

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA-MONDAY, MARCH 02, 2015 @ 3:01 P.M.
County Board Meeting Room
Dakota County Courthouse, Dakota City, NE

Rick Bousquet, 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
- Approve Minutes of February 17, 2015.
- Open a Public Hearing to consider a Exemption Application concerning Tax Exempt Application Form 451 filed Dec. 10, 2014 Primera Iglesia Bautista Hispana DE South Sioux City 816 B Street on the following described real property:
 - Tract in NE1/4 & SE1/4 of Sec 21 Beg. 1112.66' east & 335.57' south of NW corner of S1/2SE1/4, thence E214.18', S457.48', w366.97', N418.32', thence NE'erly 159.65' to POB UNPLATTED 21-29-9 Acres.The detailed description of the use of the property is to be residence and house of prayer of missionary religious organization of the Catholic Church.
 - Comments in **favor** of the Board approving the Tax Exemption Application of Primera Iglesia Bautista Hispana DE South Sioux City.
 - Comments in **opposition** to the Board approving the Tax Exemption Application of Primera Iglesia Bautista Hispana DE South Sioux City.
 - **Neutral** Comments to the Board approving the Tax Exemption Application of Primera Iglesia Bautista Hispana DE South Sioux City.
- Close the Public Hearing for the Tax Exemption Application of Primera Iglesia Bautista Hispana DE South Sioux City.
 - The Board will decide whether to approve, disapprove or table the Application for Exemption.
- Mail and/or Emergency Business
- Public Comment
- Adjournment

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA-MONDAY, June 8, 2015 @ 3:00 P.M.
County Board Meeting Room
Dakota County Courthouse, Dakota City, NE

Rick Bousquet, 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
- Approve Minutes of March 16, 2015 meeting.
- Jeff Curry, County Assessor, to update the Board on the Oblate Apostles of the Two Hearts Tax Exempt Application.
- Jeff Curry, County Assessor, to update the Board on the Boys & Girls Home of Nebraska Inc. Tax Exempt Application.
- Jeff Curry, County Assessor, present the Board with Tax Exempt Application 451 for Secular Institute of the Two Hearts, Inc So Sioux City pursuant to Sec 77-202.01(2). Board to approve, disapprove or table the Application.
- Jeff Curry - Discuss if the Board desires to use Certified Appraisers as referees and, if so, appoint referees to review Property Valuation Protests.
- Set the compensation for the referees.
- Discuss and set dates for the Board of Equalization to meet in June and/or July, 2015, to discuss and approve protests.
- Mail and/or Emergency Business
- Public Comment
- Adjournment

**DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA-MONDAY, July 6, 2015 @ 2:00 P.M.
County Board Meeting Room
Dakota County Courthouse, Dakota City, NE**

Rick Bousquet, 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 – Excuse any Absence
- Approve Minutes of June 8, 2015 meeting
- Board to review protests with recommendations by the referees.
- Board to set future days to meet with referees to review more protests with referee recommendations.
- Mail and/or Emergency Business
- Public Comment
- Adjournment.

**DAKOTA COUNTY BOARD OF
EQUALIZATION AGENDA-MONDAY, August
3, 2015 @ 3:01 P.M.
County Board Meeting Room
Dakota County Courthouse, Dakota City, NE**

Rick Bousquet, 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.
 - o 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.
 - o Roll Call - Excused Absence
 - > Approve Minutes of July 20, 2015
 - > Homestead Exemption Appeal filed by Phoebe Dirks o Open hearing for Ms. Dirks appeal.
 - Ms. Dirks has been denied Homestead Exemption by the Assessor's Office based on a letter from DHHS.
 - > Open Public Hearing - Advertised to begin at 3:01 p.m.
 - o The purpose of this public hearing is to consider three Motor Vehicle Tax Exemption Applications filed by Northeast Nebraska Community Action Partnership, Inc. for the County Board of Equalization to exempt a 2002 Ford Windstar LX Sport Van bearing the VIN #; 2FMZA51492BB79798, 2002 Ford Windstar LX Sport Van bearing the VIN #; 2FMZA51492BB79638 and 2002 Ford Windstar LX Sport Van bearing the VIN #; 2FMZA51492BB79106.
 - The purpose of the vans is to transport staff attending meetings and other activities for the Early Head Start Program.
 - o Comments in **favor** of the Board approving the Application for Exemption Form 457 applied by Northeast Nebraska Community Action Partnership.
 - o Comments in **opposition** to the Board approving the Application for Exemption Form 457 applied by Northeast Nebraska Community Action Partnership.
 - o **Neutral** comments to the Board approving the Application for Exemption Form 457 applied by Northeast Nebraska Community Action Partnership.
 - > Close the Public Hearing for the Application for Exemption Form 457 applied by Northeast Nebraska Community Action Partnership.
 - > Board decision whether to approve, disapprove or table the Application for Exemption.
 - > Mail and/or Emergency Business
 - > Public Comment
 - > Adjournment
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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA-MONDAY, August 17, 2015 @ 3:01 P.M.
County Board Meeting Room
Dakota County Courthouse, Dakota City, NE

