

# BOARD OF EQUALIZATION

## RECORD BOOK 3

Dakota County Board of Equalization  
Tuesday, January 22, 2013  
Dakota County Courthouse  
County Board Meeting Room - Basement  
Dakota City, NE 68731

Chair Gomez called the meeting to order at 4:01 p.m. The Pledge of Allegiance was recited and the location of the Open Meetings Act was noted. Roll Call was taken and present were Board Members Gomez, Bousquet, Love, Rohde and McNear, and Theodore A. Piepho, County Clerk and Secretary. Absent were none. Also present were Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney.

The Agenda for the meeting was as follows:

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 # 1GNDU03E92D29236.
    - 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.*

Chair Gomez called for the Agenda Item #1 Re-Organization: a – Nominate Chair Board Member Bousquet moved, seconded by Board Member McNear to nominate Tony Gomez for Chair of the Board of Equalization. ROLL CALL VOTE: Bousquet – Yea, Love – Yea, Rohde – Yea, McNear – Yea and Gomez – Yea. UNANIMOUS MOTION CARRIED.

Chair Gomez called for the Agenda Item #1 Re-Organization: b – Nominate Vice-Chair Board Member McNear moved, seconded by Board Member Rohde to nominate Scott Love for Vice-Chair of the Board of Equalization. ROLL CALL VOTE: Love – Yea, Rohde – Yea, McNear – Yea, Gomez – Yea and Bousquet – Yea. UNANIMOUS MOTION CARRIED.

Chair Gomez called for the Agenda Item #2 Consent Agenda: a. Approval of the previous minutes from October 15, 2012; and b. Approve regular meetings - 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.

Board Member Love moved, seconded by Board Member Bousquet to approve the minutes of the October 15, 2012. Board of Equalization meeting; and b. Approve regular meetings - 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. ROLL CALL VOTE: Love – Yea, Rohde – Yea, McNear – Yea, Gomez – Yea, and Bousquet – Yea. UNANIMOUS MOTION CARRIED.

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Chair Gomez called for the Agenda Item #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.

Chair Gomez opened the Public Hearing at 4:04 p.m. and asked if there were any comments in regards to proponents, opponents or neutral to said request and there was none. Chair Gomez closed the Public Hearing at 4:05 p.m.

Board Member Bousquet moved, seconded by Board Member Love to approve the 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. ROLL CALL VOTE: Rohde – Yea, McNear – Yea, Gomez – Yea, Bousquet – Yea, and Love – Yea. UNANIMOUS MOTION CARRIED.

Chair Gomez called for the Agenda Item #3 New Business – b. Dick Erickson, County Assessor to discuss the Ag, Residential and Commercial Values for 2013; give an overview on pending TERC cases; and inform the Board regarding LB145—change valuation of agricultural land and horticultural land.

Dick Erickson, County Assessor, informed the Board of the preliminary statistics for the Ag, Residential and Commercial Values for 2013 stating that the Residential values are in pretty good shape and there doesn't seem to be any big changes necessary other than in South Sioux City, the properties below \$50 to \$60 thousand dollars appear to be over priced so they may have to be reduced, otherwise pretty good shape. In Commercial values they are down a little bit in the restaurants and retail stores and they will probably have to take a little raise. The big issue this year is going to be with Ag values. Right now the way it stands and this is before any fine tuning is done, the County can very easily be looking at a 60% increase in Ag values to meet the State's requirements. If the level of value requirement does not change we may be able to get it down to somewhere in the neighborhood of 45% to 50% but that is with nothing else changing. That increase will be hard for anybody to take. There is LB 145 in the legislature that will reduce the level of value for Ag ground from 69% to 75% to 59% to 65% and that would mean a 37% increase which will still be hard to take. Mr. Erickson advised that everyone support LB 145 to get that reduced because Nebraska's Ag people can not afford it especially after the last two years.

Mr. Erickson advised the Board on that there are a couple of 2011 TERC cases still pending but most of the 2011 TERC cases were stipulated to and settled as there were no solid records and the old program wasn't working and would have not been worth fighting. Mr. Erickson also advised that the TIF properties fight every year and there just isn't the time, the staff or the money to fight those.

Board Member asked if an outside expert could be hired to handle these cases, and Mr. Erickson advised that it would be costly.

Board Member Bousquet moved, seconded by Board Member Rohde to write a letter in support of LB 145 to send to the legislature. ROLL CALL VOTE: McNear – Yea, Gomez – Yea, Bousquet – Yea, Love – Yea, and Rohde – Yea. UNANIMOUS MOTION CARRIED.

Chair Gomez called for the Agenda Item #4 Committee Reports and there were none.

Chair Gomez called for the Agenda Item #5 Mail and/or Emergency Business and there was none.

Chair Gomez called for the Agenda Item #6 Public Comment and there was none.

