

# BOARD OF EQUALIZATION

## RECORD BOOK 3

Dakota County Board of Equalization  
Monday, February 22, 2010 Regular Meeting  
County Board Basement Meeting Room  
Dakota County Courthouse  
Dakota City, NE 68731

Chair Gomez called their Scheduled Meeting to order at 4:30 p.m.

Present were: Board Members McLarty, Bousquet, Rohde, McNear, Gomez and Ted Piepho, Secretary.

Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney were also present.

Absent: None.

The agenda for the meeting was as follows:

Call to Order

A current copy of the Open Meetings Act is posted on the east wall near the entrance of the County Board of Commissioners Room and is available for review by all citizens in attendance.

Roll Call

Reorganization part of Meeting.

Nominations for Chairperson

Motion for nominations to cease and Roll Call Vote.

Vote by secret ballot if more than one Commissioner was nominated.

Nominations for Vice-Chair

Motion for nominations to cease and Roll Call Vote.

Vote by secret ballot if more than one Commissioner was nominated.

Approve Minutes of previous meeting

**4:30 p.m. Public Hearing** — Public Hearing concerning a Permissive Exempt Application applied for by Iglesia Pentecostes Jesucristo el Buen Pastor.

Miscellaneous Agenda Items

Tax list corrections

Tabled Items: No items to consider.

Commissioner's Committee Reports

Commissioner's Member Reports

Public Comment

Mail and/or Emergency Business

Adjournment.

Chair Gomez opened nominations for an individual to serve as Chairperson for 2010 meetings.

Board Member Rohde moved, seconded by Board Member McLarty to appoint Board Member Tony Gomez to serve as the Board Chair for 2010 and that nominations cease and the Secretary cast a unanimous ballot for Board Member Gomez to serve as the 2010 Chairperson of the Dakota County Board of Equalization.

ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Yea, Gomez- Yea, and McLarty- Yea.

UNANIMOUS MOTION CARRIED.

Chair Gomez opened nominations for an individual to serve as Vice-Chair for 2010 meetings.

Commissioner Bousquet moved, seconded by McLarty to appoint Board Member Dick McNear to serve as the Board Vice-Chair for 2010 and that nominations cease and the Secretary cast a unanimous ballot for Board Member McNear to serve as the 2010 Vice-Chairperson of the Dakota County Board of Equalization.

ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Yea.

UNANIMOUS MOTION CARRIED.

**Chair Gomez opened the Public Hearing** concerning a Permissive Exempt Application applied for by Iglesia Pentecostes Jesucristo el Buen Pastor at 4:32 p.m.

Madelyn Thorsland presented the exemption to the Board. She said that it was filed last year and it was to late so they told here to hold it over until this year, which she had done and now presenting it to the Board. She recommended approval and said that it was up to the Board to either approve or deny the application.

Board Member Rohde moved, seconded by Board Member McNear to approve the Permissive Exempt Application applied for by Iglesia Pentecostes Jesucristo el Buen Pastor.

ROLL CALL VOTE: McNear- Yea, Gomez- Yea, McLarty- Yea, Bousquet- Yea and Rohde-Yea.

UNANIMOUS MOTION CARRIED.

Chair Gomez called for the agenda item to approve the minutes of the previous meeting.

Board Member Bousquet moved, seconded by Board Member McLarty to approve the minutes of the previous meeting as typed and prepared for the permanent record.

ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Yea.

UNANIMOUS MOTION CARRIED.

Chair Gomez closed the Public Hearing at 4:35 p.m.

Chair Gomez called for the agenda item "Tax List Corrections."

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Madelyn Thorsland presented a list of many Tax List Corrections that she had prepared.  
Board Member Bousquet moved, seconded by Board Member McLarty to approve the Tax List Corrections as presented by Madelyn Thorsland.  
ROLL CALL VOTE: McNear- Yea, Gomez- Yea, McLarty- Yea, Bousquet- Yea and Rohde-Yea.  
UNANIMOUS MOTION CARRIED.

