

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, February 3, 2014
Dakota County Courthouse
County Board Meeting Room – First Floor
Dakota City, NE 68731

Chair Gomez called the regular scheduled meeting to order at 4:00 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, Love, Bousquet and McNear and Theodore Piepho, County Clerk and Secretary. Absent was Board Member Rohde. Also present were Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney.

The agenda for this meeting was as follows:

- 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 # 1GN DU03E92D292361.
 - 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 a 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 Reaffirmation of Tax Exemptions filed by Qualifying Organizations and Tax Exemption Application applied for by the Oblate Apostles of the Two Hearts.
- Mail and/or Emergency Business
- Public Comment
- Adjournment

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

Chair Gomez called for agenda item nomination of Chair to the Board of Equalization. Board Member Bousquet nominated Board Member McNear to be Chair of Board of Equalization. Board Member McNear nominated Board Member Love to be Chair of Board of Equalization.

Board Member Bousquet moved, seconded by Board Member McNear to nominate Board Member Gomez as Chair and Board Member Love as Vice-Chair. ROLL CALL VOTE: Bousquet – Yea, McNear – Yea, Gomez – Yea, Love – Yea, and Rohde - Absent. UNANIMOUS MOTION CARRIED.

Chair Gomez called for agenda item approve the minutes of the October 14, 2013.

Board Member Love moved, seconded by Board Member Bousquet to approve the minutes of the October 14, 2013 meeting as submitted for the record. ROLL CALL VOTE: McNear – Yea, Gomez – Yea, Love – Yea, Bousquet – Yea, and Rohde - Absent. UNANIMOUS MOTION CARRIED.

Chair Gomez, at 4:05 p.m., opened a Public Hearing to consider a Motor Vehicle Tax Exemption Application filed by Northeast Nebraska Community Action Partnership Inc aka of Golden Rod Hills Community Action Agency requesting the County Board of Equalization to exempt a 2002 Chevrolet Venture Van, VIN # 1GN DU03E92D292361.

Chair Gomez asked if there are any comments in favor, in opposition or neutral. There were no comments.

Chair Gomez, at 4:06 p.m., closed the Public Hearing for the Motor Vehicle Tax Exemption Application filed by Northeast Nebraska Community Action Partnership Inc aka of Golden Rod Hills Community Action Agency requesting the County Board of Equalization to exempt a 2002 Chevrolet Venture Van, VIN # 1GN DU03E92D292361.

Board Member Bousquet moved, seconded by Board Member McNear to approve the Motor Vehicle Tax Exemption Application filed by Northeast Nebraska Community Action Partnership Inc aka of Golden Rod Hills Community Action Agency requesting the County Board of Equalization to exempt a 2002 Chevrolet Venture Van, VIN # 1GN DU03E92D292361. ROLL CALL VOTE: Love – Yea, Bousquet – Yea, McNear – Yea, Gomez – Yea, and Rohde - Absent. UNANIMOUS MOTION CARRIED.

Chair Gomez, at 4:06 p.m., opened a Public Hearing for the Board of Equalization to consider 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.

Assessor Jeff Curry, presented each Board Member with a list of the reaffirmations for their information only and informed that there is no action needed on the reaffirmations, but he did explain different types of organizations that qualify. Mr. Curry informed that there were 83 reaffirmations filed and he approved all 83 properties as either full exempt or partial exempt.

Mr. Curry informed that there was one new filing from the Oblate Apostles of the Two Hearts wherein they filed a 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. Mr. Curry informed that his recommendation for this application would be to approve it as exempt.

Chair Gomez asked if there are any comments in favor, in opposition or neutral. There were no comments.

Chair Gomez, at 4:15 p.m., closed the Public Hearing for the 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.

Board Member Bousquet moved, seconded by Board Member Love to approve the Form 451 Exemption Application for Tax Exemption on Real and Personal Property filed by the Oblate Apostles of the Two Hearts and the Form 451A Statement of Reaffirmation of Tax Exemptions listed in the report given by Jeff Curry, Assessor. ROLL CALL VOTE: Love – Yea, Bousquet – Yea, McNear – Yea, Gomez – Yea, and Rohde - Absent. 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 February 3, 2014 at 4:15 p.m.

County Board of Equalization

Antonio "Tony" Gomez, Chair

Date Chair signed

Theodore A. Piepho, County Clerk

Date entered in book



BOARD OF EQUALIZATION

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Dakota County Board of Equalization
Tuesday, May 27, 2014
Dakota County Courthouse
County Board Meeting Room – First Floor
Dakota City, NE 68731

Chair Gomez called the regular scheduled meeting to order at 4:00 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, Rohde, Love, and Bousquet and Cherie Conley, Deputy County Clerk and Secretary. Absent was Board Member McNear. Also present was Joan Spencer, Administrative Assistant to the Board.

