**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, JANUARY 17, 2017, at 8:01 A.M.**
**Re-Organizational Meeting**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

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

1. RE-ORGANIZATION
   a. Nominations for Chairperson §23-156
   b. Nominations for Vice-Chair

2. 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 – November 04 , 2016

3. NEW BUSINESS
   a. Jeff Curry, Assessor, requesting the Board approve the omitted property and tax roll corrections.
   b. Robert Giese. Treasurer, requesting approval of exemption of motor vehicle taxes for Northeast Nebraska Community Action Partnership, Inc. for the following vehicles used by staff to attend meetings and other activities for the Early Head Start and Head Start programs: 2016 Dodge Grand Caravan 2C4RDGBG7GR108050; 2016 Dodge Grand Caravan 2C4RDGBG5GR102859; and 2002 Chevrolet Venture Van 1GNDU03E92D292361.

4. MISCELLANEOUS

5. MAIL AND/OR EMERGENCY BUSINESS

6. PUBLIC COMMENT

7. ADJOURNMENT

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

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

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, JANUARY 30, 2017, at 3:01 P.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

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

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
   a. Approval of the previous minutes – January 17 , 2017

2. NEW BUSINESS
   a. Jeff Curry, Assessor, requesting the Board approve the omitted property and tax roll corrections.
   b. Jeff Curry, Assessor - present the Board a list of applicants and his recommendations of exempt or non-exempt status for Permissive Exemption Applications Form 451A. §77-202.01 Requesting Board approval or disapproval of possible new Permissive Form 451 applications.
   c. Jeff Curry, Assessor, requesting the board approve a contract with Tax Valuation, Inc. for a residential depreciation study.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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

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

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, FEBRURY 27, 2017, at 3:01 P.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

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

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
   a. Approval of the previous minutes – January 30 , 2017

2. NEW BUSINESS
   a. Public Hearing for the purpose of hearing oral and/or written testimony regarding the Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations.
      - Wall Street Mission-Goodwill Industries – Parcel #220072191
        Part Gov't Lots 2 & 3, 13-88-47 78.17 Acres (Goodwill Camp)
      - Wall Street Mission-Goodwill Industries – Parcel #220031762
        Lots 14 & 15, Block 25 Moans Addition (store)
      - Wall Street Mission-Goodwill Industries – Parcel #220070571
        East 775' of Lot 8 lying south of Hwy 20; E775' of Lot 7; Part of Gov't Lot 6 36-29-8 34.145 Acres (Goodwill Camp)
      - First Lutheran Church – Parcel #220055777
        North 160' of W1/2 of South 10 Rods of NW1/4 SE1/4 except the west 40' thereof & except E270' Unplatted 28-29-9 1.16 Acres (36320 Dakota Ave)
      - Centro Cristiano Nueva Esperanza – Parcel #220030308
        Lots 2 3 4 5 6 7 8, East 2' Lot 9 Block 1 Jeeps Addition
      - Prairie Haven, Inc. – Parcel #220048614
        Lot 9 & Tract B, Templeton Estates 1st Filing
   b. Board of Equalization after considering the recommendation of the county assessor and any other information it may obtain from public testimony, shall grant or withhold tax exemption for real property or tangible personal property on the basis of law and of regulations promulgated by the Tax commissioner. §77-202.02
   c. Jeff Curry, Assessor, to present additional Form 451 Exemption Applications for tax exemption on real property by qualified organizations and his recommendation of approval or denial regarding exempt status.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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

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

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, MARCH 13, 2017, at 3:01 P.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

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

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
   a. Approval of the previous minutes – February 27 , 2017

2. NEW BUSINESS
   a. Jeff Curry, Assessor, requesting the Board approve a tax list correction of a data entry clerical error on parcel 220004846 mobile home. §77-1507

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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

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

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, APRIL 10, 2017, at 3:01 P.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

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

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
   a. Approval of the previous minutes – March 13, 2017

2. NEW BUSINESS
   a. Jeff Curry, Assessor, requesting the Board approve a tax list correction due to a duplicate filing on parcel 220273785 for personal property. §77-1507

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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

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

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, MAY 8, 2017, at 3:01 P.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

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

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
    a. Approval of the previous minutes – April 10, 2017

2. NEW BUSINESS
    a. Jeff Curry, Assessor, requesting Board approve a tax list correction of a data entry error for property ID #220001359 and #220001278 per established owner as tax exempt village. §77-1507

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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

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

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, MAY 22, 2017, at 3:01 P.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

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

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
   a. Approval of the previous minutes – May 8, 2017

2. NEW BUSINESS
   a. Jeff Curry, Assessor, requesting Board approve clerical and omitted property corrections for 2017.
   b. Jeff Curry, Assessor, requesting the Board approve, appoint and set compensation for the use of certified appraisers as referees for property valuation protests.
   c. Discuss and set date/s for the Board of Equalization to meet in June and July, 2017, to review and accept referee's recommendation or set their own value on property valuation protests.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT
   a. Leon Jessen – discuss 2017 assessed values on agricultural land in general.