Chairman Gomez called for the Agenda Item "Board Committee Reports" and there were none.  
Chairman Gomez called for the Agenda Item "Board Member Reports" and there were none.  
Chairman Gomez called for the Agenda Item "Public Comment" and there were none.  
Chairman Gomez called for the Agenda Item "Mail and/or Emergency Business" and there was none.  
With no further business Chairman Gomez called for a motion to adjourn.  
Board Member Bousquet moved, seconded by Board Member McNear to adjourn at 4:41 p.m.  
ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Yea.  
UNANIMOUS MOTION CARRIED at 4:41 p.m.



County Board of Equalization

\_\_\_\_\_  
Antonio Gomez, Chair

\_\_\_\_\_  
Date Chair signed

\_\_\_\_\_  
Theodore A. Piepho, County Clerk

\_\_\_\_\_  
Date entered in book

# BOARD OF EQUALIZATION

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Dakota County Board of Equalization  
Tuesday June 1, 2010 Regular Meeting  
County Board Basement Meeting Room  
Dakota County Courthouse  
Dakota City, NE 68731

Vice Chair McNear called their Scheduled Meeting to order at 4:40 p.m.  
Present were: Board Members McLarty, Bousquet, Rohde, McNear and Ted Piepho, Secretary.  
Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney were also present.

Absent: Board Member Gomez.

The agenda for the meeting was as follows:

Call to Order – Meeting advertised to begin at 4:30 p.m.

A current copy of the Open Meetings Act is posted on the east wall near the entrance of the County Board of Commissioners Room and is available for review by all citizens in attendance.

Roll Call

Approve Minutes of previous meeting

**4:30 p.m. Public Hearing –** Boys and Girls Home of Nebraska, Inc Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations. Advertised to begin at 4:30 p.m.

Open Public Hearing on Motor Vehicle Exemption Application, in which the Boys and Girls home made application on the following vehicles: Year, Make, Model, VIN: 2008 Chevrolet Uplander 1GNDV23148D196894, 2007 Chevrolet Uplander 1GNDV23177D207207, 2007 Chevrolet Uplander 1GNDV23177D212620, 2008 Chevrolet Uplander 1GNDV23168D210939, 2008 Chevrolet Uplander 1GNDV23168D125566, 2008 Chevrolet Uplander 1GNDV231X8D176763, 2008 Chevrolet Uplander 1GNDV23138D210901, 2008 Chevrolet Uplander 1GNDV23158D140527, 2008 Chevrolet Uplander 1GNDV23178D189129, 2008 Chevrolet Uplander 1GNDV23118D199039, 2007 Chevrolet Uplander 1GNDV23167D219591, 2007 Chevrolet Uplander 1GNDV23137D219225, 2007 Chevrolet Uplander 1GNDV23W17D148747, 2007 Chevrolet Uplander 1GNDV23167D207005.

Robert Giese, County Treasurer to present Application and his recommendation

- Chair will open comments from the public supporting the issue.
- Chair will open comments from the public opposing any projects on the issue.
- Chair will open comments from the public with a neutral position on the issue.
- Question or discussion by the Board concerning the issue.
- Close Public Hearing

Approve, Disapprove or table action on the Motor Vehicle Exemption Application.

Miscellaneous Agenda Items

Consider Using Referee/s pursuant to Section **77-1502.01** for Protest Hearings. The Board may need to recess this meeting to solicit referees or information from referees

Tabled Items: No items to consider.

Board Member's Committee Reports

Board Member's Member Reports

Public Comment

Mail and/or Emergency Business

Recess meeting to a later date (June 14<sup>th</sup> 4:00 p.m. or other date and time) if the Board decides they need time to appoint referees or need information from them.

Reconvene the June 1<sup>st</sup> Board of Equalization meeting.

Adjournment.