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 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

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

Chair Gomez called for agenda item approve the minutes of the February 3, 2014 meeting.

Board Member Rohde moved, seconded by Board Member Love to approve the minutes of the February 3, 2014 meeting as submitted for the record. ROLL CALL VOTE: Love – Yea, Bousquet – Yea, Gomez – Yea and Rohde – Yea. McNear - Absent. UNANIMOUS MOTION CARRIED.

Chair Gomez called for agenda item: Miscellaneous: Jeff Curry - Discuss if the Board desires to use referees and, if so, appoint referees to review Property Valuation Protests.

Jeff Curry and Dick Erickson informed the Board that Property Valuation Change notices will be mailed on Thursday, May 29, 2014. Property Valuation Protests will be filed from June 2 through June 30th and they recommended that Lyle Todd and Doug Helvig be appointed referees and paid the same as last year. They also recommended that July 21, 2014 be set as the next Board of Equalization meeting to hear the recommendations of the referees on the protests filed. They also requested that the original protests be given to them and some discussion was had with regards to statutes. This matter is being reviewed by the County Attorney. Some discussion was had regarding the land values.

Chair Gomez called for agenda item: Miscellaneous: Set the compensation for the referees.

Board Member Bousquet moved, seconded by Board Member Love to appoint as referees Lyle Todd for residential/commercial and Doug Helvig for agricultural and to set the compensation for the referees at the same rate as given in 2013 which was \$75.00 an hour. ROLL CALL VOTE: Bousquet –

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Yea, Gomez – Yea, Rohde – Yea and Love – Yea. McNear – Absent. UNANIMOUS MOTION CARRIED.

Chair Gomez called for agenda item: Miscellaneous: Discuss and set dates for the Board of Equalization to meet in June and/or July 2014 to discuss protests and approve protests.

Board Member Bousquet moved, seconded by Board Member Love to approve Monday, July 21, 2014 as the next Board of Equalization meeting to hear the recommendations of the referees on the protests filed and approve or not approve the recommendations as submitted. ROLL CALL VOTE: Gomez – Yea, Rohde – Yea, Love – Yea and Bousquet – Yea. McNear – Absent. 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 turned the May 27, 2014 Board of Equalization meeting over to Bill Rohde at 4:16 p.m.

County Board of Equalization

Antonio "Tony" Gomez, Chair

Date Chair signed

Cherie Conley, Secretary/Deputy County Clerk

Date

Theodore A. Piepho, County Clerk

Date entered in book



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Dakota County Board of Equalization
Monday, July 21, 2014
Dakota County Courthouse
County Board Meeting Room – First Floor
Dakota City, NE 68731

Chair Gomez called the regular scheduled meeting to order at 4:00 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, Rohde, Love, and McNear and Cherie Conley, Deputy County Clerk and Secretary. Absent was Board Member Bousquet. Also present was Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney.

The agenda for this meeting was as follows:

- 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.

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

Chair Gomez called for agenda item approve the minutes of the May 27, 2014 meeting.

Board Member Rohde moved, seconded by Board Member Love to approve the minutes of the May 27, 2014 meeting as submitted for the record. ROLL CALL VOTE: Love – Yea, McNear – Yea, Gomez – Yea and Rohde – Yea. Bousquet - Absent. UNANIMOUS MOTION CARRIED.

Chair Gomez called for agenda item: Miscellaneous: Jeff Curry, County Assessor, update Board on TERC hearings.

Jeff Curry, County Assessor, informed the Board that there are a few TERC cases still pending from the 2013 protest season with hearings scheduled in the next few months and explained some of the details behind the TERC cases.

Jeff Curry, County Assessor, gave each Board Member a printout with details relating to each protest and the findings and recommendations of the referee on the 2014 Property Valuation Protests that were filed with the County Clerk. Mr. Curry explained that there were 141 protests filed and of those 107 had no changes done, 24 were reduced and 10 were increased. He explained the review process and stated that there were only 3 protests where he and the referee disagreed on the recommended valuation amount, but that the variance was not a huge difference.