Rick Bousquet, 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.
 - 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
- Approve Minutes of August 3, 2015
- Homestead Exemption Appeal filed by Phoebe Dirks.
 - Board decision whether to approve or deny the application for Exemption. A Public Hearing was held at the last meeting and the Board delayed action to research if the statement from Ms. Dirks' doctor, which was presented by Ms. Dirks, at her hearing, would qualify her for Exemption.
- Closed session for the Board to discuss possible settlement in Tax Equalization and Review Case Guzman v. Dakota County.
- Board to approve or deny the settlement on the action on the Tax Equalization and Review Case Guzman v. Dakota County.
- Mail and/or Emergency Business
- Public Comment
- Adjournment

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, OCTOBER 12, 2015, at 3:01 P.M.
County Board Meeting Room, first floor
Dakota County Courthouse, Dakota City, Nebraska

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west 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. **CONSENT AGENDA** *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
 - a. Approval of the previous minutes – August 17, 2015

2. **NEW BUSINESS**
 - a. Board to levy the necessary taxes for the 2015-2016 budget year and certify all levies for Dakota County and political subdivisions. §77-1601(1)
 - b. Closed Session to discuss settlement negotiations in SSCNE, LP v. Dakota County Board of Equalization.
 - c. Board to take possible settlement action.
 - d. Closed Session to discuss settlement negotiates in MFP Mid-America Shopping Centers, LLC v. Dakota County Board of Equalization.
 - e. Board to take possible settlement action.

3. **MISCELLANEOUS**

4. **COMMISSIONER COMMITTEE REPORTS**

5. **MAIL AND/OR EMERGENCY BUSINESS**

6. **PUBLIC COMMENT**

7. **ADJOURNMENT**

Dakota County Title VI Policy Statement: “No person in the United States shall, on the grounds of race, color, national origin, age, disability/handicap or sex, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity provided by Dakota County, whether those programs and activities are federally funded or not. Complaints with regard to this policy must be filed in writing with the Board Administrative Assistant within 180 days of the alleged act of discrimination.

To the extent possible, accommodations will be provided for individuals with disabilities, in general, and interpreters, signers and alternate formatted materials will be provided, if requested. To assist Dakota County providing these accommodations, please contact the Board Administrative Assistant, PO Box 338, Dakota City, NE 68731, telephone 402-987-2130 as far in advance as possible, but no later than 48 hours before the scheduled event.”

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, OCTOBER 26, 2015, at 3:01 P.M.
County Board Meeting Room, first floor
Dakota County Courthouse, Dakota City, Nebraska

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

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

1. **CONSENT AGENDA** *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
 - a. Approval of the previous minutes – October 12, 2015

2. **NEW BUSINESS**
 - a. Board to hear request from Northeast Community Action Partnership, Inc. for two (2) 2016 Dodge Grand Caravans bearing VIN numbers 2C4RDGBG7GR108050 and 2C4RDGBG5GR102859. Said vehicles used by staff to attend meetings and other activities for the Early Head Start Program. After consideration of the recommendation of the County Treasurer, shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner.
 - b. Jeff Curry, Assessor, approve tax roll corrections for clerical error for two residential properties.
 - c. Jeff Curry, Assessor, approve exempt properties purchased by a private entity to be put back on the tax roll.
 - d. Closed Session to discuss settlement negotiations in SSCNE, LP v. Dakota County Board of Equalization for 2013, 2014 and 2015 tax years.
 - e. Board to approve or deny settlement negotiations with SSCNE, LP.
 - f. Closed Session to discuss settlement negotiations in MFP Mid-America Shopping Centers, LLC v. Dakota County Board of Equalization for 2014 and 2015 tax years.
 - g. Board to approve or deny settlement negotiation with MFP Mid-America Shopping Centers, LLC.

3. **MISCELLANEOUS**

4. **COMMISSIONER COMMITTEE REPORTS**

5. **MAIL AND/OR EMERGENCY BUSINESS**

6. **PUBLIC COMMENT**

7. **ADJOURNMENT**

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