

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JANUARY 14, 2019, 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 3 , 2018
 - b. Approval of the time of regular Board of Equalization meetings as 3:00 p.m.
3. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting the Board approve the omitted property and tax roll correction for parcels #220066612- Doelle; #220070776 & #220070334- McManigal Trust and #220045984- Newill.
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, JANUARY 28, 2019, at 1:00 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 – January 14, 2019
2. NEW BUSINESS
 - a. 1:00 p.m. Public Hearing for the purpose of hearing oral and/or written testimony from the qualifying organization/s seeking a tax exemption as a charitable organization—VSL Emerson, LLC, parcels #220001332 and #220107378, Heritage of Emerson 38-bed skilled nursing and rehabilitation facility, 607 Nebraska Street, Emerson NE 68733.
 - b. Approve or deny the request for tax exemption on real and personal property by VSL Emerson, LLC, Parcels #220001332 and #2220107378.
 - c. 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. §60-3, 189(2)
 - d. Jeff Curry, Assessor, requesting approval of Tax List Corrections on mobile home parcels #220199590- Garcia (2017); #220199590- Garcia (2018); #220199701- Yang (2017); #220199701- Yang (2018); #220199833- Rodriguez.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, FEBRUARY 11, 2019, at 1:00 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 – January 28, 2019
2. NEW BUSINESS
 - a. Approve or deny the request for tax exemption on real and personal property by VSL Emerson, LLC, (Heritage of Emerson) Parcels #220001332 and #2220107378 located at 607 Nebraska Street, Emerson, Nebraska.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, FEBRUARY 25, 2019, at 1:00 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 – February 11, 2019

2. NEW BUSINESS
 - a. Motor Vehicle Exemption Hearing: Robert Giese, Treasurer, requesting approval of exemption of motor vehicle taxes by a qualifying nonprofit organization (religious) for Nebraska District Council of the Assemblies of God, Inc., 1101 5th Avenue, South Sioux City on a Homemade Utility Trailer and a 2002 GMC Denali SUV- VIN# 1GKFK66U02J134011 used to transport supplies and people for religious ministries and events. §60-3, 189(2)
 - b. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Committee (TERC) hearings 18A-0049 and 18A-0050 - Cottonwood Flats, Inc.
 - c. Board to approve or disapprove Dakota County Attorney to offer a settlement agreement in TERC Case 18A-0049 and 18A-0050 for Cottonwood Flats, Inc.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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NOTICE

DAKOTA COUNTY BOARD OF EQUALIZATION SPECIAL MEETING

AGENDA

WEDNESDAY, MARCH 13, 2019, at 11:30 AM
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. NEW BUSINESS

- a. Closed Session for the purpose of discussing pending litigation negotiations on Tax Equalization and Review committee (TERC) hearings Case Nos: 17C 0085 & 18C 0093 – Cherry Ridge LP, South Sioux City, Nebraska and Case Nos: 17A 0064, 17A 0065, 17A 0066, 17A 0067, 17A 0068, 17A 0069, 17A 0070, 17A 0071, 17A 0072, 17A 0073, 17A 0074, 17A 0075, 17A 0076, 18A 0173, 18A 0174, 18A 0175, 18A 0176, 18A 0177, 18A 0178, 18A 0179 & 18A 0180, 18A 0181, 18A 0182, 18A 0183, 18A 0184 & 18A 0185 – Jacqueline T. Olsen, Trustee for Jacqueline T. Olson Revocable Trust, Clarence M. Olson Jr. Residuary Trust and Clarence M. Olson Jr. Marital Trust, Dakota County, Nebraska.
- b. Board to approve or disapprove Dakota County Attorney to offer a settlement agreement in TERC Case Nos. 17C 0085 & 18C 0093 – Cherry Ridge LP, South Sioux City, Nebraska.
- c. Board to approve or disapprove Dakota County Attorney to offer a settlement agreement in TERC Case Nos: 17A 0064, 17A 0065, 17A 0066, 17A 0067, 17A 0068, 17A 0069, 17A 0070, 17A 0071, 17A 0072, 17A 0073, 17A 0074, 17A 0075, 17A 0076, 18A 0173, 18A 0174, 18A 0175, 18A 0176, 18A 0177, 18A 0178, 18A 0179 & 18A 0180, 18A 0181, 18A 0182, 18A 0183, 18A 0184 & 18A 0185 – Jacqueline T. Olsen, Trustee for Jacqueline T. Olson Revocable Trust, Clarence M. Olson Jr. Residuary Trust and Clarence M. Olson Jr. Marital Trust, Dakota County, Nebraska.