Chair Gomez adjourned the January 22, 2013 meeting of the Board of Equalization at 4:13 p.m.

County Board of Equalization

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Antonio "Tony" Gomez, Chair      Date Chair signed

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Theodore A. Piepho, County Clerk      Date entered in book



# BOARD OF EQUALIZATION

## RECORD BOOK 3

Dakota County Board of Equalization  
Tuesday, February 19, 2013  
Dakota County Courthouse  
County Board Meeting Room - Basement  
Dakota City, NE 68731

Chair Gomez called the meeting to order at 3:30 p.m. The Pledge of Allegiance was recited and the location of the Open Meetings Act was noted. Roll Call was taken and present were Board Members Gomez, Bousquet, Love, Rohde and McNear, and Cherie Conley, Deputy County Clerk and Secretary. Absent were none. Also present were Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney.

The Agenda for the meeting was as follows:

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

Chair Gomez called for Agenda Item - Approve the minutes of January 22, 2013.

Board Member Rohde moved, seconded by Board Member Love to approve the minutes of the January 22, 2013 meeting as submitted. ROLL CALL VOTE: Bousquet – Yea, Love – Yea, Rohde – Yea, McNear – Yea and Gomez – Yea. UNANIMOUS MOTION CARRIED.

Chair Gomez, at 3:33 p.m., opened 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, County Assessor, informed the Board that there was a new Exemption Application filed by Briar Cliff University regarding the Dome property in So. Sioux City and according to their information it says, "Briar Cliff University, a private educational institution and a non-profit corporation exempt from income taxes under Section 502(c) (3) of the Internal Revenue code, will use the Dome as a practice facility for its intercollegiate athletic programs and as a recreational facility for its intramural programs and its student body in general. The facility may also, from time to time, be offered to other organizations as a practice facility." Mr. Erickson stated that he had visited with Briar Cliff and he recommends that the Board approve this Exemption Application for Briar Cliff University – Dome.

Chair Gomez asked for comments from the Board and there were none. Chair Gomez asked for comments from the Public. Beth Grigsby, VP for Finance with the Briar Cliff University, informed the Board that she believes what was stated on the application speaks for how the Dome will be used for athletic events, practices and intramural activities for their students. Leonard Gill, member of the Board of Directors for Briar Cliff, also stated this facility will be used for Briar Cliff only and it will not be rented out for a fee. Chair Gomez asked for any others in support, any others in opposition and any others neutral. There were no further comments. Chair Gomez, at 3:36 p.m. closed the Public Hearing.

Board Member Bousquet moved, seconded by Board Member Rohde to approve the Permissive Exemption Application as submitted by Briar Cliff University for the real property located at 550 West 30<sup>th</sup> Street South Sioux City, Dakota County, Nebraska also known as the Dome for Tax Year 2013. ROLL CALL VOTE: Love – Yea, Rohde – Yea, McNear – Yea, Gomez – Yea and Bousquet – Yea. UNANIMOUS MOTION CARRIED.

Chair Gomez called for Agenda Item – Dick Erickson – Tax List Corrections.

Dick Erickson, County Assessor, was pleased to inform the Board that there are no Tax List Corrections to report this year as compared to a year ago where there were 530 corrections due to software errors.

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

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

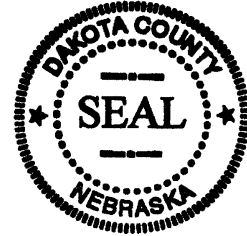
Chair Gomez adjourned the February 19, 2013 meeting of the Board of Equalization at 3:37 p.m.

County Board of Equalization

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Antonio "Tony" Gomez, Chair      Date Chair signed

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Cherie Conley, Deputy County Clerk/Secretary      Date signed

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Theodore A. Piepho, County Clerk      Date entered in book



# BOARD OF EQUALIZATION

## RECORD BOOK 3

Dakota County Board of Equalization  
Tuesday, May 28, 2013  
Dakota County Courthouse  
County Board Meeting Room – Basement  
Dakota City, NE 68731

Chair Gomez called their regular scheduled meeting to order at 4:01 p.m. The Pledge of Allegiance was recited and the location of the Open Meetings Act was noted. Roll Call was taken and present were Board Members Gomez, Bousquet, Love, and Rohde and Cherie Conley, Acting Deputy County Clerk and Secretary. Absent were McNear. Also present were Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney.

The agenda for this meeting was as follows:  
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

Board Member Love moved, seconded by Board Member Bousquet to excuse Board Member McNear from the meeting. ROLL CALL VOTE: Bousquet – Yea, Love – Yea, Rohde – Yea and Gomez – Yea. McNear – Absent. UNANIMOUS MOTION CARRIED.

Chair Gomez called for agenda item Approve the minutes of the previous meeting of February 19, 2013.