**77-1502.01. Board; referee; appointment; compensation; duties.**

In all counties the county board of equalization may appoint one or more suitable persons to act as referees. The compensation of a referee shall be fixed by the county board and shall be payable from the general fund of the county. The county board of equalization may direct that any protest filed in accordance with section [77-1502](#), shall be heard in the first instance by the referee in the manner provided for the hearing of protests by the county board of equalization. Upon the conclusion of the hearing in each case, the referee shall transmit to the county board of equalization all papers relating to the case, together with his or her findings and recommendations in writing. The county board of equalization, after considering all papers relating to the protest and the findings and recommendations of the referee, 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.

Board Member McLarty moved, seconded by Board Member Rohde to excuse Board Member Gomez for his absence.

ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Yea, Gomez- Absent, and McLarty- Yea.  
UNANIMOUS MOTION CARRIED.

Vice Chair McNear called for the agenda item to approve the minutes of the previous meeting.

Board Member Bousquet moved, seconded by Board Member McLarty to approve the minutes of the previous meeting as typed and prepared for the permanent record.

ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Absent, McLarty- Yea and Bousquet- Yea.  
UNANIMOUS MOTION CARRIED.

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Vice Chair McNear opened the Public Hearing concerning the Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations of the Boys and Girls Home of Nebraska, Inc. asking for tax exemption of fourteen vehicles at 4:40 p.m.

Robert Giese, County Treasurer, presented a list of 14 motor vehicles that the Boys and Girls Home of Nebraska, Inc. made application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations. The list was as follows; 1GNDV23148D196894 2008 Chevrolet Uplander, 1GNDV23177D207207, 2007 Chevrolet Uplander, 1GNDV23177D212620 2007 Chevrolet Uplander, 1GNDV23168D210939 2008 Chevrolet Uplander, 1GNDV23168D125566 2008 Chevrolet Uplander, 1GNDV231X8D176763 2008 Chevrolet Uplander, 1GNDV23138D210901 2008 Chevrolet Uplander, 1GNDV23158D140527 2008 Chevrolet Uplander, 1GNDV23178D189129 2008 Chevrolet Uplander, 1GNDV23118D199039 2008 Chevrolet Uplander, 1GNDV23167D219591 2007 Chevrolet Uplander, 1GNDV23137D219225 2007 Chevrolet Uplander, 1GNDV23W17D148747 2007 Chevrolet Uplander, 1GNDV23167D207005 2007 Chevrolet Uplander.

Mr. Giese recommended approval on all vehicles.

Vice Chair asked if there were any comments from the public supporting the issue.

Vice Chair asked if there were any comments from the public opposing any projects on the issue.

Vice Chair asked if there were any comments from the public with a neutral position on the issue.

Vice Chair asked if there were any questions or discussion by the Board concerning the issue.

Board Member Bousquet moved, seconded by Board Member Rohde to approve the Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations of the Boys and Girls Home of Nebraska, Inc. exempting the fourteen vehicles as stated in the application presented by the County Treasurer.

Vice Chair closed the Public Hearing at 4:43 p.m.

ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Absent, McLarty- Yea and Bousquet- Yea. UNANIMOUS MOTION CARRIED.

The Board discussed using referees for the 2010 Property Valuation Protest Cycle.

Board Member Bousquet moved, seconded by Board Member McLarty to adopt the referee system to process 2010 Property Valuation Protests.

ROLL CALL VOTE: McNear- Yea, Gomez- Absent, McLarty- Yea, Bousquet- Yea and Rohde-Yea. UNANIMOUS MOTION CARRIED.

Vice Chairman McNear called for the Agenda Item "Board Committee Reports" and there were none.

Vice Chairman McNear called for the Agenda Item "Board Member Reports" and there were none.

Vice Chairman McNear called for the Agenda Item "Public Comment" and there were none.

Vice Chairman McNear called for the Agenda Item "Mail and/or Emergency Business" and there was none.

With no further business Vice Chairman McNear called for a motion to adjourn.

Board Member McLarty moved, seconded by Board Member Bousquet to adjourn at 4:48 p.m.

ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Absent, McLarty- Yea and Bousquet- Yea.

UNANIMOUS MOTION CARRIED at 4:48 p.m.



