

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Tuesday, February 22, 2011 Regular Meeting
County Board Basement Meeting Room
Dakota County Courthouse
Dakota City, NE 68731

Acting Chair McNear called their Scheduled Meeting to order at 4:00 p.m. with the Pledge of Allegiance. Present were: Board Members McNear, Rohde, Love, and Danny Christoffers, acting secretary. Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney, were also present. Absent: Board Members Bousquet, Gomez.

The agenda for the meeting was as follows:

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

Roll Call

4:00 p.m. Public Hearing – Public Hearing concerning a Permissive Exemption Application applied for by organizations or societies seeking a tax exemption provided in subdivisions (1) (c) and (d) of section [77-202](#) for any real or tangible personal property, except real property used for cemetery purposes.

Miscellaneous Agenda Items

- Tax List Corrections

Tabled Items: There are no items to consider.

Board Member Committee Reports

Board Member Reports

Public Comment

Mail and/or Emergency Business

Adjournment

Board Member Rohde, seconded by Board Member Love to excuse Board Member Bousquet and Board Member Gomez from the meeting.

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

UNANIMOUS MOTION CARRIED.

Acting Chair McNear opened the Public Hearing concerning a Permissive Exemption Application applied for by organizations or societies seeking a tax exemption provided in subdivisions (1) (c) and (d) of section [77-202](#) for any real or tangible personal property, except real property used for cemetery purposes at 4:02 p.m.

Dick Erickson, Assessor, appeared before the board and presented a list of exemptions.

He mentioned that the Siouxland Community Bible Church had submitted their exemption request late. The church had requested that the board wave the late fee.

County Attorney, Kim Watson, said she didn't believe the board had authority to wave the fee.

Acting Chair McNear asked if there was anyone in attendance who would like to speak in favor, in opposition, or in a neutral manner regarding the exemption list.

There was none. Public Hearing closed at 4:07 p.m.

Board Member Rohde moved, seconded by Board member Love to approve the many Permissive Exemption Applications with the necessary tax penalties, as follows:

LEGIONS

Buckland Post # 97 (220004994)

Cownie-Church Legion Post #307 (220029342, 220027307)

Fraternal Order of Eagles #2492 (220042136)

Hanson-Greenleaf Legion Post #376 (220173029)

Harty-McNally Legion Post #175 (220002053)

Knights of Columbus Council #3844 (220072868)

Omadi Lodge #5AF & AM (220028192)

Ryan-McEntaffer Legion Post #60 (220001146)

Siouxland Moose Lodge #2411 (220035490)

MISCELLANEOUS

American Family Association, Inc. (220149100)

Boy's & Girl's Home of Nebraska, Inc. (220141851, 220154074)

Dakota County Historical Society (220084165, 220197423, 220011621)

Goldenrod Hills Community Action, Inc. (220037205, 220037124)

Heartland Counseling Services, Inc. (#NA)

H.I.W.A.Y., Inc. (220006113)

NAF Multicultural Human Dev. Co. (220143137)

Nebraska Indian Community College (220036349)

Norm Waitt Sr. YMCA (220160139)

Northeast Nebraska Senior Citizens Center, Inc. (220200777)

Prairie Haven, Inc. (220048614)

Region IV., Inc. (220043973, 220043353)

BOARD OF EQUALIZATION RECORD BOOK 3

Siouxland Food Pantry (220046670)
Wall Street Mission-Goodwill Industries (220070571, 220072191, 220031762)

RELIGIOUS ORGANIZATIONS

Centro Cristiano Nueva Esperanza (220030219, 220030308)
Evangelical Church of North America (220023468, 220053820)
First Baptist Church (220042829)
First Lutheran Church (220055076, 220055483, 220055157)
First Presbyterian Church (220028885)
Glad Tidings Lighthouse of So. Sioux City (220040850, 220040419, 220040672, 220043019,
220041369, 220044155, 220040753, 220156271, 220132844)
Hope Evangelical Lutheran Church (220025371, 220025479, 220025991)
Iglesia Pentecostes Jesucristo el Buen Pastor (220040001)
Islamic Center of Siouxland (220177104)
Oblate Apostles of the Two Hearts (220020000)
Primera Iglesia Bautista Hispana (220023107)
River Hills Church (220205086)
Sacred Heart Catholic Church (220001847)
St. Cornelius Catholic Church (220005826, 220079412, 220079501)
St. Mary's Catholic Church (220088802, 220002711)
St. Michael's Catholic Church (220162395, 220072892, 220031274, 220031452, 220029407,
220031355, 220031495, 220029539)
St. Patrick's Catholic Church (220059195, 220003912, 220005362)
St. Paul's Evangelical Lutheran Church (220008094, 220005915)
St. Paul United Methodist Church (220028796)
Salem Lutheran Church (220074739, 220205175, 220082367, 220081743)
Siouxland Community Bible Church (220029229)
Trinity Lutheran Church (220002460)
Tri-State Christian Church (220166706)
United Methodist Church, Dakota City (220009740)
United Methodist Church, Homer (220007071)
ROLL CALL VOTE: Love- Yea, Rohde- Yea, Bousquet- Absent, Gomez- Absent, McNear- Yea.
UNANIMOUS MOTION CARRIED.

Dick Erickson said that the tax list corrections item was already resolved and no action was needed.

Acting Chair McNear asked for Committee Reports, Member Reports, Public Comment, and Mail and/or Emergency Business. There was none.

Board Member Rohde moved, seconded by Board Member Love to adjourn the meeting of February 22, 2011.

ROLL CALL VOTE: Rohde- Yea, Bousquet- Absent, Gomez- Absent, McNear- Yea, Love- Yea.
UNANIMOUS MOTION CARRIED. 4:08 p.m.

County Board of Equalization

Richard McNear, Acting Chair Date Chair signed

Danny Christoffers, Acting Secretary

Theodore A. Piepho, County Clerk Date entered in book



BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, May 16, 2011 Regular Meeting
County Board Basement Meeting Room
Dakota County Courthouse
Dakota City, NE 68731

Chair Gomez called their Scheduled Meeting to order at 4:00 p.m. with the Pledge of Allegiance.
Present were: Board Members McNear, Rohde, Love, Gomez, Bousquet and Danny Christoffers, acting 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 meeting to order. Published to begin at 4:00 p.m.
- A current copy of the Open Meetings Act is posted on the east wall near the entrance of the County Board of Commissioner's Room and is available for review by all citizens in attendance.
 - Roll Call
 - Approve minutes of previous meeting/s.
- Miscellaneous Agenda Items
 - Discuss and appoint a referee to hear Property Valuation Protests, if desired.
 - In all counties the County Board of Equalization may appoint one or more suitable persons to act as referees pursuant to Section **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.
- Public Comment
- Mail and/or Emergency Business
- Adjournment

Chair Gomez called for the Agenda Item "Approve minutes of previous meeting/s".

Board Member Bousquet moved, seconded by Board Member McNear to approve the minutes of February 22, 2011 as typed and prepared for the Official Record.

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

Chair Gomez asked Dick Erickson, State's Appraiser for Dakota County, how the Referee system was working.

Mr. Erickson said that they have been doing it for about four years and it works very well. He added that he does not have to argue about bridges, gravel roads, trees, culverts, etc. and the Board does not have to sit down here in hearings. He recommended Lyle Todd because they work well together.

Board Member Rohde moved, seconded by Board Member Bousquet to appoint Lyle Todd as the referee to hear the 2011 Residential Property Valuation Protest.

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

Chair Gomez called for the Agenda Item "Public Comment" and there was none.