Board Member Rohde moved, seconded by Board Member Love to approve the minutes of the February 19, 2013 as submitted for the record. ROLL CALL VOTE: Love – Yea, Rohde – Yea, Gomez – Yea, and Bousquet – Yea. McNear – Absent. UNANIMOUS MOTION CARRIED.

Chair Gomez called for agenda item Dick Erickson – Discuss and appoint referees to hear Property Valuation Protests, if the Board desires to use referees.

Dick Erickson informed the Board that their office has sent out 4000 valuation change notices and expects a busy June and July. Mr. Erickson informed that he has spoke with Lyle Todd regarding being a referee for the Residential and Commercial protests and to Doug Helvig regarding being a referee for the Ag Land protests and both are agreeable at the same rate as in the past.

Mr. Erickson informed that he would like to start the Residential and Commercial protest hearings on June 11<sup>th</sup> at 9:00 a.m. with 10 minute intervals and a max of 5 per hour, stopping at noon and resuming at 1:30 ending at 3:30 p.m. Further dates for Residential and Commercial hearings being June 19<sup>th</sup> and 20<sup>th</sup> and more will be set if needed. The Ag Land protest will start on June 13<sup>th</sup> at 9:00 a.m. with 10 minute intervals and a max of 4 per hour, stopping at noon and resuming at 1:30 ending at 3:30 p.m. Further dates for Ag Land will be set as needed.

Mr. Erickson informed that he would like to have all hearings done and ready for the Board to review by July 18, 2013.

Board Member Bousquet moved, seconded by Board Member Love to appoint Lyle Todd as the referee for the Residential and Commercial protests and appoint Doug Helvig as referee for the Ag Land

# BOARD OF EQUALIZATION

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

Board Member Rohde moved, seconded by Board Member Bousquet to set the compensation at a rate the same as last year that being \$75.00 per hour. ROLL CALL VOTE: Gomez – Yea, Bousquet – Yea, Love – Yea, and Rohde – Yea. McNear – Absent. UNANIMOUS MOTION CARRIED.

Board Member Bousquet moved, seconded by Board Member Love to set the hearing dates as follows: Residential and Commercial hearing dates being June 11, 18, 20 and more to be set if needed with 10 minute intervals and no more than 5 per hour; and Ag Land hearing dates being June 13, 19, 25 and more to be set if needed with 10 minute intervals and no more than 4 per hour. ROLL CALL VOTE: Bousquet – Yea, Love – Yea, Rohde – Yea, and Gomez – Yea,. McNear – Absent. UNANIMOUS MOTION CARRIED.

Chair Gomez asked if there was any Public Comment and there was none.

Chair Gomez asked if there was any Mail and/or Emergency Business and there was none.

Chair Gomez adjourned the meeting of the Board of Equalization on May 28, 2013 at 4:08 p.m.

County Board of Equalization

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Antonio "Tony" Gomez, Chair

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Date Chair signed

\_\_\_\_\_  
Cherie Conley, Acting Deputy County Clerk/Secretary      Date

\_\_\_\_\_  
Theodore A. Piepho, County Clerk      Date entered in book



# BOARD OF EQUALIZATION RECORD BOOK 3

**Dakota County Board of Equalization**  
Emergency Meeting  
Monday, July 15, 2013  
Dakota County Courthouse  
County Board Meeting Room – Basement  
Dakota City, NE 68731

Chair Gomez called the Emergency meeting to order at 11:04 a.m. The Pledge of Allegiance was recited. Roll Call was taken and present were Board Members Gomez, Love, and via telephone-Bousquet, Cherie Conley, Deputy County Clerk and Secretary, and Ted Piepho, County Clerk. Absent were Rohde and McNear. Also present were Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney.

The agenda for this meeting was as follows:

DAKOTA COUNTY BOARD OF EQUALIZATION  
JULY 15, 2013, 11:00 A.M. EMERGENCY MEETING  
BOARD OF COMMISSIONER'S MEETING ROOM  
DAKOTA COUNTY COURTHOUSE  
DAKOTA CITY, NEBRASKA

## PUBLIC NOTICE

An Emergency Meeting of the Dakota County Board of Equalization has been called by Chair Gomez for Monday, June 15, 2013, at 11:00 a.m.

The Agenda shall be for the Board to consider settling the TERC case with Perkins Delaware. A decision today is necessary as the evidence deadline is tonight at midnight. The Board will state the nature of the emergency and vote on the proposed settlement with Perkins Delaware.

