

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Tuesday, February 17, 2015
Dakota County Courthouse
County Board Meeting Room – First Floor
Dakota City, NE 68731

Chair Gomez called the regular scheduled meeting to order at 3:00 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, McNear and Rohde and Cherie Conley, Deputy County Clerk and Secretary. Absent were none. Also present was Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney.

The agenda for this meeting was as follows:

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
- Call for a motion to nominate and Elect a Board Member to be the 2015 Board of Equalization Chair.
 - Motion to nominate Board Member _____ to serve as the 2015 Board of Equalization Chair, that nominations cease and the Secretary to cast a unanimous Ballot for Board Member _____ to serve as the 2015 Board of Equalization Chair.
- Call for a motion to nominate and Elect a Board Member to be the 2015 Board of Equalization Vice-Chair.
 - Motion to nominate Board member _____ to serve as the 2015 Board of Equalization Vice-Chair, that nominations cease and the Secretary to cast a unanimous Ballot for Board member _____ to serve as the 2015 Board of Equalization Vice-Chair.
- Approve Minutes of October 13, 2014.
- Open a Public Hearing to consider a Motor Vehicle Tax Exemption Application filed by NE Nebraska Community Action Partnership, Inc. for the County Board of Equalization to exempt a 2002 Chevrolet Venture Van, VIN # 1GNDU03E92D292361. The van is used for transporting staff to and from meetings and transporting staff to monitor program sites for the Head Start Program.
 - Comments in **favor** of the Board approving the Vehicle Exemption Tax Application of NE Nebraska Community Action Partnership.
 - Comments in **opposition** to the Board approving the Vehicle Exemption Tax Application of NE Nebraska Community Action Partnership.
 - **Neutral** Comments to the Board approving the Vehicle Exemption Tax Application of NE Nebraska Community Action Partnership.
 - Close the Public Hearing for the Vehicle Exemption Tax Application of NE Nebraska Community Action Partnership.
 - The Board will decide whether to approve, disapprove or table the Application for Exemption.
- Jeff Curry, County Assessor, to report on Form 451A Exemption Applications for Tax Exemption on Real and Personal Property that has been applied for by qualifying organizations who applied for Tax Exemption in 2012. This is the last year of a four year cycle for these organizations to be exempt. In 2016, new applications must be filed.
 - This report to The County Board of Equalization is informational in nature and the Board may approve the list as it is not necessary to approve the applications themselves.
- South Sioux City Housing Agency - The County Board of Equalization will consider approving a correction of the assessment and tax rolls and whether to refund real estate taxes paid by the South Sioux City Housing Agency, which they paid on 4-9-13, 8-14-13, 6-11-14, 6-16-14, and 8-13-14, amounting to a total of \$2,166.20.
- Mail and/or Emergency Business
- Public Comment
- Adjournment

Chair Gomez asked for nominations for the Chair position for the 2015 Board of Equalization.

Board Member Rohde moved, seconded by Board Member Love to nominate Rick Bousquet as the Chair and asked that nominations cease. ROLL CALL VOTE: Love – Yes, Bousquet – Yes, McNear - Yes, Rohde – Yes and Gomez - Yes. UNANIMOUS MOTION CARRIED.

Chair Gomez asked for nominations for the Vice Chair position for the 2015 Board of Equalization.

Board Member Bousquet moved, seconded by Board Member Gomez to nominated Bill Rohde as the Vice Chair and asked that nominations cease. ROLL CALL VOTE: Bousquet – Yes, McNear - Yes, Rohde – Yes, Gomez – Yes and Love – Yes. UNANIMOUS MOTION CARRIED.

At this time Rick Bousquet took control of the meeting as Chair and called for a roll call vote. Present were Board Members Bousquet, McNear, Rohde, Gomez, and Love, and Cherie Conley, Deputy County Clerk and Secretary. Absent were none. Also present was Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney. The Open Meetings Act was again noted.

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Chair Bousquet called for approval of the minutes of October 13, 2014.

Board Member Love moved, seconded by Board Member Gomez to approve the minutes as submitted for the record for the October 13, 2014 meeting. ROLL CALL VOTE: Rohde – Yes, Gomez – Yes, Love – Yes, Bousquet – Yes and McNear – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet opened a Public Hearing at 3:04 p.m. to consider a Motor Vehicle Tax Exemption Application filed by NE Nebraska Community Action Partnership, Inc. for the County Board of Equalization to exempt a 2002 Chevrolet Venture Van, VIN # 1GN DU03E92D292361. The van is used for transporting staff to and from meetings and transporting staff to monitor program sites for the Head Start Program.

Chair Bousquet asked for any comments in **favor** of the Board approving the Vehicle Exemption Tax Application of NE Nebraska Community Action Partnership. There were none.

Chair Bousquet asked for any comments in **opposition** to the Board approving the Vehicle Exemption Tax Application of NE Nebraska Community Action Partnership. There were none.

Chair Bousquet asked for any neutral comments to the Board approving the Vehicle Exemption Tax Application of NE Nebraska Community Action Partnership. There were none.

Chair Bousquet closed the Public Hearing at 3:05 p.m. for the Vehicle Exemption Tax Application of NE Nebraska Community Action Partnership.

Board Member Rohde moved, seconded by Board Member McNear to approve the Application for Exemption from the NE Nebraska Community Action Partnership for the 2002 Chevrolet Venture Van, VIN # 1GN DU03E92D292361 used for transporting staff to and from meetings and transporting staff to monitor program sites for the Head Start Program. ROLL CALL VOTE: Gomez – Yes, Love – Yes, Bousquet – Yes, McNear – Yes and Rohde – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet called for agenda item: Jeff Curry, County Assessor, to report on Form 451A Exemption Applications for Tax Exemption on Real and Personal Property that has been applied for by qualifying organizations who applied for Tax Exemption in 2012. This is the last year of a four year cycle for these organizations to be exempt. In 2016, new applications must be filed

Jeff Curry appeared before the Board and informed them that there are 45 organizations that applied resulting in 83 requests from Form 451A. 55 of them are religious, 23 are charitable and 5 are educational. There are 2 organizations in this cycle that have not applied yet - the Highway Inc. in Homer and the First Baptist Church in South Sioux City and if they do apply a penalty will be applied. They do have until June 30th to apply before going back on the tax roll.

Jeff Curry also noted that there will be a Board of Equalization meeting on March 2, 2015, where there will be a public hearing on a new application from Primera Iglesia Bautista Hispana in South Sioux City where they intend on building a church. Also, on March 16, 2015, there will be a public hearing for the Oblate Apostles of the Two Hearts. They have two properties and one of them is being purchased on contract therefore they are not owners of said property yet and ownership is the first thing needed to get exemption. They were approved for exemption last year but this year there will need to be a Board ruling.

Chair Bousquet called for agenda item: South Sioux City Housing Agency - The County Board of Equalization will consider approving a correction of the assessment and tax rolls and whether to refund real estate taxes paid by the South Sioux City Housing Agency, which they paid on 4-9-13, 8-14-13, 6-11-14, 6-16-14, and 8-13-14, amounting to a total of \$2,166.20.

Jeff Curry reported that this issue has been ongoing for a couple of years and found that they are exempt. It was found that the City of South Sioux City had passed two resolutions, one in the late 1980's and one in early 1990's and these resolutions were confirmed by both the City Attorney and the County Attorney. Mr. Curry recommended that the Board approve the refund.

Board Member Rohde moved, seconded by Board Member Gomez to approve the correction of the assessment and tax rolls and issue a refund of real estate taxes paid by the South Sioux City Housing Agency, which they paid on 4-9-13, 8-14-13, 6-11-14, 6-16-14, and 8-13-14, amounting to a total of \$2,166.20. ROLL CALL VOTE: Love – Yes, Bousquet – Yes, McNear – Yes, Rohde – Yes and Gomez – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet called for agenda item Mail and/or Emergency Business. There was none.

Chair Bousquet called for agenda item Public Comment. There was none.

Chair Bousquet adjourned the February 17, 2015 Board of Equalization at 3:11 p.m.

County Board of Equalization

Richard Bousquet, 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, March 2, 2015
Dakota County Courthouse
County Board Meeting Room – First Floor
Dakota City, NE 68731

Chair Bousquet called the regular scheduled meeting to order at 3:04 p.m. The Pledge of Allegiance was recited at the Board of Corrections meeting held just prior to this. The location of the Open Meetings Act was noted. Roll Call was taken and present were Board Members Bousquet, McNear, Rohde, Gomez, Love and Cherie Conley, Deputy County Clerk and Secretary. Absent were none. Also present was Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney.

The agenda for this meeting was as follows:

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 an Exemption Application concerning Tax Exempt Application Form 451 filed Dec. 10, 2014 of 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

Chair Bousquet called for approval of the minutes of February 17, 2015 meeting.

Board Member Rohde moved, seconded by Board Member McNear to approve the minutes as submitted for the record for the September 17, 2015 meeting. ROLL CALL VOTE: McNear – Yes, Rohde – Yes, Gomez – Yes, Love – Yes, and Bousquet – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet opened a Public Hearing at 3:05 p.m. to consider an Exemption Application concerning Tax Exempt Application Form 451 filed Dec. 10, 2014 of Primera Iglesia Bautista Hispana DE South Sioux City.

Chair Bousquet asked for any comments in **favor** of the Board approving the Exemption Application concerning Tax Exempt Application Form 451 filed Dec. 10, 2014 of Primera Iglesia Bautista Hispana DE South Sioux City.

Jesus Gonzalez, Pastor, with interpreter, Francis, spoke in favor of the exemption request stating this property will eventually have a church built on it.

Chair Bousquet asked for any comments in **opposition** to the Board approving the Exemption Application concerning Tax Exempt Application Form 451 filed Dec. 10, 2014 of Primera Iglesia Bautista Hispana DE South Sioux City. There were none.

Chair Bousquet asked for any neutral comments to the Board approving the Exemption Application concerning Tax Exempt Application Form 451 filed Dec. 10, 2014 of Primera Iglesia Bautista Hispana DE South Sioux City. Two members of the church spoke in favor of the church and asked for the exempt status to be approved. County Assessor, Jeff Curry, stated they qualify for exemption and recommends the Board approve the same.

Chair Bousquet closed the Public Hearing at 3:10 p.m. for the Exemption Application concerning Tax Exempt Application Form 451 filed Dec. 10, 2014 of 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.

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Board Member Gomez moved, seconded by Board Member Rohde to approve Exemption Application concerning Tax Exempt Application Form 451 filed Dec. 10, 2014 of 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. ROLL CALL VOTE: Rohde – Yes, Gomez – Yes, Love – Yes, Bousquet – Yes, and McNear – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet called for agenda item Mail and/or Emergency Business. There was none.
Chair Bousquet called for agenda item Public Comment. There was none.
Chair Bousquet adjourned the March 2, 2015 Board of Equalization at 3:13 p.m.

County Board of Equalization

Richard Bousquet, 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, March 16, 2015
Dakota County Courthouse
County Board Meeting Room – First Floor
Dakota City, NE 68731

Vice Chair Rohde called the regular scheduled meeting to order at 3:00 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 Rohde, Gomez, Love, and McNear, and Cherie Conley, Deputy County Clerk and Secretary. Absent was Bousquet. Also present were Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney.

The agenda for this meeting was as follows:

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 2, 2015.
- Open a Public Hearing to consider an Exemption Application concerning Tax Exempt Application Form 451 originally filed Dec. 3, 2013 and the Statement of Reaffirmation of Tax Exemption Form 451A subsequently filed on December 2, 2014 by Oblate Apostles of the Two Hearts, South Sioux City on the following described real property:
---Tract in N1/2 NE1/4 NW1/4 NE1/4 & E20' of N1/2 N/E1/4 NW1/4 NE1/4 15-29-7 Dakota County, State of Nebraska 5.15 Acres. 1330 120th Street

The detailed description of the use of the property is to be a residence and house of prayer of a missionary religious organization of the Catholic Church.

- Comments in **favor** of the Board approving the Statement of Reaffirmation of Tax Exemption Form 451A applied for by Oblate Apostles of the Two Hearts South Sioux City.
 - Comments in **opposition** to the Board approving the Statement of Reaffirmation of Tax Exemption Form 451A applied for by Oblate Apostles of the Two Hearts South Sioux City.
 - **Neutral** Comments to the Board approving the Statement of Reaffirmation of Tax Exemption Form 451A applied for by Oblate Apostles of the Two Hearts South Sioux City.
 - Close the Public Hearing for the Statement of Reaffirmation of Tax Exemption Form 451A applied for by Oblate Apostles of the Two Hearts South Sioux City.
 - Board decision whether to approve, disapprove or table the Application for Exemption.
 - Open Public Hearing concerning Tax Exempt Application Form 451 originally filed Dec. 16, 2011 and the Statement of Reaffirmation of Tax Exemption Form 451A subsequently filed on December 4, 2014 by the Boys & Girls Home of Nebraska on the following described real property:
---Tract in NW1/4 NE1/4 Comm. At NW Corner of NW1/4 NE1/4, E129.83', S81.74', E200', S25' to POB, Th. E150', S336.74', NW152.70', N308.13' to POB
Unplatted 33-29-9 1.04 Acres More or less.
- The detailed description of the use of the property is a residential treatment facility for children.
- Comments in **favor** of the Board approving the Statement of Reaffirmation of Tax Exemption Form 451A applied for by the Boys & Girls Home of Nebraska.
 - Comments in **opposition** to the Board approving the Statement of Reaffirmation of Tax Exemption Form 451A applied for by the Boys & Girls Home of Nebraska.
 - **Neutral** Comments to the Board approving the Statement of Reaffirmation of Tax Exemption Form 451A applied for by the Boys & Girls Home of Nebraska.
 - Close the Public Hearing for the Statement of Reaffirmation of Tax Exemption Form 451A applied for by the Boys & Girls Home of Nebraska.
 - Board decision whether to approve, disapprove or table the Application for Exemption by the Boys & Girls Home of Nebraska.
 - Mail and/or Emergency Business
 - Public Comment
 - Adjournment

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

Vice Chair Rohde called for approval of the minutes of March 2, 2015 meeting.

Board Member Love moved, seconded by Board Member Gomez to approve the minutes of the March 2, 2015 meeting as submitted for the record. ROLL CALL VOTE: Love – Yes, McNear – Yes, Rohde – Yes and Gomez – Yes. Bousquet – Absent. UNANIMOUS MOTION CARRIED.

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Vice Chair Rohde opened a Public Hearing at 3:03 p.m. to consider an Exemption Application concerning Tax Exempt Application Form 451 originally filed Dec. 3, 2013 and the Statement of Reaffirmation of Tax Exemption Form 451A subsequently filed on December 2, 2014 by Oblate Apostles of the Two Hearts, South Sioux City on the following described real property:

---Tract in N1/2 NE1/4 NW1/4 NE1/4 & E20' of N1/2 N/E1/4 NW1/4 NE1/4 15-29-7 Dakota County, State of Nebraska 5.15 Acres. 1330 120th Street

The detailed description of the use of the property is to be a residence and house of prayer of a missionary religious organization of the Catholic Church.

