

**Dakota County Board of Equalization**  
Monday, June 22, 2026  
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 Rodriguez were unable to attend. Board Secretary, Cherie Conley, called the Board of Equalization meeting to order at 9:10 a.m. with the Pledge of Allegiance. Present: Hohenstein, Bousquet and Reed. Absent: Van Berkum and Rodriguez. Also present was Kim Watson, County Attorney, 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 Final motion will be made at Board of Equalization meeting on or about July 22-25, 2026

**2. CONSENT AGENDA**

- a. Approval of the previous minutes – May 26, 2026
- b. Approval of the previous minutes – Special meeting - June 1, 2026.

**3. NEW BUSINESS**

- a. Approval of the Cemetery Report filed by County Assessor. §77-202.10
- b. Christy Abts, Assessor, requesting approval of Over/Undervalued, omitted, clerical or tax list correction errors. (if any)
- c. Closed Session to discuss pending litigation in Tax Equalization & Review Commissioner (TERC) cases 25C-541 & 25C-542 Villas at Crystal Court vs. Dakota County.
- d. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in (TERC) cases 25C-541 & 25C-542 Villas at Crystal Court vs. Dakota County.

**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 from the meeting. Board Member Rodriguez could not be reached. ROLL CALL VOTE: Bousquet–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: 220198349-Climer, 220091404-Allison, 220054584-Kroc, 220005176-Rohde, and 220064865-Severeide. Some discussion on each protest was had. Final action of the Board will be taken on July 20, 2026, at the meeting regarding all protests.

Board Member Reed moved, seconded by Board Member Bousquet to approve the minutes of May 26, 2026, meeting and June 1, 2026, special meeting. ROLL CALL VOTE: Reed–Yes, Hohenstein–Yes, Bousquet–Yes, Van Berkum-Absent, Rodriguez-Absent. UNANIMOUS MOTION CARRIED.

Board Member Bousquet moved, seconded by Board Member Reed to approve the annual Cemetery Report submitted by the Assessor's office. ROLL CALL VOTE: Hohenstein–Yes, Bousquet–Yes, Reed–Yes, Van Berkum-Absent, Rodriguez-Absent. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Hohenstein, to approve the Tax List Correction #10104 for 220009715 – Sides, per an order from the Department of Revenue. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Van Berkum-Absent, Rodriguez-Absent. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Bousquet to go into Closed Session at 9:26 a.m. to discuss pending litigation in TERC cases 25C-541 and 25C-542 Villas at Crystal Court vs. Dakota County. ROLL CALL VOTE: Bousquet–Yes, Reed–Yes, Hohenstein–Yes, Van Berkum-Absent, Rodriguez-Absent. UNANIMOUS MOTIN CARRIED.

Board Member Bousquet moved, seconded by Board Member Reed to come out of Closed Session at 9:28 a.m. after discussing pending litigation in TERC cases 25C-541 and 25C-542 Villas at Crystal Court vs. Dakota County. ROLL CALL VOTE: Reed–Yes, Hohenstein–Yes, Bousquet–Yes, Van Berkum-Absent, Rodriguez-Absent. UNANIMOUS MOTIN CARRIED.

Board Member Reed moved, seconded by Board Member Hohenstein to approve to have the County Attorney prepare Confession of Judgement in (TERC) cases 25C-541 & 25C-542 Villas at Crystal Court vs. Dakota County. ROLL CALL VOTE: Hohenstein–Yes, Bousquet–Yes, Reed–Yes, Van Berkum-Absent, Rodriguez-Absent. UNANIMOUS MOTIN CARRIED.

No Mail or emergency business.

Public Comment-None

Board Member Reed moved to adjourn the June 22, 2026, Board of Equalization meeting at 9:30 a.m. All in favor.

County Board of Equalization

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Martin Hohenstein, Board Member

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Cherie Conley, County Clerk/Secretary