

DAKOTA COUNTY BOARD OF EQUALIZATION  
TENTATIVE AGENDA MONDAY, FEBRUARY 3, 2014 @ 4:P.M.  
County Board Meeting Room  
Dakota County Courthouse, Dakota City, NE

Antonio Gomez, Chair

Theodore A. Piepho, Secretary

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

- Call Meeting to Order
- Pledge of Allegiance.
  - A current copy of the Open Meetings Act is posted on the south wall near the entrance of this Room and is available for review by all citizens in attendance.
  - Roll Call - Excused Absence
- Nomination and Election for 2014 Board of Equalization Chair.
  - Motion to nominate Board Member \_\_\_\_\_ to serve as the 2014 Board of Equalization Chair, that nominations cease and the Secretary to cast a unanimous Ballot for Board Member \_\_\_\_\_ to serve as the 2014 Board of Equalization Chair.
- Nomination and Election for 2014 Board of Equalization Vice-Chair.
  - Motion to nominate Board Member \_\_\_\_\_ to serve as the 2014 Board of Equalization Vice Chair, that nominations cease and the Secretary to cast a unanimous Ballot for Board Member \_\_\_\_\_ to serve as the 2014 Board of Equalization Vice-Chair.
- Approve Minutes of October 14, 2013.
- Open the Public Hearing to consider a Motor Vehicle Tax Exemption Application filed by Golden Rod Hills Community Action for the County Board of Equalization to exempt a 2002 Chevrolet Venture Van, VIN #; 1GNDU03E92D292361.
  - Comments in favor of the Board approving the Vehicle Exemption Tax Application of Golden Rod Hills.
  - Comments in opposition to the Board approving the Vehicle Exemption Tax Application of Golden Rod Hills.
  - Neutral Comments to the Board approving the Vehicle Exemption Tax Application of Golden Rod Hills.
    - Close the Public Hearing for the Exemption Tax Application of Golden Rod Hills.
- Action by the County Board of Equalization concerning the Vehicle Exemption Tax Application of Golden Rod Hills.
- Open the Public Hearing for the Board of Equalization to consideration approving one or all Form 451A's-Statement of Reaffirmation of Tax Exemptions filed by Qualifying Organizations and any new Form 451 Exemption Application for Tax Exemption on Real and Personal Property that may have been applied for by qualifying organizations or societies seeking tax exemption provided for in subdivisions (1) (c) and (d) of Section [77-202](#) Nebraska Revised Statutes.
  - Comments in favor of the Board approving any or all Form 451A's-Statement of Reaffirmation of Tax Exemptions filed by Qualifying Organizations.
  - Comments in opposition to the Board approving any of the Form 451A's-Statement of Reaffirmation of Tax Exemptions filed by Qualifying Organizations.
  - Neutral Comments to the Board approving any or all Form 451A's-Statement of Reaffirmation of Tax Exemptions filed by Qualifying Organizations.
- The Oblate Apostles of the Two Hearts filed a new application Form 451 Exemption Application for Tax Exemption on Real and Personal Property that have been applied for by qualifying organizations or societies seeking tax exemption provided for in subdivisions (1) (c) and (d) of Section [77-202](#) Nebraska Revised Statutes.
  - This application is for a residence and house of prayer of missionary religious organization.
    - Jeff Curry to present his recommendation for Board action on said application.
  - Comments in favor of the Board approving the Form 451 Exemption Application for Tax Exemption on Real and Personal Property that has been applied for by Oblate Apostles of the Two Hearts.
  - Comments in opposition to the Board approving Form 451 Exemption Application for Tax Exemption on Real and Personal Property that have been applied for by Oblate Apostles of the Two Hearts.
  - Neutral Comments to the Board approving Form 451 Exemption Application for Tax Exemption on Real and Personal Property that have been applied for by Oblate Apostles of the Two Hearts.
    - Close the Public Hearing for the Tax Exemption Application applied for by the Oblate Apostles of the Two Hearts.
  - Action by the County Board of equalization on the Tax Exemption Application applied for by the Oblate Apostles of the Two Hearts.
- Mail and/or Emergency Business
- Public Comment
- Adjournment

**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, MAY 27, 2014, at 4:00 P.M.**  
**County Board Meeting Room, first floor**  
**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 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 3, 2014.
- Miscellaneous Agenda Items
  - Jeff Curry - Discuss if the Board desires to use referees and, if so, appoint referees to review Property Valuation Protests.
    - 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, 2014, to discuss and approve protests.
- PUBLIC COMMENT
- MAIL AND/OR EMERGENCY BUSINESS
- ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION  
MONDAY, JULY 21, 2014 AGENDA  
COUNTY BOARD MEETING ROOM  
DAKOTA COUNTY COURTHOUSE  
DAKOTA CITY, NEBRASKA

This Meeting was advertised to begin at 4:00 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
- Pledge of Allegiance
- A current copy of the Open Meetings Act is posted on the 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 - May 27, 2014
  
- Miscellaneous Agenda Items
  - Jeff Curry, County Assessor, update Board on TERC hearings.
  
  - 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 on the 2014 Property Valuation Protests that were filed with the County Clerk. Jeff Curry to present the referee's recommendations for all Property Valuation Protests filed in 2014.
  
  - The County Board of Equalization will act on all 2014 Property Valuation Protests.
  
- Board Member Reports
- Mail and/or Emergency Business
- Public Comment
  
- Adjournment or the Board of Equalization may recess, as necessary, to complete decisions on all protests before July 25, 2014 and will adjourn after all protests have been decided on.

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DAKOTA COUNTY BOARD OF EQUALIZATION  
Monday, October 13, 2014 AGENDA  
County Board Meeting Room, Main Level  
Dakota County Courthouse, Dakota City, Nebraska

Antonio Gomez, Chair

Theodore A. Piepho Secretary

CALL TO ORDER with the Pledge of Allegiance @ 4:00 p.m.  
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.

- Board to set levies for the various political subdivisions (cents per one hundred dollars of value) for the current tax year 2014.
- PUBLIC COMMENT
- MAIL AND/OR EMERGENCY BUSINESS
- ADJOURNMENT