minutes of June 28, 2021. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

The Assessor had no corrections to real property.

No Mail, emergency business or public comment.

Chair Launsby adjourned the July 12, 2021, Board of Equalization meeting at 4:51 p.m.

County Board of Equalization

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Troy Launsby, Chair

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Date signed

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Joan Spencer, County Clerk

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Date