

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JUNE 22, 2026
9:00 a.m. Protest Valuation Hearings
and Regular Meeting to follow
County Board Meeting Room, first floor
Dakota County Courthouse, Dakota City, Nebraska

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

Next Board of Equalization meeting is July 6, 2026, starting at 9:00 a.m. for protest hearings.

Dakota County Title VI Policy Statement: "No person in the United States shall, on the grounds of race, color, national origin, age, disability/handicap or sex, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity provided by Dakota County, whether those programs and activities are federally funded or not. Complaints with regard to this policy must be filed in writing with the County Clerk within 180 days of the alleged act of discrimination.

To the extent possible, accommodations will be provided for individuals with disabilities, in general, and interpreters, signers and alternate formatted materials will be provided, if requested. To assist Dakota County providing these accommodations, please contact the County Clerk, PO Box 39, Dakota City, NE 68731, telephone 402-987-2130 as far in advance as possible, but no later than 48 hours before the scheduled event."