

**Dakota County Board of Equalization**  
Monday, July 24, 2023  
9:30 a.m. Protest Valuation Hearings  
Regular Meeting to follow.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 9:38 a.m. with the Pledge of Allegiance. Present: Love, Van Berkum, Hohenstein, Launsby, Giese. Absent: None. Also present was Cherie Conley, County Clerk as Board Secretary, Christy Abts, Assessor, Sam Ferraro and Frank Ferraro, Referees. The Open Meetings Act location was noted for all citizens in attendance.

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

**Recess Meeting**

2. 2:45 p.m. CONSENT AGENDA

- a. Approval of the previous minutes – July 10, 2023.

3. NEW BUSINESS

- a. Hearing for Heartland Counseling Services, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2008 Toyota Sienna van VIN #5TDZK23C78S159769. The vehicle is used by staff to attend meetings and other activities to provide community support services, crisis response, peer support and day support services to clients who have mental health/and or substance abuse issues improving the quality of life and decreasing the risk for hospital admissions. Application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189

- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)

- b. Christy Abts, Assessor, requesting approval of Plan Assessment for Dakota County for years 2024, 2025, and 2026.

- c. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors.(if any)

4. MAIL AND/OR EMERGENCY BUSINESS

5. PUBLIC COMMENT

6. ADJOURNMENT

Chair Love acknowledged residents in attendance to review their protests with the Board. Leo Torticill, Protest #194, Parcel #220057427. Referee Frank Ferraro reviewed the file with the Board and explained the new system in the Assessor's office now splits off the buildings from the home and values each separately to help equalize the areas. Mr. Torticill addressed the Board with his review of his property. Much discussion was had regarding the valuation process. Neil Engel Protest #211, Parcel #220136890. Referee Frank Ferraro reviewed his findings with the Board regarding this property. Assessor's office did change the quality from a 3 to a 2 due to condition of the home. Mr. Engel addressed the Board with additional details as to the condition of his property. Eldon & Katie Benson, Protest #195, Parcel #22015848. Referee Sam Ferraro reviewed his findings stating the Benson's purchased this property in 2022 for \$340,000. Mr. Eldon informed that the fireplace is inoperable and feels his area isn't equalized.

Referees Sam and Frank Ferraro presented and reviewed with the Board of Equalization each parcel's paperwork submitted by the person protesting their value and what the assessor and referee recommended for value on each of the remaining parcels: Parcel# 220273952 - SAYRE, MARK & SUJEY; Parcel# 220177708 - BUI, QUY; Parcel# 220076227 - STARKS, JAMES & CAROLYN; Parcel# 220124051 - MAHR, LAURY; Parcel# 220032920 - RAMIREZ, JUAN; Parcel# 220014183 - STERRETT, BRANDON M; Parcel# 220149593 - CALHOUN, JEFFREY A & MARY LORAIN; Parcel# 220008930 - BENTON, MARTIN; Parcel# 220027420 - ABRAHAM CORIA & YANET ARROYO LOPEZ; Parcel# 220077541 - STOWE, DUANE & ALICE; Parcel# 220153744 - MUFF, TRUSTEES/ TERRY M & MARILYN E; Parcel# 220153736 - MUFF, TRUSTEES; Parcel# 220071004 - ORR, RALPH G & JODEE; Parcel# 220062633 - JOHN RIVERS & JUDY BOUCHAL; Parcel# 220171378 - KRAMPER FAMILY FARM PARTNERSHIP; Parcel# 220204667 - KRAMPER FAMILY FARM PARTNERSHIP; Parcel# 220068070 - KRAMPER FAMILY FARM PARTNERSHIP; Parcel# 220069603 - KRAMPER FAMILY FARM PARTNERSHIP; Parcel# 220205280 - GOTCH, BART J & RICK L; Parcel# 220042632 - MARK D SAYRE & SUJEY GOMEZ; Parcel# 220042632 - MARK D SAYRE & SUJEY GOMEZ; Parcel# 220064504 - TWOHIG JR ET AL, RICHARD E; Parcel# 220064857 - TWOHIG JR ET AL, RICHARD E; Parcel# 220019606 - KINZIE, SHANE J; Parcel# 220083983 - COTTONWOOD FLATS INC; Parcel# 220083363 - COTTONWOOD FLATS INC; Parcel# 220083541 - COTTONWOOD FLATS INC; Parcel# 220025436 - RAGER, DANNY D & LILLIAN M; Parcel# 220046689 - RAGER, DANNY D & LILLIAN M; Parcel# 220040842 - RAGER, DANNY D & LILLIAN M; Parcel# 220034044 - RAGER, DANNY D & LILLIAN M; Parcel# 220040923 - RAGER, DANNY D & LILLIAN M; Parcel#