County Board of Equalization

Richard McNear  
Vice Chair

Date Vice-Chair Signed

Theodore A. Piepho  
County Clerk/Secretary

Date entered into book

# BOARD OF EQUALIZATION

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Dakota County Board of Equalization  
Friday, July 23, 2010  
Dakota County Courthouse  
County Board basement Meeting Room  
Dakota City, NE 68731

Chair Gomez called their Scheduled Meeting to order at 8:00 a.m. with the Pledge of Allegiance to the Flag.

Present were: Board Members McLarty, Bousquet, McNear, Gomez and Ted Piepho, Secretary. Also Joan Spencer, Administrative Assistant to the board and Kim Watson, County Attorney.

Absent: Board Member Rohde

The agenda for the meeting was as follows:

Call to Order

- A current copy of the Open Meeting Act is posted on the back wall near the entrance of the County Board of Commissioners Room and is available for review by all citizens in attendance.
- Roll Call
- Approve minutes of prior meeting/s
  - Motion to correct the minutes identifying Board Member McNear's name follows Vice Chair in instances where it does not.

Miscellaneous Agenda Items

- Mick Connealy – Protest 435 and 436
  - Board to consider whether they will accept them as they were filed late. Action Item to approve acceptance of the protest or deny accepting Protest as they was filed late.
  - Dick Erickson and Madelyn Thorsland to present recommendations for all Property Valuation Protests filed in 2010.
  - County Board of Equalization to act on all 2010 Property Valuation Protest.
  - Action on Tax List Corrections presented by Madelyn Thorsland
  - County Board Chair will need to sign all reports.

Board Member Reports

Mail and/or Emergency Business

Public Comment

Adjournment

Board Member Bousquet moved, seconded by Board Member McNear to excuse Board Member Rohde for his absence.

ROLL CALL VOTE: McNear- Yea, Gomez- Yea, McLarty- Yea, Bousquet- Yea, Rohde- Absent.  
UNANIMOUS MOTION CARRIED.

Chair Gomez called for the agenda item "Approve minutes of prior meeting/s"

Board Member McLarty moved, seconded by Board Member Bousquet to approve the minutes of June 1, 2010 as amended, which is including McNear's name after several instances where his name did not follow the words Vice-Chairman.

ROLL CALL VOTE: McLarty- Yea, Gomez- Yea, Bousquet- Yea, Rohde- Absent, McNear- Yea.  
UNANIMOUS MOTION CARRIED.

Mike Connealy appeared before the Board to request that Property Valuation Protests 435 and 436 would be accepted despite being filed late. Ms Sullivan is an elderly woman who lives near Jackson. Mr. Connealy said he recognized the need for filing deadlines. He said he believes there needs to be an exception to the rule because Bernadine Sullivan is 100% without fault in filing the protest late. He, as her attorney, said he is 100% with fault for filing the protest late. He said he misunderstood the notice. Mr. Connealy said he believes the tax code gives the board room to consider these protests. Mr. Connealy submitted an addendum to the protest and discussed the parcels.

Dick Erickson questioned Mr. Connealy regarding the filing deadline dates. Dick Erickson did not think the board could extend the time for filing and believed it would set a bad precedent. Dick Erickson discussed with Mr. Connealy the parcels referenced in the protests.

Kim Watson, County Attorney, referenced statute 77-1502 and said that protests must be filed by June 30<sup>th</sup>. She also believed that the board would be setting a precedent if the Board accepted the protests.

Chair Gomez said he was concerned that this would be unfair to the rest of the county.

Mr. Connealy said that he understood that under normal conditions, but in this case the taxpayer was not at fault, but the person handling her documents.

Board Member McLarty said that this is not the county's fault; he was concerned with making an exception.

Board Member McLarty moved, seconded by Board Member McNear to deny the request to make an exception to the filing deadline and to dismiss Protests 435 and 436 due to untimely filing.

ROLL CALL VOTE: Gomez- Yea, Bousquet- Yea, Rohde- Absent, McNear- Yea, McLarty- Yea.  
UNANIMOUS MOTION CARRIED.

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Chair Gomez called for the agenda item: "Dick Erickson and Madelyn Thorsland to present recommendations for all Property Valuation Protests filed in 2010."