The three protest that the Referee and the Assessor disagreed on were Protests 26, 120 and 124. On Protest number 26 the Referee recommended to value the Improvements at \$90,210, the land at \$9,790 for a total value of \$100,000. The Assessor recommended to value the Improvements at \$126,890, the land at \$9,790 for a total value of \$136,680. On Protest number 120 the Referee recommended to value the Improvements at \$78,025, the land at \$19,225 for a total value of \$97,250. The Assessor recommended to value the Improvements at \$78,180, the land at \$23,020 for a total value of \$102,200. On Protest number 124 the Referee recommended to value the Improvements at \$40,785, the land at \$13,860 for a total value of \$54,645. The Assessor recommended to value the Improvements at \$40785, the land at \$16590 for a total value of \$57,375. The Referee recommended to total value of the three protests at \$251,895 while the Assessor recommended the total value of the three parcels at \$296,255 for a total difference of \$44,360.

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Jeff Curry, County Assessor, [certified 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.](#)

Board Member Love moved, seconded by Board Member Gomez to approve the recommendations of the Referees for the Property Valuation Protests filed in 2014 as presented and submitted to the Board by the County Assessor's office.

Protest #, Parcel #, Current Total for 2013, Referee Recommendation and Board of Equalization (BOE) Approved

Protest #1, Parcel #220023166, Current Total \$80,735.00, Referee Recommendation \$25,800.00, BOE Approved \$25,800.00;

Protest #2, Parcel #220037647, Current Total \$51,920.00, Referee Recommendation \$51,920.00, BOE Approved \$51,920.00;

Protest #3, Parcel #220075018, Current Total \$237,415.00, Referee Recommendation \$237,415.00, BOE Approved \$237,415.00;

Protest #4, Parcel #220069778, Current Total \$176,395.00, Referee Recommendation \$176,395.00, BOE Approved \$176,395.00;

Protest #5, Parcel #220033560, Current Total \$106,065.00, Referee Recommendation \$80,000.00, BOE Approved \$80,000.00;

Protest #6, Parcel #220074909, Current Total \$500,000.00, Referee Recommendation \$480,520.00, BOE Approved \$480,520.00;

Protest #7, Parcel #220075085, Current Total \$427,295.00, Referee Recommendation \$427,295.00, BOE Approved \$427,295.00;

Protest #8, Parcel #220074992, Current Total \$440,335.00, Referee Recommendation \$440,335.00, BOE Approved \$440,335.00;

Protest #9, Parcel #220074038, Current Total \$577,535.00, Referee Recommendation \$582,345.00, BOE Approved \$582,345.00;

Protest #10, Parcel #220074208, Current Total \$857,755.00, Referee Recommendation \$841,280.00, BOE Approved \$841,280.00;

Protest #11, Parcel #220074852, Current Total \$818,625.00, Referee Recommendation \$821,955.00, BOE Approved \$821,955.00;

Protest #12, Parcel #220210721, Current Total \$58,190.00, Referee Recommendation \$58,190.00, BOE Approved \$58,190.00;

Protest #13, Parcel #220075034, Current Total \$208,290.00, Referee Recommendation \$209,770.00, BOE Approved \$209,770.00;

Protest #14, Parcel #220074062, Current Total \$37,800.00, Referee Recommendation \$37,800.00, BOE Approved \$37,800.00;

Protest #15, Parcel #220074933, Current Total \$415,675.00, Referee Recommendation \$415,675.00, BOE Approved \$415,675.00;

Protest #16, Parcel #220075174, Current Total \$810,665.00, Referee Recommendation \$810,665.00, BOE Approved \$810,665.00;

Protest #17, Parcel #220074313, Current Total \$835,700.00, Referee Recommendation \$835,700.00, BOE Approved \$835,700.00;

Protest #18, Parcel #220074372, Current Total \$318,005.00, Referee Recommendation \$318,005.00, BOE Approved \$318,005.00;

Protest #19, Parcel #220073767, Current Total \$430,490.00, Referee Recommendation \$430,490.00, BOE Approved \$430,490.00;

Protest #20, Parcel #220075786, Current Total \$1,034,015.00, Referee Recommendation \$1,034,015.00, BOE Approved \$1,034,015.00;

Protest #21, Parcel #220078882, Current Total \$438,340.00, Referee Recommendation \$438,340.00, BOE Approved \$438,340.00;

Protest #22, Parcel #220177279, Current Total \$187,745.00, Referee Recommendation \$187,745.00, BOE Approved \$187,745.00;

Protest #23, Parcel #220087245, Current Total \$645,135.00, Referee Recommendation \$642,865.00, BOE Approved \$642,865.00;

Protest #24, Parcel #220083045, Current Total \$86,415.00, Referee Recommendation \$63,775.00, BOE Approved \$63,775.00;