## AGENDA

CALL TO ORDER  
PLEDGE OF ALLEGIANCE

1. Board to state the Nature of EMERGENCY BUSINESS.
  - a. Board to consider settling the TERC case with Perkins Delaware.
  - b. Closed Session for the purpose of pending litigation of Perkins Delaware case before the Tax Equalization and Review Commission.
  - c. Board Action after considering settling the above mentioned case in 1a.
2. ADJOURNMENT

Board Member Love moved, seconded by Board Member Gomez to excuse Board Members Rohde and McNear from the meeting. ROLL CALL VOTE: Bousquet – Yea, Love – Yea and Gomez – Yea. McNear and Rohde – Absent. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Bousquet to go into Closed Session to discuss the pending litigation of Perkins Delaware case before the Tax Equalization and Review Commission at 11:06 a.m. ROLL CALL VOTE: Love – Yea, Gomez – Yea and Bousquet – Yea. McNear and Rohde – Absent. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member Love to come out of Closed Session from discussing the pending litigation of Perkins Delaware case before the Tax Equalization and Review Commission at 11:13 a.m. ROLL CALL VOTE: Gomez – Yea, Bousquet – Yea and Love – Yea. McNear and Rohde – Absent. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Gomez to accept the settlement offer for the 2012 valuation for Perkins Delaware case before the Tax Equalization and Review Commission be set at \$5 million. ROLL CALL VOTE: Bousquet – Yea, Love – Yea, and Gomez – Yea. McNear and Rohde – Absent. UNANIMOUS MOTION CARRIED.

Chair Gomez adjourned the Emergency meeting of the Board of Equalization on July 15, 2013 at 11:14 a.m.

County Board of Equalization

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Antonio "Tony" Gomez, Chair

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

\_\_\_\_\_  
Cherie Conley, Deputy County Clerk/Secretary      Date

\_\_\_\_\_  
Theodore A. Piepho, County Clerk      Date entered in book



# BOARD OF EQUALIZATION

## RECORD BOOK 3

**Dakota County Board of Equalization**  
Monday, July 22, 2013  
Dakota County Courthouse  
County Board Meeting Room – Basement  
Dakota City, NE 68731

Chair Gomez called the regular scheduled meeting to order at 3:30 p.m. The Pledge of Allegiance was recited and the location of the Open Meetings Act was noted. Roll Call was taken and present were Board Members Gomez, Bousquet, Love, and Rohde, and Cherie Conley, Deputy County Clerk and Secretary. Absent was McNear. Also present were Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney.

The agenda for this meeting was as follows:

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 omitted, undervalued, and/or overvalued properties, if any.
- Board Member Reports
- Mail and/or Emergency Business
- Public Comment
- Adjournment

Board Member Love moved, seconded by Board Member Bousquet to excuse Board Member McNear from the meeting. ROLL CALL VOTE: Bousquet – Yea, Love – Yea, Rohde – Yea and Gomez – Yea. McNear– Absent. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Rohde to approve the minutes of the May 28, 2013 Regular meeting and the minutes of the July 15, 2013 Emergency meeting. ROLL CALL VOTE: Love – Yea, Rohde – Yea, Gomez – Yea and Bousquet - Yea. McNear– Absent. UNANIMOUS MOTION CARRIED.

Chair Gomez called Jeff Curry, County Assessor, and Dick Erickson appeared before the Board and stated on the record that the evidence submitted by the Assessor's office for each protest has a property record card, 2013 preliminary statistics, 2013 soil conversion table, the methodology for sales approach, methodology for income approach, the appraisers reference manual, the sales files books, the 2013 final statistics, the 2013 soils value by the land valuation group, methodology for the cost approach and the 2012 use path, which is the appraisers guidelines.

Mr. Erickson stated that all of the protests were heard by a referee and in some cases the protestor appeared and in others they did not. All the decisions and recommendations of the referee are listed on the spreadsheet presented to the Board Members for their review and passed around. Mr. Erickson asked the Board to approve the referee's recommendations for the 2013 protest period.

Some discussion was had regarding the total changes and Mr. Erickson did inform the Board that Perkins Delaware had a TERC case on the books and this case was settled as an outcome of the protest hearing with them settling the case.

# BOARD OF EQUALIZATION

## RECORD BOOK 3

Board Member Rohde moved, seconded by Board Member Bousquet to approve the recommendations of the Referees for the Property Valuation Protests filed in 2013 as presented and submitted by the County Assessor's office.