Vice Chair Rohde asked for any comments in **favor** of the Board approving the Tax Exempt Application Form 451 originally filed Dec. 3, 2013 and the Statement of Reaffirmation of Tax Exemption Form 451A subsequently filed on December 2, 2014 by Oblate Apostles of the Two Hearts, South Sioux City.

Alma Salcido, 400 E 32nd St, So Sioux City NE appeared and spoke in favor of the approval of the application as they are buying the house on contract from the Gills and they are a non-profit organization.

Vice Chair Rohde asked for any comments in **opposition** to the Board approving the Tax Exempt Application Form 451 originally filed Dec. 3, 2013 and the Statement of Reaffirmation of Tax Exemption Form 451A subsequently filed on December 2, 2014 by Oblate Apostles of the Two Hearts, South Sioux City. There were none.

Vice Chair Rohde asked for any neutral comments to the Board approving the Tax Exempt Application Form 451 originally filed Dec. 3, 2013 and the Statement of Reaffirmation of Tax Exemption Form 451A subsequently filed on December 2, 2014 by Oblate Apostles of the Two Hearts, South Sioux City. There was none.

Vice Chair Rohde closed the Public Hearing at 3:06 p.m. for Tax Exempt Application Form 451 originally filed Dec. 3, 2013 and the Statement of Reaffirmation of Tax Exemption Form 451A subsequently filed on December 2, 2014 by Oblate Apostles of the Two Hearts, South Sioux City on the following described real property: ---Tract in N1/2 NE1/4 NW1/4 NE1/4 & E20' of N1/2 N/E1/4 NW1/4 NE1/4 15-29-7 Dakota County, State of Nebraska 5.15 Acres. 1330 120th Street

Jeff Curry, County Assessor, advised the Board that the County Clerk, Theodore Piepho, had received a phone call and an email from Father Stanislaus asking that this matter be postponed until the Father Jose Viola, National Superior who handles these matters, could be present. Mr. Curry asked if this matter could be tabled until a later time and advised that June is the deadline for a determination.

Board Member Gomez moved, seconded by Board Member McNear to table this matter until further notice to allow the Oblate Apostles of the Two Hearts organization more time to prepare. ROLL CALL VOTE: McNear – Yes, Rohde – Yes, Gomez – Yes and Love – Yes. Bousquet – Absent. UNANIMOUS MOTION CARRIED.

Vice Chair Rohde opened a Public Hearing at 3:10 p.m. to consider an Tax Exempt Application Form 451 originally filed Dec. 16, 2011 and the Statement of Reaffirmation of Tax Exemption Form 451A subsequently filed on December 4, 2014 by the Boys & Girls Home of Nebraska on the following described real property: ---Tract in NW1/4 NE1/4 Comm. At NW Corner of NW1/4 NE1/4, E129.83', S81.74', E200', S25' to POB, Th. E150', S336.74', NW152.70', N308.13' to POB Unplatted 33-29-9 1.04 Acres More or less. The detailed description of the use of the property is a residential treatment facility for children.

Vice Chair Rohde asked for any comments in **favor** of the Board approving the Tax Exempt Application Form 451 originally filed Dec. 16, 2011 and the Statement of Reaffirmation of Tax Exemption Form 451A subsequently filed on December 4, 2014 by the Boys & Girls Home of Nebraska. There were none.

Vice Chair Rohde asked for any comments in **opposition** to the Board approving the Tax Exempt Application Form 451 originally filed Dec. 16, 2011 and the Statement of Reaffirmation of Tax Exemption Form 451A subsequently filed on December 4, 2014 by the Boys & Girls Home of Nebraska. There were none.

Vice Chair Rohde asked for any neutral comments to the Board approving the Tax Exempt Application Form 451 originally filed Dec. 16, 2011 and the Statement of Reaffirmation of Tax Exemption Form 451A subsequently filed on December 4, 2014 by the Boys & Girls Home of Nebraska. There were none.

Vice Chair Rohde closed the Public Hearing at 3:12 p.m. for Tax Exempt Application Form 451 originally filed Dec. 16, 2011 and the Statement of Reaffirmation of Tax Exemption Form 451A subsequently filed on December 4, 2014 by the Boys & Girls Home of Nebraska on the following described real property: ---Tract in NW1/4 NE1/4 Comm. At NW Corner of NW1/4 NE1/4, E129.83', S81.74', E200', S25' to POB, Th. E150', S336.74', NW152.70', N308.13' to POB Unplatted 33-29-9 1.04 Acres More or less.

BOARD OF EQUALIZATION RECORD BOOK 3

Jeff Curry, County Assessor, advised the Board that the County Clerk, Theodore Piepho, had mailed a certified letter with return receipt and as of this date the return confirmation had not been returned. He suggested tabling this matter to allow him more time to reach out to this organization and advised that June is the deadline for a determination.

Board Member Love moved, seconded by Board Member Gomez to table this matter until further notice to allow more time to reach out to the Boys and Girls Home of Nebraska and discuss this matter. ROLL CALL VOTE: Rohde – Yes, Gomez – Yes, Love – Yes and McNear – Yes. Bousquet – Absent. UNANIMOUS MOTION CARRIED.

Vice Chair Rohde called for agenda item Mail and/or Emergency Business. There was none.

Vice Chair Rohde called for agenda item Public Comment. There was none.

Vice Chair Rohde adjourned the March 16, 2015 Board of Equalization at 3:13 p.m.

County Board of Equalization

William Rohde, Vice-Chair

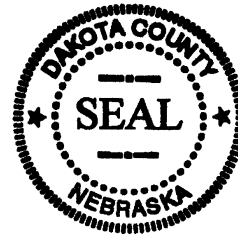
Date Chair signed

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, June 8, 2015 at 3:01 p.m.
Dakota County Courthouse
County Board Meeting Room – First Floor
Dakota City, NE 68731

Chair Bousquet called the meeting to order at 3:05 p.m. The Pledge of Allegiance was recited at the Board of Corrections meeting held just prior and the location of the Open Meetings Act was noted. Roll Call was taken and present were Board Members Bousquet, McNear, Rohde, Gomez, and Love, 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:

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, to 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.

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

- 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.
- Discuss and take action on approving Commercial Appraisers to represent the County at TERC hearings on the larger corporations.
- Mail and/or Emergency Business
- Public Comment
- Adjournment

Chair Bousquet called for approval of the minutes of the March 16, 2015 meeting.

Board Member Love moved, seconded by Board Member Gomez to approve the minutes of the March 16, 2015 meeting as submitted for the record. ROLL CALL VOTE: McNear – Yes, Rohde – Yes Gomez – Yes, Love – Yes and Bousquet – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet called for agenda item: Jeff Curry, County Assessor, to update the Board on the Oblate Apostles of the Two Hearts Tax Exempt Application.

Jeff Curry informed the Board that he has been in contact with the Oblate Apostles of the Two Hearts where he was informed that they are working on getting the property refinanced and the title transferred into their name. He informed he does have a letter from the bank indicating they are indeed working on this. Mr. Curry asked that the Board allow them more time to complete this process and once it is done, then a new deed will be filed and they will be listed as the registered owners and that satisfies all the requirements.

Board Member Rohde moved, seconded by Board Member McNear to approve the request for more time on behalf of the Oblate Apostles of the Two Hearts Tax Exempt Application. ROLL CALL VOTE: McNear – Yes, Rohde – Yes, Gomez – Yes, Love – Yes and Bousquet – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet called for agenda item: Jeff Curry, County Assessor, to update the Board on the Boys & Girls Home of Nebraska Inc. Tax Exempt Application.

Jeff Curry informed the Board that he has also been in contact with the Boys and Girls Home of Nebraska Inc. and this organization is working on getting the contract filed proving ownership as they have satisfied the contract and Lewis and Clark Title is working on a title search. Once the title search is complete he will then be able to make a recommendation on that and is asking for more time to get this complete. No motion is needed to do this and action will be taken at the next meeting.

BOARD OF EQUALIZATION

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Chair Bousquet called for agenda item: Jeff Curry, County Assessor, to 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 reported to the Board that this application is in order and recommends approval from the Board. This organization did submit a proper deed and all requirements are met.

Board Member Gomez moved, seconded by Board Member McNear to approve the Tax Exempt Application 451 for the Secular Institute of the Two Hearts, Inc. of So Sioux City. ROLL CALL VOTE: Rohde – Yes, Gomez – Yes, Love – Yes, Bousquet – Yes and McNear – Yes. UNANIMOUS MOTION CARRIED.

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

Jeff Curry advised the Board that in the past the County has used Lyle Todd and Helvig Appraisal as referees and the County currently has under contract, Tax Valuation Inc., doing the Commercial reappraisal work and in the contract it states they will also help us with all protests and TERC hearings. Mr. Curry advised the Board that they have to appoint the referees but that he would recommend the Board approve the Tax Valuation Inc. to hear the protests as they have over 30 years of experience.

Board Member Love asked about compensation and Mr. Curry informed the contract reads \$75 per hour which is what has been paid out in the past. Mr. Curry informed the Board that with the number of valuation change notices sent out, the possibility for many protests is probable and they have set aside several dates for hearings.

Board Member Love asked Mr. Curry what his recommendation would be and he stated using the Tax Valuation Inc. Company.

Board Member Bousquet commented that he'd like to keep it local and use Lyle Todd and Helvig Appraisal. Mr. Curry did inform that the process for handling protest is being changed this year as in the past the Assessor has sat in on the hearings, but per statute that is not to be allowed. He informed that he has worked with the County Attorney's office and the Referee Reports will be more detailed and the protests need to be sent to the Board on a more regular basis for your review. The reason for this is at a TERC hearing it was questioned how the Board could review and approve over 140 protests in 20 minutes. So to protect the County the process will be more detailed. Some further discussion was had as to the process that will be taken.

Board Member Bousquet moved, seconded by Board Member Rohde to appoint Lyle Todd as the referee for all residential protests, Helvig Appraisal as the referee for all agricultural protests provided they are willing and available to perform such tasks this protest season, and Tax Valuation Inc. as the referees for all commercial protests and should Lyle Todd or Helvig Appraisal not be available they will also be appointed referee of those protests and set the compensation for the referees be paid at \$75.00 per hour. ROLL CALL VOTE: Gomez – Yes, Love – Yes, Bousquet – Yes, McNear – Yes, and Rohde – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet called for agenda item: Discuss and set dates for the Board of Equalization to meet in June and/or July, 2015, to discuss and approve protests.

Jeff Curry presented to the Board a calendar for June and July with tentative dates set for protest hearings. He informed the Board that the deadline for a final decision by the Board is July 24 and the dates have been scheduled so that the final decision by the Board can be done on July 20 and Mr. Curry suggested that more than one Board meeting be scheduled to hear the referee recommendations.

Board Member Love moved, seconded by Board Member Gomez to set July 6 and July 20 as Board of Equalization meeting dates to discuss and approve protests at 3:01 p.m. ROLL CALL VOTE: Love – Yes, Bousquet – Yes, McNear – Yes, Rohde – Yes and Gomez – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet called for agenda item: Discuss and take action on approving Commercial Appraisers to represent the County at TERC hearings on the larger corporations.

Jeff Curry informed the Board that this representation at TERC hearings is in the contract with the Tax Valuation Inc. business.

Board Member Love moved, seconded by Board Member Gomez to approve Tax Valuation Inc. to represent the County at the TERC commercial hearings. ROLL CALL VOTE: Bousquet – Yes, McNear – Yes, Rohde – Yes, Gomez – Yes and Love – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet called for agenda item Mail and/or Emergency Business. There was none.

Chair Bousquet called for agenda item Public Comment. There was none.

Chair Bousquet adjourned the June 8, 2015 Board of Equalization at 3:30 p.m.

County Board of Equalization

Richard Bousquet, Chair

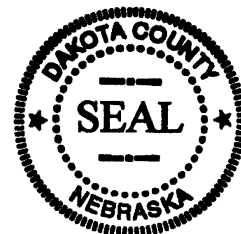
Date Chair signed

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, July 6, 2015 at 2:00 p.m.
Dakota County Courthouse
County Board Meeting Room – First Floor
Dakota City, NE 68731

Chair Bousquet called their meeting to order at 2:00 p.m. with the Pledge of Allegiance.

Chair Bousquet recited the posting of the open Meeting Act.

Present were; Board Members Love, Bousquet, Rohde and Gomez. Absent was Board Member McNear.

Board Member Love moved, seconded by Board Member Gomez to excuse Board Member McNear.

Board Member Gomez moved, Seconded by Board Member Rohde to approve the minutes of June 8, 2015 as typed and prepared for the Official Record.

Roll Call on the motion to excuse Board Member McNear: Love, Bousquet, Rohde and Gomez yea. Board Member McNear absent.

Roll Call on the motion to approve the minutes June 8, 2015: Bousquet, Rohde, Gomez and Love yea. Board Member McNear absent.

County Clerk, Ted Piepho, explained that the protests to be reviewed today were in expansion folders and they were in numeric order. The different documents within each protest were in the same order in all the packets.

He said that after the referees reviewed each protest they filed their report with him and his office in turn mailed a copy of it to the protester advising the protester that the Board would be reviewing their protest today and offered the protester that if they had any supporting information that would support their protest, they could email, fax or bring it into the office before 9 am today.

He added that he saw a few people in the audience that he suspicioned wanted to offer more testimony and that it was up to the Board whether they offered those people additional time to speak.

Chair Bousquet asked the Referee to introduce himself and he did so. His name is Joe Wilson with Tax Valuation Inc. out of Lincoln, Nebraska.

Scott Mohnson, Protest Number 12, 935 Fiddler Creek Road, was one of the people in the audience so Chair Bousquet asked him to come forward.

He said that he did not make the hearing set up with the referee. He said that he added onto the garage below (referring to a lower elevation from his house) and that his value raised 40% on a detached garage. He said that he visited with the Assessor and he agreed that was too much of a raise if it raised 40%. Mr. Mohnson acknowledged his house in town raised 5%.

He said that 40% was a little high. He could go along with somewhere around one half of that, but 40% was quite a jump.

Board Members Love and Bousquet said that according to their calculations and it was about a 15% increase. Mr. Wilson, the Referee, asked him how large the addition was that he added. Mr. Mohnson said that it was 20 X 40.

It was stated that his value went up from \$187,745 to \$216,115 and the Board Members reviewed the documents attached to the protest.

The referee's recommendation was no change.

Chair Bousquet said the Board would take it under review and make a decision on it.