Protest #25, Parcel #220084106, Current Total \$113,640.00, Referee Recommendation \$113,640.00, BOE Approved \$113,640.00;

Protest #26, Parcel #220170827, Current Total \$136,680.00, Referee Recommendation \$100,000.00, BOE Approved \$100,000.00;

Protest #27, Parcel #220176744, Current Total \$221,910.00, Referee Recommendation \$221,910.00, BOE Approved \$221,910.00;

Protest #28, Parcel #220058601, Current Total \$205,530.00, Referee Recommendation \$205,530.00, BOE Approved \$205,530.00;

Protest #29, Parcel #220176213, Current Total \$143,595.00, Referee Recommendation \$143,595.00, BOE Approved \$143,595.00;

Protest #30, Parcel #220156719, Current Total \$166,985.00, Referee Recommendation \$166,985.00, BOE Approved \$166,985.00;

Protest #31, Parcel #220089671, Current Total \$492,685.00, Referee Recommendation \$492,685.00, BOE Approved \$492,685.00;

Protest #32, Parcel #220136602, Current Total \$190,860.00, Referee Recommendation \$190,860.00, BOE Approved \$190,860.00;

Protest #33, Parcel #220146977, Current Total \$525,980.00, Referee Recommendation \$525,980.00, BOE Approved \$525,980.00;

Protest #34, Parcel #220078173, Current Total \$464,990.00, Referee Recommendation \$464,990.00, BOE Approved \$464,990.00;

Protest #35, Parcel #220157065, Current Total \$348,050.00, Referee Recommendation \$466,235.00, BOE Approved \$466,235.00;

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Protest #36, Parcel #220079587, Current Total \$167,295.00, Referee Recommendation \$151,870.00, BOE Approved \$151,870.00;
Protest #37, Parcel #220078165, Current Total \$389,150.00, Referee Recommendation \$389,150.00, BOE Approved \$389,150.00;
Protest #38, Parcel #220078610, Current Total \$445,235.00, Referee Recommendation \$445,235.00, BOE Approved \$445,235.00;
Protest #39, Parcel #220000018, Current Total \$202,500.00, Referee Recommendation \$202,500.00, BOE Approved \$202,500.00;
Protest #40, Parcel #220000182, Current Total \$320,735.00, Referee Recommendation \$320,735.00, BOE Approved \$320,735.00;
Protest #41, Parcel #220000441, Current Total \$269,460.00, Referee Recommendation \$269,460.00, BOE Approved \$269,460.00;
Protest #42, Parcel #220063621, Current Total \$382,085.00, Referee Recommendation \$371,655.00, BOE Approved \$371,655.00;
Protest #43, Parcel #220041962, Current Total \$86,925.00, Referee Recommendation \$86,925.00, BOE Approved \$86,925.00;
Protest #44, Parcel #220082936, Current Total \$584,450.00, Referee Recommendation \$584,450.00, BOE Approved \$584,450.00;
Protest #45, Parcel #220083509, Current Total \$882,335.00, Referee Recommendation \$882,335.00, BOE Approved \$882,335.00;
Protest #46, Parcel #220083231, Current Total \$5,758,620.00, Referee Recommendation \$5,758,620.00, BOE Approved \$5,758,620.00;
Protest #47, Parcel #220083320, Current Total \$852,115.00, Referee Recommendation \$852,115.00, BOE Approved \$852,115.00;
Protest #48-A, Parcel #220073678, Current Total \$175,590.00, Referee Recommendation \$175,590.00, BOE Approved \$175,590.00;
Protest #48-B, Parcel #220196656, Current Total \$191,335.00, Referee Recommendation \$191,335.00, BOE Approved \$191,335.00;