Chair Gomez called for the Agenda Item "Mail and/or Emergency Business" and there was none.

MINUTES CONTINUED ON THE NEXT PAGE
THE SPACE FROM HERE TO THE END OF THIS PAGE SHOULD REMAIN BLANK

BOARD OF EQUALIZATION RECORD BOOK 3

Board Member Rohde moved, seconded by Board Member Bousquet to adjourn the meeting of May 16, 2011.

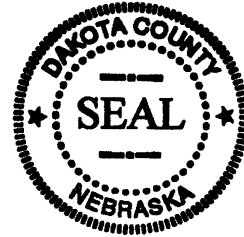
ROLL CALL VOTE: McNear- Yea, Gomez- Yea, Love- Yea, Bousquet- Yea and Rohde- Yea.
UNANIMOUS MOTION CARRIED. 4:08 p.m.

County Board of Equalization

Richard McNear, Acting Chair Date Chair signed

Danny Christoffers, Acting Secretary

Theodore A. Piepho, County Clerk Date entered in book



BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, July 11, 2011 Regular Meeting
Dakota City City Council Chambers
Dakota City, NE 68731

Chair Gomez called their Scheduled Meeting to order at 4:08 p.m.

Present were: Board Members McNear, Rohde, Love, Gomez, Bousquet 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 meeting to order. Published to begin at 4:00 p.m.
- A current copy of the Open Meetings Act is posted on the east wall near the entrance of the
 - County Board of Commissioner's Room and is available for review by all citizens in attendance.
 - Roll Call
 - Approve minutes of previous meeting/s.
- Miscellaneous Agenda Items
 - Discuss and appoint a referee to hear Ag Property Valuation Protests.
- Public Comment
- Mail and/or Emergency Business
- Adjournment

This meeting will actually start immediately following the Board of Corrections Meeting.

NOTICE OF PUBLIC MEETING

Notice is hereby given that the Dakota County Board of Equalization will hold a regular scheduled meeting at **4:00 p.m. on the 11th day of July and at 3:30 p.m. July 25, 2011.**

These meetings will be held in the Dakota City's Council Chambers, 1511 Broadway Street, Dakota City, NE and said meeting is open to the public.

The deadline for written requests to place issues and concerns on the agenda for this meeting is 8:00 a.m. Friday preceding this meeting.

The agenda shall be kept continually current and readily available for public inspection at the County Clerk's Office (Courthouse) during normal business hours and will not be altered within twenty-four hours of this meeting.

The County Board reserves the right to take action on any agenda item of business.

The Dakota County Board of Equalization may also meet at different dates and times between July 11th and July 25th for the purpose of reviewing or hearing protests of real property values. In the event that the Board schedules a hearing with property owners, in addition to the hearings with the referees, each owner filing a protest will receive notice of date and time of hearing. An agenda of dates and times of all meetings is available for inspection in the County Clerk's office.

Theodore A. Piepho
County Clerk
(Publish July 7, 2011)

Chair Gomez called for the Agenda Item "Approve minutes of previous meeting/s".

Board Member McNear moved, seconded by Board Member Love to approve the minutes of May 16, 2011 as typed and prepared for the Official Record.

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

The County Clerk advised the Board that in May they appointed Lyle Todd as Referee to review the residential properties that were protested, but that there was no mention of anyone being the referee for Ag protest. The County Clerk advised the Board that Doug Helvig has been the referee for Ag. Parcels in the past and recommended that he continue to do them this year.

Board Member Rohde moved, seconded by Board Member Bousquet to appoint Doug Helvig as the referee to hear the 2011 Ag Property Valuation Protests.

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

Chair Gomez called for the Agenda Item "Public Comment" and there was none.

Chair Gomez called for the Agenda Item "Mail and/or Emergency Business" and there was none.

Board Member Rohde moved, seconded by Board Member Bousquet to adjourn the meeting of July 11, 2011.

ROLL CALL VOTE: McNear- Yea, Gomez- Yea, Love- Yea, Bousquet- Yea and Rohde- Yea.
UNANIMOUS MOTION CARRIED. 4:11 p.m.

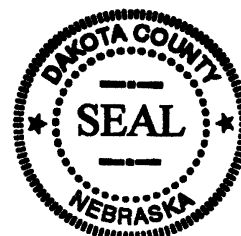
County Board of Equalization

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, July 25, 2011 Regular Meeting
County Board Meeting Room, County Courthouse
Dakota City, NE 68731

Acting Chair Bousquet called their Scheduled Meeting to order at 3:40 p.m.
Present were: Board Members McNear, Love, Bousquet, Rohde, Gomez and Ted Piepho, secretary.
Kim Watson, County Attorney, was also present.
Absent: None.

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

Miscellaneous Agenda Items

- Dick Erickson to present recommendations for all Property Valuation Protests filed in 2011.
- County Board of Equalization to review and act on all 2011 Property Valuation Protests.
- Board Action on Tax List Corrections presented by Dick Erickson.
- County Board Chair will need to sign all reports.

Board Member Reports

Mail and/or Emergency Business

Public Comment

Adjournment

Board Member McNear moved, seconded by Board Member Love to approve the minutes of the July 11, 2011 Meeting as typed and prepared for the Official Record.

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

Dick Erickson, with the Assessor's Office, appeared before the Board and said that there were 157 protests filed. All values have been agreed upon between the Referee's and himself. Mr. Erickson also said that a few of the large commercial properties protested and some submitted sales in other parts of the county and he said he was not interested in those sales.

Mr. Erickson said that it was really difficult to process the protest because the State was changing computer systems in July.

Acting Chair Bousquet asked if there was any "Public Comment" and there was none.

Board Member McNear moved, seconded by Board Member Love to accept the recommendations of the Appraiser and the referee as presented in the Referee's Reports.

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

They were as follows:

PRO NUM	PARCEL #	OWNER	REFREE LAND	Out Build	REFREE TOTAL
1	220045615	ALONSO DEANDA	\$8,500.00	\$73,585.00	\$82,085.00
2	220019657	DUC VAN TRAN	\$15,380.00	\$79,785.00	\$95,165.00
3	220177279	SCOTT MOHNSON	\$54,565.00	\$113,375.00	\$167,940.00
4	220007357	SCOTT MOHNSON	\$3,760.00	\$72,665.00	\$76,425.00
5	220169675	CHARLENE JENSEN	\$0.00	\$17,330.00	\$17,330.00
6	220076146	JAMES STARKS	\$2,790.00	\$12,895.00	\$15,685.00
7	220066949	ROBERT BLESSING	\$21,250.00	\$85,470.00	\$106,720.00
8	220153450	DOUGLAS VITITO	\$23,525.00	\$151,475.00	\$175,000.00
9	220001669	CLARK HUNTLEY	\$1,625.00	\$40,150.00	\$41,775.00
10	220046050	OSWALDO MORENO	\$9,180.00	\$54,060.00	\$63,240.00
11	220054363	PATRICK NAUROTH	\$28,500.00	\$150,505.00	\$179,005.00
12	220001294	JULIANNE KNEIFL	\$1,690.00	\$70,470.00	\$72,160.00
13	220069387	JAMES HORAK	\$18,750.00	\$106,735.00	\$125,485.00
14	220069476	JAMES HORAK	COMBINED	COMBINED	#VALUE!
15	220024359	PRUEHS PROPERTIES	\$73,255.00	\$308,300.00	\$381,555.00
16	220181071	CHRIS McGINTY	\$22,250.00		\$22,250.00
17	220146187	PEGGY McGINTY	\$34,810.00		\$34,810.00
18	220197628	PATRICK McGINTY	\$18,450.00		\$18,450.00
19	220180997	CASEY McGINTY	\$30,180.00	\$4,885.00	\$35,065.00
20	220137366	KATHLEEN MARTIN	\$52,940.00	\$58,595.00	\$111,535.00