The Assessor handed the secretary a written statement that a copy or that portion of the property record file which substantiates the calculation of the protested value is maintained in her office in electronic or paper form.

Dick Erickson discussed the referee's recommendations to the board. Mr. Erickson said he agreed with them.

Mr. Erickson referenced protest 429, Sally Wolfe, residential property. Mr. Erickson said the statute required protests to be filed with the County Clerk's office by June 30<sup>th</sup>, with the exception of a postmark dating of June 30<sup>th</sup>. Mr. Erickson said that Sally Wolfe sent her protest to the Assessors office, rather than to the County Clerk's office, the protest was delivered to the County Clerk's office and therefore showed a file date of July 1<sup>st</sup>. Mr. Erickson said that there was a note by the County Clerk that said he considered it to be a late filing.

Board Member Bousquet said that he thought it should be accepted.

Madelyn Thorsland stated that the notice of valuation change states that a protest needs to be filed with the County Clerk by June 30<sup>th</sup>.

Theodore Piepho, County Clerk, said he was concerned with a protest being delivered by the Assessor's office acts on a filing for the protestant, while also being the entity that evaluates the property being protested. He said he felt that it is being filed with a state office would mean it is not complaint. He said that he believes the Board has accepted them in the past.

Board Member Bousquet moved, seconded by Board Member McLarty to dismiss protest 429 as it was not filed in compliance with statute.

ROLL CALL VOTE: Bousquet- Yea, Rohde- Absent, McNear- Yea, McLarty- Yea, Gomez- Yea.

UNANIMOUS MOTION CARRIED.

Dick Erickson referenced protest 430 which was hand delivered to the Clerk's Office on July 1<sup>st</sup>.

Mr. Piepho said the man who delivered it said that he didn't feel there would be a difference between it being postmarked on June 30<sup>th</sup>, and it being received by mail on the first, and hand deliverance on the 1<sup>st</sup>. Mr. Piepho said he was correct on that, but the postmark makes the difference.

Board Member Bousquet moved, seconded by Board Member McLarty to dismiss protest 430 due to a late filing.

ROLL CALL VOTE: Rohde- Absent, McNear- Yea, McLarty- Yea, Gomez- Yea, Bousquet- Yea.

UNANIMOUS MOTION CARRIED.

Dick Erickson referenced protest 431. He said it was postmarked correctly. He said this is the parking lot at Hy-Vee, owned by Perkins Delaware and there was a protest filed by Savage & Browning on protest 360. Then J.W. Chatam and Associates filed on that same parcel. So there are two tax consultants filing on the same parcels.

Chair Gomez asked if action was necessary on this property.

Mr. Erickson said he didn't think so, but wanted to make the Board aware.

Dick Erickson referenced protest 433. It was filed by Bobbi Jo Lindholm on July 2<sup>nd</sup>.

Chair Gomez declared a recess at 8:34 but the board did not actually take a break. There was discussion whether there was a postmark on it. Dick Erickson and Ted Piepho stepped out of the room for a minute and returned.

Mr. Piepho said that protest 433 was hand delivered on July 2<sup>nd</sup>.

Board Member Bousquet moved, seconded by Board Member McNear to dismiss protest 433 due to a late filing.

ROLL CALL VOTE: McNear- Yea, McLarty- Yea, Gomez- Yea, Bousquet- Yea, Rohde- Absent.

UNANIMOUS MOTION CARRIED.

Board Member McLarty moved, seconded by Board Member McNear to accept the Assessors report of recommendations by the Assessor and the Referee and to authorize the Chair to sign all documents calling for his signature.

ROLL CALL VOTE: McNear- Yea, McLarty- Yea, Gomez- Yea, Bousquet- Yea, Rohde- Absent.

UNANIMOUS MOTION CARRIED.