Protest #49, Parcel #220038686, Current Total \$28,815.00, Referee Recommendation \$27,639.00, BOE Approved \$27,639.00;
Protest #50, Parcel #220001855, Current Total \$307,645.00, Referee Recommendation \$307,645.00, BOE Approved \$307,645.00;
Protest #51, Parcel #220157758, Current Total \$16,185.00, Referee Recommendation \$16,185.00, BOE Approved \$16,185.00;
Protest #52, Parcel #220162867, Current Total \$10,755.00, Referee Recommendation \$10,755.00, BOE Approved \$10,755.00;
Protest #53, Parcel #220083479, Current Total \$61,910.00, Referee Recommendation \$227,470.00, BOE Approved \$227,470.00;
Protest #54, Parcel #220083991, Current Total \$26,760.00, Referee Recommendation \$155,675.00, BOE Approved \$155,675.00;
Protest #55, Parcel #220083371, Current Total \$251,680.00, Referee Recommendation \$251,680.00, BOE Approved \$251,680.00;
Protest #56, Parcel #220083649, Current Total \$84,135.00, Referee Recommendation \$230,880.00, BOE Approved \$230,880.00;
Protest #57, Parcel #220146063, Current Total \$141,305.00, Referee Recommendation \$141,305.00, BOE Approved \$141,305.00;
Protest #58, Parcel #220082626, Current Total \$257,325.00, Referee Recommendation \$257,325.00, BOE Approved \$257,325.00;
Protest #59, Parcel #220082944, Current Total \$380,755.00, Referee Recommendation \$387,565.00, BOE Approved \$387,565.00;
Protest #60, Parcel #220083533, Current Total \$206,175.00, Referee Recommendation \$206,175.00, BOE Approved \$206,175.00;
Protest #61, Parcel #220083525, Current Total \$107,915.00, Referee Recommendation \$107,915.00, BOE Approved \$107,915.00;
Protest #62, Parcel #220082529, Current Total \$697,155.00, Referee Recommendation \$697,155.00, BOE Approved \$697,155.00;
Protest #63, Parcel #220083126, Current Total \$202,210.00, Referee Recommendation \$202,210.00, BOE Approved \$202,210.00;
Protest #64, Parcel #220083215, Current Total \$644,830.00, Referee Recommendation \$644,830.00, BOE Approved \$644,830.00;
Protest #65, Parcel #220083304, Current Total \$149,745.00, Referee Recommendation \$149,745.00, BOE Approved \$149,745.00;
Protest #66, Parcel #220083487, Current Total \$206,500.00, Referee Recommendation \$206,500.00, BOE Approved \$206,500.00;
Protest #67, Parcel #220091803, Current Total \$166,890.00, Referee Recommendation \$166,890.00, BOE Approved \$166,890.00;
Protest #68, Parcel #220067635, Current Total \$483,355.00, Referee Recommendation \$483,355.00, BOE Approved \$483,355.00;
Protest #69, Parcel #220273567, Current Total \$13,950.00, Referee Recommendation \$545.00, BOE Approved \$545.00;
Protest #70, Parcel #220081409, Current Total \$41,350.00, Referee Recommendation \$41,350.00, BOE Approved \$41,350.00;
Protest #71, Parcel #220127573, Current Total \$53,065.00, Referee Recommendation \$53,065.00, BOE Approved \$53,065.00;
Protest #72, Parcel #220171076, Current Total \$193,505.00, Referee Recommendation \$193,505.00, BOE Approved \$193,505.00;
Protest #73, Parcel #220196176, Current Total \$102,960.00, Referee Recommendation \$102,960.00, BOE Approved \$102,960.00;