220040745 - RAGER, DANNY D & LILLIAN M; Parcel# 220011079 - RAGER, DANNY D & LILLIAN M; Parcel# 220038686 - RAGER, DANNY & LILLIAN; Parcel# 220196222 - VANDER VLIET, KATHLENE; Parcel# 220059888 - STAPLETON, TRUSTEES, SHANE & BOBBI J; Parcel# 220059977 - STAPLETON, TRUSTEES, SHANE & BOBBI J; Parcel# 220059799 - STAPLETON, TRUSTEES, SHANE & BOBBI J; Parcel# 220020248 - PRECIADO, SILVERIO & PATRICIA MAGANA MUN; Parcel# 220054622 - TAPIA, MAXIMILIANO; Parcel# 220085579 - BERG, DUANE & ANGELA; Parcel# 220055890 - JOHNSON, DWAYNE & NANCY; Parcel# 220205183 - GUNSOLLEY, JAMES & DEBBY; Parcel# 220060509 - BARRICKS, ROBYN D; Parcel# 220149321 - STRONG, RANDY L & TAMMIE L; Parcel# 220062935 - STORK, JEFFREY L; Parcel# 220001480 - STAMP, LAURIE; Parcel# 220071381 - MC GINTY, CHRISTOPHER J; Parcel# 220053103 - KOSTER, KYLE L; Parcel# 220127565 - PALMERSHEIM, DAVID A; Parcel# 220154082 - FREEMAN, MARY K; Parcel# 220069387 - HORAK, MARILYN; Parcel# 220000778 - SEAN FROHBERG & JESSICA D NEWMAN; Parcel# 220066485 - HEINEMANN, RICKY E; Parcel# 220066787 - HEINEMANN, RUTH & RICK; Parcel# 220068119 - BUCK, TRUSTEES, L IRENE; Parcel# 220061505 - RASMUSSEN, RUSSELL O & JULIA A; Parcel# 220136815 - JOHNSTON, TIMOTHY D & DEBRA A; Parcel# 220015066 - BALL, CHAD R; Parcel# 220014965 - BALL, CHAD R; Parcel# 220011281 - MONINGER, JOHNETTE J; Parcel# 220141932 - SCHINZING, DOUGLAS E & CARLEEN A; Parcel# 220051941 - VALDOVINOS, JAIME & NORMA; Parcel# 220051259 - YANETH VALDOVINOS & RODOLFO TORRES HERRE; Parcel# 220070636 - MILLER, MICHAEL & LAURA; Parcel# 220048428 - MEIER, ROBERT & SHAUNA; Parcel# 220018219 - PAUGH, JEFFREY W; Parcel# 220273989 - LU, AMY; Parcel# 220274213 - HOLTHE, CHAD M & CAMILLA K; Parcel# 220002592 - HEATON, DEBORAH LYNN; Parcel# 220273616 - LIEBER, RANDALL S & CHRISTINE L; Parcel# 220057516 - FISCUS, BARRY W & CONNIE; Parcel# 220057427 - TORTICILL, LEO W & BARBARA J; Parcel# 220015848 - BENSEN, ELDON O & KATIE J; Parcel# 220050295 - FRANK, ROBERT LYNN & GLENDA LYNN; Parcel# 220205272 - PUGA, CARLOS ALEJANDRO MERAZ; Parcel# 220084084 - HUMMEL, RANDALL W & JEAN A; Parcel# 220057249 - MONAHAN, TIMOTHY R; Parcel# 220087687 - NACORA LTD; Parcel# 220088047 - JOANNE VON SEGGERN LEGACY TRUST, ET AL; Parcel# 220087415 - DENKER, FRED E; Parcel# 220010250 - TORTICILL, TIMOTHY JOE; Parcel# 220124639 - STAMP, MICHAEL D & BRITNI J; Parcel# 220040826 - DECKER, ROBERT A & LYNNE A; Parcel# 220070741 - DAVEY, JOHN M & TAMARA M; Parcel# 220142351 - O'NEILL, JOSEPH D & DEBRA K; Parcel# 220136890 - ENGEL, NEIL M; Parcel# 220118655 - SCHINZING, MATTHEW; Parcel# 220067449 - BARBER, MICHAEL & DEBORAH; Parcel# 220205558 - FITCH, THOMAS A & DIANE K; Parcel# 220273617 - LIEBER, RYAN S; Parcel# 220136718 - DECKER, TIMOTHY J & CARLA R SMITH; Parcel# 220062455 - HOLM, GEORGE & KAREN; Parcel# 220057923 - BLOM, TRACIA K; Parcel# 220061211 - DORCEY, DENNIS J & PATRICE; Parcel# 220124876 - NIELSEN, LANICE; Parcel# 220036918 - NGELEKA, SINDIE T.

*Note: At approximately 11:00 a.m. the Board took a break, and the recording was put on pause. When returning the recording was not restarted by accident.*

Chair Love moved, seconded by Board Member Van Berkum to set values on all protests filed with the findings of the Assessor and Referees as discussed at the meetings held on June 26, 2023, July 10, 2023 and July 24, 2023. ROLL CALL VOTE: Van Berkum – Yes, Hohenstein – Yes, Launsby – Yes, Giese – Yes, Love – Yes. UNANIMOUS MOTION CARRIED.

| Prot # | Parcel ID | Title/Deed Name 1                 | 2022 VALUE   | 2023 VALUE   | REFEREE       | BOE           |
|--------|-----------|-----------------------------------|--------------|--------------|---------------|---------------|
| 1      | 220077193 | MC LAUGHLIN HAULING, INC          | \$139,495.00 | \$153,195.00 | \$ 150,705.00 | \$ 150,705.00 |
| 2      | 220080933 | CHAILLIE FARMS, INC.              | \$254,000.00 | \$273,255.00 | \$ 223,740.00 | \$ 223,740.00 |
| 3      | 220162166 | MARTINDALE, MARK G                | \$216,995.00 | \$275,565.00 | \$ 236,950.00 | \$ 236,950.00 |
| 4      | 220176590 | ALAN GARCIA & ALEJANDRA ALVAREZ   | \$225,415.00 | \$276,815.00 | \$ 276,815.00 | \$ 276,815.00 |
| 5      | 220013233 | MOORE, PATRICK B & NANCY H        | \$145,680.00 | \$158,240.00 | \$ 158,240.00 | \$ 158,240.00 |
| 6      | 220273952 | SAYRE, MARK & SUJEY               | \$277,270.00 | \$350,435.00 | \$ 315,000.00 | \$ 315,000.00 |
| 7      | 220177708 | BUI, QUY                          | \$202,145.00 | \$247,130.00 | \$ 220,000.00 | \$ 220,000.00 |
| 8      | 220273675 | SLAUGHTER, MARTY & AMY            | \$388,495.00 | \$415,345.00 | \$ 415,345.00 | \$ 415,345.00 |
| 9      | 220198993 | ALI, HASHMAT & AMINATA DIALLO     | \$187,580.00 | \$242,400.00 | \$ 242,400.00 | \$ 242,400.00 |
| 10     | 220013187 | ROWE, JOAN L                      | \$119,230.00 | \$151,695.00 | \$ 151,695.00 | \$ 151,695.00 |
| 11     | 220076227 | STARKS, JAMES & CAROLYN           | \$127,170.00 | \$146,635.00 | \$ 146,635.00 | \$ 146,635.00 |
| 12     | 220124051 | MAHR, LAURY                       | \$202,735.00 | \$318,780.00 | \$ 318,780.00 | \$ 318,780.00 |
| 13     | 220177279 | MOHNSON, SCOTT H                  | \$270,350.00 | \$315,990.00 | \$ 315,990.00 | \$ 315,990.00 |
| 14     | 220007357 | MOHNSON, SCOTT                    | \$130,130.00 | \$130,200.00 | \$ 130,200.00 | \$ 130,200.00 |
| 15     | 220032920 | RAMIREZ, JUAN                     | \$129,210.00 | \$138,745.00 | \$ 138,745.00 | \$ 138,745.00 |
| 16     | 220065756 | AVILA, ALMA                       | \$270,465.00 | \$331,285.00 | \$ 224,985.00 | \$ 224,985.00 |
| 17     | 220014183 | STERRETT, BRANDON M               | \$ 90,260.00 | \$106,160.00 | \$ 96,855.00  | \$ 96,855.00  |
| 18     | 220002827 | STINGLEY, BRYAN D & NANCY L       | \$126,695.00 | \$175,275.00 | \$ 131,505.00 | \$ 131,505.00 |
| 19     | 220029423 | OUELLETTE, ROBERT P               | \$ 38,815.00 | \$ 46,450.00 | \$ 46,450.00  | \$ 46,450.00  |
| 20     | 220144583 | DODDS, RICHARD E & PAULA A        | \$151,175.00 | \$202,500.00 | \$ 190,615.00 | \$ 190,615.00 |
| 21     | 220091404 | ALLISON, HARLAN L                 | \$192,035.00 | \$225,225.00 | \$ 225,225.00 | \$ 225,225.00 |
| 22     | 220149593 | CALHOUN, JEFFREY A & MARY LORAIN  | \$261,775.00 | \$326,940.00 | \$ 323,395.00 | \$ 323,395.00 |
| 23     | 220067325 | GATZEMEYER, DONALD & KAREN        | \$185,170.00 | \$207,795.00 | \$ 207,795.00 | \$ 207,795.00 |
| 24     | 220069778 | KAREN GATZEMEYER, KATHY MILLER    | \$222,710.00 | \$255,810.00 | \$ 237,790.00 | \$ 237,790.00 |
| 25     | 220030685 | MIRANDA, MANUEL F                 | \$ 71,375.00 | \$ 92,675.00 | \$ 92,675.00  | \$ 92,675.00  |
| 26     | 220060266 | ROEBER, CHRYSAL                   | \$ 54,515.00 | \$ 57,310.00 | \$ 46,285.00  | \$ 46,285.00  |
| 27     | 220154996 | MADISON, REV. TRUST               | \$ 54,845.00 | \$ 65,955.00 | \$ 12,700.00  | \$ 12,700.00  |
| 28     | 220008930 | BENTON, MARTIN                    | \$ 41,210.00 | \$ 48,330.00 | \$ 48,330.00  | \$ 59,085.00  |
| 29     | 220028273 | MARTINEZ, RAIMUNDO                | \$142,870.00 | \$159,195.00 | \$ 159,195.00 | \$ 159,195.00 |
| 30     | 220146004 | MUFF, TRUSTEES, STEVEN A & CONNIE | \$258,520.00 | \$358,160.00 | \$ 358,160.00 | \$ 358,160.00 |
| 31     | 220072442 | GENE P STOUT REV. LIVING TRUST    | \$476,895.00 | \$747,450.00 | \$ 703,525.00 | \$ 703,525.00 |
| 32     | 220001669 | HUNTLEY, CLARK C                  | \$ 59,740.00 | \$ 82,670.00 | \$ 82,670.00  | \$ 82,670.00  |