Chair Gomez called for the agenda item: "Action on Tax List Corrections presented by Madelyn Thorsland"

Board Member McLarty moved, seconded by Board Member Bousquet to approve the Tax List Corrections presented by Madelyn Thorsland as follows:

Dakota County Assessment Office				
Tax Roll Corrections				
01/15/2010 to 07/09/2010				
220063885	01/29/2010	District 171	-11,000	-\$1,840.94
Roll Year: 2008				
Clerical error. Data entry error on improvement value. Value on house was entered as 118,385 instead of 8,385. Vernon Nelson 1740 Q Avenue				
220081778	02/18/2010	District 100		+\$400.72

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Roll year: 2008  
Department of Revenue changed homestead exemption amount from 100% to 55% off  
220060495 03/02/2010 District 40 +\$1,375.96.  
Roll year: 2008  
Dept. of Revenue changed amount of homestead exemption from 100% to 55% off.  
220146136 03/03/2010 District 5 -144,892 -\$2,587.72  
Roll year: 2009  
Presidio Technology Capital, LLC. Reported leased equipment in error. Equipment was not in  
Dakota County as of 01/01/09.  
220146136 06/23/2010 District 95 -39,380 -\$663.86  
Roll year: 2007  
Richard Oligmueller, 765 Dakota Flats Drive. Clerical error. Incorrect house measurement was  
entered in computer resulting in tax error.  
220146136 06/23/2010 District 95 -37,422 -\$619.12  
Roll year: 2008  
Richard Oligmueller, 765 Dakota Flats Drive. Clerical error. Incorrect house measurement was  
entered in computer resulting in tax error.  
220146136 06/23/10 District 95 -37,020 -\$613.56  
Roll year: 2009  
Richard Oligmueller, 765 Dakota Flats Drive. Clerical error. Incorrect house measurement was  
entered in computer resulting in tax error.  
220148716 06/29/2010 District 80 +\$231.60  
Roll year: 2009  
Taxes accelerated on mobile home being moved out of county.  
Tax Roll Changes Certified by: Madelyn S. Thorsland.

ROLL CALL VOTE: Bousquet- Yea, Rohde- Absent, McNear- Yea, McLarty- Yea, Gomez- Yea.  
UNANIMOUS MOTION CARRIED.

Chair Gomez called for the agenda item: "Board Member Reports"  
There were none.

Chair Gomez called for the agenda item: "Mail and/or Emergency Business"  
There was none

Chair Gomez called for the agenda item: "Public Comment"  
Theodore Piepho made a comment on behalf of the public. He stated that he learned that it is not  
necessary for the County Board of Equalization or Referee to make personal appointments for each  
protest. He said Douglas County does not make personal appointments.

Chair Gomez called for a motion to adjourn.

Board Member Bousquet moved, seconded by Board Member McLarty to adjourn the meeting.  
ROLL CALL VOTE: McLarty- Yea, Gomez- Yea, Bousquet- Yea, Rohde- Absent, McNear- Yea.  
UNANIMOUS MOTION CARRIED. 8:47 a.m.



County Board of Equalization

Antonio Gomez  
Chair

Date Chair Signed

Theodore A. Piepho  
County Clerk/Secretary

Date entered into book

# BOARD OF EQUALIZATION RECORD BOOK 3

Dakota County Board of Equalization  
Monday, October 4, 2010  
Dakota County Courthouse  
County Board Meeting Room  
Dakota City NE 68731

Chair Gomez called the meeting to order at 4:00 p.m. The location of the Open Meetings Act was noted and Roll Call was taken.

Present: Equalization Members McLarty, Rohde, Gomez, Bousquet and McNear. Joan Spencer, Administrative Assistant to the Board acted as secretary. Absent: None

Equalization Member McLarty moved, seconded by Equalization Member Bousquet, to approve the minutes of July 23, 2010, as typed and prepared for the Official Record.

ROLL CALL VOTE: Bousquet- yea, Rohde- yea, McNear- yea, Gomez- yea, McLarty- yea.  
UNANIMOUS MOTION CARRIED.

Equalization Member McLarty moved, Equalization Member Rohde seconded, to set the levies as presented for all the political subdivisions.

