

**Dakota County Board of Equalization**  
Monday, June 23, 2025  
9:00 a.m. Protest Valuation Hearings  
Regular Meeting to follow.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum and Vice Chair Bousquet were unable to attend. Board Member Martin Hohenstein called the Board of Equalization meeting to order at 9:15 a.m. with the Pledge of Allegiance. Present: Hohenstein, Rodriguez and Reed. Absent: Van Berkum and Bousquet. Also present was Cherie Conley, County Clerk as Board Secretary, Christy Abts, Assessor, Melissa Collins, Deputy Assessor, and 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 – April 28, 2025
- b. Approval of the previous minutes – Special meeting - June 2, 2025.

3. **NEW BUSINESS**

- a. Board to review Report of Destroyed Real Property Form 425 filings per damage occurring on or after January 1 and before July 1 of 2025 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property.
  - Meyer, Inc. c/o Scott Meyer, 532 Old Sawmill Rd, So Sioux City.
- b. Board to review and make decision on the appeal letter filed (postmarked June 10) on behalf of Casey's Retail Co. regarding late filing of the Personal Property Return (deadline May 1; postmarked May 2, received May 6) and the 10% penalty assessed.
- c. Christy Abts, Assessor, requesting approval of Over/Undervalued, omitted, clerical or tax list correction errors. (if any)

4. **MAIL AND/OR EMERGENCY BUSINESS**

5. **PUBLIC COMMENT**

6. **ADJOURNMENT**

Board Member Hohenstein moved, seconded by Board Member Reed to excuse Board Member Van Berkum and Bousquet from the meeting. ROLL CALL VOTE: Rodriguez–Yes, Reed–Yes, Hohenstein–Yes. UNANIMOUS MOTION CARRIED.

County Clerk Conley advised the Board that they will be reviewing and discussing protests with an overall motion at last BOE protest meeting. Appraiser/Referee Sam Ferraro explained to the Board the protest process pursuant to State statutes. Every property is assessed annually pursuant to state statutes. Sales and base valuation formulas set by the state are used to assess the value and equalization of properties. Property owners are allowed the opportunity to protest the values set (not taxes) and the burden is on the property owner to bring concerns before the Board.

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: 220023743-Stingley, Jerome R; 220150176-Juan Ramirez; 220009732-Beermann, Rev. Trust, Scott & Patricia; 220004552-Deemer, Ashley Andrew; 220030758-Balke, Brian E; 220088403-Scott Anderson, Et Al; 220144583-Dodds, Richard E & Paula A; 220048231-Bigham, Timothy C & Rhonda R; 220004587-Webb, Michael J / Jeanine K; 220006660-Rexroad, Cindy; 220036632-Bligh, Kerry L; 220176043-Hegge, Gordon L; 220006563-Andersen, Rickie W & Lisa; 220010153-Sands, Sheryl M; 220004137-Remer, Steven M Sr & Jackie J; 220022402-Guldhammer, Trustee, Allan L; 220064245-Bottger Farms, LLC; 220004080-Cleve, LLC. Some discussion on each protest was had. Final action of the Board will be taken at the July 21, 2025 meeting regarding all protests.

Board Member Reed moved, seconded by Board Member Rodriguez to approve the minutes of the April 28, 2025 meeting and June 2, 2025 special meeting. ROLL CALL VOTE: Reed–Yes, Hohenstein–Yes, Rodriguez–Yes, Van Berkum-Absent, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Board Member Rodriguez moved, seconded by Board Member Hohenstein to approve the request of Meyer, Inc. Form 425 Report of Damaged Real Property due to a fire. CBOE Final Reassessment value Land \$120,000 and Buildings \$417,255 for a total of \$537,255. ROLL CALL VOTE: Hohenstein–Yes, Rodriguez–Yes, Reed–Yes, Van Berkum-Absent, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

The Board of Equalization reviewed Casey's Retail Co.'s appeal letter and documentation regarding the late filing of their Personal Property Return, along with the applicable Nebraska statute sections 77-1229, 77-1233.04, and 77-1233.06, and determined that the action of the County Assessor became final since no written appeal was filed within 30 days after the Assessor's May 6, 2025, notice to Casey's. The Assessor's Notice states instructions for appealing to the Board of Equalization "within 30 days of the date of this notice." Casey's Retail Co. sent a written appeal dated June 9, 2025, and postmarked June 10, 2025 - more than 30 days after the May 6, 2025, notice. Board Member Rodriguez moved, seconded by Board Member Hohenstein, to deny the appeal of the Personal Property Return due to failure to comply with the statutory deadlines. ROLL CALL VOTE: Rodriguez-Yes, Reed-Yes, Hohenstein-Yes, Van Berkum-Absent, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

No Mail or emergency business.

Public Comment-None

Board Member Hohenstein adjourned the June 23, 2025, Board of Equalization meeting at 10:30.a.m.

County Board of Equalization

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Martin Hohenstein, Board Member

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Cherie Conley, County Clerk/Secretary