BOARD OF EQUALIZATION

RECORD BOOK 3

21	220178585	JIMMY JEPSEN	\$2,005.00	\$101,135.00	\$103,140.00
22	220001111	LINDA MORROW	\$3,375.00	\$82,905.00	\$86,280.00
23	220010714	TARA COURTNEY	\$14,175.00	\$154,825.00	\$169,000.00
24	220004463	ROCKFORD NAGEL	\$3,185.00	\$0.00	\$3,185.00
25A	220160724	COTTONWOOD FLA	\$157,795.00		\$157,795.00
25B	220160725	COTTONWOOD FLA	\$47,150.00		\$47,150.00
25C	220160726	COTTONWOOD FLA	\$20,465.00		\$20,465.00
25D	220160727	COTTONWOOD FLA	\$10,160.00		\$10,160.00
25E	220160728	COTTONWOOD FLA	\$43,330.00		\$43,330.00
26	220083983	COTTONWOOD FLA	\$51,735.00		\$51,735.00
27	220083541	COTTONWOOD FLA	\$1,065,160.00		\$1,065,160.00
28	220082812	COTTONWOOD FLA	\$261,830.00		\$261,830.00
29	220083088	COTTONWOOD FLA	\$371,640.00		\$371,640.00
30	220069778	KAREN GATZMEYER	\$68,920.00	\$47,775.00	\$116,695.00
31	220069786	JACQUE MILLER	\$11,590.00		\$11,590.00
32	220069697	MARIAN MILLER	\$65,095.00		\$65,095.00
33	220070806	MARIAN MILLER	\$253,535.00		\$253,535.00
34	220066248	SCOTT REED	\$29,925.00	\$84,120.00	\$114,045.00
35	220170827	TRACIE SININGER	\$9,790.00	\$126,890.00	\$136,680.00
36	220166870	KEITH SININGER	\$25,755.00	\$13,910.00	\$39,665.00
37	220149038	TIMOTHY TORTICILL	\$81,250.00	\$97,020.00	\$178,270.00
38	220003408	FRED BARG	\$2,005.00	\$101,600.00	\$103,605.00
39	220069115	LINDA STEVENS	\$13,000.00	\$104,715.00	\$117,715.00
40	220083118	NK FARMS INC	\$63,050.00		\$63,050.00
41	220082669	NK FARMS INC	\$95,745.00		\$95,745.00
42	220083282	NK FARMS INC	\$163,235.00	\$66,855.00	\$230,090.00
43	220083193	NK FARMS INC	\$165,050.00		\$165,050.00
44	220082561	NK FARMS INC	\$110,425.00		\$110,425.00
45	220003394	HALLIE SALMEN	\$2,310.00	\$0.00	\$2,310.00
46	220017786	MARY JO JONES	\$6,800.00	\$80,065.00	\$86,865.00
47	220177473	ROBIN DAVIS	\$30,000.00	\$111,265.00	\$141,265.00
48	220158584	DOUGLAS CORRIE	\$7,165.00	\$0.00	\$7,165.00
49	220091714	JOE WACHTER	\$307,075.00	\$92,300.00	\$399,375.00
50	220067864	BLAINE BLUM	\$12,000.00	\$144,355.00	\$156,355.00
51	220069255	DAVID CADWELL	\$9,600.00	\$91,270.00	\$100,870.00
52	220000689	JOSH TIFT	\$3,200.00	\$10,000.00	\$13,200.00
53	220065624	DARROLD SCHMIDT	\$8,200.00	\$79,690.00	\$87,890.00
54	220068062	KENNETH MAJOR	\$22,000.00	\$119,875.00	\$141,875.00
55	220089264	JUDY STORK	\$109,755.00	\$66,275.00	\$176,030.00
56	220020744	NICK SAYASONE	\$11,560.00	\$31,565.00	\$43,125.00
57	220001197	HARRY HARRIS	\$3,375.00	\$46,255.00	\$49,630.00
58	220039348	BEL FURY INVEST GR	\$7,480.00	\$33,245.00	\$40,725.00
59	220021147	HELMOT KOCH	\$16,830.00	\$68,750.00	\$85,580.00
60	220080690	CLARA MAURICE	\$152,545.00	\$24,180.00	\$176,725.00
61	220035032	SHARON NITZ	\$21,155.00	\$20,355.00	\$41,510.00
62	220002215	JEFF HERFEL	\$5,250.00	\$128,495.00	\$133,745.00
63	220002037	JEFF HERFEL	\$3,500.00	\$0.00	\$3,500.00
64	220002134	JEFF HERFEL	\$2,675.00	\$0.00	\$2,675.00
65	220002398	JEFF HERFEL	\$1,750.00	\$0.00	\$1,750.00
66	220077800	BRAD GEVESHAUSEN	\$67,395.00	\$93,390.00	\$160,785.00
67	220078165	OMP FARM,LLC	\$192,650.00		\$192,650.00
68	220078610	OMP FARM,LLC	\$223,390.00		\$223,390.00
69	220007373	IRENE HARRIS	\$1,900.00	\$30,000.00	\$31,900.00
70	220067414	FRED GAY	\$12,400.00	\$132,620.00	\$145,020.00
71	220196656	CHRIS CORNELL	\$18,980.00	\$172,355.00	\$191,335.00
72	220079587	H HERGENRADER	\$84,315.00		\$84,315.00
73	220157065	H HERGENRADER	\$238,180.00		\$238,180.00
74	220078173	H HERGENRADER	\$235,595.00		\$235,595.00
75	220077290	JAMES BLIVEN	\$77,125.00		\$77,125.00
76	220091803	VIRGIL KLEVE	\$98,840.00	\$31,120.00	\$129,960.00
77	220070474	DANNIE CASKEY	\$7,800.00	\$65,000.00	\$72,800.00
78	220021309	GLEN REDDING	\$22,950.00	\$82,940.00	\$105,890.00
79	220035148	JOE SCHOVANEC	\$16,300.00	\$28,645.00	\$44,945.00
80	220117985	CARROLL BAKER	\$92,050.00		\$92,050.00

