

Dakota County Board of Equalization
Monday, October 16, 2023
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice Chair Van Berkum called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Van Berkum, Hohenstein, Launsby, Giese. Absent: Love. Also present was Kim Watson, County Attorney, Christy Abts, Assessor, and Cherie Conley, County Clerk as Board Secretary. 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. CONSENT AGENDA
 - a. Approval of the previous minutes – September 18, 2023
2. NEW BUSINESS
 - a. Approval to levy the necessary taxes for the current year and certify all levies. §77-1601(1)
 - b. Christy Abts, Assessor, requesting approval of tax list corrections. §77-1613.02
 - c. Homestead Rejection Hearing Appeal by Mary Jo Anderson, So Sioux City, Nebraska.
 - The Board of Equalization shall issue its decision on the complaint within 30 days of filing. §77-3519
 - d. Approval or denial of Engagement with Kubert Appraisal Group for Commercial Appraisal Services of IBP, Inc.
 - e. Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 22C-0316, 22C-0317, 23C-0463, 23C-0464 Villas at Crystal Court III, LLC v. Dakota County.
 - f. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Cases 22C-0316, 22C-0317, 23C-0463, 23C-0464 Villas at Crystal Court III, LLC v. Dakota County.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Vice Chair Van Berkum moved, seconded by Board Member Giese, to excuse Board Member Love from the meeting of October 16, 2023. ROLL CALL VOTE: Hohenstein-yes, Launsby-yes, Giese- yes, Van Berkum-yes, Love- absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Launsby, to approve the minutes of the September 18, 2023, meeting. ROLL CALL VOTE: Launsby-yes, Giese- yes, Van Berkum-yes, Hohenstein-yes, Love- absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Van Berkum, to approve and certify all levies for the current year 2023-24 as presented. ROLL CALL VOTE: Giese- yes, Van Berkum-yes, Hohenstein-yes, Launsby-yes, Love- absent. UNANIMOUS MOTION CARRIED.

DAKOTA COUNTY LEVIES 2023-24						
DAKOTA COUNTY VALUATION - \$2,413,264,164						
POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION						
COUNTY	General					TOTAL
County General Fund	0.301082					0.301082
CITY/VILLAGE	General	Bond	Police Pen	Fire	Library	TOTAL
Dakota City	0.280167	0.176992			0.046355	0.503514
Homer	0.218980					0.218980
Hubbard	0.279340					0.279340
Jackson	0.376687					0.376687
South Sioux City	0.286283		0.021455	0.030000	0.071662	0.409400
SCHOOL DISTRICT	General	Bond	Qual. CPU	Sinking	Sp. Building	TOTAL
4 Ponca - H.S. Bond 2009	0.917625	0.102683				1.020308
11 So. Sioux City	1.024832		0.006612			1.031444
11 SSC - No Bond (Jackson Affiliation)	1.024832		0.006612			1.031444
31R Homer	0.609626		0.023726		0.070383	0.703735
561 Emerson Hubbard	0.686177				0.019461	0.705638
SUBDIVISION	General	Bond	Capitol Imp	ADA/Haz M		TOTAL
Agricultural Society	0.004558		0.002072			0.006630
Historical Society	0.002113					0.002113
RURAL FIRE PROTECTION	General	Bond	Sinking	Ambulance		TOTAL
Dakota Covington	0.011933		0.011837			0.023770
Emerson	0.013605		0.013228			0.026833
Homer	0.027432		0.002075			0.029507

Christy Abts, Assessor, requested approval for two tax list corrections per the TERC Decision and Order Reversing the Decision of the Dakota County Board of Equalization in TERC Case 21C-0436 and TERC Case 22C-0291 on parcel 220027080 Cherry Ridge Limited Partnership. Board Member Giese moved, seconded by Board Member Launsby to approve the tax list corrections per the TERC Decision and Order Reversing the Decision of the Dakota County Board of Equalization in TERC Case 21C-0436 and TERC Case 22C-0291 on parcel 220027080 Cherry Ridge Limited Partnership. ROLL CALL VOTE: Van Berkum-yes, Hohenstein-yes, Launsby-yes, Giese- yes, Love- absent. UNANIMOUS MOTION CARRIED.

Vice Chair Van Berkum opened the hearing regarding a Homestead Rejection appeal from Anderson of South Sioux City. Ms. Anderson was not in attendance. Assessor Abts noted that the request for Homestead Exemption was timely filed, but the date of birth, last name and marital status was not correct. Upon sending the Notice of Rejection, Ms. Anderson called and informed the office that her accountant had filled out the application and she had not checked it carefully. The date of birth, last name and marital status were verified and corrected. Board Member Hohenstein moved, seconded by Board Member Giese, to approve the Homestead Exemption Application for Ms. Anderson on parcel 220043558. ROLL CALL VOTE: Hohenstein-yes, Launsby-yes, Giese- yes, Van Berkum-yes, Love- absent. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requested the approval of the Engagement with Kubert Appraisal Group for Commercial Appraisal Services of IBP, Inc. as they specialize in large companies. Board Member Giese moved, seconded by Board Member Van Berkum, to approve the Engagement with Kubert Appraisal Group for Commercial Appraisal Services of IBP, Inc. to be paid out of the County Assessor budget. ROLL CALL VOTE: Launsby-yes, Giese- yes, Van Berkum-yes, Hohenstein-yes, Love- absent. UNANIMOUS MOTION CARRIED.

Vice Chair Van Berkum announced the Board would be going into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) 22C-0316, 22C-0317, 23C-0463, 23C-0464 Villas at Crystal Court III, LLC v. Dakota County. Board Member Launsby moved, seconded by Board Member Giese, to go into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) 22C-0316, 22C-0317, 23C-0463, 23C-0464 Villas at Crystal Court III, LLC v. Dakota County at 2:58 p.m. ROLL CALL VOTE: Giese- yes, Van Berkum-yes, Hohenstein-yes, Launsby-yes, Love- absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Launsby to come out of Closed Session at 3:09 p.m. ROLL CALL VOTE: Van Berkum-yes, Hohenstein-yes, Launsby-yes, Giese- yes, Love- absent. UNANIMOUS MOTION CARRIED.

Board Member Launsby moved, seconded by Board Member Giese to approve County Attorney, Kim Watson, to prepare Confession of Judgement in TERC cases 22C-0316, 22C-0317 Villas at Crystal Court III, LLC v. Dakota County, and deny preparing Confession of Judgement in TERC cases 23C-0463, 23C-0464 Villas at Crystal Court III, LLC v. Dakota County. ROLL CALL VOTE: Hohenstein-yes, Launsby-yes, Giese- yes, Van Berkum-yes, Love- absent. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Board Member Launsby moved, seconded by Board Member Giese to adjourn the meeting. ROLL CALL VOTE: Launsby-yes, Giese- yes, Van Berkum-yes, Hohenstein-yes, Love- absent. UNANIMOUS MOTION CARRIED.

Vice Chair Van Berkum adjourned the October 16, 2023, Board of Equalization meeting at 3:11. p.m.

County Board of Equalization

Brian Van Berkum, Vice Chair

Cherie Conley, Secretary/County Clerk