| Prot # | Parcel ID | Title/Deed Name 1   | 2022 VALUE     | 2023 VALUE     | REFEREE        | BOE            |
|--------|-----------|---|----------------|----------------|----------------|----------------|
| 33     | 220027420 | ABRAHAM CORIA & YANET ARROYO LOPEZ                                | \$374,620.00   | \$481,655.00   | \$ 449,030.00  | \$ 449,030.00  |
| 34     | 220047782 | GABRIEL, JR, RICHARD A  | \$166,360.00   | \$199,015.00   | \$ 199,015.00  | \$ 199,015.00  |
| 35     | 220074461 | LEINART, KEVIN & SARA   | \$242,045.00   | \$289,645.00   | \$ 285,835.00  | \$ 282,835.00  |
| 36     | 220176043 | HEGGE, GORDON L   | \$208,560.00   | \$286,540.00   | \$ 286,540.00  | \$ 286,540.00  |
| 37     | 220077541 | STOWE, DUANE & ALICE  | \$153,150.00   | \$175,345.00   | \$ 175,345.00  | \$ 175,345.00  |
| 38     | 220177422 | GUBBELS, KENNETH G & MEGAN R MUFF, TRUSTEES/ TERRY M & MARILYN E  | \$366,470.00   | \$435,460.00   | \$ 435,460.00  | \$ 435,460.00  |
| 39     | 220153744 | MUFF, TRUSTEES  | \$246,255.00   | \$314,745.00   | \$ 314,745.00  | \$ 314,745.00  |
| 40     | 220153736 | MUFF, TRUSTEES  | \$156,690.00   | \$194,405.00   | \$ 194,405.00  | \$ 194,405.00  |
| 41     | 220014426 | ERICKSON, KURT E  | \$174,155.00   | \$253,385.00   | \$ 202,900.00  | \$ 202,900.00  |
| 42     | 220074003 | MERITHEW, CLINTON & KATHRYN                                       | \$246,260.00   | \$337,800.00   | \$ 337,800.00  | \$ 337,800.00  |
| 43     | 220052700 | SUNDT, FREDERICK R & JUDY D                                       | \$207,755.00   | \$339,220.00   | \$ 323,945.00  | \$ 323,945.00  |
| 44     | 220050392 | MOHNSON, SCOTT A  | \$113,565.00   | \$119,970.00   | \$ 117,805.00  | \$ 117,805.00  |
| 45     | 220149410 | WALSH, THOMAS W & HOLLY L   | \$542,090.00   | \$596,400.00   | \$ 596,400.00  | \$ 596,400.00  |
| 46     | 220071004 | ORR, RALPH G & JODEE  | \$169,335.00   | \$190,515.00   | \$ 182,510.00  | \$ 182,510.00  |
| 47     | 220051372 | JENSEN, ROGER A & DONNA L   | \$191,870.00   | \$271,140.00   | \$ 271,140.00  | \$ 271,140.00  |
| 48     | 220060657 | HALL, CARLOTTA  | \$493,745.00   | \$598,515.00   | \$ 598,515.00  | \$ 598,515.00  |
| 49     | 220060754 | HALL, CARLOTTA  | \$196,015.00   | \$215,695.00   | \$ 215,695.00  | \$ 215,695.00  |
| 50     | 220059349 | HALL, CARLOTTA  | \$ 64,275.00   | \$ 70,720.00   | \$ 70,720.00   | \$ 70,720.00   |
| 51     | 220017220 | OSCAR RAMIREZ NUNEZ & JESSICA HINOJOSA                            | \$215,760.00   | \$244,915.00   | \$ 239,465.00  | \$ 239,465.00  |
| 52     | 220018995 | BAYLIS, DIANA   | \$124,630.00   | \$129,620.00   | \$ 128,120.00  | \$ 128,120.00  |
| 53     | 220062633 | JOHN RIVERS & JUDY BOUCHAL  | \$139,550.00   | \$178,375.00   | \$ 160,130.00  | \$ 160,130.00  |
| 54     | 220030731 | LARSON, DAVID W   | \$152,945.00   | \$193,320.00   | \$ 182,390.00  | \$ 193,320.00  |
| 55     | 220171378 | KRAMPER FAMILY FARM PARTNERSHIP                                   | \$189,640.00   | \$208,685.00   | \$ 208,685.00  | \$ 208,685.00  |
| 56     | 220204667 | KRAMPER FAMILY FARM PARTNERSHIP                                   | \$166,330.00   | \$183,025.00   | \$ 183,025.00  | \$ 183,025.00  |
| 57     | 220068070 | KRAMPER FAMILY FARM PARTNERSHIP                                   | \$205,630.00   | \$226,280.00   | \$ 226,280.00  | \$ 226,280.00  |
| 58     | 220069603 | KRAMPER FAMILY FARM PARTNERSHIP                                   | \$205,510.00   | \$226,140.00   | \$ 226,140.00  | \$ 226,140.00  |
| 59     | 220145423 | SKOW, SCOTT M   | \$264,665.00   | \$302,295.00   | \$ 302,295.00  | \$ 302,295.00  |
| 60     | 220205280 | GOTCH, BART J & RICK L  | \$255,870.00   | \$321,695.00   | \$ 321,965.00  | \$ 321,965.00  |
| 61     | 220042632 | MARK D SAYRE & SUJEY GOMEZ LIEBER, TRUSTEES, DELBERT R & SHARIE L | \$199,255.00   | \$275,815.00   | \$ 215,815.00  | \$ 215,815.00  |
| 62     | 220073422 | LIEBER, TRUSTEES, DELBERT R & SHARIE L                            | \$ 31,490.00   | \$ 72,515.00   | \$ 53,870.00   | \$ 53,870.00   |
| 63     | 220060584 | BOSSOW, JENS C & BRENDA S   | \$132,385.00   | \$176,790.00   | \$ 176,790.00  | \$ 176,790.00  |
| 64     | 220064504 | TWOHIG JR ET AL, RICHARD E  | \$349,760.00   | \$367,335.00   | \$ 367,335.00  | \$ 367,335.00  |
| 65     | 220064857 | TWOHIG JR ET AL, RICHARD E  | \$354,855.00   | \$372,670.00   | \$ 372,670.00  | \$ 372,670.00  |
| 66     | 220019606 | KINZIE, SHANE J   | \$ 48,800.00   | \$ 72,515.00   | \$ 72,515.00   | \$ 72,515.00   |
| 67     | 220074305 | RAYNOR, TRUSTEES, RONALD & PATRICIA                               | \$162,635.00   | \$186,890.00   | \$ 175,350.00  | \$ 175,350.00  |
| 68     | 220083983 | COTTONWOOD FLATS INC  | \$ 76,455.00   | \$ 84,100.00   | \$ 84,100.00   | \$ 84,100.00   |
| 69     | 220083363 | COTTONWOOD FLATS INC  | \$429,405.00   | \$468,155.00   | \$ 468,155.00  | \$ 468,155.00  |
| 70     | 220083541 | COTTONWOOD FLATS INC  | \$2,219,930.00 | \$2,442,045.00 | \$2,442,045.00 | \$2,442,045.00 |
| 71     | 220144877 | JOSE ANGEL VARGAS & MARIA GUADELOUPE-VAR                          | \$248,490.00   | \$304,080.00   | \$ 304,080.00  | \$ 304,080.00  |
| 72     | 220197873 | ZAMORA, EDY & ALEJANDRA   | \$227,990.00   | \$279,825.00   | \$ 279,825.00  | \$ 279,825.00  |
| 73     | 220072167 | HANS, DALE J & MELISSA  | \$325,590.00   | \$409,695.00   | \$ 409,695.00  | \$ 409,695.00  |
| 74     | 220077924 | RICH, LINDY L & RENEE K   | \$145,970.00   | \$219,635.00   | \$ 219,635.00  | \$ 219,635.00  |
| 75     | 220056692 | SOUTH SIOUX CITY, CITY OF   | \$1,789,370.00 | \$1,789,370.00 | \$1,789,370.00 | \$1,789,370.00 |
| 76     | 220197067 | ROHDE, RONALD G   | \$ 79,625.00   | \$ 90,160.00   | \$ 90,090.00   | \$ 90,090.00   |
| 77     | 220000905 | MC CABE, RICHARD M & JUANITA M                                    | \$ 52,030.00   | \$ 68,025.00   | \$ 68,025.00   | \$ 68,025.00   |
| 78     | 220122369 | MC CABE, RICHARD M & JUANITA M                                    | \$146,290.00   | \$199,860.00   | \$ 199,860.00  | \$ 199,860.00  |
| 79     | 220175764 | DAVID L & DELLA E RASMUSSEN REV TRUST                             | \$207,130.00   | \$239,545.00   | \$ 239,545.00  | \$ 239,545.00  |
| 80     | 220080569 | DAVID L & DELLA E RASMUSSEN REV TRUST                             | \$519,385.00   | \$565,760.00   | \$ 550,970.00  | \$ 550,970.00  |
| 81     | 220025436 | RAGER, DANNY D & LILLIAN M  | \$ 65,375.00   | \$ 71,745.00   | \$ 71,745.00   | \$ 71,745.00   |
| 82     | 220046689 | RAGER, DANNY D & LILLIAN M  | \$ 85,230.00   | \$ 95,530.00   | \$ 92,845.00   | \$ 92,845.00   |
| 83     | 220040842 | RAGER, DANNY D & LILLIAN M  | \$ 81,440.00   | \$ 91,330.00   | \$ 91,330.00   | \$ 91,330.00   |
| 84     | 220034044 | RAGER, DANNY D & LILLIAN M  | \$ 47,565.00   | \$ 53,190.00   | \$ 53,190.00   | \$ 53,310.00   |
| 85     | 220040923 | RAGER, DANNY D & LILLIAN M  | \$ 46,660.00   | \$ 55,405.00   | \$ 55,405.00   | \$ 55,405.00   |
| 86     | 220040745 | RAGER, DANNY D & LILLIAN M  | \$ 61,555.00   | \$ 74,230.00   | \$ 74,230.00   | \$ 75,565.00   |
| 87     | 220011079 | RAGER, DANNY D & LILLIAN M  | \$ 49,965.00   | \$ 59,885.00   | \$ 57,585.00   | \$ 57,585.00   |
| 88     | 220038686 | RAGER, DANNY & LILLIAN  | \$ 43,025.00   | \$ 42,990.00   | \$ 42,485.00   | \$ 44,840.00   |
| 89     | 220196222 | VANDER VLIET, KATHLENE  | \$338,185.00   | \$424,280.00   | \$ 424,280.00  | \$ 424,280.00  |
| 90     | 220148767 | BOBIER, ROBIN   | \$242,970.00   | \$330,835.00   | \$ 330,835.00  | \$ 330,835.00  |
| 91     | 220053936 | DOWNS, SAMUEL HUDSON JR & YVONNE                                  | \$290,000.00   | \$383,950.00   | \$ 368,280.00  | \$ 368,280.00  |