BOARD OF EQUALIZATION

RECORD BOOK 3

		GERALDINE			
81	220081905	DISSMEYER	\$221,225.00		\$221,225.00
82	220077622	GENE MARI	\$163,145.00	\$231,530.00	\$394,675.00
83	220082588	DUANE JENKINS	\$286,090.00	\$250,985.00	\$537,075.00
84	220082677	DUANE JENKINS	\$174,455.00		\$174,455.00
85	220083207	DUANE JENKINS	\$151,760.00		\$151,760.00
86	220083460	DUANE JENKINS	\$75,800.00		\$75,800.00
87	220083908	DUANE JENKINS	\$122,750.00		\$122,750.00
88	220083738	DUANE JENKINS	\$134,800.00		\$134,800.00
89	220082324	DUANE JENKINS	\$213,650.00		\$213,650.00
90	220078548	DUANE JENKINS	\$196,150.00		\$196,150.00
91	220079609	DUANE JENKINS	\$112,655.00		\$112,655.00
92	220079528	DUANE JENKINS	\$107,895.00		\$107,895.00
93	220079870	DUANE JENKINS	\$172,945.00	\$34,385.00	\$207,330.00
94	220079420	DUANE JENKINS	\$104,900.00	\$230.00	\$105,130.00
95	220166609	DUANE JENKINS	\$207,510.00		\$207,510.00
96	220180709	DUANE JENKINS	\$126,220.00		\$126,220.00
97	220205663	DUANE JENKINS	\$133,025.00		\$133,025.00
98	220197369	DUANE JENKINS	\$131,795.00		\$131,795.00
99	220011265	BRIAN HIRSCH	\$4,530.00	\$88,290.00	\$92,820.00
100	220050643	TODD ARENS	\$18,000.00	\$151,310.00	\$169,310.00
101	220069646	IRVIN SCHLICKBERND	\$25,680.00		\$25,680.00
102	220069549	IRVIN SCHLICKBERND	\$41,895.00		\$41,895.00
103	220070857	IRVIN SCHLICKBERND	\$56,350.00		\$56,350.00
104	220164789	MARK CASEY	\$15,080.00	\$124,260.00	\$139,340.00
105	220066671	LYLE MAHR	\$13,200.00	\$109,795.00	\$122,995.00
106	220177171	GLORIA FRENCH	\$6,730.00	\$118,155.00	\$124,885.00
107	220004838	PATRICIA CASS	\$4,620.00	\$36,055.00	\$40,675.00
108	220090920	NANCY PEDERSEN	\$96,580.00	\$66,360.00	\$162,940.00
109	220033676	SCOTT HOCH	\$14,690.00	-\$4,690.00	\$10,000.00
110	220059543	BERNADINE SULLIVAN	\$149,690.00		\$149,690.00
111	220061408	BERNADINE SULLIVAN	\$34,865.00		\$34,865.00
112	220061653	BERNADINE SULLIVAN	\$329,885.00	\$9,300.00	\$339,185.00
113	220089205	WILLIAM BEAN	\$32,500.00	\$12,500.00	\$45,000.00
114	220067465	MARTIN HOHENSTEIN	\$106,900.00	\$100,950.00	\$207,850.00
115	220066426	MARY WILTGEN	\$16,000.00	\$104,000.00	\$120,000.00
116	220077452	EMMETT ALBENESIUS	\$59,265.00		\$59,265.00
117	220077274	EMMETT ALBENESIUS	\$9,745.00		\$9,745.00
118	220176639	EMMETT ALBENESIUS	\$38,050.00		\$38,050.00
119	220082278	WALLACE OVERFELT	\$29,700.00	\$154,115.00	\$183,815.00
120	220198160	GENE MARTIN	\$38,545.00		\$38,545.00
121	220069530	T-M HOLDING	\$92,000.00	\$97,625.00	\$189,625.00
122	220070229	T-M HOLDING	\$39,690.00	\$45,475.00	\$85,165.00
123	220065640	LISA LUBBEN	\$22,125.00	\$1,195.00	\$23,320.00
124	220066841	TODDENE BARNES	\$12,030.00	\$66,970.00	\$79,000.00
125	220054010	MICHAEL HORNER	\$28,500.00	\$225,855.00	\$254,355.00
126	220016860	JUAN ALAMILLO	\$9,180.00	\$49,865.00	\$59,045.00
127	220039402	JUAN ALAMILLO	\$10,840.00	\$65,045.00	\$75,885.00
128	220085757	JUAN ALAMILLO	\$73,700.00	\$51,300.00	\$125,000.00
129	220016763	JUAN ALAMILLO	\$9,180.00	\$55,505.00	\$64,685.00
130	220039860	JUAN ALAMILLO	\$10,840.00	\$30,810.00	\$41,650.00
131	220026912	JUAN ALAMILLO	\$13,090.00	\$22,740.00	\$35,830.00
132	220133107	NANCY DIERENFIELD	\$14,175.00	\$91,380.00	\$105,555.00
133	220205922	RAY BROWNING	\$821,255.00	\$4,477,415.00	\$5,298,670.00
134	220205655	RAY BROWNING	\$91,770.00	\$27,210.00	\$118,980.00
135	220200599	RAY BROWNING	\$45,570.00	\$2,911,980.00	\$2,957,550.00
136	220164576	RAY BROWNING	\$121,200.00	\$1,375,000.00	\$1,496,200.00
137	220002436	ARNOLD STARK	\$2,995.00	\$57,005.00	\$60,000.00
138	220178690	ARNOLDSTARK	\$1,995.00	\$4,705.00	\$6,700.00
139	220083479	PATRICK GREEN	\$29,915.00		\$29,915.00
140	220083991	PATRICK GREEN	\$15,065.00		\$15,065.00
141	220083371	PATRICK GREEN	\$37,470.00		\$37,470.00
142	220083649	PATRICK GREEN	\$40,695.00		\$40,695.00
143	220059659	TONY KNEIFL	\$30,875.00	\$115,915.00	\$146,790.00
144	220172021	SINDIE NGELEKA	\$5,255.00	\$20,865.00	\$26,120.00

BOARD OF EQUALIZATION RECORD BOOK 3

145	220036918	SINDIE NGELEKA	\$7,480.00	\$41,280.00	\$48,760.00
146	220000948	RONALD HUNN	\$1,690.00	\$49,975.00	\$51,665.00
147	220001030	NICHOLAS DORCEY	\$2,250.00	\$91,190.00	\$93,440.00
148	220003130	RICK NELSEN	\$3,375.00	\$26,625.00	\$30,000.00
149	220091633	ROY JOHNSTON	\$253,460.00	\$2,030.00	\$255,490.00
150	220091722	ROY JOHNSTON	\$137,320.00		\$137,320.00
151	220001731	DONALD FUCHSER	\$1,690.00	\$86,075.00	\$87,765.00
152	220014973	M.M. DESAI LLC	\$182,890.00	\$161,535.00	\$344,425.00
153	220069271	VERN BRIGHT BEV SOMMER	\$9,600.00	\$123,900.00	\$133,500.00
154	220205833	WALMART GREAT SOUTHERN	\$550,000.00	\$2,412,650.00	\$2,962,650.00
155	220173486	BANK THOMSON REUTERS	\$108,225.00	\$423,130.00	\$531,355.00
156	220144656	PTS	\$209,700.00	\$6,440,300.00	\$6,650,000.00

Board Member McNear, seconded by Board Member Love to authorize the Acting Chair to sign as necessary to complete the 2011 Protest.

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

Acting Chair Bousquet called for the Agenda Item "Mail and/or Emergency Business" and there was none.

Acting Chair Bousquet adjourned the meeting of July 25, 2011, at 3:50 p.m.

County Board of Equalization

Richard (Rick) Bousquet, Acting Chair

Date Acting Chair signed

Theodore A. Piepho, County Clerk

Date entered in book



BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, August 22, 2011 Regular Meeting
County Board Meeting Room, County Courthouse
Dakota City, NE 68731

Chair Gomez called their Scheduled Meeting to order at 4:00 p.m.

Present were: Board Members McNear, Gomez, Love, Bousquet, Rohde and Ted Piepho, secretary. Kim Watson, County Attorney, and Joan Spencer, Assistant to the Board, was also present.
Absent: None.

The agenda for the meeting was as follows:

Call Meeting to Order with Pledge of Allegiance

- 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

Heather Johns Hearing for Homestead Exemption rejection

LiteForm Technologies – Appeal penalty for Failure to File Personal Property return

Dan Bloomfield Appeal penalty for Failure to File Personal Property return

Green Tea Beauty Salon Appeal penalty for Failure to File Personal Property return

Board to consider and correct clerical errors for parcels of land belonging to Cottonwood Flats, Inc. parcel numbers: 220160724, 220159211, 220159947, 220159238, 220159505.