<b>DAKOTA COUNTY LEVIES 2010-2011</b>									
DAKOTA COUNTY VALUATION - \$1,190,165,517									
POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION									
								2010-2011	2009-2010
County General Fund								0.443031	0.440283
County Relief Medical								0.000803	0.000749
Institutions Fund								0.000118	0.000402
Veteran's Aid								0.001674	0.001987
Total County Tax Rate								0.445626	0.443421
All Dakota County Residents pay the Total County Tax Rate									
*****									
CITY/VILLAGE	General	Bond	Police Ret.	Fire	Library			2010-2011	2009-2010
								TOTAL	TOTAL
Dakota City	0.387334	0.155586						0.542920	0.542922
*Emerson								0.000000	0.761145
Homer	0.189042	0.198815						0.387857	0.383641
Hubbard	0.120497							0.120497	0.122615
Jackson	0.346829	0.157656						0.504485	0.506188
South Sioux City	0.279632	0.004626	0.025440	0.032100	0.057321			0.399119	0.389493
All residents living within the incorporated limits of a city or village pay the respective tax rate for said city or village.									
*****									
SCHOOL DISTRICT	General	Bond	Qual. CPU	Sinking	Building	Elem. Bond	H.S. Bond	2010-2011	2009-2010
								TOTAL	TOTAL
1 Ponca								0.000000	1.355499
4 Ponca - H.S. Bond 2009								0.000000	1.274349
11 So. Sioux City	1.043015	0.211638			0.010893			1.265546	1.266733
11 S Sioux City - No Bond	1.043015				0.010893			1.053908	1.052812
31R Homer - Bond K-12	1.006042	0.064508			0.038601			1.109151	1.112570
31R Homer - Bond 9-12	1.006042				0.038601		0.012964	1.057607	1.070797
*561 Emerson Hubbard								0.000000	1.047969
*70 Allen								0.000000	1.145664
Residents pay the tax levy to the school district in which they reside or affiliate with.									
*****									
SUBDIVISION	General	Capitol Imp.	Capitol Imp.	Bond			2010-2011	2009-2010	
								TOTAL	TOTAL
Agricultural Society	0.006907	0.001680						0.008587	0.009534
Historical Society	0.001843							0.001843	0.001830
Educational Service Unit #1								0.000000	0.015000
*Lower Elkhorn NRD								0.000000	0.034111
*Papio Missouri NRD								0.000000	0.032756
*NE Tech. Comm Colleg								0.000000	0.093540
Each resident pays the respective rate to each of the political subdivision in this class except for the Lower Elkhorn and Papio Missouri NRD. Individual living in the Village of Emerson pay the Lower Elkhorn Tax Rate and other taxpayers in									
Dakota County pay the Papio Missouri NRD Tax Rate.									
*****									
RURAL FIRE PROTECTION	General	Bond	Sinking	Ambulance			2010-2011	2009-2010	
								TOTAL	TOTAL
Dakota Covington	0.023914		0.008186					0.032100	0.030923
Emerson	0.032100							0.032100	0.030923
Homer	0.025346		0.003133					0.028479	0.029477
*Ponca Rural								0.000000	0.068144
*Allen/Waterbury Rural								0.000000	0.030923
City and Village residents (except Hubbard and Jackson) do not pay the tax rates within this class. All rural residents pay the tax rate for the respective Rural Fire Protection District that they reside in.									

ROLL CALL VOTE: Rohde- yea, McNear- yea, Gomez- yea, McLarty- yea, Bousquet- yea.  
UNANIMOUS MOTION CARRIED.

Equalization Member McLarty moved to go into executive session. County Attorney, Kim Watson, explained that her agenda request for this litigation was for the November 15<sup>th</sup> meeting and asked that it be addressed on that date. Equalization Member McLarty withdrew his motion.

No Miscellaneous Agenda Items  
No Board Member's Committee Reports

# BOARD OF EQUALIZATION

## RECORD BOOK 3

No Board Member's Member Reports

Public Comment - None

No Mail and/or Emergency Business

Equalization Member Rohde moved, seconded by Equalization Member Bousquet, to adjourn their meeting at 4:13 p.m.