| Prot # | Parcel ID | Title/Deed Name 1                        | 2022 VALUE     | 2023 VALUE     | REFEREE        | BOE            |
|--------|-----------|--|----------------|----------------|----------------|----------------|
| 92     | 220059888 | STAPLETON, TRUSTEES, SHANE & BOBBI J     | \$449,270.00   | \$653,980.00   | \$ 479,460.00  | \$ 479,460.00  |
| 93     | 220059977 | STAPLETON, TRUSTEES, SHANE & BOBBI J     | \$150,555.00   | \$203,900.00   | \$ 203,900.00  | \$ 203,900.00  |
| 94     | 220059799 | STAPLETON, TRUSTEES, SHANE & BOBBI J     | \$143,105.00   | \$200,845.00   | \$ 200,845.00  | \$ 200,845.00  |
| 95     | 220046557 | DUGGAN, THOMAS M                         | \$132,375.00   | \$175,120.00   | \$ 166,175.00  | \$ 166,175.00  |
| 96     | 220020248 | PRECIADO, SILVERIO & PATRICIA MAGANA MUN | \$243,745.00   | \$378,960.00   | \$ 378,960.00  | \$ 378,960.00  |
| 97     | 220042713 | PRECIADO, SILBERIO                       | \$257,350.00   | \$174,170.00   | \$ 354,345.00  | \$ 354,345.00  |
| 98     | 220020612 | PRECIADO, SILBERIO                       | \$147,355.00   | \$178,185.00   | \$ 178,185.00  | \$ 178,185.00  |
| 99     | 220049378 | PRECIADO, JUAN                           | \$173,250.00   | \$213,150.00   | \$ 213,150.00  | \$ 213,150.00  |
| 100    | 220198063 | PRECIADO, JUAN & SILBERIO                | \$255,955.00   | \$334,565.00   | \$ 334,565.00  | \$ 334,565.00  |
| 101    | 220142467 | WILLIS, BARBARA J                        | \$246,690.00   | \$317,835.00   | \$ 317,835.00  | \$ 317,835.00  |
| 102    | 220027080 | CHERRY RIDGE LIMITED PARTNERSHIP         | \$1,920,905.00 | \$1,952,455.00 | \$1,952,455.00 | \$1,952,455.00 |
| 103    | 220040095 | GUNSOLLEY, JEROLD E & MARGARET J         | \$204,005.00   | \$220,440.00   | \$ 131,305.00  | \$ 131,305.00  |
| 104    | 220017468 | TRANMER, GARY L & PAMELA J               | \$ 64,390.00   | \$ 74,295.00   | \$ 74,295.00   | \$ 74,295.00   |
| 105    | 220009597 | CONKLIN, MITCHELL                        | \$180,270.00   | \$278,170.00   | \$ 210,735.00  | \$ 210,735.00  |
| 106    | 220054622 | TAPIA, MAXIMILIANO                       | \$340,355.00   | \$514,575.00   | \$ 490,580.00  | \$ 490,580.00  |
| 107    | 220171599 | MESSERSCHMIDT, RONALD R & DEBORAH K      | \$208,205.00   | \$244,505.00   | \$ 241,450.00  | \$ 241,450.00  |
| 108    | 220087407 | MESSERSCHMIDT & SONS, LLC                | \$652,675.00   | \$746,390.00   | \$ 742,665.00  | \$ 742,665.00  |
| 109    | 220085579 | BERG, DUANE & ANGELA                     | \$249,670.00   | \$290,800.00   | \$ 248,665.00  | \$ 248,665.00  |
| 110    | 220055890 | JOHNSON, DWAYNE & NANCY                  | \$218,320.00   | \$277,030.00   | \$ 251,645.00  | \$ 277,030.00  |
| 111    | 220070881 | RODRIGUEZ, GABRIEL & MERCEDES            | \$225,865.00   | \$256,020.00   | \$ 256,020.00  | \$ 256,020.00  |
| 112    | 220181179 | WENGER, KIM C & RENEE L                  | \$284,770.00   | \$323,905.00   | \$ 323,905.00  | \$ 323,905.00  |
| 113    | 220068909 | FLOYD, MICHAEL D & SHEILA M              | \$173,920.00   | \$239,365.00   | \$ 239,365.00  | \$ 239,365.00  |
| 114    | 220011389 | WILSON, GARY & LOIS MC KIVERGAN          | \$ 98,985.00   | \$154,400.00   | \$ 116,995.00  | \$ 116,995.00  |
| 115    | 220205183 | GUNSOLLEY, JAMES & DEBBY                 | \$245,000.00   | \$356,555.00   | \$ 356,555.00  | \$ 356,555.00  |
| 116    | 220179050 | REISS, RENATE                            | \$128,845.00   | \$153,825.00   | \$ 150,430.00  | \$ 150,430.00  |
| 117    | 220060509 | BARRICKS, ROBYN D                        | \$123,820.00   | \$167,360.00   | \$ 157,385.00  | \$ 167,360.00  |
| 118    | 220157014 | LU, JERRY, JOE & CINDY                   | \$345,680.00   | \$447,820.00   | \$ 447,820.00  | \$ 447,820.00  |
| 119    | 220146020 | LU, JOE S & CINDY M                      | \$881,205.00   | \$888,305.00   | \$ 888,305.00  | \$ 888,305.00  |
| 120    | 220033218 | LU, CINDY & JOE S                        | \$ 64,720.00   | \$ 69,490.00   | \$ 69,490.00   | \$ 69,490.00   |
| 121    | 220149321 | STRONG, RANDY L & TAMMIE L               | \$278,780.00   | \$340,760.00   | \$ 340,760.00  | \$ 340,760.00  |
| 122    | 220092052 | SSCNE LP                                 | \$1,845,990.00 | \$1,971,630.00 | \$1,971,630.00 | \$1,971,630.00 |
| 123    | 220023301 | SSCNE LP                                 | \$167,380.00   | \$185,175.00   | \$ 185,175.00  | \$ 185,175.00  |
| 124    | 220094063 | SSCNE LP                                 | \$167,750.00   | \$185,545.00   | \$ 185,545.00  | \$ 185,545.00  |
| 125    | 220111882 | SSCNE LP                                 | \$167,195.00   | \$184,990.00   | \$ 184,990.00  | \$ 184,990.00  |
| 126    | 220142645 | SSCNE LP                                 | \$169,210.00   | \$187,005.00   | \$ 187,005.00  | \$ 187,005.00  |
| 127    | 220145296 | SSCNE LP                                 | \$166,855.00   | \$184,650.00   | \$ 184,650.00  | \$ 184,650.00  |
| 128    | 220166538 | SSCNE LP                                 | \$167,565.00   | \$185,360.00   | \$ 185,360.00  | \$ 185,360.00  |
| 129    | 220170851 | SSCNE LP                                 | \$168,930.00   | \$186,725.00   | \$ 186,725.00  | \$ 186,725.00  |
| 130    | 220178895 | SSCNE LP                                 | \$167,565.00   | \$185,360.00   | \$ 185,360.00  | \$ 185,360.00  |
| 131    | 220181152 | SSCNE LP                                 | \$167,935.00   | \$185,730.00   | \$ 185,730.00  | \$ 185,730.00  |
| 132    | 220196176 | SSCNE LP                                 | \$169,235.00   | \$187,030.00   | \$ 187,030.00  | \$ 187,030.00  |
| 133    | 220196389 | SSCNE LP                                 | \$167,195.00   | \$184,990.00   | \$ 184,990.00  | \$ 184,990.00  |
| 134    | 220196427 | SSCNE LP                                 | \$170,215.00   | \$188,010.00   | \$ 188,010.00  | \$ 188,010.00  |
| 135    | 220206384 | SSCNE LP                                 | \$167,380.00   | \$185,175.00   | \$ 185,175.00  | \$ 185,175.00  |
| 136    | 220062935 | STORK, JEFFREY L                         | \$ 87,225.00   | \$120,905.00   | \$ 120,905.00  | \$ 120,905.00  |
| 137    | 220080305 | ROHDE, DUANE C & GAYLE                   | \$313,985.00   | \$375,720.00   | \$ 363,545.00  | \$ 363,545.00  |
| 138    | 220081565 | ROHDE, DUANE C                           | \$805,550.00   | \$865,080.00   | \$ 857,530.00  | \$ 857,530.00  |
| 139    | 220007403 | KROGH, DAVID G                           | \$281,000.00   | \$319,280.00   | \$ 319,280.00  | \$ 319,280.00  |
| 140    | 220001480 | STAMP, LAURIE                            | \$ 74,560.00   | \$ 94,300.00   | \$ 84,905.00   | \$ 84,905.00   |
| 141    | 220274722 | FAVORS PROPERTIES, LLC                   | \$ -           | \$561,335.00   | \$ 344,950.00  | \$ 344,950.00  |
| 142    | 220071381 | MC GINTY, CHRISTOPHER J                  | \$181,620.00   | \$221,800.00   | \$ 221,800.00  | \$ 221,800.00  |
| 143    | 220149038 | TORTICILL, TIM E & TINA M                | \$236,275.00   | \$272,770.00   | \$ 272,770.00  | \$ 276,435.00  |
| 144    | 220076855 | GEMMILL, NATHAN & MEGAN                  | \$260,630.00   | \$310,070.00   | \$ 310,070.00  | \$ 310,070.00  |
| 145    | 220053103 | KOSTER, KYLE L                           | \$220,015.00   | \$241,595.00   | \$ 227,925.00  | \$ 227,925.00  |
| 146    | 220154627 | GREEN, PATRICK C & DEBORA K              | \$311,580.00   | \$359,210.00   | \$ 359,210.00  | \$ 359,210.00  |
| 147    | 220150761 | GREEN & JEAN A HUMMEL, PATRICK C         | \$ 98,340.00   | \$112,970.00   | \$ 112,970.00  | \$ 112,970.00  |
| 148    | 220083991 | GREEN, TRUSTEE, PATRICK C                | \$155,075.00   | \$161,590.00   | \$ 161,590.00  | \$ 161,590.00  |
| 149    | 220083649 | GREEN, TRUSTEE, PATRICK C                | \$233,870.00   | \$257,275.00   | \$ 257,275.00  | \$ 257,275.00  |
| 150    | 220083371 | GREEN, TRUSTEE, PATRICK C                | \$249,825.00   | \$274,805.00   | \$ 274,805.00  | \$ 274,805.00  |
| 151    | 220083479 | GREEN, TRUSTEE, PATRICK C                | \$226,845.00   | \$249,525.00   | \$ 249,525.00  | \$ 249,525.00  |

