

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, January 22, 2013 @ 4:01 p.m.
Re-organizational Meeting
County Board Meeting Room, lower level
Dakota County Courthouse, Dakota City, Nebraska

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

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

The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

1. RE-ORGANIZATION
 - a. Nominate Chair
 - b. Nominate Vice-Chair

2. CONSENT AGENDA
 - a. Approval of the previous minutes – October 15, 2012
 - b. Approve regular meetings
 - i. Meetings advertised as Regular, Special or Emergency shall be held coinciding with dates and time of Board of Commissioners Meeting as often as possible. The Chair reserves the right to make exception for an unforeseen circumstance.

3. NEW BUSINESS
 - a. Robert Giese, County Treasurer, to present a Motor Vehicle Tax Exemption Application filed by Northeast Nebraska Community Action Partnership, Inc. a/k/a Golden Rod Hills Community Action requesting exemption of a 2002 Chevrolet Venture Van, VIN # 1GN DU03E92D29236.
 - i. Open Public Hearing to receive comments in favor of or in opposition to approving the application filed by Northeast Nebraska Community Action Partnership, Inc. f/k/a Golden Rod Hills Community Action.
 - ii. Comments from proponents, opponents, neutral.
 - iii. Close hearing and take action on the application.
 - b. Dick Erickson, County Assessor
 - i. Discuss the Ag, Residential and Commercial Values for 2013.
 - ii. Give an overview on pending TERC cases
 - iii. Inform the Board regarding LB145—change valuation of agricultural land and horticultural land;

4. EQUALIZATION COMMITTEE REPORTS

5. MAIL AND/OR EMERGENCY BUSINESS

6. PUBLIC COMMENT

7. ADJOURNMENT

The next Board of Corrections meeting will be February 22, 2013.

DAKOTA COUNTY BOARD OF EQUALIZATION
TUESDAY, FEBRUARY 19, 2013 AGENDA
COUNTY BOARD MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Antonio Gomez, Chair

Theodore A. Piepho, Secretary

This Meeting was advertised to begin at 3:30 p.m.

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.

- Call meeting to order with the Pledge of Allegiance.
 - 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 - Excused absences.
- Approve the minutes of January 22, 2013.
- Open the Public Hearing to receive public input concerning the approval of Permissive Exemption Applications applied for by organizations or societies seeking tax exemption provided for in subdivisions (1) (c) and (d) of section [77-202](#) Nebraska Revised Statutes for any real or tangible personal property, except real property used for cemetery purposes.
 - Dick Erickson to present the applications, along with his recommendations and provide information pertaining to the filing of said applications.
 - Call the hearing for Briar Cliff to offer information supporting their application requesting the Dome to be tax exempt.
 - Discussion and questions by the Board
 - Comments from the public. (support, opposition and neutral)
 - Comments from the public on any application. (support, opposition and neutral)
 - Close the Public Hearing
 - The Board will take action on all applications, whether that is to approve, deny, or table any application.
- Dick Erickson to present any Tax List Corrections that are necessary.
 - The Board to approve, deny, or table any individual Tax List Correction.
- Mail and/or Emergency Business
- Public Comment
- Adjournment

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DAKOTA COUNTY BOARD OF EQUALIZATION
TUESDAY, MAY 28, 2013 at 4:01 p.m. AGENDA
County Board Meeting Room, lower level
Dakota County Courthouse, Dakota City, Nebraska

Antonio Gomez, Chair

Theodore A. Piepho Secretary

CALL TO ORDER with the Pledge of Allegiance
ROLL CALL - Excused Absence

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

- Approve minutes of previous meeting of February 19, 2013.
- Miscellaneous Agenda Items
 - Dick Erickson - Discuss and appoint referees to hear Property Valuation Protests, if the Board desires to use referees.
 - 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.
 - Set the compensation for the referees.
 - Discuss and set dates for the Board of Equalization to meet in June and/or July, 2013.
- PUBLIC COMMENT
- MAIL AND/OR EMERGENCY BUSINESS
- ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
MONDAY, JULY 22, 2013 AGENDA
COUNTY BOARD MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

This Meeting was advertised to begin at 3:30 p.m.

The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.

- Call Meeting to Order with reciting the Pledge of Allegiance.
 - A current copy of the Open Meetings Act is posted on the east wall near the entrance of this room and is available for review by all citizens in attendance.
- Roll Call
- Excuse absent Board Members.
- Approve minutes of prior meeting/s (May 28 and July 15, 2013)
- Miscellaneous Agenda Items
 - Jeff Curry, County Assessor to certify to the County Board of Equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the County Assessor's Office in electronic or paper form.
 - County Board of Equalization to review all papers relating to protests and the findings and recommendations of the referee that were filed with the County Clerk on 2013 Property Valuation Protests. The referee or Jeff Curry to present the referee's recommendations for all Property Valuation Protests filed in 2013.
 - The County Board of Equalization will act on all 2013 Property Valuation Protests.
 - BOE to consider and decide on action to adjust commercial property values in Assessor Valuation Groups 21 and 25 incorrectly adjusted with residential increases ordered by the Tax Equalization and Review
 - Board to approve and send Valuation Notices to any omitted, undervalued, and/or overvalued properties.
- Board Member Reports
- Mail and/or Emergency Business
- Public Comment
- Adjournment

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DAKOTA COUNTY BOARD OF EQUALIZATION
Monday, October 14, 2013 AGENDA at 4:01 p.m.
County Board Meeting Room, lower level
Dakota County Courthouse, Dakota City, Nebraska

Antonio Gomez, Chair

Theodore A. Piepho Secretary

CALL TO ORDER with the Pledge of Allegiance
ROLL CALL - Excused Absence

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

- Approve the minutes of July 22, 2013 meeting.
- New Business
 - Board to levy the necessary taxes for county political subdivisions for the current year and certify levies.
- PUBLIC COMMENT
- MAIL AND/OR EMERGENCY BUSINESS
- ADJOURNMENT