2. PUBLIC COMMENT

3. ADJOURNMENT

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POSTED 3-8-2019

Dakota County Courthouse

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NOTICE

DAKOTA COUNTY BOARD OF EQUALIZATION EMERGENCY MEETING

MONDAY, MARCH 18, 2019, at 1:00 p.m.
County 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 **Monday, March 18 at 1:00 p.m.**

The Agenda shall be for the Board to state the nature of the emergency: to approve or deny counter offer settlement agreement in TERC negotiations which are scheduled for hearing March 19, 2019.

AGENDA

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

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1. EMERGENCY BUSINESS

- a. Closed Session for the purpose of discussing pending litigation negotiation regarding a counter offer on Tax Equalization and Review committee (TERC) hearings Case Nos: 17C 0085 & 18C 0093 – Cherry Ridge LP, South Sioux City, Nebraska.
- b. Board to approve or disapprove Dakota County Attorney to accept counter offer settlement agreement in TERC Case Nos. 17C 0085 & 18C 0093 – Cherry Ridge LP, South Sioux City, Nebraska.

2. ADJOURNMENT

NOTIFICATION 3/18/2019

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, April 8, 2019, at 1:00 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 25, March 13 (Special), March 18 (Emergency), 2019
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels #220015260 J. Ramsey; #220027404 M. McVey; #220147590 V. Phillips.
 - b. Rick Bousquet, South Sioux City, regarding the use of referees during the county valuation protest process.
 - c. Jeff Curry, Assessor, requesting the Board approve, appoint and set compensation for the use of certified appraisers as referees for property valuation protests. §77-1502.01
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, April 22, 2019, at 1:00 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 – April 8, 2019

2. NEW BUSINESS
 - a. Board to review property protests filed by the City of South Sioux City and City of Dakota City per §77-202.112 to protest the determination by the county assessor that the property is not used for public purpose. The county board of equalization shall issue its decision on the protest on or before May1. The decision of the county board of equalization may be appealed to the Tax Equalization and Review Commission (TERC) on or before June 1.
 - b. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcel #220273761 – South Ridge Visions, LLC.
 - c. Jeff Curry, Assessor, requesting the Board approve, appoint and set compensation for the use of certified appraisers as referees for property valuation protests. §77-1502.01

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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NOTICE

DAKOTA COUNTY BOARD OF EQUALIZATION SPECIAL MEETING

AGENDA

MONDAY, APRIL 29, 2019, at 4:00 PM

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. NEW BUSINESS

- a. Board to review property protests filed by the City of South Sioux City and City of Dakota City per §77-202.112 to protest the determination by the county assessor that the property is not used for public purpose. The county board of equalization shall issue its decision on the protest on or before May 1. The decision of the county board of equalization may be appealed to the Tax Equalization and Review Commission (TERC) on or before June 1.

2. PUBLIC COMMENT

3. ADJOURNMENT

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POSTED 4-23-2019

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, May 6, 2019, at 1:00 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 – April 22 & 29, 2019

2. **NEW BUSINESS**
 - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcel #220042780 – Daniel R & Barbara Black.
 - b. Jeff Curry, Assessor, requesting the Board approve, appoint and set compensation for the use of certified appraisers as referees for property valuation protests. §77-1502.01
 - c. Approve Referee Agreement with Innovative Appraisal Services, Inc., for residential and agricultural parcels.
 - d. Approve Referee Agreement for commercial parcels.
 - e. Closed Session pending litigation and possible settlement for MDC Coast 2, LLC vs. Board of Equalization Tax Equalization & Review Commission (TERC) Case No. 18C 0062.
 - f. Board to discuss and approve or deny County Attorney to make an offer of settlement for MDC Coast 2, LLC vs. Board of Equalization TERC Case No: 18C 0062.