Board to direct valuation change notices be sent to Cottonwood Flats, Inc., c/o Mr. Kurt Hohenstein.

Miscellaneous Agenda Items

Board Member Reports

Mail and/or Emergency Business

Public Comment

Adjournment

Board Member Love moved, seconded by Board Member McNear to approve the minutes of the July 25, 2011 Meeting as typed and prepared for the Official Record.

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

Chair Gomez called for the Agenda Item “Heather Johns Hearing for Homestead rejection.”

Jeff Curry with the Assessor’s Office appeared before the board. He said that the County cannot deny homestead, the State makes the acceptance of denial. He said residency as of January 1, 2011 had to take place to qualify.

Heather Johns appeared before board. She said she got a letter and proceeded according to the instructions in the letter. She said she called the Revenue service and they said she had to come before the board.

Board Member Bousquet asked if she had received the Homestead exemption in the past.

Heather Johns said she had.

Board Member Bousquet asked if she lived in the home.

Heather Johns said she does.

Jeff Curry said he would work with her and contact the tax administrator in Lincoln. He said there were some notes about Sgt. Bluff residency in 2010, he said he didn’t know how they would know that. He said there was somebody occupying the home after the flood.

Heather Johns said she had some friends staying with her because of the flood.

Jeff Curry said that this can be escalated to the State level, and he would help her out and would report back to the board.

Chair Gomez called for the Agenda Item “LiteForm Technologies – Appeal penalty for Failure to File Personal Property return.”

Sandy Boeshart appeared before the board. She said the state told her they needed to go before the board. She said they are questioning why you are not notified when you miss the deadline and incur a 10% penalty. She said they were not notified until there was a 25% penalty.

Jeff Curry said that on the previous schedule sent out that was the first reminder, and a notice was put in the legal section of Dakota County Star as a reminder. He said a postcard was also sent, and it was posted in the courthouse.

Sandy asked if there should have been a notice when they reached the 10% penalty period.

Jeff Curry said that Nebraska is a self-reporting state. He said the newspaper publication and the card are not required.

Sandy said they disagreed with the way it was done and believed it was wrong.

Jeff Curry said to go to the Tax Administrator’s office with the appeal. John Cannon is their legal counsel and he can contact them to start it.

Board Member Bousquet said he feels the personal property tax is worthless because two bordering state do not have personal property tax.

Board Member Bousquet wondered if it would be advantageous for the board to have Kim Watson, County Attorney, draft a letter stating that we had the flooding and seeing if we can get some relief because he feels the penalty was wrong.

Kim Watson, County Attorney, said that the only action the County Board can take with appeal of penalties is limited to correcting penalties which were wrongly imposed or calculated.

There was some discussion on when it went from a 10% penalty to a 25% penalty.

BOARD OF EQUALIZATION

RECORD BOOK 3

Sandy said it is 90 days from when they missed the deadline.
Board Member Rohde asked why we couldn't have notified them.
There was some discussion about having a policy to do that.

Chair Gomez called for the Agenda Item "Dan Bloomfield Appeal penalty for Failure to File Personal Property return."
Ted Piepho, County Clerk, said that Dan Bloomfield has withdrawn as of this morning.

Chair Gomez called for the Agenda Item "Green Tea Beauty Salon Appeal penalty for Failure to File Personal Property return."
Ted Piepho said that they did not get their paperwork back in time to be considered today.

Chair Gomez called for the Agenda Item "Board to consider and correct clerical errors for parcels of land belonging to Cottonwood Flats, Inc. parcel numbers: 220160724, 220159211, 220159947, 220159238, and 220159505.

Board to direct valuation change notices be sent to Cottonwood Flats, Inc., c/o Mr. Kurt Hohenstein."
Chair Gomez: "I talked to Jeff prior to the meeting and this is in process with Dick Erickson and himself. Is that true Jeff?"

Jeff Curry said, In Lincoln, yep, there are some people looking at it right now. I know there is information being exchanged but I don't have any definite solution or answer to that right now. They're actually in Lincoln right now. So that's something we can table until the next meeting, if that's possible, I'm not sure how that works."

Chair Gomez: "We better do that since Dick is not here, you know so that way you can update us better. Ok, so we table it for the next meeting."

Chair Gomez called for the Agenda Item "Board Member Reports" and there were none.

Chair Gomez called for the Agenda Item "Mail and/or Emergency Business" and there was none.

Chair Gomez called for the Agenda Item "Public Comment."

The County Clerk asked if the County could not request the Assessor's Office provide the County with information of those who have not filed their Personal Property Schedules by such and such a date so the County could notify these people that deadlines are coming up.

I think this is under public comment. I don't think that you can take action on it and I don't think that you can discuss it, but it is something you can think about.

Chair Gomez adjourned their meeting of August 22, 2011, at 4:20 p.m.



County Board of Equalization

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
Tuesday, September 6, 2011 Regular Meeting
County Board Meeting Room, County Courthouse
Dakota City, NE 68731

Chair Gomez called their Scheduled Meeting to order at 4:06 p.m.

Present were: Board Members McNear, Gomez, Love, Rohde and Ted Piepho, secretary. Kim Watson, County Attorney, and Joan Spencer, Assistant to the Board, were also present.

Absent: Bousquet.

The agenda for the meeting was as follows:

- Call Meeting to Order
 - A current copy of the Open Meetings Act is posted on the back wall near the entrance of this room and is available for review by all citizens in attendance.
 - Roll Call
 - Approve minutes of prior meeting/s
- Board to consider and correct clerical errors for parcels of land belonging to Cottonwood Flats, Inc. parcel numbers: 220160724, 220159211, 220159947, 220159238, 220159505.
 - Board to direct valuation change notices be sent to Cottonwood Flats, Inc., c/o Mr. Kurt Hohenstein.
- Decision on Heather Johns Homestead Exemption Rejection.
- Decision on LiteForm Technologies appeal penalty for Failure to File Personal Property Return.
- Miscellaneous Agenda Items
 - Board to discuss requesting the Assessor's Office to report the names and addresses of all Personal Property Filers who have not filed their personal property schedules by July 1, 2012 to the County Clerk.
 - Board to decide if they wish for the Assessor's Office to report the above names in a spread sheet to the County Clerk so he/she can send notices to people who have not filed their schedule, so they can avoid being penalized the 25% penalty.
- Board Member Reports
- Mail and/or Emergency Business
- Public Comment
- Adjournment

Board Member Rohde moved, seconded by Board Member Love to approve the minutes of the August 22, 2011 Meeting as typed and prepared for the Official Record.

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

Chair Gomez called for the Agenda Item "Board to consider and correct clerical errors for parcels of land belonging to Cottonwood Flats, Inc. parcel numbers: 220160724, 220159211, 220159947, 220159238, 220159505 and Board to direct valuation change notices be sent to Cottonwood Flats, Inc., c/o Mr. Kurt Hohenstein."

Mr. Dick Erickson stepped up to the podium and read a letter signed by him addressed to the Board as follows:

August 17, 2011

Dakota County Board of Equalization
1601 Broadway St
Dakota City, NE 68731

Dear Commissioners:

The purpose of this letter is to inform you that pursuant to Neb. Rev. Stat §77-1507 the State Assessment Office for Dakota County submits the attached listing of four parcels of land which contain clerical errors.

Neb. Rev. Stat. § 77-1507 provides that the county board of equalization may meet at any time for the purpose of correcting clerical errors. This section further provides that the county board of equalization shall give notice to the owner or his or her agent at their last known address.