BOARD OF EQUALIZATION

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Protest #74, Parcel #220111882, Current Total \$100,525.00, Referee Recommendation \$100,525.00, BOE Approved \$100,525.00;
Protest #75, Parcel #220023301, Current Total \$100,630.00, Referee Recommendation \$100,630.00, BOE Approved \$100,630.00;
Protest #76, Parcel #220178895, Current Total \$100,735.00, Referee Recommendation \$100,735.00, BOE Approved \$100,735.00;
Protest #77, Parcel #220145296, Current Total \$100,840.00, Referee Recommendation \$100,840.00, BOE Approved \$100,840.00;
Protest #78, Parcel #220181152, Current Total \$100,950.00, Referee Recommendation \$100,950.00, BOE Approved \$100,950.00;
Protest #79, Parcel #220196427, Current Total \$105,340.00, Referee Recommendation \$105,340.00, BOE Approved \$105,340.00;
Protest #80, Parcel #220127026, Current Total \$160,635.00, Referee Recommendation \$160,635.00, BOE Approved \$160,635.00;
Protest #81, Parcel #220171386, Current Total \$160,160.00, Referee Recommendation \$160,160.00, BOE Approved \$160,160.00;
Protest #82, Parcel #220142823, Current Total \$158,680.00, Referee Recommendation \$158,680.00, BOE Approved \$158,680.00;
Protest #83, Parcel #220152864, Current Total \$159,000.00, Referee Recommendation \$159,000.00, BOE Approved \$159,000.00;
Protest #84, Parcel #220145830, Current Total \$159,000.00, Referee Recommendation \$159,000.00, BOE Approved \$159,000.00;
Protest #85, Parcel #220206066, Current Total \$158,580.00, Referee Recommendation \$158,580.00, BOE Approved \$158,580.00;
Protest #86, Parcel #220199388, Current Total \$158,150.00, Referee Recommendation \$158,150.00, BOE Approved \$158,150.00;
Protest #87, Parcel #220170851, Current Total \$102,220.00, Referee Recommendation \$102,220.00, BOE Approved \$102,220.00;
Protest #88, Parcel #220094063, Current Total \$100,840.00, Referee Recommendation \$100,840.00, BOE Approved \$100,840.00;
Protest #89, Parcel #220166538, Current Total \$100,735.00, Referee Recommendation \$100,735.00, BOE Approved \$100,735.00;
Protest #90, Parcel #220206384, Current Total \$100,630.00, Referee Recommendation \$100,630.00, BOE Approved \$100,630.00;
Protest #91, Parcel #220196389, Current Total \$100,525.00, Referee Recommendation \$100,525.00, BOE Approved \$100,525.00;
Protest #92, Parcel #220142645, Current Total \$102,905.00, Referee Recommendation \$102,905.00, BOE Approved \$102,905.00;
Protest #93, Parcel #220178704, Current Total \$65,380.00, Referee Recommendation \$65,380.00, BOE Approved \$65,380.00;
Protest #94, Parcel #220092052, Current Total \$986,215.00, Referee Recommendation \$986,215.00, BOE Approved \$986,215.00;
Protest #95, Parcel #220070210, Current Total \$226,755.00, Referee Recommendation \$226,755.00, BOE Approved \$226,755.00;
Protest #96, Parcel #220154902, Current Total \$180,595.00, Referee Recommendation \$180,595.00, BOE Approved \$180,595.00;
Protest #97, Parcel #220070466, Current Total \$157,000.00, Referee Recommendation \$84,150.00, BOE Approved \$84,150.00;
Protest #98, Parcel #220201110, Current Total \$422,350.00, Referee Recommendation \$422,350.00, BOE Approved \$422,350.00;
Protest #99, Parcel #220041113, Current Total \$218,180.00, Referee Recommendation \$200,000.00, BOE Approved \$200,000.00;
Protest #100, Parcel #220073864, Current Total \$252,395.00, Referee Recommendation \$252,395.00, BOE Approved \$252,395.00;
Protest #101, Parcel #220073945, Current Total \$305,375.00, Referee Recommendation \$305,375.00, BOE Approved \$305,375.00;
Protest #102, Parcel #220075433, Current Total \$203,300.00, Referee Recommendation \$203,300.00, BOE Approved \$203,300.00;
Protest #103, Parcel #220058067, Current Total \$193,125.00, Referee Recommendation \$193,125.00, BOE Approved \$193,125.00;
Protest #104, Parcel #220057400, Current Total \$226,720.00, Referee Recommendation \$191,035.00, BOE Approved \$191,035.00;
Protest #105, Parcel #220004528, Current Total \$37,100.00, Referee Recommendation \$15,940.00, BOE Approved \$15,940.00;
Protest #106, Parcel #220080569, Current Total \$527,620.00, Referee Recommendation \$527,620.00, BOE Approved \$527,620.00;
Protest #107, Parcel #220081263, Current Total \$55,370.00, Referee Recommendation \$55,370.00, BOE Approved \$55,370.00;
Protest #108, Parcel #220076324, Current Total \$620,385.00, Referee Recommendation \$725,885.00, BOE Approved \$725,885.00;
Protest #109, Parcel #220076464, Current Total \$262,595.00, Referee Recommendation \$221,955.00, BOE Approved \$221,955.00;
Protest #110, Parcel #220077800, Current Total \$198,130.00, Referee Recommendation \$198,130.00, BOE Approved \$198,130.00;
Protest #111, Parcel #220076375, Current Total \$208,410.00, Referee Recommendation \$183,010.00, BOE Approved \$183,010.00;
Protest #112, Parcel #220007403, Current Total \$172,970.00, Referee Recommendation \$151,755.00, BOE Approved \$151,755.00;

