

**Dakota County Board of Equalization**  
Monday, June 1, 2026  
8:30 a.m. Special Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the meeting to order at 8:30 a.m. The Pledge of Allegiance was recited. Present: Van Berkum, Bousquet, Reed, Rodriguez. Absent: Hohenstein. Also present Kim Watson, County Attorney, Cherie Conley, County Clerk as Board Secretary, Christi Abts, County Assessor. 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. Christy Abts, Assessor, requesting approval of Clerical & Omitted Errors on a few parcels and will then send out corrected Property Valuation Change Notices.
2. Board review information from the County Assessor's office and make decision on how to proceed with the pending TERC case on the RoyDon Apartments parcels 220274361 and 220274618.
3. PUBLIC COMMENT
4. ADJOURNMENT

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

Christy Abts, County Assessor, explained there were several low-income properties that amounts did not roll correctly in the system and a few parcels with clerical and/or omitted errors. Board Member Bousquet moved, seconded by Board Member Rodriguez to approve the corrected values as explained by the County Assessor and corrected property valuation notices should be sent out on the following properties. ROLL CALL VOTE: Reed-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes. UNANIMOUS MOTION CARRIED.

PARCEL	Original Value	New Taxable Value	Omitted 77-123	Clerical 77-128	NOTES:
220055572	\$3,981,690.00	\$1,418,835.00		X	THIS IS THE NURSING HOME THAT FILES FOR THE 451NF. WE HAD PUT THIS IN THE COMPUTER AND WHEN VALUES ROLLED IT OVERWROTE THE VALUE WE HAD IN THE COMPUTER.
220042136	\$403,380.00	\$64,300.00		X	PERMISSIVE EXEMPT THAT WAS IN THE COMPUTER AND WHEN VALUES ROLLED IT OVERWROTE THE NUMBER WE HAD IN. THEY ARE PARTIAL EXEMPT AND PARTIAL TAXABLE.
220027307	\$265,745.00	\$81,555.00		X	PERMISSIVE EXEMPT THAT WAS IN THE COMPUTER AND WHEN VALUES ROLLED IT OVERWROTE THE NUMBER WE HAD IN. THEY ARE PARTIAL EXEMPT AND PARTIAL TAXABLE.
220029342	\$130,900.00	\$14,660.00		X	PERMISSIVE EXEMPT THAT WAS IN THE COMPUTER AND WHEN VALUES ROLLED IT OVERWROTE THE NUMBER WE HAD IN. THEY ARE PARTIAL EXEMPT AND PARTIAL TAXABLE.
220037124	\$410,215.00	\$47,645.00		X	PERMISSIVE EXEMPT THAT WAS IN THE COMPUTER AND WHEN VALUES ROLLED IT OVERWROTE THE NUMBER WE HAD IN. THEY ARE PARTIAL EXEMPT AND PARTIAL TAXABLE.
220177287	\$1,156,260.00	\$113,300.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220178070	\$2,706,855.00	\$226,595.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220200599	\$7,236,335.00	\$4,623,420.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220023301	\$212,880.00	\$22,180.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220094063	\$213,270.00	\$22,180.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220111882	\$212,675.00	\$22,180.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER

PARCEL	Original Value	New Taxable Value	Omitted 77-123	Clerical 77-128	NOTES:
220142645	\$216,540.00	\$22,180.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220145296	\$212,295.00	\$22,180.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220166538	\$213,080.00	\$22,180.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220170851	\$215,765.00	\$22,180.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220178895	\$213,080.00	\$22,180.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220181152	\$213,460.00	\$22,180.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220196176	\$216,575.00	\$22,180.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220196389	\$212,675.00	\$22,180.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220196427	\$218,045.00	\$22,671.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220206384	\$212,880.00	\$22,180.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220092052	\$3,605,950.00	\$775,740.00		X	LOW INCOME HOUSING- WE HAD THIS VALUE IN AND WHEN VALUES ROLLED IT OVERWROTE THE LOW INCOME NUMBERS WE HAD IN THE COMPUTER
220062757	\$120,555.00	\$454,725.00	X		DOING A 6 YEAR REVIEW ON RURAL RES PROPERTIES, OUR CONTRACTOR FOUND ON THIS PARCEL THAT THE OLD HOUSE HAD BEEN TORN DOWN AND A BRAND NEW HOME HAD BEEN BUILT. WE DID NOT RECEIVE A BP ON THIS. LOOKING AT AERIALS IT APPEARS THE NEW HOUSE WAS BUILT BETWEEN 2022 AND 2023
220173109	\$641,465.00	\$1,068,385.00		X	THEY FILED A SURVEY ON THIS PIECE AND ADDED GROUND TO THIS PARCEL. IT WAS DONE BUT DID NOT GET ROLLED FORWARD TO THE CURRENT YEAR.
220132771	\$291,195.00	\$327,625.00		X	AFTER A SPLIT ON THE LAND THE CURRENT LAND DID NOT ROLL FOR 2026.
220274951	\$37,400.00	\$220,700.00	X		ADDED AN LP TANK IN 2025 AND DID NOT KNOW ABOUT IT UNTIL THEY REPORTED THEIR PERSONAL PROPERTY
220070334	\$320,495.00	\$297,880.00		X	WHEN LOOKING AT THIS RECORD FOR HIS HOMESTEAD EXEMPTION I NOTICED HE WAS GETTING CHARGED FOR 2 DETACHED GARAGES AND I VERIFIED ON AERIALS HE ONLY HAS ONE DETACHED GARAGE. REMOVED EXTRA DTG FROM RECORD TO MAKE IT ACCURATE
220066167	\$70,225.00	\$10,455.00	X		THEY TORE THIS HOME DOWN ON OCT 24, 2025 - WE HAD IT ON THE RECORD REMOVED FOR 2027 BUT MR TRAMP CAME IN AND SHOWED US PHOTOS OF THE HOME BEING TORN DOWN ON THE ABOVE DATE.
220068984	\$212,535.00	\$171,830.00	X		WHEN DOING A REVIEW WE NOTICED WE WERE DOUBLE CHARGING THIS TAXPAYER FOR AN EXTRA DETACHED GARAGE - IT IS AN EXTRA HOUSE WITH A SMALL ATTACHED GARAGE -

There was Board discussion regarding TERC Cases 25C-0226 and 25C-0227 River Pointe NE ICG LLC. These properties are in a TIF area; sold for \$49,500,000.00; Assessed at \$48,554,740.00; and property owners want the assessed value to be \$37,696,690.00 based on an agreement with the City of South Sioux City. Because of the TIF the County will only be getting \$829.35 a year on property taxes. County Assessor requests the Board decision on how to proceed with the TERC case on defending the assessed value. Board Member Reed moved, seconded by Board Member Bousquet to approve the County Assessor to move forward with the TERC hearing and defend the County assessed value as being fair and equitable. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-No, Bousquet-Yes, Reed-Yes. UNANIMOUS MOTION CARRIED.

Chair Van Berkum adjourned the June 1, 2026, Special Board of Equalization meeting at 8:40 a.m.

County Board of Equalization

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Brian Van Berkum, Chair

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Cherie Conley, County Clerk/Board Secretary