Nancy Bianchi, 100 Colonial Dr., SSC Protest Number 2, stepped forward and she said that she had not made any improvements and didn't think the taxes should increase. She said she has been at her residence for 53 years, is the only one living in her single dwelling home and all her neighbors do to, but there are three and four families living in single dwelling houses and therefore her property has cars and trucks in front of it and the side of it. The gentlemen before me talking about a garage, I don't even have a garage.

Board Members Love and Bousquet explained that the TERC mandated the 5% increase.

The referee recommended no change and Chair Bousquet said the Board would take it under review and make a decision on it.

John Huse, Protest Number 50, stepped up to the podium. Mr. Huse said that his protest was not against the land valuation but against the Constitution requirement that Ag. Land paragraph 5 says that Agriculture Land shall be valued as it is for agricultural purposes and nothing else. He said that he has 9 attachments to his original protest and this adds attachments to 16. Mr. Huse submitted a written statement and exhibits following.

He said the first graph illustrates your (the County's) problem. He said there are two sales in there that it shows his farm is properly valued as far as comparable sales are concerned, if they are good. His problem is that he doesn't think that they are any good. The referee said that there are a hundred, why people buy the land.

The referee's report in your packet is not responsive to his protest. I protest that Agriculture products have gone down 40% since 2011 according to USDA. To say that farm values went up this year as much as they did is absolutely irresponsible. They did not and no one can prove that they did. The USDA says the prices are down. The reason valuations are up is because of misinterpretations of law and misinterpretations of statutes. I present to you in my protest that his farm does not have, in its ordinary course of business, auction sales. Mr. Huse's course of business on his farm is beans and corn. That is how his farm has to be valued, he said. He also said that it says it can be valued on income.

He said that paragraph 1 of Article 8 of the Constitution requires the County to levy taxes equally between residential and farm. He referred to a chart that he thought how badly the values are off.

BOARD OF EQUALIZATION

RECORD BOOK 3

He referred to a chart in his handout.

He referred to his 98 protest which addressed the land manual.

Commissioner Rohde said that there is about an 18 month lag on both ends of value catching up with the market and then again when it goes down.

DAKOTA COUNTY BOARD OF EQUALIZATION JULY 6, 2015

TAXPAYERS REVIEW AND COMMENT ON REFREES REPORT OF THE JUNE 30TH MEETING ON PROTEST 50 (PARCEL 220000018) DATED 6/30/2015 BY DOUG HELVIG.

I. The report as written was non responsive to Protest 50 as written.

II. The referee's report did not justify how the Huse Farm could increase in valuation in a year in which all economic data shows agriculture land has declined in value. Indeed the referee agreed in the meeting that USDA income data could indicate a 20 to 30 percent valuation reduction would be reasonable.

III. The report did not speak to the data given that the Huse Farm's "ordinary course of business and trade" is the production of soy beans and corn, not action sales and therefore should be valued on its income as constitutionally required.

IV. The referee declared that farm sales used as comparables could not be certified as to have been purchased for the Constitutional values that would be required for them to be used for valuing the Huse Farm since these farms were purchased for "a hundred different reasons". (direct quote of Mr. Helvig) Sales based on ability to pay do not qualify as comparables.

V. It is not the responsibility of the taxpayer to prove the impossible. The Huse Farm did not in fact increase in value in 2014 in any rational or provable way. To declare it did is illogical and untrue and a decrease in valuation is in order. The referee's report is valueless in addressing this problem and protest.

Page 2 of his handout was Effect of Two Recent Sales on the Huse Farm (22000018) Valuation without any regard to Farm Income.

Page 3 Huse Farm Analysis Chart-Valuations, Commodities Prices, Sustaining Value & Levy.

Page 4 Huse Farm Valuations Charted against USDA Recorded Agricultural Prices clearly showing Violation of Par 5 of Article VII-1 of the Nebraska Constitution.

Page 5 Dakota County Farm compared to various residentials.

Page 6 Huse Farm Tax Analysis.

Page 7 Huse Farm valuations compared to residentials.

Page 8 Syllogisms

SYLLOGISMS

Basic

The only essential element in any sale is "the ability of the buyer to pay".

Dakota County bases Ag land valuations directly on land sales.

Ergo the County bases land evaluations on "the ability of the buyer to pay".

Actual value to Financial Houses is that value which can be repaid by buyer with the long term return from the purchase.

Farm Credit of America's current 2013 sustainable value for Northeast Nebraska land is \$3500 an acre.

Ergo land auction sales prices above \$3500/acre are values not useable for ag land evaluation under the law.

Statute

In the words of Nebraska Statute 77-112 -Actual value defined

"Actual value of ag land is its market value" in the ordinary course of trade.

"Ordinary course of trade" for ag land is horticultural products, not land sales.

Ergo land sales results are not "land values in the ordinary course of trade".

The statutory measure of actual value (of agricultural land) is not what an individual may be willing to pay.

Auction sales provides a definitive value of the buyer's willingness to pay for a unique parcel only.

Ergo auction sales are not directly a statutory measure of actual value of agriculture land in general.

In the direct words of the Nebraska Constitution Article VIII-1 Paragraph 5.

BOARD OF EQUALIZATION

RECORD BOOK 3

"Value of Ag Land shall, for property tax purposes, be that value it has for Ag use and products".

Auction or land sales are not agricultural or horticultural products or use.

Ergo auction or sales values are not directly property tax land values.

Chair Bousquet called for Protest Number 1 filed by Rosalva Linares and read the protester's reason for the protest. Ms. Linares did not appear for a hearing with the referee.

Chair Bousquet ask if the referee had any comments. The referee said that here was a recent sale of \$157,000 even though it was appraised at \$165,000. He said that if you went to court based on the \$165,000 the county would lose.

The appraisal was discussed. Mr. Wilson said that the appraisal was done for the bank and that she paid \$157,000 and recommended to go with the sale price.

Chair Bousquet called for Protest Number 3 filed by Randy Hisey and read the protester's reason for the protest. Chair Bousquet said he paid \$9,500 hundred for the house 6 years ago.

The referee said on this one they reduced the condition. There are four levels of condition 10, 20, 30 and forty. We reduced the assessed value some, not a lot. The consensus of the Board was to go along with the recommendation of the referee.

Chair Bousquet called for Protest Number 4 filed by Randy Hisey and read the protester's reason for the protest. Chair Bousquet asked for the recommendation of the referee.

Mr. Wilson said here again the property is downward which resulted in a reduction to \$45,795.

Jeff Curry, Assessor, joined the meeting.

It was the consensus of the Board to go with the referee's recommendation.

Chair Bousquet called for Protest Number 5 filed by Rod Bligh and read the protester's reason for the protest. Mr. Bligh did not attend a hearing with the referee. Chair Bousquet asked for the recommendation of the referee, which was no change. The neighbor he was talking has no water front access. The value is consistent with other water front properties out there.

The consensus of the Board was no change.

Chair Bousquet called for Protest Number 6 filed by Charles Nelson and read the protester's reason for the protest.

Board Member Rohde commented that apparently it was an oversight.

The referee recommended \$500 be taken off because the building is not there.

The consensus of the Board was to reduce \$500 for the building.

Chair Bousquet called for Protest Number 7 filed by Daniel Nice.

Chair Bousquet asked for the referee's recommendation on this.

The referee said there was no basis to give a reduction. It only went up the 5% TERC increase.

The consensus of the Board was no change.

Chair Bousquet called for Protest Number 8 filed by Carl Hinds.

The referee said it went up the 5% and Steve from the Assessor's Office went out there and shot pictures. There is a reduction recommended based on condition. The referee recommended it be lowered to \$28,445.

The consensus of the Board was to concur with the referee's recommendation.

Chair Bousquet called for Protest Number 10 filed by Robert J. Giese and read the protester's reason for the protest.

Chair Bousquet read that the value went up from \$238,065 to \$272,335.

Chair Bousquet asked for the Referee's recommendation and he recommended to remove an extra 5% increase. This is an area that already received an increase based on market.

The consensus of the Board was to remove the 5% increase.

Chair Bousquet called for Protest Number 11 filed by Martin Castor and read the protester's reason for the protest.

Chair Bousquet asked for the referee's recommendation.

The referee recommended no change. It went up the 5% and the protestor did not provide any evidence to support a reduction.

The consensus of the Board was no change.

Chair Bousquet called for Protest Number 13 filed by Lin-Du, LLC ATTN: D.A. Davis and read the protester's reason for the protest.

Chair Bousquet asked for the referee's recommendation on this parcel.

The referee said that they went out and looked at this property and the pictures don't do it justice. This is a pretty good building but the occupancy code was wrong on it, so the value was too high so we recommended a change with the right occupancy code on it and brought the value down and then we also added up some chain link fences, so the new value is 343,825.

The consensus of the Board was to concur with the referee's recommendation.

Chair Bousquet called for Protest Number 14 filed by Natalio Mayorga.

Chair Bousquet asked for the referee's recommendation, which was no change. Went up the 5%.

BOARD OF EQUALIZATION

RECORD BOOK 3

The Board concurred with that recommendation.

Chair Bousquet called for Protest Number 15 filed by Dana Bring.

Jeff, County Assessor, said that they had a couple of sales in this subdivision. The property that they referred to across the street was in rough shape and had to be gutted. He recommended lowering it to \$184,925, which was also the referee's recommendation.

The Board concurred with that recommendation.

Chair Bousquet called for Protest Number 16 filed by Larry Christopherson.

The referee recommended no change. They went up the 5% to \$222,000 and the property is currently listed for sale at \$247,000.

The Board concurred with that recommendation.

Chair Bousquet called for Protest Number 17 filed by Thomas Duggan.

The referee said no change, it went up the 5%.

The Board concurred with that recommendation.

Chair Bousquet called for Protest Number 18 filed by Moises Magana.

The referee said this is one of those that the working file did not get rolled over onto the ATR so the new value is \$36,057.

The Board concurred with that recommendation.

Chair Bousquet called for Protest Number 21 filed by Robin Davis and read the protester's reason for the protest.

The referee recommended no change. It went up the 5% and they did not provide any evidence that it was not worth that increase.

The Board concurred with that recommendation.

Chair Bousquet called for Protest Number 22 filed by Shane Kinzie and read the protester's reason for the protest.

The referee recommended no change. It went up the 5%.

The Board concurred with that recommendation.

Chair Bousquet called for Protest Number 23 filed by Doris Beckman.

The referee said this is another one where the working file did not roll over to the active file so the value was wrong and the value was calculated to \$60,296.

The Board concurred with that recommendation.

Chair Bousquet called for Protest Number 24 filed by Martin DeAnda and read the protester's reason for the protest.

Referee: This is the 5% and recommended no change.

The Board concurred with that recommendation.

Chair Bousquet called for Protest Number 26 filed by Vattana Khanphongphane and read the protester's reason for the protest.

Referee: This was the 5% increase and recommended no change.

The Board concurred with that recommendation.

Chair Bousquet called for Protest Number 27 filed by Yu Qi Huany and read the protester's reason for the protest.

The referee recommended a change to \$72,960 due to corrected error on Assessor's data.

The Board concurred with that recommendation.

Board Member Rohde moved, seconded by Board Member Gomez to recess to meet as Board of Corrections and to resume after the Commissioners Meeting.

Roll Call on the motion: Rohde, Gomez, Love and Bousquet, yea at 4:35 p.m. Board Member McNear absent.

Chair Bousquet reconvened their meeting at 4:35 p.m. with Board Members Bousquet, Love and Rohde present. Absent were Board Members Gomez and McNear.

Chair Bousquet called for Protest Number 36 filed by Christopher Cornell.

Chair Bousquet asked for the referee's recommendation.

The referee recommended no change, this is the 5%.

The consensus of the Board was no change.

Chair Bousquet called for Protest Number 37 filed by Jeremiah Johnson and read the protester's reason for the protest.

Chair Bousquet asked for the referee's recommendation.

The referee recommended no change, this is the 5%.

The consensus of the Board was no change.

Chair Bousquet called for Protest Number 38 filed by Joe & Mary Koenigsfeld and read the protester's reason for the protest.

Chair Bousquet asked for the referee's recommendation.

BOARD OF EQUALIZATION RECORD BOOK 3

Referee: There was an adjustment on their land value so that was removed and then they received the 5% increase and recommended no change.
The consensus of the Board was to concur with the referee's recommendation.

Board Member Gomez arrived at 4:40 p.m.
Chair Bousquet called for Protest Number 55 filed by Dan Bloomfield and read the protester's reason for the protest.
The referee recommended no change.
Assessor: He got a bargain. It was not on the open market, it wasn't advertised and he owns the land around it.
The Board concurred with the referee's recommendation.

Chair Bousquet adjourned their Board of Equalization meeting of July 6, 2015 at 4:45 p.m.

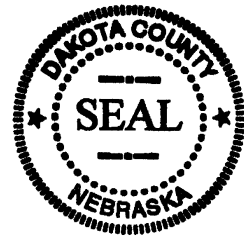
County Board of Equalization

Richard Bousquet, Chair

Date Chair signed

Theodore A. Piepho, County Clerk

Date entered in book



BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, July 20, 2015 at 9:00 a.m.
Dakota County Courthouse
County Board Meeting Room – First Floor
Dakota City, NE 68731

Chair Bousquet called their meeting to order at 9:00 a.m. with the Pledge of Allegiance.
Chair Bousquet recited the posting of the open Meeting Act.
Present were Board Members Love, Bousquet, McNear, Rohde and Gomez. Absent: None.

Board Member Gomez moved, seconded by Board Member McNear to approve the minutes of July 6, 2015 as typed and prepared for the Official Record. Roll Call Vote Bousquet, Rohde, Gomez, Love and McNear. Unanimous Motion Carried.

Chair Bousquet introduced Doug Helvig as the referee that reviewed the AG Protests.

Chair Bousquet called for Protest Number #25 current owner/s MERLYN L & ELEANOR J NELSON second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Mr. Bousquet said they have 80 acres that they are protesting the value on. He said that there is also a letter attached and asked Mr. Helvig if he had a comment on this. Mr. Bousquet said it looks like a 5% increase to me and that was mandated by the state. Mr. Helvig: That was houses where it went up 5% and not on AG. Christy (Assessor's Office): Their residence went up and there was a correction on the AG. Mr. Helvig: Their Ag went up 8.2% from 314 to 341. The land averaged 4,272 an acre. Mr. Bousquet thought that was good and No Change. The Board agreed with the referee.

Chair Bousquet called for Protest Number #30 current owner/s DAVID R NAVRKAL, ET AL second name on the protest is N/A. Chair Bousquet: This is another 80 acre tract of ground. No Change on this one also? Mr. Helvig: He had a new equipment shed and it had a dirt floor. The assessor had it as concrete. Mr. Bousquet said that would affect the value and Mr. Helvig said right. Mr. Bousquet: Land value is at 370,000 which would be around the 4,200 an acre for land value. Christy: Someone went out there but could not get in, but they are correcting it for next year. Mr. Bousquet: What is the recommendation then, No Change? Ok we will leave as is.