| Prot # | Parcel ID | Title/Deed Name 1                        | 2022 VALUE      | 2023 VALUE      | REFEREE         | BOE             |
|--------|-----------|--|-----------------|-----------------|-----------------|-----------------|
| 152    | 220172331 | SPONDER, JERRY E & CAROLYN F             | \$220,460.00    | \$244,375.00    | \$ 244,375.00   | \$ 244,375.00   |
| 153    | 220127565 | PALMERSHEIM, DAVID A                     | \$149,895.00    | \$168,540.00    | \$ 168,540.00   | \$ 168,540.00   |
| 154    | 220154082 | FREEMAN, MARY K                          | \$228,570.00    | \$301,375.00    | \$ 301,375.00   | \$ 301,375.00   |
| 155    | 220069387 | HORAK, MARILYN                           | \$202,180.00    | \$279,220.00    | \$ 240,000.00   | \$ 240,000.00   |
| 156    | 220068941 | IBP INC                                  | \$220,610.00    | \$3,501,955.00  | \$3,501,955.00  | \$3,501,955.00  |
| 157    | 220000778 | SEAN FROHBERG & JESSICA D NEWMAN         | \$ 80,335.00    | \$108,920.00    | \$ 108,920.00   | \$ 108,920.00   |
| 158    | 220066485 | HEINEMANN, RICKY E                       | \$ 41,465.00    | \$ 47,955.00    | \$ 40,340.00    | \$ 40,340.00    |
| 159    | 220066787 | HEINEMANN, RUTH & RICK                   | \$124,430.00    | \$153,235.00    | \$ 106,435.00   | \$ 106,435.00   |
| 160    | 220035784 | GLOVER, DARWYN L & PATRICIA A            | \$ 31,180.00    | \$ 45,175.00    | \$ 43,030.00    | \$ 43,030.00    |
| 161    | 220067740 | GLOVER, DARWYN                           | \$256,330.00    | \$297,985.00    | \$ 297,985.00   | \$ 297,985.00   |
| 162    | 220273673 | STINGER, LARRY L & JULIE A               | \$441,630.00    | \$481,395.00    | \$ 481,395.00   | \$ 481,395.00   |
| 163    | 220019630 | MALLOY, II, DANIEL P & MICHELLE R        | \$212,285.00    | \$279,045.00    | \$ 279,045.00   | \$ 279,045.00   |
| 164    | 220173230 | TITLE INVESTMENTS, LLC                   | \$ 57,495.00    | \$535,230.00    | \$ 327,000.00   | \$ 327,000.00   |
| 165    | 220068119 | BUCK, TRUSTEES, L IRENE                  | \$266,760.00    | \$373,210.00    | \$ 357,560.00   | \$ 357,560.00   |
| 166    | 220061505 | RASMUSSEN, RUSSELL O & JULIA A           | \$288,030.00    | \$342,600.00    | \$ 342,600.00   | \$ 342,600.00   |
| 167    | 220136815 | JOHNSTON, TIMOTHY D & DEBRA A            | \$191,295.00    | \$254,930.00    | \$ 254,930.00   | \$ 254,930.00   |
| 168    | 220068992 | HUDSON, WILLIAM R & KATHY D              | \$201,080.00    | \$271,140.00    | \$ 270,935.00   | \$ 270,935.00   |
| 169    | 220180644 | MITCHELL, MICHAEL E                      | \$552,850.00    | \$690,090.00    | \$ 690,090.00   | \$ 690,090.00   |
| 170    | 220015066 | BALL, CHAD R                             | \$ 73,515.00    | \$ 81,955.00    | \$ 81,955.00    | \$ 81,955.00    |
| 171    | 220014965 | BALL, CHAD R                             | \$ 59,465.00    | \$ 66,980.00    | \$ 66,980.00    | \$ 66,980.00    |
| 172    | 220011281 | MONINGER, JOHNETTE J                     | \$189,605.00    | \$215,265.00    | \$ 210,645.00   | \$ 210,645.00   |
| 173    | 220141932 | SCHINZING, DOUGLAS E & CARLEEN A         | \$257,460.00    | \$363,925.00    | \$ 363,925.00   | \$ 363,925.00   |
| 174    | 220141916 | BATES, KAREN R                           | \$ 47,040.00    | \$ 56,465.00    | \$ 56,465.00    | \$ 56,465.00    |
| 175    | 220167109 | PASEWALK, LARRY A                        | \$155,350.00    | \$177,375.00    | \$ 177,375.00   | \$ 177,375.00   |
| 176    | 220054924 | LEON, MARIA                              | \$141,055.00    | \$144,630.00    | \$ 135,770.00   | \$ 135,770.00   |
| 177    | 220198942 | RODRIGUEZ, AMADOR                        | \$180,380.00    | \$284,695.00    | \$ 284,645.00   | \$ 284,645.00   |
| 178    | 220051941 | VALDOVINOS, JAIME & NORMA                | \$193,290.00    | \$232,190.00    | \$ 232,190.00   | \$ 232,190.00   |
| 179    | 220051259 | YANETH VALDOVINOS & RODOLFO TORRES HERRE | \$226,910.00    | \$275,470.00    | \$ 269,255.00   | \$ 275,470.00   |
| 180    | 220070636 | MILLER, MICHAEL & LAURA                  | \$212,680.00    | \$244,970.00    | \$ 244,970.00   | \$ 244,970.00   |
| 181    | 220156670 | WAL-MART REALTY COMPANY STORE 1332       | \$11,992,680.00 | \$11,992,680.00 | \$10,592,120.00 | \$10,592,120.00 |
