

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JULY 20, 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
- b. Board to set values on all protests filed with the findings of the Assessor and Referees as discussed at the meetings held on June 22, July 6, and July 20, 2026.

2. **CONSENT AGENDA**

- a. Approval of the previous minutes – July 6, 2026.

3. **NEW BUSINESS**

- a. Christy Abts, Assessor, requesting approval for the Plan of Assessment for Dakota County for years 2027, 2028, 2029.
- b. Christy Abts, Assessor, requesting approval to sign the Engagement letter for Commercial Appraisal Services for the Siouxland Ethanol, LLC plant with Kubert Appraisal Group.
- c. Christy Abts, Assessor, requesting approval of over/under valued homes, clerical, omitted or tax list correction errors. (if any)

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

5. **PUBLIC COMMENT**

6. **ADJOURNMENT**

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.”