Chair Bousquet called for Protest Number #31 current owner/s CATHERINE DUGGAN second name on the protest is N/A. Mr. Helvig: She thought the Assessor's Office had more tillable land then she thought there was, but actually there was more than what the Assessor had. Mr. Rohde: What do you recommend here? Mr. Helvig: No Change. The Board agreed with the referee.

Chair Bousquet called for Protest Number #32 current owner/s CATHERINE DUGGAN second name on the protest is N/A. This is the same as 31 just on the other side of the road. He asked for the Referee's recommendation and that was No Change. The Board agreed with the referee.

Chair Bousquet called for Protest Number #33 current owner/s RONALD C HOGH second name on the protest is N/A. Mr. Helvig: This is CRP and his contract is only paying 80 or 90 bucks an acre. He brought in his contract and his taxes are like \$60 acre so Jeff changed it from cropland to grass. It went from 147,000 to 68,000. He asked for the Referee's recommendation and that was to lower it. The Board agreed with the referee.

Chair Bousquet called for Protest Number #34 current owner/s RONALD C HOGH second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. He asked for the Referee's recommendation and that was to lower it. The Board agreed with the referee.

Chair Bousquet called for Protest Number #96 current owner/s WALLACE D OVERFELT FAMILY TRUST second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Mr. Rohde said he was familiar with this and he does not have it planted yet because it is so wet. He can't even get a Federal Crop this year because he didn't get it planted. It is a mess. Mr. McNear: He had Cooney come in and fertilize it and spray it and he can't even get it planted. Mr. Bousquet: He has asked for 86,500. Board Member Rohde moved, seconded by Board Member McNear to value it at the owner's request of \$86,500. Roll Call Vote: Rohde- Yea, Gomez- Yea, Love- Yea, Bousquet- Yea, McNear- Yea. Unanimous Motion Carried.

Chair Bousquet called for Protest Number #104 current owner/s ROY A POCHYLA second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

BOARD OF EQUALIZATION

RECORD BOOK 3

He asked for the Referee's recommendation and that was No Change. That's a pretty good farm, mostly class one soils.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #105 current owner/s ROYAL POCHYLA second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

He asked for the Referee's recommendation and that was No Change.

Mr. Rohde: NRD did a lot of work on that creek and I don't think it will happen again.

Mr. Love: I don't think we can adjust our values for mother nature.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #106 current owner/s ROY A POCHYLA second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. 81 1//2 acre tract.

Mr. Helvig: he thought the buildings were too high and most of them are a zero now.

He asked for the Referee's recommendation and that was No Change.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #120 current owner/s DELBERT R & SHARIE L LIEBER, TRUSTEES second name on the protest is N/A.

The Board discussed where the land was. The value per acre is about 3965 an acre. They discussed the road along one side of this property.

Mr. Bousquet: I think the value on that property is fair at 39.

He asked for the Referee's recommendation and that was No Change.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #122 current owner/s KENNETH D & LYNETTE D BEERMANN second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

He asked for the Referee's recommendation and that was No Change.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #123 current owner/s KENNETH & LYNETTE BEERMANN second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

He asked for the Referee's recommendation and that was No Change.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #124 current owner/s KENNETH & LYNETTE BEERMANN second name on the protest is N/A. Chair Bousquet: Same comments

He asked for the Referee's recommendation and that was No Change.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #125 current owner/s KENNETH D & LYNETTE D BEERMANN second name on the protest is N/A. Chair Bousquet said this is a 74 acre tract with same comment.

Helvig: They lowered the outbuildings from 705 to 320.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #127 current owner/s VIRGIL M & GERALDINE A DISSMEYER TRUSTEES second name on the protest is KENNETH M BAKER.

Chair Bousquet read the reason for the protest from the protest 166.5 Acres.

Helvig: This is one of those that you guys were talking about earlier. It doesn't drain anymore and Jeff says that the state's rules are that you can't change the class of the soil unless its FSA or NRCS changes it. This farm is pretty good land, but it doesn't drain because of that Pigeon Creek.

Mr. McNear; He has always complained that this is lower than the creek and he can't get a tube into the creek.

Mr. Rohde: And it is. In this area the creek is 10' higher than the adjoining ground. Similar ground, close to there, sold for \$5800 an acre a year ago.

Referee: We recommended keeping it the same because of state audit, but personally it doesn't drain, it isn't worth what it is worth, or what is it worth? If he could get it in CRP or some wet lands program he could probably pay the same as everybody else.

It was valued at 992,000 for 166.5 acres or about \$5900 an acre.

Mr. Rohde asked what the referee wanted to do and he recommended keeping it the same because of state laws, but if it doesn't drain it's not worth what it is worth. What is it worth? If he could get it CRP or wetlands it would be worth as much as everybody else.

Board Member Gomez moved, seconded by Board Member Rohde to value the parcel at \$5,800 an acre, which is comparable to a sale in that area. Roll Call Vote: Rohde- Yea, Gomez- Yea, Love- Yea, Bousquet- Yea, McNear- Yea. Unanimous Motion Carried.

Chair Bousquet called for Protest Number #128 current owner/s CARROL BAKER second name on the protest is KENNETH M BAKER. Mr. Bousquet read the reason for the protest.

Mr. Helvig: This is not as bad as the first one. You could probably do the same thing on this one, I don't know.

Rohde: You recommended 360,870, right?

Referee: Yes, because the state's rules are that you have to go with the soil map and it is pretty good soil, but it just doesn't drain anymore.

Board member Rohde moved, seconded by Board Member McNear to value the parcel at \$360,870.

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Roll Call Vote: Rohde- Yea, Gomez- Yea, Love- Yea, Bousquet- Yea, McNear- Yea. Unanimous Motion Carried.

Board Member Rohde said I hate to go back but I would like to go back to 127. There was discussion that the referee had 704 something on his sheet. Mr. Helvig thought that he wrote in the owner's request on the line for his recommendation by accident.

Chair Bousquet called for Protest Number #129 current owner/s COTTONWOOD FLATS INC second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Mr. Rohde said his is asking for \$200 total. Mr. Bousquet said that he was familiar with some of this property and there is not a lot you can do with it. Mr. Rohde said the referee agreed with the land owner. Board Member Bousquet moved, seconded by Board Member Love to grant the owner's request and the Referee's recommendation to lower the value to \$21,570 on parcel 220159211, Protest 129. Roll Call Vote: Rohde- Abstained, Gomez- Yea, Love- Yea, Bousquet- Yea, McNear- Yea. Motion Carried.

Chair Bousquet called for Protest Number #147 current owner/s GALVIN LAND CO INC second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest, which was stating that the Notices of Valuation Change were not mailed out by June 1st, as the postmark was June 3rd. Chair Bousquet asked for the Referee's recommendation and he said they mailed it out late. Christy (Assessor's Office) said that we took the notices to a mail company and they did not get the protest notices out in time. Mr. Rohde said that we probably should leave them as they were. He surmised that all the protest for Galvin Land Company were the same? Mr. Love asked what it cost to have the notices sent out and Christy, from the Assessor's Office, said that we saved money and we had them there early. (meaning in plenty of time for them to get the notices mailed by June 1). Christy said some had dates (postmark dates) and some of them didn't. Board Member Rohde moved, seconded by Board Member Gomez to leave the values the same. Chair Bousquet called for roll. The County Clerk explained that the motion on the floor was not consistent with what they wanted to do because right now the value is the new value and the motion is to leave it the same. If the Board wants to put it at the 2014 value then it has to be reduced to the 2014 value. The County Clerk continued to say in order to do that, Mr. Gomez has to rescind his second and Mr. Rohde has to rescind his motion and then a new motion can be made anew. Board Member Gomez rescinded his second. Board Member Rohde rescinded his motion. Board Member Rohde moved, seconded by Board Member McNear to reduce protests 147, 148, 149, 150 and 151 to their 2014 because the valuation notices were postmarked June 3, 2015 and not mailed out in time. Roll Call Vote: Rohde- Yea, Gomez- Yea, Love- Yea, Bousquet- Yea, McNear- Yea. Unanimous Motion Carried.

Chair Bousquet called for Protest Number #153 current owner/s CARLA & AMY BIRKLEY second name on the protest is AMY UTECH. Chair Bousquet: 80 acre tract. Looks like the value is 239,875, owners request is 233,875. The referee's recommendation is 239,875 to stay the same. No Change. Wait that is the wrong one. Bousquet: The value of the one we are on now is 376,580. The request is 264,375. No Change. Mr. Rohde said that it looks like you have a comparable sale out there and that is higher than this value. The Board wanted to stay with No Change.

Chair Bousquet called for Protest Number #160 current owner/s GERALD O & VICKI D BOUSQUET, TRUSTEES OF THE second name on the protest is N/A. Chair Bousquet said this is a 130 acre tract and read the reason for the protest from the protest. Mr. Helvig: He has a pasture and he put a dam in the fence line like between you and your neighbor. I thought he made the pasture better. Chair Bousquet said he was staying out of this one. What does the Board want to do? They said that they want to leave it as it is.

Board Member Love moved, seconded by Board Member McNear to recess for 15 minutes. Roll Call Vote: Rohde- Yea, Gomez- Yea, Love- Yea, Bousquet- Yea, McNear- Yea. Unanimous Motion Carried at 9:52 a.m.

Board Member Rohde moved, seconded by Board Member McNear to reconvene from Break. Roll Call Vote: Rohde- Yea, Gomez- Yea, Love- Absent, Bousquet- Yea, McNear- Yea. Motion Carried at 10:11 a.m. Doug Helvig was replaced by Ron Elliott from Tax Valuation Inc. as the referee present.

Board Member McNear moved, second by Board Member Gomez to excuse Board Member Love for his doctor appointment. Roll Call Vote: Rohde- Yea, Gomez- Yea, Love- Absent, Bousquet- Yea, McNear- Yea. Motion Carried.

Chair Bousquet called for Protest Number #161 current owner/s RICHARD P & MARY A MC NEAR second name on the protest is N/A. Ron Elliot introduced himself as referee. Chair Bousquet asked Mr. Elliot if he had a recommendation on this protest.

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Mr. Elliot said that this has no change done by Referee Doug Helvig. It looks like this is typical ag land with most of it being class IV soil. 9.3 acres is tillable. The requested value is 41,300 and the reason on the protest is taxes are too high.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #169 current owner/s MARIAN MILLER, TRUSTEE second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Christy said that this is 17 acres. Chair Bousquet asked for the Referee's recommendation and Mr. Elliot said that it appears that it has been changed to farm land value with a new value of 34,535. The Board agreed with the referee.
BM Rohde moved to go with the Referee's recommendation of \$34,535.
Mr. Bousquet said that there is some pretty tough stuff down there.
Mr. Rohde said that he thought this was north of the barrow.
Christy explained where it was at.
Board was ok with that.

Chair Bousquet called for Protest Number #170 current owner/s MARIAN MILLER, TRUSTEE second name on the protest is N/A.
Referee: This was also changed to farm ground value \$174,190. This was already farm ground. It is all tillable with 5 acres of waste.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #9 current owner/s CLARK C HUNTLEY second name on the protest is N/A.
Referee: This one was changed downward to 60,865. Reduced value due to computer system error.
Bousquet: I see the owner's request was 38,500.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #19 current owner/s SALLIE M BOOK, TRUSTEE second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: This parcel is equalized with another parcel they were talking about. The only difference is this parcel has a higher land value, which has a lot more land.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #20 current owner/s SALLIE M BOOK, TRUSTEE second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: The increase on this one is a state mandated 5% and recommended that it stay the same.

Chair Bousquet called for Protest Number #28 current owner/s TYLER J HEITMAN second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: This one was decreased and he is asking for an increase because he is wanting to sell it.
Mr. Bousquet: Do you want to go with his request of 116.
Someone said sure.

Chair Bousquet called for Protest Number #29 current owner/s DONALD J & DONNA K BEACH second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: Recommended no change. The only change for this year was the 5% increase.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #35 current owner/s GERALD E BALKE second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: Recommended no change. The only change for this year was the 5% increase.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #39 current owner/s PABLO Z GOMEZ second name on the protest is N/A.
The referee said that there is a note on the file that it was a foreclosure sale and not representative of Market and recommended no change.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #40 current owner/s BRIAN & NANCY BEEKMAN second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee's recommendation and that was No Change. The only increase was the 5% increase.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #41 current owner/s TODDENE F BARNES second name on the protest is N/A. Bousquet: The Assessors' value is 113,290 and asked for 83,160.
Referee: This was changed to 87,320. When this property was rolled over from the 2014 file, it rolled over correctly with the 5% it came out at \$87,320.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #42 current owner/s PBW LLC second name on the protest is N/A. Bousquet: This was result of the TERC increase.
Referee's recommendation and that was No Change.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #43 current owner/s DEBORAH LYNN HEATON second name on the protest is N/A.
Referee: This one is 114,300. There was a computer error on this one.
The Board agreed with the referee.

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Chair Bousquet called for Protest Number #44 current owner/s CAROL R & DIANE L BARCLAY second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: Mobile home recommended no change.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #45 current owner/s SHELBY & DOUGLAS MARKWORTH second name on the protest is N/A.
Referee: This one was changed to 117,650. The depreciation rate was too low for the condition of the house, which is a little bit lower than what they asked for.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #46 current owner/s PRISCILIANO & GLORIA GUERRERO second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
This one should have had an overall value increase of 5%. A system error allowed more than that so we took it back to the 5% increase.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #49 current owner/s JOSEPH ABBE second name on the protest is N/A.
Referee's recommendation was No Change.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #51 current owner/s MANUEL G & SARA L BECERRA second name on the protest is N/A.
Referee: I did correct information on the house. I deleted the finished basement because there is no basement finished at all. That lowered it to 174,100.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #52 current owner/s JUAN M BECERRA & CLAUDIA E PADILLA second name on the protest is N/A. Chair Bousquet: Looks like we have a reduction from 164,235 to 155,520, which is lower than his request.
Referee: An appraisal was done on it.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #53 current owner/s CRAIG A & SHEILA R KIRKHOLM second name on the protest is N/A.
Referee recommended No Change.
Bousquet: The assessed value was 167, she is requesting 149. He asked Mr. Rohde whether this was out on the old farm and Mr. Rohde said yes it was.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #54 current owner/s MITCHELL & KATHY DE HARTY second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee's recommendation was No Change. This is a vacant lot located out at Likuwanta Drive.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #56 current owner/s TIMOTHY & DEBORAH FRANK second name on the protest is N/A.
Referee: Corrected some information and removed some out buildings. The new value is 159,635.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #57 current owner/s TIMOTHY & DEBORAH FRANK second name on the protest is N/A.
Referee: No Change. A vacant lot. Increased the 5% increase.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #80 current owner/s KELLY W & TAMMY K CHRISTMAN second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
The outbuilding value was incorrect. I changed it to \$1340 plus the 5% increase to \$1,405 so that dropped the value down to 97,835.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #81 current owner/s MEGAN R TRAMP second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
He asked for the Referee's recommendation and that was No Change. Also noted that this property was purchased 5 years ago for \$235,000.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #82 current owner/s BADGER PROPERTIES LLC second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: Received the 5% increase.
He asked for the Referee's recommendation and that was No Change.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #83 current owner/s BADGER PROPERTIES, LLC second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: This was purchased for \$70,000 in 2011. No Change.
The Board agreed with the referee.