<b>PROT #</b>	<b>PARCEL #</b>	<b>CURRENT TOTAL 2013</b>	<b>REFEREE'S TOTAL</b>	<b>BOE TOTAL</b>
1	220085455	176,810.00	149,445.00	149,445.00
2	220020744	74,635.00	57,450.00	57,450.00
3	220052638	99,405.00	94,405.00	94,405.00
4	220074186	128,015.00	119,640.00	119,640.00
5	220085617	345,455.00	287,940.00	287,940.00
6	220072973	108,650.00	108,650.00	108,650.00
7	220043124	236,705.00	214,215.00	214,215.00
8	220008116	387,525.00	154,170.00	154,170.00
9	220067511	138,345.00	120,000.00	120,000.00
10	220067600	138,575.00	120,000.00	120,000.00
11	220033943	186,115.00	175,000.00	175,000.00
12	220058008	898,095.00	650,000.00	650,000.00
13	220141894	1,942,110.00	1,600,000.00	1,600,000.00
14	220071519	276,520.00	151,835.00	151,835.00
15	220077444	118,395.00	99,755.00	99,755.00
16	220067171	57,575.00	53,805.00	53,805.00
17	220017662	966,445.00	948,800.00	948,800.00
18	220146721	23,520.00	15,000.00	15,000.00
19	220091714	464,425.00	446,025.00	446,025.00
20	220000778	74,620.00	50,000.00	50,000.00
21	220013144	115,720.00	95,000.00	95,000.00
22	220091803	140,320.00	140,320.00	140,320.00
23	220071845	196,615.00	183,750.00	183,750.00
24	220034796	207,255.00	189,185.00	189,185.00
25	220150176	26,610.00	24,840.00	24,840.00
26	220072019	107,970.00	107,970.00	107,970.00
27	220048002	99,145.00	87,250.00	87,250.00
28	VOID			
29	220077827	93,755.00	93,755.00	93,755.00
30	220146411	57,390.00	50,420.00	50,420.00
31	220001669	61,420.00	41,775.00	41,775.00
32	220158584	20,480.00	20,480.00	20,480.00
33	220065756	153,135.00	153,135.00	153,135.00
34	220144745	141,535.00	139,815.00	139,815.00
35	220076227	86,670.00	73,865.00	73,865.00
36	220073872	113,990.00	113,990.00	113,990.00
37	220015899	74,305.00	52,300.00	52,300.00
38	220044813	92,490.00	92,490.00	92,490.00
39	220082332	132,820.00	29,220.00	29,220.00
40	220024308	276,800.00	254,860.00	254,860.00
41	220145997	24,990.00	20,825.00	20,825.00
42	220024383	3,980.00	3,325.00	3,325.00
43	220057540	262,270.00	240,845.00	240,845.00
44	220083371	65,175.00	65,175.00	65,175.00
45	220150761	73,260.00	68,145.00	68,145.00
46	220083991	22,860.00	22,860.00	22,860.00
47	220083649	72,775.00	52,705.00	52,705.00
48	220083479	53,590.00	38,790.00	38,790.00
49	220066949	114,195.00	114,195.00	114,195.00
50	220055564	601,925.00	562,500.00	562,500.00
51	220065527	76,965.00	71,930.00	71,930.00
52	220073678	149,205.00	149,205.00	149,205.00
53	220205833	2,947,870.00	2,947,870.00	2,947,870.00
54	220002886	42,585.00	19,740.00	19,740.00
55	220021651	58,715.00	58,715.00	58,715.00
56	220021473	36,350.00	36,350.00	36,350.00
57	220173737	237,600.00	237,600.00	237,600.00
58	220072620	274,700.00	274,700.00	274,700.00
59	220078173	369,885.00	369,885.00	369,885.00
60	220079587	134,800.00	134,800.00	134,800.00
61	220157065	374,505.00	279,560.00	279,560.00
62	220173540	151,420.00	146,710.00	146,710.00
63	220063540	386,325.00	386,325.00	386,325.00