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Protest #113, Parcel #220087016, Current Total \$297,200.00, Referee Recommendation \$297,200.00, BOE Approved \$297,200.00;
Protest #114, Parcel #220091080, Current Total \$755,510.00, Referee Recommendation \$755,510.00, BOE Approved \$755,510.00;
Protest #115, Parcel #220057850, Current Total \$268,075.00, Referee Recommendation \$165,565.00, BOE Approved \$165,565.00;
Protest #116, Parcel #220058881, Current Total \$289,410.00, Referee Recommendation \$289,410.00, BOE Approved \$289,410.00;
Protest #117, Parcel #220177198, Current Total \$994,430.00, Referee Recommendation \$539,065.00, BOE Approved \$539,065.00;
Protest #118, Parcel #220057141, Current Total \$522,640.00, Referee Recommendation \$522,640.00, BOE Approved \$522,640.00;
Protest #119, Parcel #220028001, Current Total \$196,915.00, Referee Recommendation \$196,915.00, BOE Approved \$196,915.00;
Protest #120, Parcel #220031797, Current Total \$102,200.00, Referee Recommendation \$97,250.00, BOE Approved \$97,250.00;
Protest #121, Parcel #220031703, Current Total \$139,125.00, Referee Recommendation \$120,000.00, BOE Approved \$120,000.00;
Protest #122, Parcel #220146020, Current Total \$782,810.00, Referee Recommendation \$782,810.00, BOE Approved \$782,810.00;
Protest #123, Parcel #220031886, Current Total \$156,145.00, Referee Recommendation \$156,145.00, BOE Approved \$156,145.00;
Protest #124, Parcel #220033218, Current Total \$57,375.00, Referee Recommendation \$54,645.00, BOE Approved \$54,645.00;
Protest #125, Parcel #220021228, Current Total \$113,235.00, Referee Recommendation \$113,235.00, BOE Approved \$113,235.00;
Protest #126, Parcel #220031967, Current Total \$75,650.00, Referee Recommendation \$69,485.00, BOE Approved \$69,485.00;
Protest #127, Parcel #220064504, Current Total \$355,620.00, Referee Recommendation \$355,620.00, BOE Approved \$355,620.00;
Protest #128, Parcel #220064857, Current Total \$358,435.00, Referee Recommendation \$358,435.00, BOE Approved \$358,435.00;
Protest #129, Parcel #220086265, Current Total \$217,460.00, Referee Recommendation \$217,460.00, BOE Approved \$217,460.00;
Protest #130, Parcel #220084505, Current Total \$170,705.00, Referee Recommendation \$170,705.00, BOE Approved \$170,705.00;
Protest #131, Parcel #220086362, Current Total \$315,790.00, Referee Recommendation \$315,790.00, BOE Approved \$315,790.00;
Protest #132, Parcel #220171599, Current Total \$105,180.00, Referee Recommendation \$105,180.00, BOE Approved \$105,180.00;
Protest #133, Parcel #220084335, Current Total \$166,530.00, Referee Recommendation \$166,530.00, BOE Approved \$166,530.00;
Protest #135, Parcel #220063583, Current Total \$102,130.00, Referee Recommendation \$103,915.00, BOE Approved \$103,915.00;
Protest #136, Parcel #220205922, Current Total \$5,200,000.00, Referee Recommendation \$5,200,000.00, BOE Approved \$5,200,000.00;
Protest #137, Parcel #220205655, Current Total \$100,000.00, Referee Recommendation \$100,000.00, BOE Approved \$100,000.00;
Protest #138, Parcel #220205833, Current Total \$2,947,870.00, Referee Recommendation \$2,947,870.00, BOE Approved \$2,947,870.00;
Protest #139, Parcel #220038554, Current Total \$553,485.00, Referee Recommendation \$553,485.00, BOE Approved \$553,485.00;
Protest #140, Parcel #220039348, Current Total \$40,725.00, Referee Recommendation \$40,725.00, BOE Approved \$40,725.00;
Protest #141, Parcel #220070903, Current Total \$8,741,065.00, Referee Recommendation \$8,741,065.00, BOE Approved \$8,741,065.00;
ROLL CALL VOTE: McNear – Yea, Gomez – Yea, Rohde – Yea and Love – Yea, Bousquet - Absent.
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 July 21, 2014 Board of Equalization at 4:23 p.m.

County Board of Equalization

Antonio "Tony" Gomez, Chair

Date Chair signed

Cherie Conley, Secretary/Deputy County Clerk Date

Theodore A. Piepho, County Clerk Date entered in book



BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, October 13, 2014
Dakota County Courthouse
County Board Meeting Room – First Floor
Dakota City, NE 68731

Vice Chair Love called the regular scheduled meeting to order at 4:00 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 Love, Bousquet, McNear and Rohde and Cherie Conley, Deputy County Clerk and Secretary. Absent was Board Member Gomez. Also present was 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 @ 4:00 p.m.
ROLL CALL - Excused Absence

