

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JANUARY 29, 2018, at 3:00 p.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 – December 04 , 2017
 - b. Approval of the time of regular Board of Equalization meetings as 3:00 p.m.
3. NEW BUSINESS
 - a. 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 1GN DU03E92D292361.
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. 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, MARCH 26, 2018, 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

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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 12, 2018

2. NEW BUSINESS
 - a. Robert Giese, Treasurer, requesting approval of exemption of motor vehicle taxes for Heartland Counseling Services, Inc. for the following vehicles used by staff to provide community support services, crisis response and peer support services to clients who have mental health and/or substance abuse issues: (1) 2016 Chevrolet Impala 2G1WA5E33G113096; (2) 2016 Dodge Caravan 2C4RDGCG8GR343376; (3) 2015 Chevrolet Impala 2G1WB5E34F114602; (4) 2011 Buick Lucerne 1G4HA5EM8BU124954; (5) 2011 Chrysler 200 1C3BC2FG3BN517674; (6) 2008 Toyota Sienna 5TDZK23C78S159769; (7) 2005 Ford Taurus 1FAFP53235A148425; (8) 2005 Ford Taurus 1FAFP53255A141766.
 - b. Jeff Curry, Assessor, to present all real property that, for any reason, was omitted from the assessment roll for the current year or any former year and requesting Board approve said parcels. §77-1317 & §77-123
 - c. Jeff Curry, Assessor, requesting Board approve list of tax roll corrections as presented. §77-1507
 - d. Closed Session to discuss negotiations on Tax Equalization & Review Commission (TERC) Case 16C 0110 for Richardson International Limited and 2017 Canterbury Village valuation settlement.
 - e. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 16C 0110 for Richardson International Limited.
 - f. Board to approve or delay a 2017 valuation settlement for Canterbury Village.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JUNE 4, 2018, 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

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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 26, 2018

2. **NEW BUSINESS**
 - a. Jeff Curry, Assessor, requesting Board approve 2018 tax list corrections—clerical error and omitted property.
 - 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, 2018, 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**

5. **ADJOURNMENT**

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JULY 2, 2018, 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

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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 4, 2018
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. Appoint and set compensation for Innovative Appraisal Service, Inc., to act as referees for property valuation protests.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

*NEXT MEETINGS: July 12 at 9 a.m. to hear protest valuations
 July 23 at 9 a.m. to hear protest valuations
 July 24 at 9 a.m. to hear protest valuations*

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JULY 12, 2018, at 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

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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 2, 2018
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. Donna Dean Lovell appealing homestead exemption rejection and requesting a deadline extension be granted (deadline 7/2/18).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JULY 23, 2018, at 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

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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 12, 2018

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 undervalue or overvalue 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.

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JULY 24, 2018, at 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

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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 23, 2018

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 undervalue or overvalue property.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, AUGUST 13, 2018, 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

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

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
 - a. Approval of the previous minutes – July 24, 2018
2. NEW BUSINESS
 - a. Board to review Corrected Over/Under 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. §77-1507; 1502
 - b. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment or undervalued or overvalued property.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, AUGUST 27, 2018, 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

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

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
 - a. Approval of the previous minutes – August 13, 2018
2. NEW BUSINESS
 - a. William P. Engel, requesting a hearing regarding Homestead Exemption rejection. §77-3519
 - b. Board to approve or deny Homestead Exemption complaint within 30 days for William P. Engel. §77-3519
 - c. Jeff Curry, Assessor, to present report of clerical errors for Board to review and correct assessment of undervalued or overvalued property.
 - d. Closed Session to discuss negotiations on Tax Equalization & Review Commission (TERC) Cases 17C-0089 Gordon Krogh; 17C-0090 South Ridge Vision; 17C-0056 Dan Black.
 - e. Board to approve or deny County Attorney to offer settlement negotiation in TERC cases 17C-0089 Gordon Krogh; 17C-0090 South Ridge Vision; 17C-0056 Dan Black.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, SEPTEMBER 24, 2018, 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

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

1. **CONSENT AGENDA** *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
 - a. Approval of the previous minutes – August 27, 2018

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. Closed Session for the purpose of setting TERC Stipulation in valuation for T-M Holdings, Ltd. Parcels 220069530, 220070229 and Martin, Parcel 220198160

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

4. **PUBLIC COMMENT**

5. **ADJOURNMENT**

The next Board of Equalization meeting will be held Monday, October 8, 2018

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, NOVEMBER 5, 2018, 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

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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 8, 2018

2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting approval of corrected clerical/omitted error for parcel 220147914.
 - b. Closed Session to discuss negotiations on Tax Equalization & Review Commission (TERC) Cases: 18R-0075 for David Molina; 18R-0065 for Ricky L. Becker; 18R-0087 for Oswaldo Moreno; 18C-0137 for T-M Holdings, Ltd.; 18C-0138 for T-M Holdings, Ltd; 18C-0139 for Gene & Virginia Martin; 18R-0057 for Scott Beermann; 18R-0208 for Dennis McManigal; 18R-0205 for Phillip & Wilma Nielsen.
 - c. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18R-0075 for David Molina.
 - d. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18R-0065 for Ricky L. Becker.
 - e. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18R-0087 for Oswaldo Moreno.
 - f. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18C-0137 for T-M Holdings, Ltd.
 - g. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18C-0138 for T-M Holdings, Ltd.
 - h. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18C-0139 for Gene & Virginia Martin.
 - i. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18R-0057 for Scott Beermann.
 - j. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18R-0208 for Dennis McManigal.
 - k. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18R-0205 for Phillip & Wilma Nielsen.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, NOVEMBER 19, 2018, 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

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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 – November 5, 2018
2. NEW BUSINESS
 - a. Closed Session to discuss negotiations on Tax Equalization & Review Commission (TERC) Cases: #18R-0208 for Dennis McManigal and #18R-0007; #18R-0006; #18R-0000; #17R-0023; #17R-0022; #17R-0024; #16R-0007; #16R-0008; #16R-0009 for Herman Frese;
 - b. Board to approve or deny County Attorney to offer settlement negotiation in TERC Case 18R-0208 for Dennis McManigal.
 - c. Board to approve or deny County Attorney to offer settlement negotiation in TERC Cases #18R-0007; #18R-0006; #18R-0000; #17R-0023; #17R-0022; #17R-0024; #16R-0007; #16R-0008; #16R-0009 for Herman Frese.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, DECEMBER 3, 2018, 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

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 - a. Approval of the previous minutes – November 19, 2018
2. NEW BUSINESS
 - a. Closed Session to discuss negotiations on Tax Equalization & Review Commission (TERC) Cases: #18R-0006 and #18R-0007 for Herman Frese;
 - b. Board to approve or deny County Attorney to offer settlement negotiation in TERC Cases #18R-0006 and #18R-0007 for Herman Frese.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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