# BOARD OF EQUALIZATION

## RECORD BOOK 3

PROT #	PARCEL #	CURRENT TOTAL 2013	REFEREE'S TOTAL	BOE TOTAL
64	220025606	95,988.00	87,895.00	87,895.00
65	220061270	20,555.00	5,000.00	5,000.00
66	220078521	87,350.00	87,350.00	87,350.00
67	220079390	32,525.00	32,525.00	32,525.00
68	220079242	400,140.00	400,140.00	400,140.00
69	220079471	143,065.00	143,065.00	143,065.00
70	220034761	35,575.00	35,575.00	35,575.00
71	220068569	248,140.00	220,615.00	220,615.00
72	220164649	219,655.00	200,000.00	200,000.00
73	220056919	95,945.00	95,945.00	95,945.00
74	220078696	296,145.00	296,145.00	296,145.00
75	220077991	82,405.00	82,405.00	82,405.00
76	220024146	60,520.00	60,520.00	60,520.00
77	220071128	52,415.00	52,415.00	52,415.00
78	220204721	98,535.00	118,995.00	118,995.00
79	220156832	49,600.00	49,600.00	49,600.00
80	220071020	46,105.00	46,105.00	46,105.00
81	220198543	55,650.00	55,650.00	55,650.00
82	220078025	356,220.00	191,715.00	191,715.00
83	220180709	226,445.00	226,445.00	226,445.00
84	220078815	23,475.00	23,475.00	23,475.00
85	220197369	236,420.00	236,420.00	236,420.00
86	220205663	236,670.00	236,670.00	236,670.00
87	220166609	372,955.00	372,955.00	372,955.00
88	220083908	219,380.00	219,380.00	219,380.00
89	220082324	381,620.00	381,620.00	381,620.00
90	220083460	137,095.00	137,095.00	137,095.00
91	220083738	239,405.00	239,405.00	239,405.00
92	220083207	270,275.00	270,275.00	270,275.00
93	220079609	201,545.00	201,545.00	201,545.00
94	220082677	311,860.00	311,860.00	311,860.00
95	220082588	743,075.00	743,075.00	743,075.00
96	220078548	352,285.00	352,285.00	352,285.00
97	220079870	333,675.00	333,675.00	333,675.00
98	220079420	187,300.00	187,300.00	187,300.00
99	220079528	193,030.00	193,030.00	193,030.00
100	220019657	95,165.00	95,165.00	95,165.00
101	220054789	137,500.00	137,500.00	137,500.00
102	220007160	157,695.00	151,625.00	151,625.00
103	220206155	26,715.00	24,850.00	24,850.00
104	220162867	10,755.00	10,755.00	10,755.00
105	220058725	177,830.00	177,830.00	177,830.00
106	220078297	58,190.00	54,490.00	54,490.00
107	220147213	199,725.00	199,725.00	199,725.00
108	220055122	142,860.00	77,850.00	77,850.00
109	220077258	198,030.00	198,030.00	198,030.00
110	220077509	84,330.00	84,330.00	84,330.00
111	220273591	197,190.00	197,190.00	197,190.00
112	220054770	61,550.00	61,550.00	61,550.00
113	220023166	58,740.00	58,740.00	58,740.00
114	220056056	662,195.00	636,160.00	636,160.00
115	220124558	70,685.00	70,685.00	70,685.00
116	220041288	163,765.00	157,535.00	157,535.00
117	220196745	181,120.00	176,120.00	176,120.00
118	220057400	226,720.00	191,035.00	191,035.00
119	220087245	588,800.00	588,650.00	588,650.00
120	220042896	273,135.00	246,595.00	246,595.00
121	220074305	92,830.00	92,830.00	92,830.00
122	220086036	449,020.00	449,020.00	449,020.00
123	220084513	482,115.00	482,115.00	482,115.00
124	220090459	24,865.00	24,865.00	24,865.00
125	220094802	84,735.00	84,735.00	84,735.00
126	220092761	73,435.00	73,435.00	73,435.00
127	220048509	172,495.00	172,495.00	172,495.00
128	220048592	176,990.00	176,990.00	176,990.00
129	220004714	122,540.00	112,050.00	112,050.00

# BOARD OF EQUALIZATION

## RECORD BOOK 3

PROT #	PARCEL #	CURRENT TOTAL 2013	REFEREE'S TOTAL	BOE TOTAL
130	220075832	750,900.00	746,925.00	746,925.00
131	220058067	182,955.00	178,350.00	178,350.00
132	220036594	95,675.00	0.00	0.00
133	220041105	0.00	0.00	0.00
134	220027579	8,275.00	0.00	0.00
135	220034087	97,480.00	88,750.00	88,750.00
136	220027080	1,920,000.00	1,452,000.00	1,452,000.00
137	220200424	573,205.00	486,730.00	486,730.00
138	220111882	111,695.00	100,525.50	100,525.50
139	220023301	111,810.00	100,629.00	100,629.00
140	220178895	111,930.00	100,737.00	100,737.00
141	220145296	112,045.00	100,840.50	100,840.50
142	220181152	112,165.00	100,948.50	100,948.50
143	220196427	117,045.00	105,340.50	105,340.50
144	220127026	178,475.00	160,627.50	160,627.50
145	220171386	177,960.00	160,164.00	160,164.00
146	220142823	176,310.00	158,679.00	158,679.00
147	220152864	176,660.00	158,994.00	158,994.00
148	220145830	176,660.00	158,994.00	158,994.00
149	220206066	176,190.00	158,571.00	158,571.00
150	220199388	175,720.00	158,148.00	158,148.00
151	220170851	113,575.00	102,217.50	102,217.50
152	220094063	112,045.00	100,840.50	100,840.50
153	220166538	111,930.00	100,737.00	100,737.00
154	220206384	111,810.00	100,629.00	100,629.00
155	220196389	111,695.00	100,525.50	100,525.50
156	220142645	114,340.00	102,906.00	102,906.00
157	220178704	72,645.00	65,380.50	65,380.50
158	220092052	1,095,795.00	986,215.50	986,215.50
159	220196176	114,400.00	102,960.00	102,960.00
160	220034737	143,625.00	99,290.00	99,290.00
161	220017573	70,015.00	65,000.00	65,000.00
162	220171378	184,775.00	166,705.00	166,705.00
163	220066841	84,530.00	83,160.00	83,160.00
164	220070741	91,020.00	25,000.00	25,000.00
165	220144508	870,655.00	860,395.00	860,395.00
166	220057184	254,355.00	254,355.00	254,355.00
167	220063079	174,870.00	174,870.00	174,870.00
168	220065748	149,175.00	149,175.00	149,175.00
169	220065829	163,760.00	163,760.00	163,760.00
170	220065926	159,820.00	159,820.00	159,820.00
171	220156352	3,725.00	3,725.00	3,725.00
172	220061106	93,220.00	93,220.00	93,220.00
173	220061750	402,220.00	402,220.00	402,220.00
174	220061130	594,260.00	594,260.00	594,260.00
175	220159673	198,880.00	180,000.00	180,000.00
176	220039348	40,725.00	40,725.00	40,725.00
177	220070903	8,775,515.00	8,741,065.00	8,741,065.00
177-2	220070903	8,775,515.00	8,741,065.00	8,741,065.00
178	220205922	5,612,085.00	5,200,000.00	5,200,000.00
179	220205655	118,980.00	100,000.00	100,000.00
180	220080305	224,960.00	223,275.00	223,275.00
181	220173486	531,355.00	531,355.00	531,355.00
182	220082308	148,000.00	148,000.00	148,000.00
183	220083185	180,060.00	180,060.00	180,060.00
184	220083975	116,730.00	116,730.00	116,730.00
185	220000018	168,705.00	168,705.00	168,705.00
186	220000441	226,445.00	226,445.00	226,445.00
187	220000182	270,595.00	270,595.00	270,595.00
188	220065640	24,955.00	23,320.00	23,320.00
189	220036292	37,320.00	35,025.00	35,025.00
190	220036055	44,470.00	40,222.00	40,222.00
191	220036209	155,145.00	150,270.00	150,270.00
192	220036152	160,385.00	155,535.00	155,535.00
193	220049475	274,785.00	210,460.00	210,460.00
194	220049564	276,598.00	212,245.00	212,245.00