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Chair Bousquet called for Protest Number #84 current owner/s BADGER PROPERTIES, LLC second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee: No Change. Just the 5% mandated increase. The Board agreed with the referee.

Chair Bousquet called for Protest Number #85 current owner/s BADGER PROPERTIES, LLC second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee: No Change. Just the 5% mandated increase. The Board agreed with the referee.

Chair Bousquet called for Protest Number #86 current owner/s VERNON L & JOANN DAHL, TRUSTEES second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee: No Change. Just the 5% mandated increase. The Board agreed with the referee.

Chair Bousquet called for Protest Number #87 current owner/s VERNON L & JOANN DAHL, TRUSTEES second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee: No Change. Just the 5% mandated increase. The Board agreed with the referee.

Chair Bousquet called for Protest Number #88 current owner/s DANIEL L & LINDA A GREER second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee: Corrected some information on this and equalized with neighborhood property. The garage and the living area over the garage was corrected. Adjusted it down to 31,620. The Board agreed with the referee.

Chair Bousquet called for Protest Number #89 current owner/s BENJAMIN & MARIA L RAMIREZ second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee: No Change - had a 5% increase on it. Valued at 161,745. A note here is that it was purchased for \$174. The Board agreed with the referee.

Chair Bousquet called for Protest Number #90 current owner/s MAXIMILIANO TAPIA second name on the protest is N/A. Referee: No Change. Received the 5% increase. This property sold 10 years ago for 260,000. The Board agreed with the referee.

Chair Bousquet called for Protest Number #91 current owner/s JAMES B & MARY R CAHILL second name on the protest is N/A. Referee: No Change on this as it is equalized and the information is accurate on it. The Board agreed with the referee.

Chair Bousquet called for Protest Number #92 current owner/s SCOTT H & CHERYLL MALCOM second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee: We changed this a little bit. It is land locked and reduced it down to 5,230. We gave them a 50% locational obsolescence. The Board agreed with the referee.

Chair Bousquet called for Protest Number #93 current owner/s LYNETTE K & JOSEPH G BARKER second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee: No Change. Mandated 5% increase. 60,705. The Board agreed with the referee.

Chair Bousquet called for Protest Number #94 current owner/s JOE G & LYNETTE K BARKER second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee: This was changed. The condition was less than what we had it in the computer at. Changed the condition and dropped it to 73,255. The Board agreed with the referee.

Chair Bousquet called for Protest Number #95 current owner/s KENNETH & LAURA BRUGGEMAN second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee: No Change - 5% increase is all it was (125,290). The Board agreed with the referee.

Chair Bousquet called for Protest Number #97 current owner/s THEODORE A PIEPHO second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee: No Change. When we redo all the residential properties in January that may get changed. The Board agreed with the referee.

Chair Bousquet called for Protest Number #98 current owner/s DUSTIN J MC DONALD & STEPHANIE A NORTON second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee: No Change (96,800). The property was reviewed and they added a little porch area and some minor updates and received the 5% increase. It also sold for 116,900. The Board agreed with the referee.

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Chair Bousquet called for Protest Number #99 current owner/s ARLEN & CARLA LEINART second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: No Change. Everything is pretty accurate, it is equalized no change at 199,315.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #100 current owner/s JAMES J & MYLLETTE M HAM OLEJNICZAK second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: No Change - received the 5% increase.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #101 current owner/s KERRY ALAN & SHERRIE LYNN LONGWELL second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: No Change. Received the 5% increase to 154,045.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #102 current owner/s LARRY J & LAURY A MAHR second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: No Change - 5% mandated increase.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #103 current owner/s TERRY & KATHERINE CADWELL second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: I corrected some information on this. The overall condition is not livable. The home is still intact, but it will be torn down. Dropped the value to 17,115.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #107 current owner/s PHONEPRASEUTH & SA INTHISANE second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: Problem with the foundation and I did put a decrease on it to cover the cost to secure the foundation. The new value on it is 67,805.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #109 current owner/s MARY A MC CULLOCH & JAMES R BYLSMA second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: I visited with these people and the condition has been corrected. We put it in the poor condition category and that dropped it to 55,000. They did pay 40,000 for it. It was not an arm's length transaction.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #110 current owner/s BAE SANG LU AND CINDY LU second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
It was determined that the house and the filling station were gone. Referee: Joe did reduce this to 105,120 because there was an error in the system. What was the house like in January?
Bousquet: It was empty. Discussion was had.
The Board felt they would value it at 105,120 and relook at it next year.

Chair Bousquet called for Protest Number #111 current owner/s JOE & CINDY LU second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: No Change - 118,900.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #112 current owner/s CINDY & JOE S LU second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: No Change.
Bousquet: It is showing a change on #112. It's gone down from the 57380.
Referee: Joe had no change on here but as I look at it, it has 57380.
The Board agreed to go with the recommendation on #112.

Chair Bousquet called for Protest Number #113 current owner/s JOE S & CINDY M LU second name on the protest is N/A.
Referee: 821,950, Is that the correct value? Christy: Yea. 782,810 was last year's value.
Bousquet: Don Prenger built this house and when he was building this house she ordered in a table and they had to put the table in before they put the roof on. He displayed how thick it was and it is made of marble and imported from her home country.
Referee: The problem when we get into these type homes is what will these type homes sell for in Dakota County. If you get up around 600 – 700,000 they can build their own versus paying that kind of money for it.
Bousquet: That home would not bring 700,000 in the Dakota Flats. One house out there was for sale 7 years and a guy came in and bought it for 200 and some thousand and they started asking 500 and some thousand for it when they started.
Referee: Typically in most counties, if you get up around 500,000 it kind of levels out. He mentioned a couple of counties where it cost nearly two million dollars to build and they ended up with values less than a million.

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The Board agreed with the referee.

Chair Bousquet called for Protest Number #114 current owner/s AARON MCKIBBIN second name on the protest is N/A.

Referee's recommendation and that was No Change, Just received the 5% increase.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #115 current owner/s GALDINO GUZMAN & MARIBEL NAVARRO second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

Referee: This one had a lot of changes. We corrected errors in a couple rooms, the basement was changed a little. After the changes the referee recommended 169,505. There is a purchase price on this and the referee thought it was 250,000.

The Board agreed with the referee.

Board Member Love joined the meeting at 11:03 a.m. in the middle of discussion of Protest #116 from being absent at a doctor appointment.

Chair Bousquet called for Protest Number #116 current owner/s JOSEPH & BARBARA HAYES second name on the protest is N/A.

Bousquet: 121,335 and no change was recommended. 5% increase.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #117 current owner/s SONEKHAM SAYAVONG second name on the protest is N/A.

Referee: 5% increase - No Change.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #118 current owner/s ROBERT D & MARGARET RAHN second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

Referee: We had in the computer point zero 75 acres and it was supposed to be .75 acres and it has been corrected so 9,450 is the correct value.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #119 current owner/s JARED J & JENNIFER L GETZ second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

Referee's recommendation was No Change. It sold for \$121,250 in 2015 so we are undervalued on this.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #121 current owner/s DAVID A BARCLAY second name on the protest is N/A.

Referee: No Change.

Christy: Gets water.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #126 current owner/s KENNETH D & LYNETTE D BEERMANN second name on the protest is N/A.

Referee: No Change.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #130 current owner/s JASON C & AMY M MODLIN second name on the protest is N/A.

Referee: There was a system error on this and it was changed to 171,400.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #131 current owner/s RANDY A & MARGARET R DIRKS second name on the protest is N/A.

Referee: No Change.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #132 current owner/s RANDY A & MARGARET R DIRKS second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

Referee's: No Change.

The Board agreed with the referee.

BM Rohde moved, BM Love Seconded to recess. Chair Bousquet said we are just going to recess.

Chair Bousquet recessed their meeting at 11:10 a.m. for lunch.

Chair Bousquet reconvened their meeting at 1:04 p.m. from lunch.

Roll Call was taken and all Board Members were present.

Chair Bousquet called for Protest Number #133 current owner/s MARGARET R & RANDY A DIRKS second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

Bousquet: No Change, it just reflects the 5% TERC increase.

Referee: That is correct.

Chair Bousquet called for Protest Number #134 current owner/s RANDY A & MARGARET R DIRKS second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

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Referee: This reflects the 5% increase also, no change.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #135 current owner/s RANDY A & MARGARET R DIRKS second name on the protest is N/A.

Referee: No Change, it reflects the 5% increase also.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #136 current owner/s RANDY & MAGGIE DIRKS second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

Referee: No Change.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #137 current owner/s DENNIS J & SUSAN M BOUSQUET second name on the protest is N/A.

Referee: No Change.

Bousquet: This is my brother and I just want to point out that part of the area is a slot area. It has trees and there is some land around there, which is valued less. I am going to abstain from this. He did call me and thought the 38,000 was quite high. His argument is that there is no sewer, he does have city water, there is no drainage and to develop that lot you would have to put sewer and drainage in there.

Rohde: The land value did jump up from 11,000 to 38,000 in one year.

Bousquet: He (brother) said, "take me to 20, but to do this is crazy."

Referee: At this point it is equalized.

Love: What did Monahan's (Danny & Rozanne) do right there.

Bousquet: He is right across the street from Maxine Durig too.

Christy: Monahan's have one acre at 16,855.

Bousquet: What do you have Durig's value at?

Christy: 104,205. (30.10 acres)

Bousquet: What does that break down per acre.

Christy: 3,460

Bousquet: And then you have land right across the road at 38,000 that has trees and swamp in it. I think it is out of line, that's my opinion, but you guys make the decision.

Love: It does seem out of line. I am a little past that, what do you have mine at?

Christy: 24,920 (1.26 acres) but you are in a different neighborhood.

Bousquet: Lets go over to Terrance Hobbiebrunken.

Christy: He has .79 4630 and has another that is 5.6 acres

Christy: (talking about Mr. Bousquet's) He split up two different parcels in 2014 and then there was some added to it from a different parcel. Last year's value was 11,030.

Referee: How much is this valued per acre?

Christy: In his neighborhood 20,000 for the first acre because he is in a business corridor.

Ok I guess we will move on.

Chair Bousquet called for Protest Number #138 current owner/s KENNETH R & LYNELLE M CONLEY second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

Referee: No Change had the 5% mandated increase.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #144 current owner/s COMMUNITY DEVELOPMENT AGENCY OF SSC,~NE second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

Chair Bousquet called for Protest Number #145 current owner/s THOMAS A & KRISTI L LUXFORD second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

Referee's recommendation - No Change.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #146 current owner/s LISA K LUBBEN second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

Referee's recommendation - No Change 5% increase.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #152 current owner/s DALE A & VIRGINIA A MASTERS second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.

Referee's recommendation was No Change.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #154 current owner/s RICK D DAHL second name on the protest is BILL & LINDA LEES.

Referee: This is a mobile home that we changed the condition of. Its value is 6,390.

The Board agreed with the referee.

Chair Bousquet called for Protest Number #155 current owner/s RICK D DAHL second name on the protest is BILL & LINDA LEES.

Referee: Recommended lowering this as well to 2,350.

The Board agreed with the referee.

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Chair Bousquet called for Protest Number #156 current owner/s RICK D DAHL second name on the protest is BILL & LINDA LEES. Chair Bousquet read the reason for the protest from the protest.
Referee: Recommended lowering this to 2,050.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #158 current owner/s PRISCILLA LEEDOM second name on the protest is N/A.
Referee: This was corrected. The value of the house is 120,395 because of a clerical error.

Chair Bousquet called for Protest Number #159 current owner/s TRUDY A JEPSEN second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: No Change. 5% increase from last year.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #162 current owner/s RANDALL S & CHRISTINE L LIEBER second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Love: This is one behind the landfill.
Referee: This is a lot value problem and we changed it. The first acre valued at 15,000, second acre at 7,500 and the .34 acre at 2,500 for a total 24,520.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #163 current owner/s RANDALL S & CHRISTINE L LIEBER second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: No Change.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #164 current owner/s MICHAEL W FABER & MICHELLE R SMITH second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
He asked for the Referee's recommendation and that was No Change.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #165 current owner/s IVONET TORRES DE ALBA & JUAN CARLOS DEANDA second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee: 2014 did not rollover so there was an error in the system. Reduced to 94,880.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #166 current owner/s EDUARDO & CRISTINA MURGUIA second name on the protest is N/A.
Referee's recommendation - No Change, TERC 5% Increase.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #167 current owner/s ANTON J & DAWN DENISE GETZ second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee's recommendation - No Change, TERC 5% Increase.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #168 current owner/s CARROLL P JR & SANDRA K MUFF second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee's recommendation - No Change, TERC 5% Increase.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #171 current owner/s LISA LAMBERT second name on the protest is LISA LAMBERT. Chair Bousquet read the reason for the protest from the protest.
Referee: This was reduced down in value. Equalized with other lots in the area at 1,965.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #172 current owner/s LISA LAMBERT second name on the protest is LISA LAMBERT.
Referee's recommendation was No Change paid \$50,000 in 2011.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #173 current owner/s TIMOTHY D & DEBRA A JOHNSTON second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee's recommendation was No Change - 5% increase also.
The Board agreed with the referee.

Chair Bousquet called for Protest Number #175 current owner/s BEL FURY INVESTMENT GROUP second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest.
Referee's recommendation was No Change based on a TERC hearing next month.
The Board agreed with the referee.

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Chair Bousquet called for Protest Number #178 current owner/s MICHAEL T TRAMP second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee's recommendation and that was No Change - 5% increase. The Board agreed with the referee.

Chair Bousquet called for Protest Number #47 current owner/s CARLSON ENTERPRISES, INC second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee's recommendation was No Change. Joe went out and looked at it. The Board agreed with the referee.

Board Member Gomez departed from the meeting at 1:29 p.m. to review claims for Board of Commissioners.

Chair Bousquet called for Protest Number #48 current owner/s CARLSON ENTERPRISES, INC second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee: This was reduced to equalize at \$30 a Sq. Foot. That dropped it down to \$309,600. The Board agreed with the referee.

