

**Dakota County Board of Equalization
Emergency Meeting**
Friday, July 23, 2021
8:00 a.m. Protest Valuation Hearings
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Launsby called the emergency meeting to order at 8:04 a.m. Present: Launsby, Gill, Love (arrived at 8:15 a.m.), Giese, Albenesius. Absent: None. Also present was Christy Abts, Assessor, Sam Ferraro, Referee, Darrel Stanard, Referee 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. EMERGENCY BUSINESS
 - a. PROTEST HEARINGS: 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
 - b. Board to review Report of Destroyed Real Property Form 425 filings per damage occurring on or after January 1 and before July 1 of 2021 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property.
2. ADJOURNMENT

Chair Launsby stated the business of the emergency meeting is to hear protest filings before the statutory deadline of prior to July 25 which falls on a Sunday.

The Board reviewed all property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee. The Chair recessed the meeting at 9:08 a.m. and reconvened at 9:15 a.m. Board Member Love left the meeting at 10:30 a.m. and arrived back at 10:40 a.m.

Tawnya Beermann, Protest #143 (220086885) reviewed with the Board the research she presented to the referee for consideration. Ms. Beermann brought land and property values on other parcels in the county for comparisons. Darrel Stanard, Referee, stated the data she presented cannot be used to set value and that the land value is pulled out on acreage comparisons and the 'style' of home needs to be comparable. Christy Abts, Assessor, explained land is valued by 1st acre and a different rate for the remaining acres and the more acres you have the less value you have on the average of the whole acres in an acreage.

Board Member Love moved, seconded by Board Member Giese, to approve and accept the recommendation of the referee on all parcels reviewed except to approve and accept the Assessor's recommendation on protest #10 (220007357), #138 (220041113) and #139 (220201110). ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Prot #	PARCEL #	CURRENT OWNER LAST	PREVIOUS TOTAL	CURRENT TOTAL	REFeree RECOMM	BOE TOTAL
1	220149038	TORTICILL	155,675	214,545	231,095	231,095
4	220171599	MESSERSCHMIDT	114,370	208,205	191,850	191,850
5	220087407	MESSERSCHMIDT	558,480	645,735	626,145	626,145
9	220177279	MOHNSON	175,470	270,350	270,350	270,350
10	220007357	MOHNSON	106,895	117,630	109,920	117,630
22	220026572	BANKFIRST	2,004,145	2,004,145	1,056,760	1,056,760
23	220025886	BANKFIRST	15,680	15,680	15,680	15,680
25	220274428	Nelson	-	120,220	96,390	96,390
26	220274429	Nelson	-	1,568,030	578,515	578,515
30	220056323	PARKVIEW INDUSTRIES	570,520	1,104,680	1,104,680	1,104,680
31	220030650	PARKVIEW INDUSTRIES	267,375	392,500	349,605	349,605
32	220030553	PARKVIEW INDUSTRIES	137,475	328,260	328,260	328,260

33	220035415	PARKVIEW INDUSTRIES	103,740	220,435	220,435	220,435
34	220030383	PARKVIEW INDUSTRIES	198,645	216,450	216,450	216,450
36	220069956	JOHNSON	179,655	230,255	224,630	224,630
41	220087474	GENTRUP	491,535	594,570	529,645	529,645
47	220123519	MELLIICK	206,610	240,190	218,975	218,975
48	220153450	VITITO	233,570	308,645	245,045	245,045
49	220173753	REED	57,050	65,795	53,175	53,175
50	220061211	DORCEY	212,535	323,685	309,000	309,000
51	220079196	GODDARD	471,710	501,700	453,080	453,080
52	220073341	GODDARD	50,110	103,445	50,110	50,110
55	220074194	ARMBRIGHT	215,965	261,935	261,935	261,935
83	220059934	TULLIS & ROCKFORD	232,465	334,715	334,715	334,715
88	220012148	TECHNOLOGY INNOVAT	145,225	746,035	244,375	244,375
90	220089345	BREWER	155,535	348,350	227,825	227,825
96	220027080	CHERRY RIDGE LTD PRT	1,662,710	1,879,445	1,820,770	1,820,770
98	220074577	BEERMANN, TRUSTEES	392,700	438,065	422,630	422,630
99	220089094	BEERMANN, TRUSTEES	166,130	198,020	198,020	198,020
101	220201234	KONIDAS ENTERPRISES,	565,985	715,750	715,750	715,750
102	220196753	KONIDAS ENTERPRISES,	289,490	362,965	362,975	362,975
103	220199523	KONIDAS ENTERPRISES	579,285	653,155	653,155	653,155
104	220091870	KUBIK	8,000	20,635	15,125	15,125
105	220196729	KUBIK	12,500	17,545	17,545	17,545
106	220085064	KUBIK	126,585	131,620	119,065	119,065
107	220003653	GAITHER	121,805	121,805	90,000	90,000
108	220204705	WITTE	95,750	101,290	101,290	101,290
109	220082200	LARSON	163,750	187,710	187,711	187,711
110	220058946	KRAHMER	371,570	541,325	476,580	476,580
111	220117837	Mid-American Washout	509,475	509,475	300,030	300,030
112	220177287	VILLAS -CRYSTAL CRT	320,015	360,250	273,000	273,000
113	220178070	VILLAS -CRYSTAL CRT	762,825	727,415	546,000	546,000
118	220077061	ROHDE	769,145	924,440	847,915	847,915
119	220083177	ELLINGER	90,170	122,365	122,365	122,365
120	220084874	MESSERSCHMIDT TRst	499,855	575,550	575,550	575,550
125	220027706	WEBER	50,615	66,955	66,955	66,955
126	220142165	WEBER	82,310	87,295	87,295	87,295
127	220127573	MC NEAR	48,830	53,600	53,500	53,500
128	220087512	ROHDE REV TRUST	602,415	662,635	645,440	645,440
129	220076391	BOUSQUET	285,005	329,630	329,630	329,630
131	220078696	SWANSON SR	330,340	421,030	372,240	372,240
132	220102562	GARWOOD	34,125	63,875	63,875	63,875
133	220146454	MUNOZ	220,000	282,020	240,000	240,000
134	220175055	HULS	935	15,355	1,675	1,675
135	220156689	WENTHER	258,150	393,170	322,540	322,540
136	220057540	WENTHER	332,090	408,920	408,920	408,920
137	220149321	STRONG	189,130	278,780	278,780	278,780
138	220041113	PRUEHS	231,280	280,700	248,460	280,700
139	220201110	PENGUIN INVESTMENT	324,515	418,010	385,520	418,010
142	220087636	MASTERS	367,005	417,335	359,445	359,445
143	220086885	BEERMANN	183,055	228,130	228,130	228,130
144	220175764	RASMUSSEN TRUST	189,995	228,520	207,130	207,130