# BOARD OF EQUALIZATION

## RECORD BOOK 3

PROT #	PARCEL #	CURRENT TOTAL 2013	REFEREE'S TOTAL	BOE TOTAL
195	220049645	269,430.00	217,180.00	217,180.00
196	220077452	64,380.00	47,260.00	47,260.00
197	220077886	104,380.00	98,185.00	98,185.00
198	220176639	71,770.00	49,945.00	49,945.00
199	220009805	207,925.00	155,000.00	155,000.00
200	220066280	64,325.00	59,830.00	59,830.00
201	220196761	135,345.00	127,785.00	127,785.00
202	220088136	260,750.00	244,825.00	244,825.00
203	220088217	379,280.00	350,615.00	350,615.00
204	220178070	1,001,975.00	900,000.00	900,000.00

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

Chair Gomez called for agenda item BOE to consider and decide on action to adjust commercial property values in Assessor Valuation Groups 21 and 25 that were incorrectly adjusted with residential increases ordered by the Tax Equalization and Review.

Jeff Curry, County Assessor, informed the Board that in the Assessor Valuation Groups 21 and 25 TERC had a hearing requesting that both of those groups be raised by 7% and 7.5%. Jeff informed that his office adhered to their request and raised both groups and submitted them to Lincoln and after Lincoln reviewed their report contacted the Dakota County Assessor's office and informed that there was something wrong with the numbers so they sent Barb Oswald of the Tax Equalization and Review Committee who is the Liaison for Dakota County, to do an audit and she found that there were commercial properties mixed in to the raises and should have been only residential 4500 properties. Jeff informed that they would like the Assessor's office to go back and reduce the area 21 and 25 commercial properties by 7% or 7.5% based on the area they are in and resubmit a letter of Valuation Change to them by July 25, 2013. Once these commercial properties receive the notice they will be given 30 days to protest, but they will be lowered so Jeff doesn't believe there will be any protests filed.

Board Member Bousquet moved, seconded by Board Member Love to approve the County Assessor's Office to send out corrected Property Valuation Notices to the commercial properties in Groups 21 and 25 that were adjusted incorrectly, which will give those 30 days to file a protest. ROLL CALL VOTE: Gomez – Yea, Bousquet – Yea, Love – Yea, and Rohde – Yea. McNear– Absent. UNANIMOUS MOTION CARRIED.

Chair Gomez called for agenda item Board to approve and send Valuation Notices to omitted, undervalued, and/or overvalued properties, if any. It was noted that there were none.

Chair Gomez called for agenda item Board Member Reports and there were none.

Chair Gomez called for agenda item Mail and/or Emergency Business and there was none.

Chair Gomez called for agenda item Public Comment and there was none.

Chair Gomez adjourned the meeting of the Board of Equalization on July 22, 2013 at 3:44 p.m.