| 182    | 220076391 | BOUSQUET, RYAN R & AMANDA R              | \$329,630.00    | \$383,945.00    | \$ 383,945.00   | \$ 383,945.00   |
| 183    | 220048428 | MEIER, ROBERT & SHAUNA                   | \$159,720.00    | \$190,060.00    | \$ 181,435.00   | \$ 190,060.00   |
| 184    | 220173168 | KENNEDY, SARAH & AUSTIN                  | \$194,275.00    | \$279,260.00    | \$ 279,260.00   | \$ 279,260.00   |
| 185    | 220052794 | FERNANDO ALFEREZ & ERICA NUNO            | \$211,530.00    | \$283,270.00    | \$ 283,270.00   | \$ 283,270.00   |
| 186    | 220018219 | PAUGH, JEFFREY W                         | \$184,155.00    | \$222,440.00    | \$ 222,440.00   | \$ 222,440.00   |
| 187    | 220273989 | LU, AMY                                  | \$268,250.00    | \$326,040.00    | \$ 326,040.00   | \$ 326,040.00   |
| 188    | 220274213 | HOLTHE, CHAD M & CAMILLA K               | \$ 19,500.00    | \$ 34,500.00    | \$ 19,500.00    | \$ 19,500.00    |
| 189    | 220274370 | ALBERTSON, BEAU & NIKKI                  | \$ 19,500.00    | \$ 34,500.00    | \$ 19,500.00    | \$ 19,500.00    |
| 190    | 220002592 | HEATON, DEBORAH LYNN                     | \$132,210.00    | \$151,130.00    | \$ 151,350.00   | \$ 151,350.00   |
| 191    | 220048363 | MORALES, VICTOR M                        | \$142,195.00    | \$162,660.00    | \$ 162,660.00   | \$ 162,660.00   |
| 192    | 220273616 | LIEBER, RANDALL S & CHRISTINE L          | \$381,610.00    | \$479,290.00    | \$ 479,290.00   | \$ 479,290.00   |
| 193    | 220057516 | FISCUS, BARRY W & CONNIE                 | \$165,655.00    | \$186,630.00    | \$ 186,630.00   | \$ 186,630.00   |
| 194    | 220057427 | TORTICILL, LEO W & BARBARA J             | \$229,400.00    | \$294,155.00    | \$ 294,155.00   | \$ 294,155.00   |
| 195    | 220015848 | BENSEN, ELDON O & KATIE J                | \$313,470.00    | \$348,415.00    | \$ 340,000.00   | \$ 340,000.00   |
| 196    | 220050295 | FRANK, ROBERT LYNN & GLENDA LYNN         | \$135,320.00    | \$154,050.00    | \$ 136,230.00   | \$ 136,230.00   |
| 197    | 220205272 | PUGA, CARLOS ALEJANDRO MERAZ             | \$313,200.00    | \$384,430.00    | \$ 384,430.00   | \$ 384,430.00   |
| 198    | 220087512 | ROHDE, REVOCABLE TRUST, MARY M           | \$675,400.00    | \$719,740.00    | \$ 719,740.00   | \$ 719,740.00   |
| 199    | 220077061 | ROHDE, MARTIN & PATRICIA                 | \$876,090.00    | \$972,695.00    | \$ 972,695.00   | \$ 972,695.00   |
| 200    | 220084084 | HUMMEL, RANDALL W & JEAN A               | \$209,445.00    | \$237,835.00    | \$ 222,865.00   | \$ 222,865.00   |
| 201    | 220057249 | MONAHAN, TIMOTHY R                       | \$141,240.00    | \$167,320.00    | \$ 165,665.00   | \$ 165,665.00   |
| 202    | 220087687 | NACORA LTD                               | \$841,185.00    | \$1,035,530.00  | \$1,035,530.00  | \$1,035,530.00  |
| 203    | 220088047 | JOANNE VON SEGGERN LEGACY TRUST, ET AL   | \$654,890.00    | \$714,725.00    | \$ 651,555.00   | \$ 651,555.00   |
| 204    | 220087415 | DENKER, FRED E                           | \$215,970.00    | \$268,740.00    | \$ 268,740.00   | \$ 268,740.00   |
| 205    | 220066418 | BREWER, THOMAS J                         | \$ 99,110.00    | \$132,140.00    | \$ 132,140.00   | \$ 132,140.00   |
| 206    | 220010250 | TORTICILL, TIMOTHY JOE                   | \$ 82,725.00    | \$ 94,450.00    | \$ 94,450.00    | \$ 94,450.00    |
| 207    | 220124639 | STAMP, MICHAEL D & BRITNI J              | \$ 42,255.00    | \$ 47,290.00    | \$ 35,710.00    | \$ 35,710.00    |
| 208    | 220040826 | DECKER, ROBERT A & LYNNE A               | \$ 97,615.00    | \$108,860.00    | \$ 108,860.00   | \$ 108,860.00   |
| 209    | 220070741 | DAVEY, JOHN M & TAMARA M                 | \$173,515.00    | \$200,280.00    | \$ 183,945.00   | \$ 183,945.00   |
| 210    | 220142351 | O'NEILL, JOSEPH D & DEBRA K              | \$186,030.00    | \$247,720.00    | \$ 247,720.00   | \$ 247,720.00   |
| 211    | 220136890 | ENGEL, NEIL M                            | \$209,630.00    | \$287,775.00    | \$ 279,420.00   | \$ 279,420.00   |
| 212    | 220118655 | SCHINZING, MATTHEW                       | \$305,665.00    | \$379,875.00    | \$ 343,970.00   | \$ 343,970.00   |