5. ADJOURNMENT

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

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

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, JUNE 19, 2017, 9:00 A.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

*The Dakota County Board of 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 – May 22, 2017

2. NEW BUSINESS
   a. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
   b. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and 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. §77-1502.01
   c. Set additional Board of Equalization meeting dates to review protest valuations.
   d. Closed Session to discuss negotiations on TERC cases:
      Rebecca L Johnson 16R 0178, Ricky L Becker 16R 1076 & 16R 0175;
      Fernando Marquez 16R 0015; Diane Boyd 16R 0053 and Joann Weber 16R 0028
   e. Board to approve or deny County Attorney to offer settlement negotiations in TERC cases: Rebecca L Johnson 16R 0178, Ricky L Becker 16R 1076 & 16R 0175;
      Fernando Marquez 16R 0015; Diane Boyd 16R 0053 and Joann Weber 16R 0028 v. Dakota County.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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

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

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, JULY 3, 2017, 3:01 P.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

*The Dakota County Board of 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 – June 19, 2017

2. NEW BUSINESS
   a. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
   b. Closed Session to discuss negotiations on TERC cases: Delbert Lieber (CRP)– #16A-0160; Ed Mari- #16R-0023; Anton Kristjanto- #16R0021; Jeff Torticill- #16R0048; Van Phillips- 16R-0177; Kenneth Bruggeman- #16R-033; Tom Dahl- #16R-0052 and Tim Monahan- #16R-0042.
   c. Board to approve or deny County Attorney to offer settlement negotiations in TERC cases: Delbert Lieber (CRP)– #16A-0160; Ed Mari- #16R-0023; Anton Kristjanto- #16R0021; Jeff Torticill- #16R0048; Van Phillips- 16R-0177; Kenneth Bruggeman- #16R-033; Tom Dahl- #16R-0052 and Tim Monahan- #16R-0042.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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

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

*Board of Equalization to meet July 6, 17 and 18 at 9:00 a.m. for the purpose of reviewing and deciding written protests filed pursuant to §77-1502*

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, JULY 6, 2017, 9:00 A.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

*The Dakota County Board of 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 – July 3, 2017

2. NEW BUSINESS
   a. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
   b. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and 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. §77-1502.01
   c. Closed Session to discuss negotiations on TERC cases:
   d. Board to approve or deny County Attorney to offer settlement negotiations in TERC cases:

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

*Board of Equalization to meet July 17 and 18 at 9:00 a.m. for the purpose of reviewing and deciding written protests filed pursuant to §77-1502*

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

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

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, JULY 17, 2017, 9:00 A.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

*The Dakota County Board of 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 – July 6, 2017

2. NEW BUSINESS
   a. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
   b. Set additional board meeting date to review valuation protests (July 20)
   c. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and 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. §77-1502.01
   d. Closed Session to discuss negotiations on TERC cases: Randall Lieber #16R-0204; Ryan S. Lieber #16R-0209; Ryan S. Lieber #16R-0210; Douglas J. Vitito #16R-0038; Tim Johnston #16R-0203; Donald Miller #16R-0044; John M. Davey #16R-0183.
   e. Board to approve or deny County Attorney to offer settlement negotiations in TERC cases: Randall Lieber #16R-0204; Ryan S. Lieber #16R-0209; Ryan S. Lieber #16R-0210; Douglas J. Vitito #16R-0038; Tim Johnston #16R-0203; Donald Miller #16R-0044; John M. Davey #16R-0183.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

*Board of Equalization to meet July 18 at 9:00 a.m. for the purpose of reviewing and deciding written protests filed pursuant to §77-1502*

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

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

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, JULY 18, 2017, 9:00 A.M.**
**C A N C E L L E D**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

*The Dakota County Board of 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 – July 17, 2017

2. NEW BUSINESS
   a. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
   b. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and 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. §77-1502.01
   c. Closed Session to discuss negotiations on TERC cases:
   d. Board to approve or deny County Attorney to offer settlement negotiations in TERC cases:

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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

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

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, JULY 20, 2017, 9:00 A.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

*The Dakota County Board of 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 – July 17, 2017

2. NEW BUSINESS
   a. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee, and 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. §77-1502.01
   b. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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

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

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**JULY 28, 2017, 4:00 P.M.**
**EMERGENCY MEETING**
**BOARD MEETING ROOM, FIRST FLOOR**
**DAKOTA COUNTY COURTHOUSE**
**DAKOTA CITY, NEBRASKA**

## PUBLIC NOTICE

An Emergency Meeting of the Dakota County Board of Equalization has been called by Chair Kevin Rohde for Friday, July 28, 2017, at 4:00 p.m.