County Board of Equalization

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Antonio "Tony" Gomez, Chair

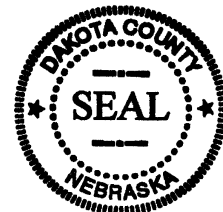
\_\_\_\_\_  
Date Chair signed

\_\_\_\_\_  
Cherie Conley, Deputy County Clerk/Secretary

\_\_\_\_\_  
Date

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

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



# BOARD OF EQUALIZATION RECORD BOOK 3

**Dakota County Board of Equalization**  
Monday, October 14, 2013  
Dakota County Courthouse  
County Board Meeting Room – Basement  
Dakota City, NE 68731

Chair Gomez called the regular scheduled meeting to order at 4:22 p.m. The Pledge of Allegiance was recited at the prior meeting of the Board of Corrections. The location of the Open Meetings Act was noted. Roll Call was taken and present were Board Members Gomez, Bousquet, Love, Rohde, and McNear and Cherie Conley, Deputy County Clerk and Secretary. Absent were none. Also present were Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney.

The agenda for this meeting was as follows:  
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

Board Member McNear moved, seconded by Board Member Love to approve the minutes of the July 22, 2013 meeting as submitted for the record. ROLL CALL VOTE: Bousquet – Yea, Love – Yea, Rohde – Yea, McNear – Yea, and Gomez – Yea. UNANIMOUS MOTION CARRIED.

Chair Gomez called for agenda item New Business - Board to levy the necessary taxes for county political subdivisions for the current year and certify levies.

Board Member Rohde moved, seconded by Board Member Love to approve the submitted taxes for the county political subdivisions for the current year and certify the levies as submitted.

<b>DAKOTA COUNTY LEVIES 2013-14</b>									
DAKOTA COUNTY VALUATION -\$1,474,379,709									
POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION									
								2013-14	2012-13
County General Fund								0.422905	0.448366
County Relief Medical									
Institutions Fund									0.000083
Veteran's Aid									0.000608
	Total County Tax Rate								
All Dakota County Residents pay the Total County Tax Rate								0.422905	0.449057
*****									
CITY/VILLAGE	General	Bond	Police Ret.	Fire	Library			2013-14	2012-13
								TOTAL	TOTAL
Dakota City	0.388383	0.162625						0.551008	0.542919
*Emerson								0.000000	0.761146
Homer	0.176677	0.185811						0.362488	0.369140
Hubbard	0.105577							0.105577	0.106962
Jackson	0.289310	0.310667						0.599977	0.599975
South Sioux City	0.283435		0.025357	0.031500	0.063970			0.404262	0.404321
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	Bond 2009	Bond 9-12	2013-14	2012-13
								TOTAL	TOTAL
*1 Ponca								0.000000	1.292308
4 Ponca - H.S. Bond 2009	0.910234				0.100383	0.217496		1.228113	1.292308
11 So. Sioux City	1.041029	0.138514			0.024042			1.203585	1.207659
11 S Sioux City - No Bond	1.041029				0.024042			1.065071	1.066804
31R Homer - Bond K-12	0.950555	0.049076			0.032189			1.031820	1.062840
31R Homer - Bond 9-12	0.950555				0.032189		0.0043	0.987044	1.062123
*561 Emerson Hubbard								0.000000	1.092821
*70 Allen								0.000000	1.076983
Residents pay the tax levy to the school district in which they reside or affiliate with.									
*****									

# BOARD OF EQUALIZATION RECORD BOOK 3

SUBDIVISION								2013-14	2012-13
	General	Capitol Imp.	Capitol Imp.	Bond	ADA/Haz M			TOTAL	TOTAL
<b>Agricultural Society</b>	0.005575	0.001357						<b>0.006932</b>	<b>0.007701</b>
<b>Historical Society</b>	0.001574							<b>0.001574</b>	<b>0.001653</b>
*Educational Service Unit #1								0.000000	0.015000
*Lower Elkhorn NRD								0.000000	0.029809
*Papio Missouri NRD								0.000000	0.032753
*NE Tech. Comm Colleg								0.000000	0.098253
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				2013-14	2012-13
								TOTAL	TOTAL
Dakota Covington	0.023467		0.008033					0.031500	0.032000
Emerson	0.031500							0.031500	0.032000
Homer	0.018417		0.002276					0.020693	0.025130
*Ponca Rural								0.000000	0.053121
*Allen/Waterbury Rural								0.000000	0.032000
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.									
*Levy set by County other than Dakota--county with highest valuation									
								Final - 10-14-13	

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

Chair Gomez called for agenda item Board Member Reports and there were none.

Chair Gomez called for agenda item Mail and/or Emergency Business and there was none.

Chair Gomez called for agenda item Public Comment and there was none.

Chair Gomez adjourned the meeting of the Board of Equalization on October 14, 2013 at 4:25 p.m.

County Board of Equalization

\_\_\_\_\_  
Antonio "Tony" Gomez, Chair

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

\_\_\_\_\_  
Cherie Conley, Deputy County Clerk/Secretary

\_\_\_\_\_  
Date

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

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