| Prot # | Parcel ID | Title/Deed Name 1                 | 2022 VALUE   | 2023 VALUE   | REFEREE       | BOE           |
|--------|-----------|-----------------------------------|--------------|--------------|---------------|---------------|
| 213    | 220067449 | BARBER, MICHAEL & DEBORAH         | \$149,040.00 | \$211,360.00 | \$ 197,995.00 | \$ 197,995.00 |
| 214    | 220205558 | FITCH, THOMAS A & DIANE K         | \$307,220.00 | \$448,055.00 | \$ 436,165.00 | \$ 436,165.00 |
| 215    | 220273617 | LIEBER, RYAN S                    | \$339,095.00 | \$409,755.00 | \$ 409,755.00 | \$ 409,755.00 |
| 216    | 220121192 | SALTZMAN, DUANE O & WILLA J       | \$ 31,795.00 | \$ 33,325.00 | \$ 33,325.00  | \$ 33,325.00  |
| 217    | 220136718 | DECKER, TIMOTHY J & CARLA R SMITH | \$229,370.00 | \$311,245.00 | \$ 299,365.00 | \$ 299,365.00 |
| 218    | 220062455 | HOLM, GEORGE & KAREN              | \$120,185.00 | \$182,765.00 | \$ 155,780.00 | \$ 155,780.00 |
| 219    | 220021872 | BIANCHINI, STACY                  | \$140,780.00 | \$167,095.00 | \$ 147,285.00 | \$ 147,285.00 |
| 220    | 220057923 | BLOM, TRACIA K                    | \$125,795.00 | \$150,260.00 | \$ 144,405.00 | \$ 150,260.00 |
| 221    | 220061211 | DORCEY, DENNIS J & PATRICE        | \$309,000.00 | \$380,315.00 | \$ 380,315.00 | \$ 380,315.00 |
| 222    | 220124876 | NIELSEN, LANICE                   | \$ 92,700.00 | \$106,850.00 | \$ 8,840.00   | \$ 8,840.00   |
| 223    | 220036918 | NGELEKA, SINDIE T                 | \$ 85,300.00 | \$101,510.00 | \$ 95,285.00  | \$ 101,510.00 |
| 224    | 220177287 | VILLAS AT CRYSTAL COURT III, LLC  | \$310,455.00 | \$284,980.00 | \$ 284,980.00 | \$ 284,980.00 |
| 225    | 220178070 | VILLAS AT CRYSTAL COURT III, LLC  | \$620,915.00 | \$854,935.00 | \$ 854,935.00 | \$ 854,935.00 |
| 226    | 220089264 | STORK, JAMES                      | \$ 92,750.00 | \$111,300.00 | \$ 106,630.00 | \$ 106,630.00 |