145	220080569	RASMUSSEN TRUST	489,155	595,165	499,100	499,100
146	220178364	MC CARTHY	225,235	276,005	245,210	245,210
147	220064865	SEVEREIDE	133,400	234,390	221,595	221,595
149	220273619	LIEBER	3,660	4,680	4,680	4,680
150	220273617	LIEBER	266,220	342,670	332,275	332,275
151	220273616	LIEBER	395,945	483,040	381,610	381,610
152	220273618	LIEBER	20,160	24,995	20,160	20,160
154	220063370	PINKELMAN	140,735	151,010	151,010	151,010
155	220063427	LIEBER, TRUSTEES	67,760	77,705	71,160	71,160
156	220274085	LIEBER, TRUSTEES	31,155	101,615	92,995	92,995
157	220063133	RYAN	124,945	138,165	90,975	90,975
160	220057427	TORTICILL	236,035	243,935	229,400	229,400
161	220180571	MERCHANT	109,355	105,715	105,715	105,715
162	220056331	MERCHANT	36,750	73,380	12,130	12,130
164	220077096	ALBENESIUS	436,715	480,200	450,330	450,330
168	220002800	KENT	17,335	25,685	25,685	25,685
172	220205922	CORNHUSKER PLAZA	4,425,000	4,982,875	4,223,230	4,223,230
173	220205833	PERKINS DELAWARE	1,155,535	1,155,535	1,155,535	1,155,535
174	220025495	MTC2 LLC	447,385	982,670	704,195	704,195
177	220092052	SSCNE LP	4,659,485	1,808,700	1,808,700	1,808,700
178	220206384	SSCNE LP	16,190	153,635	153,635	153,635
179	220196427	SSCNE LP	19,025	156,470	156,470	156,470
180	220196389	SSCNE LP	16,005	153,450	153,450	153,450
181	220196176	SSCNE LP	18,045	155,490	155,490	155,490
182	220181152	SSCNE LP	16,745	154,190	154,190	154,190
183	220178895	SSCNE LP	16,375	153,820	153,820	153,820
184	220170851	SSCNE LP	17,740	155,185	155,185	155,185
185	220166538	SSCNE LP	16,375	153,820	153,820	153,820
186	220145296	SSCNE LP	15,665	153,110	153,110	153,110
187	220142645	SSCNE LP	18,020	155,465	155,465	155,465
188	220111882	SSCNE LP	16,005	153,450	153,450	153,450
189	220094063	SSCNE LP	16,560	154,005	154,005	154,005
190	220023301	SSCNE LP	16,190	153,635	153,635	153,635
191	220073589	GODDARD	218,875	270,775	269,800	269,800
192	220069743	BATES	37,775	47,285	44,500	44,500
196	220056692	SOUTH SIOUX CITY	-	1,405,710	1,405,710	1,405,710
198	220088047	VON SEGGERN TRUST	607,485	648,390	624,335	624,335
199	220087415	DENKER	206,260	225,705	215,970	215,970
200	220106703	NACORA LTD	11,340	16,370	16,370	16,370
212	220078416	WELCH	195,765	233,890	219,080	219,080
214	220177422	GUBBELS	348,455	372,405	366,470	366,470
215	220006210	HARRIS	8,475	20,800	20,800	20,800
216	220007209	HARRIS	142,235	187,200	169,360	169,360
217	220007020	HARRIS	39,175	44,735	44,735	44,735
218	220008256	HARRIS	8,475	24,045	24,045	24,045
219	220176779	GRAINBELT FARMS LLC	197,520	235,370	235,370	235,370
221	220145156	KRUEGER	512,095	544,235	544,235	544,235
222	220068518	CIOVIS ENERGY, LLC	16,839,545.	16,839,545	16,839,545	16,839,545
225	220055254	EARTHGRAINS BAKING	2,198,075	2,198,075	2,198,075	2,198,075
227	220035911	REALTY INCOME PROP	668,500	668,500	668,500	668,500

Darrel Stanard, Assessor, stated he would like to see all mobile home courts reviewed and an economic rental study done.

The Board reviewed the Report of Destroyed Real Property. There was one parcel for consideration--#220063370 (Pinkelman/Brown). Board Member Giese moved, seconded by Board Member Gill, to accept and approve the Assessor's recommendation of denial. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Chair Launsby adjourned the July 23, 2021, Emergency Board of Equalization meeting at 11:21 a.m.

County Board of Equalization

Troy Launsby, Chair

Date signed

Joan Spencer, County Clerk

Date