ROLL CALL VOTE: McNear- yea, McLarty- yea, Bousquet- yea, Rohde- yea, Gomez- yea.  
UNANIMOUS MOTION CARRIED.



County Board of Equalization

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Antonio A. Gomez, Chair

\_\_\_\_\_  
Date Chair signed

\_\_\_\_\_  
Theodore A. Piepho, County Clerk

\_\_\_\_\_  
Date entered in book

# BOARD OF EQUALIZATION

## RECORD BOOK 3

Dakota County Board of Equalization  
Monday, November 15, 2010 Regular Meeting  
County Board Basement Meeting Room  
Dakota County Courthouse  
Dakota City, NE 68731

Chair Gomez called their Scheduled Meeting with the Pledge of Allegiance to order at 4:00 p.m. Location of the Open Meetings Act was noted by Chair. Roll Call was taken. Present were: Board Members McLarty, Bousquet, Rohde, McNear, Gomez and Joan Spencer - Administrative Assistant to the Board, Kim Watson - County Attorney, and Danny Christoffers - Acting Secretary.

The agenda for the meeting was as follows:

Call to Order reciting Pledge of Allegiance to the Flag.

A current copy of the Open Meetings Act is posted on the east wall near the entrance of the County Board of Board Members Room and is available for review by all citizens in attendance.

Approve Minutes of previous meeting.

Closed session to discuss pending litigation in TERC case (Johansen vs. Dakota County Board of Equalization).

Reconvene in open Session.

The Board reserves to right to recess to conduct the Commissioner Meeting at its published time, and if so, they will do the following, which is in BOLD. If it is not necessary to recess to conduct the Commissioners Meeting, then they will move directly to the Miscellaneous Agenda Items.

Recess.

Reconvene as Board of Equalization.

Continue closed session to discuss pending litigation in TERC case (Johansen vs. Dakota County Board of Equalization).

Reconvene in open session.

Miscellaneous Agenda Items: None

Tabled Items: No items to consider.

Board Member's Committee Reports.

Board Member's Member Reports.

Public Comment.

Mail and/or Emergency Business.

Adjournment.

Board Member Bousquet moved, seconded by Board Member McNear to approve the minutes of October 4, 2010 as typed and prepared for the Official Record.

ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea, Bousquet- Yea.  
UNANIMOUS MOTION CARRIED.

Board Member McLarty moved, seconded by Board Member Rohde to go into closed session.

ROLL CALL VOTE: McNear- Yea, Gomez- Yea, McLarty- Yea, Bousquet- Yea, Rohde-Yea.  
UNANIMOUS MOTION CARRIED. 4:02 p.m.

Board Member McLarty moved, seconded by Board Member McNear to reconvene into open session.

ROLL CALL VOTE: Gomez- Yea, McLarty- Yea, Bousquet- Yea, Rohde-Yea, McNear- Yea.  
UNANIMOUS MOTION CARRIED. 4:17 p.m.

Board Member Bousquet moved, seconded by Board Member Rohde to authorize Dick Erickson, Assessor and Kim Watson, County Attorney to negotiate with Johansen regarding the TERC case.

ROLL CALL VOTE: McLarty- Yea, Bousquet- Yea, Rohde-Yea, McNear- Yea, Gomez- Yea.  
UNANIMOUS MOTION CARRIED.

Chair Gomez called for the following agenda items:

Miscellaneous Agenda Items, Tabled Items, Board Members Committee reports, Board Member's Member reports, Public Comment, and Mail and/or Emergency Business.

There were none:

# BOARD OF EQUALIZATION

## RECORD BOOK 3

Board Member McNear moved, seconded by Board member Bousquet to adjourn.  
ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea.  
UNANIMOUS MOTION CARRIED. 4:18 p.m.

County Board of Equalization

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Antonio Gomez, Chair

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Date Chair signed

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Danny Christoffers, Acting Secretary

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Theodore A. Piepho, County Clerk

\_\_\_\_\_  
Date entered in book