At 1:12 p.m. Chair Love recessed the meeting until 2:45 p.m.

Board Member Van Berkum moved, seconded by Board Member Launsby to reconvene the meeting at 2:45 p.m. ROLL CALL VOTE: Love – Yes, Van Berkum – Yes, Hohenstein – Yes, Launsby – Yes, Giese – Yes. UNANIMOUS MOTION CARRIED.

Full Board in attendance along with County Attorney, Kim Watson and County Clerk, Cherie Conley.

Board Member Van Berkum moved, seconded by Board Member Launsby to approve the minutes of the July 10, 2023 meeting. ROLL CALL VOTE: Van Berkum – Yes, Hohenstein – Yes, Launsby – Yes, Giese – Yes, Love – Yes. UNANIMOUS MOTION CARRIED.

Chair Love opened the hearing for Heartland Counseling Services, Inc., who applied for Exemption from Motor Vehicle Taxes as a Qualifying Nonprofit Organization for their 2008 Toyota Sienna van VIN #5TDZK23C78S159769. The application stated the vehicle is used by staff to attend meetings and other activities to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues improving the quality of life and decreasing the risk for hospital admissions. The application comes with recommendation of approval by Dawn Bousquet, Treasurer. (Heartland Counseling was not present.) Board Member Hohenstein moved, seconded by Board Member Launsby to approve motor vehicle tax exempt status for Heartland Counseling Services on their 2008 Toyota VIN#5TDZK23C78S159769. ROLL CALL VOTE: Hohenstein – Yes, Launsby – Yes, Giese – Yes, Love – Yes, Van Berkum – Yes. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Van Berkum to approval of the Plan Assessment for Dakota County for years 2024, 2025, and 2026 as presented by County Assessor, Christy Abts. ROLL CALL VOTE: Launsby – Yes, Giese – Yes, Love – Yes, Van Berkum – Yes, Hohenstein – Yes. UNANIMOUS MOTION CARRIED.

County Assessor Christy Abts requests the Board pull Protest #217, Parcel# 220136718 - DECKER, TIMOTHY J & CARLA R SMITH for further review. Board Member Love moved, seconded by Board Member Van Berkum to rescind the prior decision on Protest #217, Parcel# 220136718 - DECKER, TIMOTHY J & CARLA R SMITH for further discussion. ROLL CALL VOTE: Giese – Yes, Love – Yes, Van Berkum – Yes, Hohenstein – Yes, Launsby – Yes. UNANIMOUS MOTION CARRIED.

County Assessor, Christy Abts explained that the demensions of the building on the property were not entered into the system correctly; therefore changing the recommendation for assessed value to the property to \$299,365.00. Chair Love moved, seconded by Board Member Van Berkum to set the value on Protest #217, Parcel# 220136718 - DECKER, TIMOTHY J & CARLA R SMITH - BOE Decision - \$299,365.00. ROLL CALL VOTE: Love – Yes, Van Berkum – Yes, Hohenstein – Yes, Launsby – Yes, Giese – Yes. UNANIMOUS MOTION CARRIED.

No Mail or emergency business.  
Public Comment: None.

Board Member Van Berkum moved, seconded by Chair Love to adjourn the July 24, 2023, Board of Equalization meeting at 2:54 p.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, County Clerk/Secretary