Chair Bousquet called for Protest Number #58 current owner/s SSCNE LP second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee's recommendation was No Change until they can do a re-appraisal on it. The referee asked if that would be true on all SSCNE LP's protests 58 through 79 and the referee said yes. The Board agreed with the referee.

Chair Bousquet called for Protest Number #108 current owner/s CHAD & BARBRA ALLEN second name on the protest is N/A. Chair Bousquet read the reason for the protest from the protest. Referee's recommendation was No Change. This parcel was purchased for 65,000 in 2009. The Board agreed with the referee.

Chair Bousquet called for Protest Number #139 current owner/s MFP MID-AMERICA SHOPPING CENTERS LLC second name on the protest is Savage and Browning. Referee: No Change. It is pending a TERC hearing. We will try and get a re-appraisal done before the TERC hearing. The Board agreed with the referee.

Chair Bousquet called for Protest Number #140 current owner/s MFP MID-AMERICA SHOPPING CENTERS LLC second name on the protest is Savage and Browning. Referee: Same thing. We will have a re-appraisal done before the TERC Hearing - No Change. The Board agreed with the referee.

Chair Bousquet called for Protest Number #141 current owner/s BEVERLY SOMMER second name on the protest is Donna Sanders. This was changed based on the income approach. Used some additional depreciation on it. Went to 35% physical depreciation on it. Valued at 2,404,420. Someone needs to go in there. Bousquet: They won't let anybody go in there. Referee: Well not until the lease is up next year. They get 19,000 a month rent from Walmart yet. The Board agreed with the referee.

Chair Bousquet called for Protest Number #142 current owner/s WAL-MART REALTY COMPANY STORE 1332 second name on the protest is Donna Sanders. Referee's recommendation was decreased slightly using the income approach. The new value is 9,074,775. The Board agreed with the referee.

Chair Bousquet called for Protest Number #143 current owner/s CITY OF SOUTH SIOUX CITY second name on the protest is N/A. Bousquet: Public. Referee: That is not a valuation issue. We did not change the value. They are saying it is public use. The Board agreed with the referee.

Chair Bousquet called for Protest Number #157 current owner/s BILL A & LINDA J LEES second name on the protest is N/A. Referee: No Change. This was not increased from 2014, but they will do a re-appraisal anyway. The Board agreed with the referee.

Chair Bousquet called for Protest Number #174 current owner/s GREAT SOUTHERN BANK second name on the protest is GREG STOLL & ANDREA HUGHES OF MARKSNELSON LLC. Referee's recommendation was No Change. They did not have enough information to change it and it will be done anyway in the Commercial revaluation anyway. Their contention was that there are fewer banks today so it should be worth less money. Love: There are fewer banks today? Are you kidding me? There is one on every street corner. The Board agreed with the referee.

Chair Bousquet called for Protest Number #176 current owner/s IBP INC second name on the protest is N/A.

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Referee: They have changed that. They had added about 25 million to that. The information that they gave us was not very well written. It was some kind of a short cut appraisal out of Kansas City and a lot of their information didn't match from page to page. We are going to have a revaluation on it anyway before it goes to TERC, if it goes to TERC, and recommended No Change. The Board agreed with the referee.

Chair Bousquet called for Protest Number #177 current owner/s IBP INC second name on the protest is N/A.

Referee: Same thing. The information that they gave us was not very well written. The Board agreed with the referee.

The County Clerk advised the Board that is they wanted to make a blanket motion protest numbers 127, 128, 129, 147, 148, 149 and 151 should be not be in the motion because they have already been acted on.

Board Member Love moved, seconded by Rohde to accept and approve the Referee's recommendation on all protests as follows except for Protest Numbers 127, 128, 129, 147, 148, 149 and 151, which have been acted on previously. Note: This motion was amended at the August 3, 2015 meeting. See Minutes.

Protest #	PARCEL #	CURRENT OWNER Last Name	First Name	2015 VALUE	REFeree RECOMMEND	BOE ADOPTED
1	220118396	LINARES	ROSALVA & FRANCISCO	\$224,695.00	\$157,000.00	\$157,000.00
2	220043361	BIANCHINI	NANCY M	\$116,060.00	\$116,060.00	\$116,060.00
3	220017948	HISEY	RANDY S	\$61,675.00	\$57,250.00	\$57,250.00
4	220158606	HISEY	RANDY S	\$50,805.00	\$45,795.00	\$45,795.00
5	220273678	BLIGH	RODNEY A & TIFFANY L	\$54,600.00	\$54,600.00	\$54,600.00
6	220063613	NELSON, TRSTEEES	CHARLES E & PATRICIA	\$156,950.00	\$156,480.00	\$156,480.00
7	220043078	NICE	DANIEL M & ANN MARIE F	\$51,325.00	\$51,325.00	\$51,325.00
8	220070075	HINDS	CARL R	\$36,630.00	\$28,445.00	\$28,445.00
9	220001669	HUNTLEY	CLARK C	\$64,600.00	\$60,865.00	\$60,865.00
10	220158843	GIESE	ROBERT J & NANCY A	\$272,335.00	\$259,365.00	\$259,365.00
11	220076855	CASTOR	MARTIN J & LINDA L	\$168,865.00	\$168,865.00	\$168,865.00
12	220177279	MOHNSON	SCOTT H	\$216,115.00	\$216,115.00	\$216,115.00
13	220056528	LIN-DU, LLC		\$400,495.00	\$343,825.00	\$343,825.00
14	220020973	MAYORGA	NATALIO H & BLANCA N	\$234,335.00	\$234,335.00	\$234,335.00
15	220196745	BRING	DANA L	\$190,175.00	\$184,925.00	\$184,925.00
16	220074003	CHRISTOPHERSON	LARRY E & JULIA C	\$222,700.00	\$222,700.00	\$222,700.00
17	220046557	DUGGAN	THOMAS M	\$99,400.00	\$99,400.00	\$99,400.00
18	220158010	MAGANA	MOISES OR SILVINA	\$43,675.00	\$36,057.00	\$36,057.00
19	220065802	BOOK, TRUSTEE	SALLIE M	\$136,110.00	\$136,110.00	\$136,110.00
20	220067600	BOOK, TRUSTEE	SALLIE M	\$135,985.00	\$125,995.00	\$125,995.00
21	220177473	DAVIS	SCOTT A & ROBIN L	\$147,875.00	\$147,875.00	\$147,875.00
22	220019606	KINZIE	SHANE J	\$52,065.00	\$52,065.00	\$52,065.00
23	220004382	DORIS D BECKMAN TRUSTEE OF THE DORIS BECKMAN REV		\$80,890.00	\$60,296.00	\$60,296.00
24	220029288	DEANDA	MARTIN P & HERMINIA	\$87,360.00	\$87,360.00	\$87,360.00
25	220063540	NELSON	MERLYN L & ELEANOR J	\$470,940.00	\$470,940.00	\$470,940.00
26	220117306	KHANPHONPHANE	VATTANA & HOMCHITH	\$115,290.00	\$115,290.00	\$115,290.00
27	220031967	HUANG	YU QI	\$79,430.00	\$72,690.00	\$72,690.00
28	220172927	HEITMAN	TYLER J	\$76,630.00	\$76,630.00	\$76,630.00

Note: #28 corrected at the August 3, 2015 Board of Equalization Meeting – See minutes.

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Protest #	PARCEL #	CURRENT OWNER Last Name	First Name	2015 VALUE	REFEREE RECOMMEND	BOE ADOPTED
29	220007802	BEACH	DONALD J & DONNA K	\$93,165.00	\$93,165.00	\$93,165.00
30	220063621	NAVRKAL, ET AL	DAVID R	\$446,940.00	\$442,435.00	\$442,435.00
31	220063583	DUGGAN	CATHERINE	\$119,345.00	\$119,345.00	\$119,345.00
32	220171351	DUGGAN	CATHERINE	\$132,795.00	\$132,795.00	\$132,795.00
33	220063362	HOGH	RONALD C	\$147,790.00	\$68,315.00	\$68,315.00
34	220065195	HOGH	RONALD C	\$143,595.00	\$62,590.00	\$62,590.00
35	220200661	BALKE	GERALD E	\$116,850.00	\$116,850.00	\$116,850.00
36	220196656	CORNELL	CHRISTOPHER	\$200,905.00	\$200,905.00	\$200,905.00
37	220053618	JOHNSON	JEREMIAH J & BRANDI L	\$111,865.00	\$111,865.00	\$111,865.00
38	220076340	KOENIGSFELD	JOSEPH J & MARY A	\$167,465.00	\$167,465.00	\$167,465.00
39	220016925	GOMEZ	PABLO Z	\$79,555.00	\$79,555.00	\$79,555.00
40	220071284	BEEKMAN	BRIAN & NANCY	\$86,380.00	\$86,380.00	\$86,380.00
41	220066841	BARNES	TODDENE F	\$113,290.00	\$87,320.00	\$87,320.00
42	220161631	PBW LLC		\$44,725.00	\$44,725.00	\$44,725.00
43	220002592	HEATON	DEBORAH LYNN	\$76,630.00	\$114,300.00	\$114,300.00
44	220163979	BARCLAY	CAROL R & DIANE L	\$49,435.00	\$49,435.00	\$49,435.00
45	220004714	MARKWORTH	SHELBY & DOUGLAS	\$128,665.00	\$117,650.00	\$117,650.00
46	220052638	GUERRERO	PRISCILIANO & GLORIA	\$104,375.00	\$99,125.00	\$99,125.00
47	220054002	CARLSON ENTERPRISES, INC		\$768,560.00	\$768,560.00	\$768,560.00
48	220054096	CARLSON ENTERPRISES, INC		\$473,230.00	\$309,600.00	\$309,600.00
49	220070296	ABBE	JOSEPH	\$82,275.00	\$82,275.00	\$82,275.00
50	220000018	HUSE, CO TRUSTEE	JOHN J & ROSEMARIE ANN	\$823,120.00	\$823,120.00	\$823,120.00
51	220043620	BECERRA	MANUEL G & SARA L	\$195,365.00	\$174,100.00	\$174,100.00
52	220158282	BECERRA & CLAUDIA E PADILLA	JUAN M	\$164,235.00	\$155,520.00	\$155,520.00
53	220176779	KIRKHOLM	CRAIG A & SHEILA R	\$167,735.00	\$167,735.00	\$167,735.00
54	220076510	DE HARTY	MITCHELL & KATHY	\$16,130.00	\$16,130.00	\$16,130.00
55	220147248	CROSGROVE	KENT LEROY & KATHRYN LEA	\$44,240.00	\$44,240.00	\$44,240.00
56	220068895	FRANK	TIMOTHY & DEBORAH	\$159,925.00	\$159,635.00	\$159,635.00
57	220014949	FRANK	TIMOTHY & DEBORAH	\$14,110.00	\$14,110.00	\$14,110.00
58	220092052	SSCNE LP		\$986,215.00	\$986,215.00	\$986,215.00
59	220196176	SSCNE LP		\$103,050.00	\$103,050.00	\$103,050.00
60	220111882	SSCNE LP		\$100,615.00	\$100,615.00	\$100,615.00
61	220023301	SSCNE LP		\$100,720.00	\$100,720.00	\$100,720.00
62	220178895	SSCNE LP		\$100,825.00	\$100,825.00	\$100,825.00
63	220145296	SSCNE LP		\$100,930.00	\$100,930.00	\$100,930.00
64	220181152	SSCNE LP		\$101,040.00	\$101,040.00	\$101,040.00
65	220196427	SSCNE LP		\$105,430.00	\$105,430.00	\$105,430.00
66	220127026	SSCNE LP		\$160,635.00	\$160,635.00	\$160,635.00
67	220171386	SSCNE LP		\$160,160.00	\$160,160.00	\$160,160.00
68	220142823	SSCNE LP		\$158,680.00	\$158,680.00	\$158,680.00
69	220152864	SSCNE LP		\$159,000.00	\$159,000.00	\$159,000.00
70	220145830	SSCNE LP		\$159,000.00	\$159,000.00	\$159,000.00
71	220206066	SSCNE LP		\$158,580.00	\$158,580.00	\$158,580.00
72	220199388	SSCNE LP		\$158,150.00	\$158,150.00	\$158,150.00
73	220170851	SSCNE LP		\$102,310.00	\$102,310.00	\$102,310.00
74	220094063	SSCNE LP		\$100,930.00	\$100,930.00	\$100,930.00
75	220166538	SSCNE LP		\$100,825.00	\$100,825.00	\$100,825.00
76	220206384	SSCNE LP		\$100,720.00	\$100,720.00	\$100,720.00
77	220196389	SSCNE LP		\$100,615.00	\$100,615.00	\$100,615.00
78	220142645	SSCNE LP		\$102,995.00	\$102,995.00	\$102,995.00
79	220178704	SSCNE LP		\$65,380.00	\$65,380.00	\$65,380.00
80	220077738	CHRISTMAN	KELLY W & TAMMY K	\$99,665.00	\$97,835.00	\$97,835.00
81	220161992	TRAMP	MEGAN R	\$170,640.00	\$170,640.00	\$170,640.00
82	220038910	BADGER PROPERTIES LLC		\$38,735.00	\$38,735.00	\$38,735.00