As the Assessment Administrative Manager for Dakota County, I ask that you as the County Board of Equalization (board) send valuation change notices to Cottonwood Flats Inc., to Mr. Kurt Hohenstein, 441 230th Street, Homer, Nebraska 68030, for each parcel on the attached list.

Cottonwood Flats will be allowed to protest the corrected assessed valuations to the board within thirty days after the mailing of the valuation change notices.

Thanking you in advance for your assistance in this matter.

FOR THE TAX COMMISSIONER
/S/ Richard Erickson

Mr. Erickson then explained the spread sheet that was attached and with that Mr. Erickson asked the Board to approve the sending of those notices and was open for questions.

Board Member Rohde asked what year this was for and Mr. Erickson said it was for 2011.

BOARD OF EQUALIZATION

RECORD BOOK 3

Board Member Gomez moved, seconded by Board Member Rohde to send Mr. Hohenstein a Notice of Corrections on the parcels.
ROLL CALL VOTE: Rohde- Yea, McNear- Yea, Gomez- Yea, Love- Yea and Bousquet- Absent.
UNANIMOUS MOTION CARRIED.

Mr. Erickson said that the next issue on the agenda is a decision on Heather Johns Homestead Exemption Rejection.

Mr. Erickson said it was rejected in their office based on the fact that they believe that she was not a resident of Dakota County during the time that she needed to be a resident to qualify for Homestead. Again Mr. Erickson was open for any questions or if anyone wished to comment now would be that time. Vice Chair Rohde asked what they based that decision on.

Mr. Erickson said that they checked with the School District in Sgt. Bluff and they (Ms. Johns and her partner) put their child in school in Sgt. Bluff December 10, 2010 and to do that they had to qualify to as Iowa residents. They can not be residents of two states.

Board Member Love asked if she physically moved and Mr. Erickson said that is the understanding that they have. They rented a duplex in Sgt. Bluff.

Mr. Love asked if the facts are solid and Mr. Erickson said that he believed that they are.

Board Member McNear said that she could just have rented an apartment over there to get her kids in though.

Mr. Erickson said that she had to take residency over there to get her kid in school. As far as we can tell the house is empty, the drapes are all pulled and there has been no activity there for the last several months.

Mr. Rohde asked if the utilities were hooked up.

Mr. Erickson said that they were as she has kept the house heated and the utilities turned on.

Chair Gomez asked Mr. Erickson if the Board needed to take any action on this.

Mr. Erickson said that you need to decide if you want to override the decision of the Homestead Exemption and encouraged the Board to ask the County Attorney whether the Board has authority to do that or not. That is the Attorney's decision, not mine and Chair Gomez turned to Kim and said, "Kim"?

County Attorney said it's the Board's Decision but.....

Board Member Love said that if we reject it and then she has the evidence, then come back and
If we make a decision today there is no turning back, is that what you are saying (speaking to Dick)?

Dick said that this is a question that he would rather have Kim (County Attorney) answer.

Board Member Rohde said that she can go to the state if we deny here can't she and Mr. Erickson said he did not know the answer to that question.

Board Member Love said that would be the next step wouldn't it?

Mr. Erickson said that she still has to be a resident from January 1 to August 15 and clarified that she had to be in the house during that time.

Board Member Love asked Mr. Erickson if they have done everything that they can do to investigate it.

Mr. Erickson stated the address that Ms. Johns claimed in Sgt. Bluff and named the owner of the duplex and that they have talked to him and know that she has been there. Her son left South Sioux City School District in December and joined the Sgt. Bluff School District shortly thereafter in December. According to Iowa regulations, if you have a child in Iowa School System, you have to be an Iowa resident.

Board Member Rohde said, so if the Board does not take any action today then that means we go along with your denial, right?

Mr. Erickson asked Kim (County Attorney) am I right that if the Board takes no action the denial stands.

Ms. Watson said that (whatever she was looking at) this really does not address it. It says a change in residence, when it occurs January 1 to August 15 the Homestead needs to be rejected for that year.

Then Mr. Erickson spoke up and said that if you apply for Homestead Exemption 2011 and you die August 1, 2011 that homestead is denied.

Chair Gomez asked Ms. Watson and she said that she cannot make the decision for the Board, but the statute, says if she didn't live there between January 1 and August 15, then the exemption needs to be rejected for that year.

Board Member Rohde said that he thought that they need to go with Dick's recommendation.

There was a short discussion with several people talking and the gist of that was that if they take no action then they are going along with the denial of the Homestead Exemption.

Chair Gomez called for the Agenda Item "Decision on LiteForm Technologies appeal penalty for Failure to File Personal Property Return."

Mr. Erickson said that it was his understanding that it was his opinion that the Board has no authority to negate a personal penalty. He asked the attorney to bail him out. Ms. Watson said that it was limited to penalties that were wrongly imposed or incorrectly calculated.

BOARD OF EQUALIZATION

RECORD BOOK 3

Mr. Erickson said that a lot of the problem is that they were directed this year not to send out personal property forms this year as we have done in the past and that has created some problems. The state's position is that they have no obligation to mail those forms and they did it to save money, but at the same time we did send out post cards telling everyone that personal property was due and we did have an article in the paper.

There was discussion about how many did not file on time and Mr. Erickson thought that there were about 147 that had not filed.

Mr. Rohde said that is not a huge cost and thought that they would address that in the next agenda item.

Chair Gomez called for the Agenda Item "Miscellaneous Agenda Items and the first item in that category was "Board to discuss requesting the Assessor's Office to report the names and addresses of all Personal Property Filers who have not filed their personal property schedules by July 1, 2012 to the County Clerk. Board to decide if they wish for the Assessor's Office to report the above names in a spread sheet to the County Clerk so he/she can send notices to people who have not filed their schedule, so they can avoid being penalized the 25% penalty."

Mr. Erickson thought that next year they will be sending notices, so if you want us to do this we can, but he thought that they would be back to the old method.

Board Member Rohde moved, seconded by Board member McNear that the County Assessor's Office send out notices and notify the County Clerk of those that have not filed as of July 1, not only in 2012, but every year.

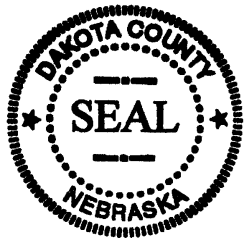
ROLL CALL VOTE: McNear- Yea, Gomez- Yea, Love- Yea, Bousquet- Absent and Rohde- Yea.
UNANIMOUS MOTION CARRIED.

Chair Gomez called for the Agenda Item "Board Member Reports" and there were none.

Chair Gomez called for the Agenda Item "Mail and/or Emergency Business" and there were none.

Chair Gomez called for the Agenda Item "Public Comment" and there were none.

Chair Gomez called for the Agenda Item "Adjournment" and adjourned their meeting of September 6, 2011 at 4:24 p.m.



County Board of Equalization

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
Tuesday, September 19, 2011 Regular Meeting
County Board Meeting Room, County Courthouse
Dakota City, NE 68731

Chair Gomez called their Scheduled Meeting to order at 4:06 p.m.

Present were: Board Members Bousquet, McNear, Gomez, Love, Rohde and Ted Piepho, secretary.
Kim Watson, County Attorney, was also present.

