

Dakota County Board of Equalization
Monday, January 22, 2024
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 2:45 p.m. The Pledge of Allegiance was recited. Present: Love, Van Berkum, Hohenstein, Launsby, Giese. Absent: None. Also present was Christi Abts, County Assessor, Kim Watson, County Attorney and Cherie Conley, 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. RE-ORGANIZATION
 - a. Nomination for Chairperson §23-156
 - b. Nomination for Vice-Chairperson
2. CONSENT AGENDA
 - a. Approval of the previous minutes – November 27, 2023.
 - b. Approval of the previous minutes – December 11, 2023
 - c. Approval of the time of regular Board of Equalization meetings for 2:45 p.m.
3. NEW BUSINESS
 - a. Christy Abts, Assessor, requesting approval of tax list corrections.
 - b. Christy Abts, Assessor, requesting Board approval to value Section 42 (Low Income Housing) as presented and recommended.
 - c. Closed Session to discuss pending litigation in TERC cases from 2021 and 2022 SSCNE LP (Liberty Place) vs. Dakota County.
 - d. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC cases from 2021 and 2022 – SSCNE LP (Liberty Place) vs Dakota County.
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Board Member Giese moved, seconded by Board Member Van Berkum to nominate Scott Love as Board of Equalization Chairperson. ROLL CALL VOTE: Van Berkum – yes, Hohenstein – yes, Launsby – yes, Giese – yes, Love - yes. UNANIMOUS MOTION CARRIED.

Board Member Launsby moved, seconded by Board Member Love to nominate Brian Van Berkum for Board of Equalization Vice-Chairperson. ROLL CALL VOTE: Hohenstein – yes, Launsby – yes, Giese – yes, Love – yes, Van Berkum – yes. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum moved, seconded by Board Member Launsby, to approve the minutes of the November 27, 2023 meeting and minutes of the December 11, 2023 meeting and to set the Board of Equalization meeting time at 2:45 pm. ROLL CALL VOTE: Launsby – yes, Giese – yes, Love – yes, Van Berkum – no, Hohenstein – yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained the tax list corrections:

TLC#	PARCEL	Tax Adjustment	NOTES - Tax List Corrections:
10005	220049246	161.82	Homestead exemption left off parcel, Alberta Pratt retains Life-Estate on the property.

Board Member Giese moved, seconded by Board Member Hohenstein, to approve the Tax List Corrections as presented by the Assessor on parcel #220049246. ROLL CALL VOTE: Giese – yes, Love – yes, Van Berkum – yes, Hohenstein – yes, Launsby – yes. UNANIMOUS MOTION CARRIED.

Christy Abts, County Assessor, requested Boards approval to petition the Tax Equalization and Review Commission regarding Section 42-Low Income Housing to value in a different way to make it more equitable. She stated the way it is done now makes it very difficult to set values on these types of properties. Board Member Giese moved, seconded by Board Member Van Berkum to approve the Assessor's request to petition the Tax Equalization and Review Commission regarding Section 42-Low Income Housing to value in a different way to make it more equitable. ROLL CALL VOTE: Love – yes, Van Berkum – yes, Hohenstein – yes, Launsby – yes, Giese – yes. UNANIMOUS MOTION CARRIED.

Chair Love announced the Board would be going into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases from 2021 and 2022 SSCNE LP (Liberty Place) vs. Dakota County. Board Member Giese moved, seconded by Board Member Van Berkum to go into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases from 2021 and 2022 SSCNE LP (Liberty Place) vs. Dakota County at 2:50 p.m. ROLL CALL VOTE: Van Berkum – yes, Hohenstein – yes, Launsby – yes, Giese – yes, Love – yes. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum moved, seconded by Board Member Giese to come out of Closed Session at 2:59 p.m. 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 approve County Attorney, Kim Watson, to prepare Confession of Judgement in TERC cases from 2021 and 2022 – SSCNE LP (Liberty Place) vs Dakota County. ROLL CALL VOTE: Launsby – yes, Giese – yes, Love – yes, Van Berkum – yes, Hohenstein – yes. UNANIMOUS MOTION CARRIED

No Mail, emergency business or public comment.

Chair Love adjourned the January 22, 2024 Board of Equalization meeting at 3:01 p.m.

County Board of Equalization

Scott Love, Chair

Cherie Conley, County Clerk