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Protest #	PARCEL #	CURRENT OWNER Last Name	First Name	2015 VALUE	REFEREE RECOMMEND	BOE ADOPTED
83	220038740	BADGER PROPERTIES, LLC		\$65,915.00	\$65,915.00	\$65,915.00
84	220038651	BADGER PROPERTIES, LLC		\$65,935.00	\$65,935.00	\$65,935.00
85	220039445	BADGER PROPERTIES, LLC		\$72,750.00	\$72,750.00	\$72,750.00
86	220027978	DAHL, TRUSTEES	VERNON L & JOANN	\$37,935.00	\$37,935.00	\$37,935.00
87	220065772	DAHL, TRUSTEES	VERNON L & JOANN	\$23,820.00	\$23,820.00	\$23,820.00
88	220068127	GREER	DANIEL L & LINDA A	\$149,680.00	\$131,620.00	\$131,620.00
89	220068259	RAMIREZ	BENJAMIN & MARIA L	\$161,745.00	\$161,745.00	\$161,745.00
90	220054622	TAPIA	MAXIMILIANO	\$262,665.00	\$262,665.00	\$262,665.00
91	220092990	CAHILL	JAMES B & MARY R	\$122,605.00	\$122,605.00	\$122,605.00
92	220273738	MALCOM	SCOTT H & CHERYLL	\$10,465.00	\$5,230.00	\$5,230.00
93	220038767	BARKER	LYNETTE K & JOSEPH G	\$60,705.00	\$60,705.00	\$60,705.00
94	220017972	BARKER	JOE G & LYNETTE K	\$78,900.00	\$72,355.00	\$72,355.00
95	220152136	BRUGGEMAN	KENNETH & LAURA	\$125,290.00	\$125,290.00	\$125,290.00
97	220157758	PIEPHO	THEODORE A	\$16,995.00	\$16,995.00	\$16,995.00
98	220014213	MC DONALD & STEPHANIE A NORTON	DUSTIN J	\$96,800.00	\$96,800.00	\$96,800.00
99	220171394	LEINART	ARLEN & CARLA	\$199,315.00	\$199,315.00	\$199,315.00
100	220176744	OLEJNICZAK	JAMES J & MYLLETTE M HAM	\$233,005.00	\$233,005.00	\$233,005.00
101	220173540	LONGWELL	KERRY ALAN & SHERRIE LYNN	\$154,045.00	\$154,045.00	\$154,045.00
102	220049971	MAHR	LARRY J & LAURY A	\$87,525.00	\$87,525.00	\$87,525.00
103	220026467	CADWELL	TERRY & KATHERINE	\$35,445.00	\$17,115.00	\$17,115.00
104	220080925	POCHYLA	ROY A	\$403,405.00	\$403,405.00	\$403,405.00
105	220082057	POCHYLA	ROYAL	\$269,625.00	\$269,625.00	\$269,625.00
106	220074593	POCHYLA	ROY A	\$661,720.00	\$661,720.00	\$661,720.00
107	220009791	INTHISANE	PHONEPRASEUTH & SA	\$81,195.00	\$67,805.00	\$67,805.00
108	220092117	ALLEN	CHAD & BARBRA	\$58,190.00	\$58,190.00	\$58,190.00
109	220075816	MC CULLOCH & JAMES R BYLSMA	MARY A	\$129,085.00	\$55,000.00	\$55,000.00
110	220031797	LU AND CINDY LU	BAE SANG	\$107,310.00	\$105,120.00	\$105,120.00
111	220021228	LU	JOE & CINDY	\$118,900.00	\$118,900.00	\$118,900.00
112	220033218	LU	CINDY & JOE S	\$60,245.00	\$57,380.00	\$57,380.00
113	220146020	LU	JOE S & CINDY M	\$821,950.00	\$821,950.00	\$821,950.00
114	220017220	MCKIBBIN	AARON	\$116,560.00	\$116,560.00	\$116,560.00
115	220070210	GUZMAN & MARIBEL NAVARRO	GALDINO	\$238,090.00	\$169,505.00	\$169,505.00
116	220154465	HAYES	JOSEPH & BARBARA	\$221,335.00	\$221,335.00	\$221,335.00
117	220023611	SAYAVONG	SONEKHAM	\$121,195.00	\$121,195.00	\$121,195.00
118	220004668	RAHN	ROBERT D & MARGARET	\$9,450.00	\$9,450.00	\$9,450.00
119	220044562	GETZ	JARED J & JENNIFER L	\$85,690.00	\$85,690.00	\$85,690.00
120	220064563	LIEBER, TRUSTEES	DELBERT R & SHARIE L	\$317,210.00	\$317,210.00	\$317,210.00
121	220083924	BARCLAY	DAVID A	\$186,050.00	\$186,050.00	\$186,050.00
122	220086702	BEERMANN	KENNETH D & LYNETTE D	\$728,465.00	\$728,465.00	\$728,465.00
123	220088993	BEERMANN	KENNETH & LYNETTE	\$387,115.00	\$387,115.00	\$387,115.00
124	220089000	BEERMANN	KENNETH & LYNETTE	\$660,005.00	\$660,005.00	\$660,005.00
125	220074577	BEERMANN	KENNETH D & LYNETTE D	\$431,635.00	\$431,250.00	\$431,250.00
126	6/29/2015	BEERMANN	KENNETH D & LYNETTE D	\$3,085.00	\$3,085.00	\$3,085.00
130	220009805	MODLIN	JASON C & AMY M	\$218,320.00	\$171,400.00	\$171,400.00
131	220061092	DIRKS	RANDY A & MARGARET R	\$2,405.00	\$2,405.00	\$2,405.00

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest #	PARCEL #	CURRENT OWNER Last Name	First Name	2015 VALUE	REFEREE RECOMMEND	BOE ADOPTED
132	220061173	DIRKS	RANDY A & MARGARET R	\$34,220.00	\$34,220.00	\$34,220.00
133	220034850	DIRKS	MARGARET R & RANDY A	\$54,590.00	\$54,590.00	\$54,590.00
134	220019789	DIRKS	RANDY A & MARGARET R	\$58,060.00	\$58,060.00	\$58,060.00
135	220034753	DIRKS	RANDY A & MARGARET R	\$64,585.00	\$64,585.00	\$64,585.00
136	220035369	DIRKS	RANDY & MAGGIE	\$75,025.00	\$72,025.00	\$72,025.00
137	220173273	BOUSQUET	DENNIS J & SUSAN M	\$163,640.00	\$163,640.00	\$163,640.00
138	220073910	CONLEY	KENNETH R & LYNELLE M	\$181,170.00	\$181,170.00	\$181,170.00
139	220205655	MFP MID-AMERICA SHOPPING CENTERS LLC		\$100,000.00	\$100,000.00	\$100,000.00
140	220205922	MFP MID-AMERICA SHOPPING CENTERS LLC		\$5,200,000.00	\$5,200,000.00	\$5,200,000.00
141	220205833	SOMMER	BEVERLY	\$2,947,870.00	\$2,404,420.00	\$2,404,420.00
142	220156670	WAL-MART REALTY COMPANY STORE 1332		\$9,497,300.00	\$9,074,775.00	\$9,074,775.00
143	220273728	SOUTH SIOUX CITY	CITY OF	\$28,705.00	\$28,705.00	\$28,705.00
144	220017646	COMMUNITY DEVELOPMENT AGENCY OF SSC, NE		\$16,065.00	\$16,065.00	\$16,065.00
145	220058601	LUXFORD	THOMAS A & KRISTI L	\$215,810.00	\$215,810.00	\$215,810.00
146	220065640	LUBBEN	LISA K	\$24,485.00	\$24,485.00	\$24,485.00
152	220087636	MASTERS	DALE A & VIRGINIA A	\$269,645.00	\$269,645.00	\$269,645.00
153	220087806	BIRKLEY	CARLA & AMY	\$376,580.00	\$376,580.00	\$376,580.00
154	220163030	DAHL	RICK D	\$8,430.00	\$6,390.00	\$6,390.00
155	220109621	DAHL	RICK D	\$3,580.00	\$2,350.00	\$2,350.00
156	220179883	DAHL	RICK D	\$3,115.00	\$2,050.00	\$2,050.00
157	220156417	LEES	BILL A & LINDA J	\$35,280.00	\$35,280.00	\$35,280.00
158	220020981	LEEDOM	PRISCILLA	\$123,090.00	\$120,395.00	\$120,395.00
159	220146721	JEPSEN	TRUDY A	\$22,975.00	\$22,975.00	\$22,975.00
160	220087016	GERALD O & VICKI D BOUSQUET, TRUSTEES OF THE		\$239,875.00	\$239,875.00	\$239,875.00
161	220081409	MC NEAR	RICHARD P & MARY A	\$47,460.00	\$47,460.00	\$47,460.00
162	220273616	LIEBER	RANDALL S & CHRISTINE L	\$314,745.00	\$311,845.00	\$311,845.00
163	220273618	LIEBER	RANDALL S & CHRISTINE L	\$13,420.00	\$13,420.00	\$13,420.00
164	220009864	FABER & MICHELLE R SMITH	MICHAEL W	\$53,140.00	\$53,140.00	\$53,140.00
165	220037620	TORRES DE ALBA & JUAN CARLOS DEANDA	IVONET	\$105,840.00	\$94,880.00	\$94,880.00
166	220053111	MURGUIA	EDUARDO & CRISTINA	\$75,530.00	\$75,530.00	\$75,530.00
167	220021848	GETZ	ANTON J & DAWN DENISE	\$106,275.00	\$106,275.00	\$106,275.00
168	220118302	MUFF	CARROLL P JR & SANDRA K	\$255,925.00	\$255,925.00	\$255,925.00
169	220071802	MILLER, TRUSTEE	MARIAN	\$35,350.00	\$34,535.00	\$34,535.00
170	220069786	MILLER, TRUSTEE	MARIAN	\$174,190.00	\$174,190.00	\$174,190.00
171	220024219	LAMBERT	LISA	\$6,070.00	\$1,965.00	\$1,965.00
172	220166870	LAMBERT	LISA	\$41,650.00	\$41,650.00	\$41,650.00
173	220070245	JOHNSTON	TIMOTHY D & DEBRA A	\$89,180.00	\$89,180.00	\$89,180.00
174	220173486	GREAT SOUTHERN BANK		\$531,355.00	\$531,355.00	\$531,355.00
175	220039348	BEL FURY INVESTMENT GROUP		\$42,165.00	\$41,240.00	\$41,240.00
176	220068860	IBP INC		\$36,551,070.00	\$36,551,070.00	\$36,551,070.00
177	220196230	IBP INC		\$11,095,325.00	\$11,095,325.00	\$11,095,325.00
178	220038821	TRAMP	MICHAEL T	\$163,745.00	\$163,745.00	\$163,745.00

BOARD OF EQUALIZATION RECORD BOOK 3

Roll Call vote: Bousquet, Rohde, Love and McNear yea. Gomez- Absent. MOTION CARRIED.

Chair Bousquet asked if there was any mail or emergency business and there was none.

Chair Bousquet asked if there was any public comment and there was none.

Chair Bousquet adjourned their Board of Equalization meeting of July 20, 2015 at 1:42 p.m.

County Board of Equalization

Richard Bousquet, Chair

Date Chair signed

Theodore A. Piepho, County Clerk

Date entered in book



BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, August 3, 2015 at 3:01 p.m.
Dakota County Courthouse
County Board Meeting Room – First Floor
Dakota City, NE 68731

Due to the absence of the Chair and Vice-Chair of the Board of Equalization, the Board Secretary, Theodore Piepho, presided over the meeting.

Secretary Piepho called the meeting to order at 3:25 p.m. The Pledge of Allegiance was recited at the Board of Corrections meeting held just prior and the location of the Open Meetings Act was noted. Roll Call was taken and present were Board Members Gomez, Love, and Cherie Conley, Deputy County Clerk and Secretary. Absent were Bousquet and 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.
 - 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 July 20, 2015
- Homestead Exemption Appeal filed by Phoebe Dirks
 - 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.
 - 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.
 - Comments in **favor** of the Board approving the Application for Exemption Form 457 applied by Northeast Nebraska Community Action Partnership.
 - Comments in **opposition** to the Board approving the Application for Exemption Form 457 applied by Northeast Nebraska Community Action Partnership.
 - **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

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

Secretary Piepho called for approval and discussion of the minutes of the July 20, 2015 meeting. Mr. Piepho explained that a correction needed to be made to one of the motions and the reason.

Board Member Love moved, seconded by Board Member Gomez to approve the minutes of the July 20, 2015 meeting with the amendment to the motion to read "Board Member Love moved, seconded by Board Member Rohde to accept and approve the Referee's recommendation on all protests as follows except for Protest Numbers 96, 27, 128, 129, 147, 148, 149, 150 and 151, which have been acted on previously." ROLL CALL VOTE: Gomez – Yes, Love – Yes and McNear – Yes. Bousquet and Rohde – Absent. UNANIMOUS MOTION CARRIED.

Secretary Piepho then called for the Homestead Exemption Appeal filed by Phoebe Dirks.

Piepho advised the Board of the documents filed and emailed out that have been submitted with the application by Ms. Dirks as: Application Form 458, Form 458B, Form 458 Schedule I, Form 458R, the Notice of Decision from DHHS, and a handwritten letter from Ms. Dirks and advised that this application has been denied by the State.

Jeff Curry, Assessor, advised the Board that new legislation in Section 7 requires that a certificate from the Department of Health and Human Services be provided. DHHS denied this request until further information was received. This process is in the works and the Assessor's office is waiting to hear from DHHS.

Phoebe Dirks presented to the Board a note from her doctor declaring her disabilities. Dr. Frank Marino stated: "Phoebe has very limited mobility due to severe osteoarthritis; patient requires assistance to maintain her household in order to remain independently. Patient is also unable to work fulltime due to this. Patient is also approved for social security disability. Patient also has CAD which

BOARD OF EQUALIZATION RECORD BOOK 3

impedes with daily functions.” She also informed the Board of her disabilities. Further discussion was had regarding this process and referred to the County Attorney for guidance. The Board will take this under advisement and get back to her within statutory time.

Secretary Piepho then called for agenda item: Public Hearing for MV Tax Exemption Applications filed by NE Nebraska Community Action Partnership Inc. for 3 vans used to transport staff attending meetings and other activities for the Early Head Start Program.

The Public Hearing was opened at 3:36 p.m.

Secretary Piepho called for any comments in favor. Robert Giese, Treasurer, requests the Board to approve these exemptions as they have been approved in the past and this is a formality.

Secretary Piepho called for any comments in opposition. There were none.

Secretary Piepho called for any neutral comments. There were none.

Secretary Piepho added that NE Nebraska Community Action Agency purchased these vehicles from the Boys and Girls Home in July and will be used for the Early Head Start program and the Boys and Girls Home had run this program before and the Federal government switched this over to Community Action and also awarded the vehicles to them.

Secretary Piepho closed the Public Hearing at 3:38 p.m.

Board Member Love moved, seconded by Board Member McNear to approve the Motor Vehicle Tax Exemption Applications filed by Northeast Nebraska Community Action Partnership, Inc. for the County Board of Equalization to exempt the 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. ROLL CALL VOTE: Love – Yes, McNear – Yes and Gomez – Yes. Bousquet and Rohde – Absent. UNANIMOUS MOTION CARRIED.

Secretary Piepho called for agenda item Mail and/or Emergency Business.

Cherie Conley explained that there was a clerical error on the Clerk’s Report sent out for Protest #28 and informed that this report will be corrected and will be mailed out to the resident again.

Protest #	PARCEL #	CURRENT OWNER Last Name	First Name	2015 VALUE	REFEREE RECOMMEND	BOE ADOPTED
28	220172927	HEITMAN	TYLER J	\$76,630.00	\$116,270.00	\$116,270.00

Secretary Piepho called for agenda item Public Comment. There was none.

Secretary Piepho adjourned the August 3, 2015 Board of Equalization meeting at 3:40 p.m.

County Board of Equalization

Theodore A Piepho, Secretary

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, August 17, 2015 at 3:01 p.m.
Dakota County Courthouse
County Board Meeting Room – First Floor
Dakota City, NE 68731

Chair Bousquet called the meeting to order at 3:01 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 Bousquet, McNear, Rohde, Gomez, and Love, 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 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

Chair Bousquet called for approval of the minutes from the August 3, 2015 meeting.

Board Member Gomez moved, seconded by Board Member McNear to approve the minutes of the August 3, 2015 meeting as submitted for the record. ROLL CALL VOTE: McNear – Yes, Rohde – Yes, Gomez – Yes, Love – Yes and Bousquet – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet called for the Homestead Exemption Appeal filed by Phoebe Dirks matter. 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.