Absent: No one

The agenda for the meeting was as follows:

- Call Meeting to Order with Pledge of Allegiance.
 - A current copy of the Open Meetings Act is posted on the back wall near the entrance of this room and is available for review by all citizens in attendance.
 - Roll Call
 - Approve minutes of prior meeting/s
- Decision on Heather Johns' Homestead Exemption Rejection.
- Decision on LiteForm Technologies' appeal penalty for Failure to File Personal Property Return.
- Define when the appointment of Dick Erickson as County Assessor is effective.
- Miscellaneous Agenda Items
- Board Member Reports
- Mail and/or Emergency Business
- Public Comment
- Adjournment

Chair Gomez called for the Agenda Item "Approve minutes of prior meeting/s".

Board Member Bousquet moved, seconded by Board Member Love to approve the minutes of September 6, 2011 Meeting as typed and prepared for the Official Record.

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

Chair Gomez called for the Agenda Item "Decision on Heather Johns Homestead Exemption Rejection".
Dick Erickson stepped up to the podium and introduced himself as the Assessment Manager for Dakota County.

He said that they had investigated her claims as to residence during the time required and it is the Assessor's Office opinion that she was not a resident of the County. We have done this by checking with the schools to see where her kids were in school. Ms. Johns kid was moved from South Sioux City Schools to Sgt. Bluff Schools in December. She brought in her utility bills showing that she lived in the house. Her water usage for four months was zero. The phone in Sgt. Bluff is in her name and we don't think that she is a resident and we checked with Sgt. Bluff Schools to make sure that the kid was enrolled. Mr. Erickson said that his recommendation was to deny the appeal.

Board Member Bousquet moved, seconded by Board Member Rohde to deny the appeal of Heather Johns for Homestead Exemption.

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

Chair Gomez called for the Agenda Item "Decision on LiteForm Technologies' appeal penalty".

Mr. Erickson said that they have had discussion with them and they were not in a position to reduce the penalty for not filing their return on time. He added that they seem to be understanding of that so his recommendation to the Board was to confirm the penalty for LiteForm.

Commissioner Bousquet moved, seconded by Board Member McNear to deny the appeal of LiteForm Technology and to confirm the penalty.

Chair Gomez withdrew the Agenda Item "Define when the appointment of Dick Erickson as County Assessor is effective".

Chair Gomez called for the Agenda Item "Board Member Reports" and there were none.

Chair Gomez called for the Agenda Item "Mail and/or Emergency Business" and there was none.

Chair Gomez called for the Agenda Item "Public Comment" and there was none.

Chair Gomez called for the Agenda Item "Adjournment" and adjourned their meeting of September 6, 2011 at 4:05 p.m.



County Board of Equalization

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, October 3, 2011 Regular Meeting
County Board Meeting Room, County Courthouse
Dakota City, NE 68731

Chair Gomez called their Scheduled Meeting to order at 4:08 p.m.
The location of the Open Meetings Act was noted and Roll Call was taken.
Present were: Board Members Bousquet, McNear, Gomez, Love, Rohde and Ted Piepho, secretary.
Joan Spencer, Assistant to the board and Kim Watson, County Attorney, were also present.
Absent: No one

The agenda for the meeting was as follows:

- Call Meeting to Order
 - A current copy of the Open Meetings 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
- Miscellaneous Agenda Items
 - Set and Certify levies for all political subdivisions to levy the necessary taxes for the current year within the limit of the law
 - Set date to hear Cottonwood Flats Protests
- Mail and/or Emergency Business
- Public Comment
- Adjournment

Chair Gomez called for the Agenda Item "Approve minutes of prior meeting/s".
Board Member Rohde moved, seconded by Board Member Gomez to approve the minutes of September 19, 2011 Meeting as typed and prepared for the Official Record.
ROLL CALL VOTE: Bousquet- Yea, Rohde- Yea, McNear- Yea, Gomez- Yea, and Love- Yea.
UNANIMOUS MOTION CARRIED.

Chair Gomez called for the Agenda Item "Set and Certify levies for all political subdivisions to levy the necessary taxes for the current year within the limit of the law".
Board Member Bousquet moved, seconded by Board Member Love to set the levies for the subdivisions.
ROLL CALL VOTE: Rohde- Yea, McNear- Yea, Gomez- Yea, Love- Yea and Bousquet- Yea.
UNANIMOUS MOTION CARRIED.

DAKOTA COUNTY LEVIES 2011-12
DAKOTA COUNTY VALUATION -\$1,237,533,623
POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION

	2011-2012
County General Fund	0.448028
County Relief Medical	0.000455
Institutions Fund	0.000119
Veteran's Aid	0.001142
Total County Tax Rate	0.449744

All Dakota County Residents pay the Total County Tax Rate

CITY/VILLAGE	General	Bond	Police Ret.	Fire	Library		2011-2012
							TOTAL
Dakota City	0.423989	0.118932					0.542921
*Emerson							0.000000
Homer	0.189605	0.199407					0.389012
Hubbard	0.107562						0.107562
Jackson	0.318976	0.185224					0.504200
South Sioux City	0.276318	0.004537	0.025408	0.035000	0.057855		0.399118

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	2011-2012
								TOTAL
1 Ponca								0.000000
4 Ponca - H.S. Bond 2009								0.000000
11 So. Sioux City	1.046816	0.203588			0.013352			1.263756
11 S Sioux City - No Bond	1.046816				0.013352			1.060168
31R Homer - Bond K-12	0.995585	0.061051			0.054206			1.110842

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, October 31, 2011
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Acting Chair Bousquet called the meeting to order at 4:05 p.m.

Pledge of Allegiance was said and the location of the Open Meetings Act was addressed.

Present were Board Members Bousquet, Love, Rohde and Ted Piepho, Secretary and County Clerk.

Absent: Board Members Gomez and McNear.

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

- Call Meeting to Order with reciting the Pledge of Allegiance.
 - A current copy of the Open Meetings Act is posted on the back wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.
 - Roll Call
 - Approve minutes of prior meeting/s (October 3, 2011)
- Cottonwood Flats' Protests filed with the County Clerk on September 30, 2011.
 - Consider Referee's Recommendation on Cottonwood Flats' Protests filed with the County Clerk on September 30, 2011.
 - Formal Action on Cottonwood Flats' Protests
- Mail and/or Emergency Business
- Public Comment
- Adjournment

Chair Bousquet moved, seconded by Board Member Rohde to excuse Board Members Gomez and McNear from the meeting.

ROLL CALL VOTE: Love – Yea, Rohde – Yea and Bousquet – Yea. UNANIMOUS MOTION CARRIED.

Chair Bousquet called agenda item "Approve minutes for the October 3, 2011 meeting". Board Member Love moved, seconded by Board Member Rohde to approve the minutes of the October 3, 2011 meeting as typed and prepared for the Official Record.

ROLL CALL VOTE: Love – Yea, Bousquet – Yea, and Rohde – Yea. UNANIMOUS MOTION CARRIED.