- Approve the minutes of July 21, 2014 meeting.
- New Business
 - Board to set political subdivisions levies (cents per one hundred dollars of value) for the current year taxes.
 - **County General**
 - **Cities & Villages**
 - Dakota City Village
 - Homer Village
 - Hubbard Village
 - Jackson Village
 - South Sioux City
 - **School Districts**
 - #4 Ponca - H.S. Bond 2009
 - #11 South Sioux City
 - # 31R Homer
 - **Misc. Subdivisions**
 - Ag. Society
 - Historical Society
 - **Rural Fire Protection**
 - Dakota Covington
 - Emerson
 - Homer
- PUBLIC COMMENT
- MAIL AND/OR EMERGENCY BUSINESS
- ADJOURNMENT

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

Vice Chair Love called for agenda item New Business: Board to set political subdivisions levies for the current year taxes for the County General, Cities & Villages, School Districts, Miscellaneous Subdivisions and Rural Fire Protection.

Board Member Bousquet moved, seconded by Board Member Rohde to set the political subdivisions levies for the current year taxes for the County General, Cities & Villages, School Districts, Miscellaneous Subdivisions and Rural Fire Protection as presented.

BOARD OF EQUALIZATION RECORD BOOK 3

DAKOTA COUNTY LEVIES 2014-15									
DAKOTA COUNTY VALUATION -\$1,616,238,281									
POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION									
								2014-15	2013-14
County General Fund								0.366589	0.422905
County Relief Medical									
Institutions Fund									0
Veteran's Aid									0
Total County Tax Rate								0.366589	0.422905
All Dakota County Residents pay the Total County Tax Rate									
								2014-15	2013-14
CITY/VILLAGE	General	Bond	Police Pen.	Fire	Library			TOTAL	TOTAL
Dakota City	0.305741	0.190908			0.054405			0.551054	0.551008
*Emerson	0.448875	0.312272						0.761147	0.761144
Homer	0.168656	0.190093						0.358749	0.362488
Hubbard	0.104885							0.104885	0.105577
Jackson	0.303184	0.296787						0.599971	0.599977
South Sioux City	0.285348		0.025197	0.030000	0.063720			0.404265	0.404262
All residents living within the incorporated limits of a city or village pay the respective tax rate for said city or village.									
								2014-15	2013-14
SCHOOL DISTRICT	General	Bond	Qual. CPU	Sinking	Building	Bond K-12	Bond 9-12	TOTAL	TOTAL
*1 Ponca	0.950001	0.171759			0.097749			1.219509	1.228113
4 Ponca - H.S. Bond 2009	0.950001				0.097749			1.047750	1.228113
11 So. Sioux City	1.040527	0.136417	0.017255		0.010726			1.204925	1.203585
11 S Sioux City - No Bond	1.040527		0.017255		0.010726			1.068508	1.065071
31R Homer - Bond K-12	0.950992				0.061240	0.031207		1.043439	1.031820
31R Homer - Bond 9-12	0.950992				0.061240		0.002663	1.014895	0.987044
*561 Emerson Hubbard	1.034853							1.061116	1.090446
*70 Allen	0.897519	0.058683	0.017368		0.006904			0.980474	1.054741
Residents pay the tax levy to the school district in which they reside or affiliate with.									
								2014-15	2013-14
SUBDIVISION	General	Capitol Imp.	Capitol Imp.	Bond	ADA/Haz M			TOTAL	TOTAL
Agricultural Society	0.005086	0.001237						0.006323	0.006932
Historical Society	0.001620							0.001620	0.001574
*Educational Service Unit #1	0.015000							0.015000	0.015000
*Lower Elkhorn NRD	0.025105							0.025105	0.026613
*Papio Missouri NRD	0.024526			0.008227				0.032753	0.032753
*NE Tech. Comm Colleg	0.079000	0.020000						0.099000	0.099300
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.									
								2014-15	2013-14
RURAL FIRE PROTECTION	General	Bond	Sinking	Ambulance			TOTAL	TOTAL	
Dakota Covington	0.022500		0.007500				0.030000	0.031500	
Emerson	0.018390	0.011610					0.030000	0.031500	
Homer	0.015488		0.001909				0.017397	0.020693	
*Ponca Rural	0.027195		0.007805				0.035000	0.035000	
*Allen/Waterbury Rural	0.030000						0.030000	0.031500	
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 - 10-17-14	

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

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

Vice Chair Love adjourned the October 13, 2014 Board of Equalization at 4:04 p.m.

County Board of Equalization

Scott Love, Vice Chair

Date Chair signed

Cherie Conley, Secretary/Deputy County Clerk Date

Theodore A. Piepho, County Clerk Date entered in book

