

**Dakota County Board of Equalization**  
Monday, July 8, 2024  
9:00 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 9:03 a.m. with the Pledge of Allegiance. Present: Love, Giese, Launsby, Hohenstein. Absent: Van Berkum. Also present was Cherie Conley, County Clerk as Board Secretary, Christy Abts, Assessor, Sam Ferraro, Referee. 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
2. **CONSENT AGENDA**
  - a. Approval of the previous minutes – June 24, 2024.
3. **NEW BUSINESS**
  - a. Christy Abts, Assessor, requesting approval of over/under valued, omitted, clerical or tax list correction errors.
  - b. Board to approve or not approve Homestead extension requests pursuant to 77-3512 (if any).
4. **MAIL AND/OR EMERGENCY BUSINESS**
5. **PUBLIC COMMENT**
6. **ADJOURNMENT**

Chair Love moved, seconded by Board Member Giese to excuse Board Member Van Berkum from the meeting. ROLL CALL VOTE: Giese – Yes, Launsby – Yes, Hohenstein – Yes, Love – Yes. UNANIMOUS MOTION CARRIED.

Assessor Christy Abts, and Referee Sam 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 following parcels: Parcel #220274722 - Favors Properties, LLC C/O Myrah Favors; Parcel #220056870 - Ne Lodge, LLC; Parcel #220069336 - William L & Linda S Vogt; Parcel #220273745 - Robert M Gaul; Parcel #220027420 - Abraham Coria & Yanet Arroyo Lopez; Parcel #220074550 - Agri S & D Inc C/O Scott Beermann; Parcel #220013020 - Ivers, Inc.; Parcel #220033943 - Storage W, LLC; Parcel #220210470 - D And K Land, LLC; Parcel #220083649 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220083371 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220083479 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220083991 - Patrick C Green, Trustee & Jean A Hummel, Trustee; Parcel #220146128 - Scott D & Janette R Arends; Parcel #220086931 - B And C Legacy, LLC C/O Robert Anderson; Parcel #220076030 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220076219 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220076480 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220075689 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220075964 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220076669 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220145032 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220074143 - L&P Legacy Farms, LLC C/O Cindy Morgan Anderson; Parcel #220010722 - Marilyn Horak; Parcel #220055440 - Mimg Xxi Sioux Master, LLC; Parcel #220144656 - Mimg Clvii Arbors Sub, LLC; Parcel #220070679 - Muff Farms, LLC C/O Terry Muff; Parcel #220057397 - Siouxland National Bank Atn Bart Gotch Pres; Parcel #220057044 - Siouxland National Bank Atn Bart Gotch Pres; Parcel #220026491 - Miota Properties, LLC Att: Thomas A Fitch; Parcel #220200599 - Sioux City, Ne, LLC, Sioux City Ne2, LLC; Parcel #220164576 - Mdc Coast 2, LLC; Parcel #220273761 - South Ridge Visions, LLC; Parcel #220092818 - Beier & Associates Inc, Ap; Parcel #220037264 - Siouxland Bank; Parcel #220010773 - Russ Hodges; Parcel #220008620 - Russ Hodges; Parcel #220010609 - Russ Hodges; Parcel #220274367 - James & Christina Nelson, Trustee; Parcel #220064504 - Et Al, Richard E Twohig Jr; Parcel #220064857 - Et Al, Richard E Twohig Jr; Parcel #220136297 - Et Al, Richard E Twohig Jr; Parcel #220016607 - William R & Robin Harris; Parcel #220146578 - Laura & Scott Holland; Parcel #220016429 - William R & Robin Harris; Parcel #220014752 - William R & Robin Harris; Parcel #220179018 - Tuttle Family Trust; Parcel #220023050 - Bryan L & Jean C Grage; Parcel #220058350 - Supreme Wood Products, Inc.; Parcel #220138141 - I Can Enterprises; Parcel #220049505 - Sally S Wolfe; Parcel #220039844 - Timothy L & Sheila M Hauswirth; Parcel #220199523 - Konidas Enterprises LLC C/O Jeremy Saint; Parcel #220196753 - Konidas Enterprises LLC C/O Jeremy Saint; Parcel #220201234 - Konidas Enterprises LLC C/O Jeremy Saint; Parcel #220035911 - Realty Income Properties 18, LLC; Parcel #220055319 - Oakwood 56 Unit, LLC; Parcel #220015015 - William R Harris; Parcel #220038406 - Casey's Retail Company; Parcel #220066795 - Yes Siouxland Estates, LLC; Parcel #220067244 - Yes Siouxland Estates, LLC; Parcel #220066701 - Yes Companies Exp Fred, LLC; Parcel #220066884 - Yes

Siouxland Estates, LLC; Parcel #220056498 - Covenant Properties, LLC. Some discussion was had, and final action of the Board will be taken at the July 22, 2024 meeting regarding all protests.

Board Member Giese moved, seconded by Board Member Hohenstein to approve the minutes of the June 24, 2024 meeting. ROLL CALL VOTE: Launsby – Yes, Hohenstein – Yes, Love – Yes, Giese – Yes, Van Berkum – Absent. UNANIMOUS MOTION CARRIED.

Assessor Christy Abts presented the following parcel for an over/under value correction. The adjustment made to this parcel did not carry over when program rolled. Board Member Giese moved, seconded by Board Member Launsby to approve the over/under corrections due to failure to carry over correctly as explained by the County Assessor with corrected property valuation notice being sent out. Parcel #220199299-Original Value \$389,015.00 - New Taxable Value \$375,055.00. ROLL CALL VOTE: Hohenstein – Yes, Love – Yes, Giese – Yes, Launsby – Yes, Van Berkum – Absent. UNANIMOUS MOTION CARRIED.

No Mail or emergency business. Referee/Appraiser Sam Ferraro brought to the Board's attention that he had received a disturbing and threatening email from a resident of Dakota County. The Board recommended he turn the email over to law enforcement for further review.

Public Comment-None

Board Member Giese moved to adjourn the meeting. All in favor. Chair Love adjourned the July 8, 2024, Board of Equalization meeting at 10:54 a.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, County Clerk/Secretary