Chair Bousquet called for the Agenda Item "Cottonwood Flats' Protests". County Assessor, Dick Erickson, addressed the Board. Mr. Erickson gave some background information stating Cottonwood Flats protested in 2009 and we did not lower their value. They took us to TERC and the TERC case was heard on November 1, 2010, almost a year and half later. The TERC finally passed their decision down in June of 2011, after our 2011 values were set. They found fault in the way we described the Wetland Reserve Program he had enrolled in. What we did is, when the WRP contract came in, it had one long legal description and we used that legal description to create that parcel for the WRP. The problem was there were 4 or 5 parts of the wetlands in different sections and by policy of the Department of Revenue Property Tax Division, each piece of ground in a separate section needs a separate parcel number. The TERC found that and for that reason they awarded Mr. Hohenstein his side of the thing and we lost. When that came through and we figured out what had happened, I went back in and created enough parcels to have each part of the wetland reserve in a separate section. I split the one parcel that had 5 different sections in it into 5 different parcels. Splits are not uncommon; we do them all year long, all the time. There is no statutory requirement as to a limited time as to when we can or can not do it. By the time we got word of the TERC decision and I made the split, he had already filed his protest for 2011 on that same piece of ground. So when he filed that protest, I took that protest and turned it into 5 different protests depending on the wetland reserve program covered. It was just a split. It was one parcel with a value of \$278,900.00 and when it was split into 5 parcels the total value of all were \$278,900.00. We did not change the value one penny when we refilled those parcels. Mr. Hohenstein was not happy about the additional filings so he wrote some letters to the Board. The other thing that we did was we came to the Board and asked them to reconsider the protests because of the error we made when filing the legal descriptions all under one and we called that a clerical error and it was the department's suggestion that we do that. Notice of the change was sent and he was given a chance to protest the second bunch. He did file protests, we met with the referee, we reviewed them and the referee felt that our values were right. So the bottom line is the referee did not lower his value based on what we had it valued at January 1, 2011. What we are asking the Board to do is to confirm the values that we had on the separate protests as of 2011.

Board Member Rohde asked if County Attorney Kim Watson had reviewed everything. Ms. Watson stated she had some correspondence but not all of the correspondence. Board Member Bousquet questioned that since the ground was pretty much all flooded down there, what is going to happen there? Mr. Erickson stated he does not have an answer to that today, but the fact of the matter is because it is a wetlands reserve it's subject to flooding and it hasn't hurt his ability to anything he wants to with it. He can not farm it because it is in the program, he can't pasture it, he can't collect hay off of it, and all he can do is hunt on it or lease it to hunters.

Board Member Love stated that due to the flood it shouldn't make any difference. Mr. Erickson confirmed this. Board Member Bousquet confirmed with Mr. Erickson that he believes the value is still \$278,900. Board Member Rohde asked what Mr. Hohenstein's request was and Mr. Erickson stated zero. Board Member Bousquet stated he can understand where Mr. Hohenstein is coming from because he is not getting any return off of the land. Not sure if he is leasing it out to hunters. Mr.

BOARD OF EQUALIZATION

RECORD BOOK 3

Erickson stated he did sell those rights off and got good income from the sale of those rights and we did have a pretty sound history of sales up and down the river, not all in Nebraska, but up and down the Missouri river on wetland reserve property adjacent to the river which is what he has. Board Member Bousquet asked how long the land would be in the wetland reserve program. Mr. Erickson stated forever. Board Member Bousquet verified that Mr. Hohenstein is still the owner of the land.

Board Member Bousquet asked the Board what they wanted to do. Board Member Bousquet inquired if the Board denies it, does it then go to TERC. Mr. Erickson explained that it would and that the TERC decision shocked him as they lowered it to zero. One out of the five parcels was lowered, the wetland reserve parcel, but the other 4 they went with our value. Their reason for lowering was the fact that we had ground described in that legal description, which was in more than one section. Board Member Rohde suggested this matter be tabled.

Board Member Bousquet moved, seconded by Board Member Love to accept the referee's recommendation and to set the values on the five Cottonwood Flats' parcels, as follows: Parcel #220159947 - \$20,465, Parcel #220159211 - \$47,150.00, Parcel #220160724 - \$157,795.00, Parcel #220159505 - \$43,300.00, and Parcel #220159238 - \$10,160.00.

ROLL CALL VOTE: Bousquet – Yea, Love – Yea, and Rohde – No. MOTION CARRIED.

Chair Bousquet called for the Agenda Item "Mail and or Emergency Business" and there was none.

Chair Bousquet called for the Agenda Item "Public Comment" and there was none.

Acting Chair Bousquet adjourned their Special Meeting of October 31, 2011 at 4:26 p.m.



Dakota County Board of Equalization

Rick Bousquet, Acting 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 28, 2011
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Antonio Gomez, Chair

Theodore A. Piepho, Secretary

Chair Gomez called the meeting to order at 4:00 p.m.

Pledge of Allegiance was said.

The location of the Open Meetings Act was noted and Roll Call was taken.

Present were Board Members Bousquet, Love, Rohde, McNear and Gomez, and Cherie Conley, Secretary and Deputy County Clerk.

Absent: None

Also present were Joan Spencer, Board Assistant and Kim Watson, County Attorney.

The Agenda for the meeting was as follows:

This agenda is subject to change up until 24 hours before the start of the meeting.

The Chair reserves the right to modify the order of the agenda during the meeting.

This Meeting was advertised to begin at 4:00 p.m.

The Board reserves the right to take action on any agenda item.

- Call Meeting to Order
 - A current copy of the Open Meetings 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 of October 31, 2011
- Kim Watson, County Attorney and Dick Erickson, State's Appraiser for Dakota County – Closed Executive Session to discuss TERC Case 11R017.
 - Discuss and vote on a proposed settlement of TERC Case 11R017.
- Mail and/or Emergency Business
- Public Comment
- Adjournment

NOTICE OF SPECIAL PUBLIC MEETING

Notice is hereby given that the Dakota County Board of Equalization will hold a Special Meeting at 4:00 p.m. Monday, November 28, 2011 in the County Board of Commissioners Meeting Room, lower level of the Courthouse, 1601 Broadway Street, Dakota City, Nebraska and this meeting is open to the public.

The purpose of this special meeting is to discuss and vote on a proposed settlement of TERC case 11R017 and the agenda shall be kept continually current and readily available for public inspection at the County Clerk's Office (Courthouse) during normal business hours.

The Board shall also approve the minutes of their previous meeting of October 31, 2011.

Theodore A. Piepho
Dakota County Clerk
Pub. Nov. 17, 2011

Chair Gomez called for the agenda item "Approve minutes for the October 31, 2011 meeting". Board Member Love moved, seconded by Board Member Bousquet to approve the minutes of the October 31, 2011 meeting as typed and prepared for the Official Record.

ROLL CALL VOTE: Love – Yea, Rohde – Yea, McNear – Yea, Gomez – Yea and Bousquet – Yea.
UNANIMOUS MOTION CARRIED.

Chair Gomez asked for a motion to enter into Closed Executive Session.

Board Member Rohde moved, seconded by Board Member Bousquet to convene into Closed Executive Session at 4:02 p.m.

ROLL CALL VOTE: Rohde – Yea, McNear – Yea, Gomez – Yea, Bousquet – Yea and Love – Yea.
UNANIMOUS MOTION CARRIED.

Chair Gomez reconvened the Board of Equalization meeting from Closed Executive Session at 4:10 p.m.

Board Member Rohde moved, seconded by Board Member Love to go with the State Assessor's recommendation on the settlement of TERC Case 11R-017.

ROLL CALL VOTE: McNear – Yea, Gomez – Yea, Bousquet – Yea, Love – Yea, Rohde – Yea.
UNANIMOUS MOTION CARRIED.

Chair Gomez called for the Agenda Item "Mail and/or Emergency Business" and there was none.

Chair Gomez called for the Agenda Item "Public Comment" and there was none.

BOARD OF EQUALIZATION RECORD BOOK 3

Chair Gomez called for the Agenda Item "Adjournment" and adjourned their meeting of November 28, 2011 at 4:13 p.m.

County Board of Equalization

Antonio A. Gomez, Chair Date Chair signed

Cherie A. Conley, Deputy County Clerk Date entered in book
and Secretary



Theodore A. Piepho, County Clerk Date entered in book