The Agenda shall be for the Board to state the nature of the emergency and to approve or deny counter offers in TERC negotiations which are scheduled for hearings - July 31 to August 4, 2017.

AGENDA

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the east wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

1. EMERGENCY BUSINESS
   a. Closed Session to discuss counter offers in TERC negotiation cases: Timothy Monahan 16R-0042; Timothy Johnston 16R-0203; Donald Miller 16R-0044; Donald Clayton 16R-0179.
   b. Board to approve or deny County Attorney to accept counter offers in TERC negotiation cases: Timothy Monahan 16R-0042; Timothy Johnston 16R-0203; Donald Miller 16R-0044; Donald Clayton 16R-0179.

2. ADJOURNMENT

NOTIFICATION:
Posted: Dakota County Courthouse
Posted: Dakota City Post Office
Posted: South Sioux City Post Office
Posted: Dakota County Website
Sent: email Agenda List

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, August 28, 2017, 3:00 P.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

*The Dakota County Board of 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 – July 28, 2017

2. NEW BUSINESS
   a. Board to review property valuation protests (corrected parcels) by considering all papers relating to the protest and the findings and recommendations of the referee, and 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. §77-1502.01
   b. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
   c. Closed Session to discuss negotiations on Tax Equalization & Review Commission (TERC) Case 16R-0044 Don Miller.
   d. Board to approve or deny County Attorney to offer settlement negotiation in TERC case 16R-0044 Don Miller.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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

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

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, SEPTEMBER 25, 2017, at 3:00 P.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

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

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
   a. Approval of the previous minutes – August 28, 2017

2. NEW BUSINESS
   a. 3:00 p.m. Public Hearing for the purpose of hearing oral and written testimony from Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, seeking a tax exemption and exception for a late request for tax exempt status for tax year 2016.
   b. Board to approve or deny an exception for a late request for tax exempt status for tax year 2016 for Wat Buddharam of Siouxland,Inc., 500 142nd Street, South Sioux City, Nebraska.
   c. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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

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

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, OCTOBER 9, 2017, at 3:00 P.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

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

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
   a. Approval of the previous minutes – September 25, 2017

2. NEW BUSINESS
   a. Board to levy the necessary taxes for the 2017-2018 budget year and certify all levies for Dakota County and the political subdivisions. §77-1601(1)
   b. Board to approve or deny an exception for a late request for tax exempt status for tax year 2016 for Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, Nebraska.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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

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

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**AGENDA, November 6, 2017, 3:00 P.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

*The Dakota County Board of 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 9, 2017

2. NEW BUSINESS
   a. Board to review property valuation protests (corrected parcels) by considering all papers relating to the protest and the findings and recommendations of the referee, and 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. §77-1502.01

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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

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

# NOTICE OF PUBLIC MEETING

Notice is hereby given that a **SPECIAL MEETING** of the **Dakota County Board of Equalization** will be held on Monday, December 4, 2017, at 2:15 p.m. at the Dakota County Courthouse, 1601 Broadway Street, Dakota City, and which said meeting is open to the public. The agenda for this meeting will be kept continually current and available to the public at the County Clerk's Office. Said notice will be posted at the Dakota County Courthouse; Dakota County Post Offices (6) and on the Dakota County website: www.dakotacountyne.org.

Dated this 29th day of November, 2018. Joan Spencer, County Clerk

**DAKOTA COUNTY BOARD OF EQUALIZATION**
**SPECIAL MEETING**
**AGENDA, DECEMBER 4, 2017, at 2:15 P.M.**
**County Board Meeting Room, first floor**
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

1. NEW BUSINESS
   a. Closed Session to discuss negotiations on TERC cases: Leo J. Mahon Trust, Leo H. Mahon, Trustee v. Dakota County Board of Equalization Cases No. 16 R 0213 and 16R 0214; Bel Fury Investments Group L.L.C. v. Dakota County Board of Equalization, Case No. 13R 320.
   b. Board to approve or deny County Attorney to offer settlement negotiations in TERC cases: Leo J. Mahon Trust, Leo H. Mahon, Trustee v. Dakota County Board of Equalization Cases No. 16 R 0213 and 16R 0214; Bel Fury Investments Group L.L.C. v. Dakota County Board of Equalization, Case No. 13R 320.
2. PUBLIC COMMENT
3. ADJOURNMENT

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

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