Christy Abts, Deputy County Assessor, informed the Board that Assessor Jeff Curry had called DHHS and they denied Ms. Dirks a second time and she has 90 days to appeal to them and it is out of the County's hands.

The Board decided there was nothing they can do at this time and will wait.

Chair Bousquet called for closed session for the Board to discuss possible settlement in Tax Equalization and Review case Guzman v. Dakota County.

Board Member Love moved, seconded by Board Member Gomez to go into closed session to discuss possible settlement in the Tax Equalization and Review case Guzman v. Dakota County at 3:04 p.m. ROLL CALL VOTE: Rohde – Yes, Gomez – Yes, Love – Yes, Bousquet – Yes and McNear – Yes. UNANIMOUS MOTION CARRIED.

Board Member Rohde moved, seconded by Board Member Gomez to come out of closed session from discussing possible settlement in the Tax Equalization and Review case Guzman v. Dakota County at 3:06 p.m. ROLL CALL VOTE: Gomez – Yes, Love – Yes, Bousquet – Yes, McNear – Yes and Rohde – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet asked the Board to approve or deny the settlement on the Tax Equalization and Review case Guzman v. Dakota County.

Board Member Love moved, seconded by Board Member Gomez to approve the settlement on the Tax Equalization and Review case Guzman v. Dakota County. ROLL CALL VOTE: Love – Yes, Bousquet – Yes, McNear – Yes, Rohde – Yes and Gomez – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet called for Mail and/or Emergency Business. There was none.

Chair Bousquet called for Public Comment. There was none.

Chair Bousquet adjourned the August 17, 2015 Board of Equalization meeting at 3:07 p.m.

County Board of Equalization

Richard Bousquet, Chair

Date Chair signed

Cherie Conley, Deputy County Clerk/Secretary

Date

Theodore A. Piepho, County Clerk

Date entered in book

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BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, October 12, 2015 at 3:01 p.m.
County Board Meeting Room – First Floor
Dakota County Courthouse, Dakota City, NE 68731

Chair Bousquet called the meeting to order at 3:06 p.m. The Pledge of Allegiance was recited at the Board of Corrections meeting held just prior to this. The location of the Open Meetings Act was noted. Roll Call was taken and present were Board Members Bousquet, McNear, Rohde, Gomez, and Love, and Cherie Conley, Deputy County Clerk and Secretary. Absent were none. Also present were Joan Spencer, County Clerk and Kim Watson, County Attorney.

The agenda for this 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 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 Corrections reserves the right to adjust the order of items on this agenda if necessary.

1. CONSENT AGENDA
 - 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.
 - b. Closed Session to discuss settlement negotiation in SSCNE, LP v. Dakota County Board of Equalization.
 - c. Board to take possible settlement action.
 - d. Closed Session to discuss settlement negotiation in MFP Mid-America Shopping Centers, LLC v. Dakota County Board of Equalization.
 - e. Board to take possible settlement action.
3. CORRECTIONS COMMITTEE REPORTS
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Chair Bousquet called for Agenda Item #1 Consent Agenda Item a. Approval of the minutes from the August 17, 2015 meeting.

Board Member Rohde moved, seconded by Board Member Gomez to approve the minutes of the August 17, 2015 meeting as submitted for the record. ROLL CALL VOTE: McNear – Yes, Rohde – Yes, Gomez – Yes, Love – Yes and Bousquet – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet called for Agenda Item #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.

Board Member Rohde moved, seconded by Board Member McNear to levy the necessary taxes for the 2015 – 2016 Budget year and certify all levies for Dakota County and political subdivisions.

BOARD OF EQUALIZATION RECORD BOOK 3

DAKOTA COUNTY LEVIES 2015-2016									
DAKOTA COUNTY VALUATION - \$1,697,694,782									
POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION									
								2015-16	2014-15
COUNTY	General							TOTAL	TOTAL
County General Fund	0.331811							0.331811	0.422905
County Relief Medical Institutions Fund									
Veteran's Aid									
	Total County Tax Rate							0.331811	0.366589
All Dakota County Residents pay the Total County Tax Rate									

CITY/VILLAGE	General	Bond	Police Pen.	Fire	Library			2015-16	2014-15
								TOTAL	TOTAL
Dakota City	0.305740	0.190908			0.054405			0.551053	0.551054
Emerson	0.448870	0.312270						0.761140	0.761147
Homer	0.158028	0.178114						0.336142	0.358749
Hubbard	0.102111							0.102111	0.104885
Jackson	0.292594	0.283134						0.575728	0.599971
South Sioux City	0.280847		0.024798	0.030000	0.063472			0.399117	0.404265
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 K-12	Bond 9-12	2015-16	2014-15
								TOTAL	TOTAL
1 Ponca	0.950000	0.104414			0.098272			1.152686	1.219609
4 Ponca - H.S. Bond 2009	0.550000				0.098272			1.048272	1.047750
11 So. Sioux City	1.040373		0.017187		0.008593	0.139443		1.205596	1.204925
11 S Sioux City - No Bond	1.040373		0.017187		0.008593			1.066153	1.068508
31R Homer - Bond K-12	0.954413				0.055212			1.009625	1.043439
31R Homer - Bond 9-12	0.954413				0.055212			1.009625	1.014895
561 Emerson Hubbard	0.959601				0.030303			0.998904	1.061116
70 Allen	0.847419	0.049252	0.014576		0.005794			0.917041	0.980474
Residents pay the tax levy to the school district in which they reside or affiliate with.									

SUBDIVISION	General	Capitol Imp.	Capitol Imp.	Bond	ADA/Haz M			2015-16	2014-15
								TOTAL	TOTAL
Agricultural Society	0.004842	0.001178						0.006020	0.006323
Historical Society	0.001643							0.001643	0.001620
Educational Service Unit #1	0.015000							0.015000	0.015000
Lower Elkhorn NRD	0.024061							0.024061	0.025105
Papio Missouri NRD	0.030448	0.007586						0.038034	0.032753
NE Tesh. Comm Colleg	0.072345	0.020000			0.003000			0.095345	0.099000
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				2015-16	2014-15
								TOTAL	TOTAL
Dakota Covington	0.020382		0.006794					0.027176	0.030000
Emerson	0.009911	0.009945						0.019856	0.030000
Homer	0.014443		0.001781					0.016224	0.017397
Ponca Rural	0.020606		0.014394					0.035000	0.035000
Allen/Waterbury Rural	0.030000							0.030000	0.030000
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	

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

Chair Bousquet called for Agenda Item #2 New Business b. Closed Session to discuss settlement negotiation in SSCNE, LP v. Dakota County Board of Equalization.

Board Member Rohde moved, seconded by Board Member McNear at 3:09 p.m. to go into Closed Session to discuss settlement negotiation in in SSCNE, LP v. Dakota County Board of Equalization.

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

Board Member Rohde moved, seconded by Board Member McNear at 3:17 p.m. to come out of Closed Session from discussing settlement negotiation in in SSCNE, LP v. Dakota County Board of Equalization. ROLL CALL VOTE: Love – Yes, Bousquet – Yes, McNear – Yes, Rohde – Yes and Gomez – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet called for Agenda Item #2 New Business c. Board to take possible settlement action in SSCNE, LP v. Dakota County Board of Equalization.

Board Member Rohde moved, seconded by Board Member Gomez to table the possible settlement of the SSCNE, LP v. Dakota County Board of Equalization TERC case until the next meeting so that the County Assessor and the appraiser who did the appraisal can be in attendance. ROLL CALL VOTE: Bousquet – Yes, McNear – Yes, Rohde – Yes, Gomez – Yes and Love – Yes. UNANIMOUS MOTION CARRIED.

BOARD OF EQUALIZATION RECORD BOOK 3

Chair Bousquet called for Agenda Item #2 New Business b. Closed Session to discuss settlement negotiation in MFP Mid-America Shopping Centers, LLC v. Dakota County Board of Equalization.

Board Member Rohde moved, seconded by Board Member Love at 3:18 p.m. to go into Closed Session to discuss settlement negotiation in MFP Mid-America Shopping Centers, LLC v. Dakota County Board of Equalization. ROLL CALL VOTE: McNear – Yes, Rohde – Yes, Gomez – Yes, Love – Yes and Bousquet – Yes. UNANIMOUS MOTION CARRIED.

Board Member Gomez moved, seconded by Board Member Rohde at 3:22 p.m. to come out of Closed Session from discussing settlement negotiation in MFP Mid-America Shopping Centers, LLC v. Dakota County Board of Equalization. ROLL CALL VOTE: Rohde – Yes, Gomez – Yes, Love – Yes, Bousquet – Yes and McNear – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet called for Agenda Item #2 New Business c. Board to take possible settlement action in MFP Mid-America Shopping Centers, LLC v. Dakota County Board of Equalization.

Board Member Rohde moved, seconded by Board Member McNear to settle with MFP Mid-America Shopping Centers, LLC v. Dakota County Board of Equalization for the \$4.9 million. ROLL CALL VOTE: Gomez – Yes, Love – Yes, Bousquet – Yes, McNear – Yes and Rohde – Yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet called for Mail and/or Emergency Business. There was none.

Chair Bousquet called for Public Comment. There was none.

Chair Bousquet adjourned the October 12, 2015 Board of Equalization meeting at 3:24 p.m.

County Board of Equalization

Richard Bousquet, Chair Date Chair signed

Cherie Conley, Deputy County Clerk/Secretary Date

Joan Spencer, County Clerk Date

Date entered in book



BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, October 26, 2015, at 3:01 P.M.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Bousquet called their regular scheduled meeting to order at 3:01 p.m. The Pledge of Allegiance was recited. The Open Meetings Act location was noted for all citizens present. Present were Commissioners Gomez, Love, Bousquet, McNear and Rohde and Joan Spencer, County Clerk as Secretary. Absent were none. Also present was Kim Watson, County Attorney.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

A current copy of the <i>Open Meetings Act</i> 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 Commissioners 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

Chair Bousquet asked for approval of the previous minutes of October 12, 2015.

Commissioner Gomez moved, seconded by Commissioner McNear to approve the minutes of October 12, 2015. ROLL CALL VOTE: Love – yes, Bousquet – yes; McNear – yes; Rohde – yes; Gomez – yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet asked for the Board to hear the 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. Northeast Community Action Partnership was not in attendance. Bob Giese, County Treasurer recommended approval of the exemption as done in the past

Commissioner Rohde moved, seconded by Commissioner Gomez, to approve the exemption of the two 2016 Dodge Caravans for Northeast Community Action Partnership, Inc. ROLL CALL VOTE: Bousquet – yes; McNear – yes; Rohde – yes; Gomez – yes, Love - yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet asked Jeff Curry, Assessor, to address the tax roll corrections for clerical error for two residential properties. Mr. Curry stated on parcel ID# 220173117 the parcel was used as a test property for the new cost tables and did not roll back. To equalize, the Assessor used the 2014 value plus the mandated 5% increase. On parcel ID# 220009805 the parcel was used as a test property for the new cost tables and did not roll back. The owners did protest, but the Assessor had a clerical error when making the adjustment. The property was assessed at the 2014 value plus the mandated 5% increase.

Commissioner Love moved, seconded by Commissioner McNear, to approve the tax roll corrections for clerical error for the two residential properties. ROLL CALL VOTE: McNear – yes; Rohde – yes; Gomez – yes, Love – yes, Bousquet- yes. UNANIMOUS MOTION CARRIED.

BOARD OF EQUALIZATION

RECORD BOOK 3

Chair Bousquet asked Jeff Curry, Assessor, to address the exempt properties purchased by a private entity to be put back on the tax roll. Mr. Curry stated there were 2 parcels and 3 vacant lots that were purchased from a political government subdivision that were exempt and the sales were before levies were set for that year. Parcel ID# 220015708 was set at \$13,600 and parcel ID# 220015783 was set at \$6,800. In effect, they are taken off the exempt status and put back on the tax roll so taxes can be levied against them.

Commissioner Rohde moved, seconded by Chair Bousquet to put the two parcels back on the tax roll. ROLL CALL VOTE: Rohde – yes; Gomez – yes, Love – yes, Bousquet- yes, McNear- yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet stated the Board will go into closed session to discuss settlement negotiations in SSCNE, LP v. Dakota County Board of Equalization for 2013, 2014 and 2015 tax years.

Commissioner Rohde moved, seconded by Commissioner Love to go into closed session. ROLL CALL VOTE: Gomez – yes, Love – yes, Bousquet- yes, McNear- yes, Rohde - yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet stated the Board will go into closed session to discuss settlement negotiations in SSCNE, LP v. Dakota County Board of Equalization at 3:10 p.m.

Commissioner Gomez moved, seconded by Commissioner McNear to reconvene in open session at 3:27 p.m. ROLL CALL VOTE: Love – yes, Bousquet- yes, McNear- yes, Rohde – yes, Gomez- yes. UNANIMOUS MOTION CARRIED.

Commissioner Love moved, seconded by Commissioner Gomez to approve settlement with SSCNE, LP as recommended by Assessor Jeff Curry for \$1.65 million valuation for each tax year 2013, 2014 and 2015. ROLL CALL VOTE: Bousquet- yes, McNear- yes, Rohde – yes, Gomez- yes, Love - yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet stated the Board will go into 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.

Commissioner Gomez moved, seconded by Commissioner Rohde to go into closed session. ROLL CALL VOTE: McNear- yes, Rohde – yes, Gomez- yes, Love – yes, Bousquet - yes. UNANIMOUS MOTION CARRIED.

Chair Bousquet stated the Board will go into closed session to discuss settlement negotiations in MFP Mid-American Shopping Centers, LLC v. Dakota County Board of Equalization at 3:28 p.m.

Commissioner McNear moved, seconded by Commissioner Gomez to reconvene in open session at 3:33 p.m. ROLL CALL VOTE: Rohde – yes, Gomez- yes, Love – yes, Bousquet – yes, McNear - yes. UNANIMOUS MOTION CARRIED.

Commissioner Rohde moved, seconded by Commissioner Gomez to approve settlement with MFP Mid-America Shopping Centers, LLC as recommended by Assessor Jeff Curry for \$4.9 million valuation for each tax year 2014 and 2015. ROLL CALL VOTE: Gomez- yes, Love – yes, Bousquet – yes, McNear – yes, Rohde - yes. UNANIMOUS MOTION CARRIED.

No Miscellaneous agenda items
No Commissioner Committee Reports
No Mail and/or emergency business
No Public Comment

Chair Bousquet adjourned the Board of Equalization meeting of October 26, 2015 at 3:35 p.m.

County Board of Equalization

Rick Bousquet, Chair

Date Chair signed

Joan Spencer, County Clerk

Date

Date entered in book