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

4. **PUBLIC COMMENT**

5. **ADJOURNMENT**

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, May 20, 2019, at 1:00 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 – May 6, 2019
2. NEW BUSINESS
 - a. Approve Referee Agreement for commercial parcels.
 - b. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcel #220073589 W. Goddard.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, June 17, 2019, at 1:00 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 – May 20, 2019
2. **NEW BUSINESS**
 - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
3. **MAIL AND/OR EMERGENCY BUSINESS**
4. **PUBLIC COMMENT**
5. **ADJOURNMENT**

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, June 17, 2019, at 1:00 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 – May 20, 2019
2. **NEW BUSINESS**
 - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
3. **MAIL AND/OR EMERGENCY BUSINESS**
4. **PUBLIC COMMENT**
5. **ADJOURNMENT**

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, July 1, 2019, at 1:00 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 17, 2019

2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
 - b. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) case #17E 0032 Prairie Haven v. Dakota County; case #18R 0019 Beermann v. Dakota County; case #18R 0191 Guzman v. Dakota County; case #18R 0028 Hittle Jr. v. Dakota County; case #18R 096 Thoene v. Dakota County; case #17R 0240 Giese v. Dakota County; case #18R 0022 Bruggeman v. Dakota County; case #17C 0089 Krogh v. Dakota County; cases #18C 0173, #18C 0174 & #18C 0175 Supreme Wood products, Inc., v. Dakota County; case #18C 0216 Rodriguez Pallets, Inc. v. Dakota County; case #18C 0047 Heikes v. Dakota County; case #18C 0013 Ohm v. Dakota County; and case #18C 0006 Covenant Properties LLC v. Dakota County.
 - c. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #17E 0032 Prairie Haven v. Dakota County Board of Equalization.
 - d. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0019 Beermann v. Dakota County Board of Equalization.
 - e. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0191 Guzman v. Dakota County Board of Equalization.
 - f. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0028 Hittle, Jr. v. Dakota County Board of Equalization.
 - g. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0096 Thoene v. Dakota County Board of Equalization.
 - h. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #17R 0240 Giese v. Dakota County Board of Equalization.
 - i. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0022 Bruggeman v. Dakota County Board of Equalization.
 - j. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #17C 0089 Krogh v. Dakota County Board of Equalization.
 - k. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC cases #18C 0173, #18C 0174 & #18C 0175 Supreme Wood Products, Inc. v. Dakota County Board of Equalization.
 - l. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18C 0216 Rodriguez Pallets, Inc. v. Dakota County Board of Equalization.
 - m. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18C 0047 Heikes v. Dakota County Board of Equalization.
 - n. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18C 0013 Ohm v. Dakota County Board of Equalization.
 - o. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18C 0006 Covenant Properties LLC v. Dakota County Board of Equalization.
 - p. Set dates to meet as Board of Equalization to review valuation protests that have been filed. §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

DAKOTA COUNTY BOARD OF EQUALIZATION SPECIAL MEETING

AMENDED AGENDA

MONDAY, JULY 8, 2019, at 9:00 AM

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. 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 1, 2019
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
 - b. Jeff Curry, Assessor, to provide the Board with an update on the VSL Emerson LLC appeal to their tax exemption application denial.
 - c. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) case ##18R 0065 - Becker v. Dakota County.
 - d. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case ##18R 0065 - Becker v. Dakota County Board of Equalization.
 - e. 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
 - f. 1:30 – 2:30 p.m. Webinar regarding LB512 and filing of Form 425
3. PUBLIC COMMENT
4. 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.”

POSTED 7-3-2019

Dakota County Courthouse

Post Offices – Dakota City, South Sioux City, Emerson, Hubbard, Jackson, Homer

www.dakotacountyne.org

email *Agenda* contacts including all media

NOTICE

DAKOTA COUNTY BOARD OF EQUALIZATION SPECIAL MEETING

AGENDA

MONDAY, JULY 15, 2019, at 1:05 PM

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. 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 8, 2019
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, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
3. PUBLIC COMMENT
4. ADJOURNMENT

POSTED 7-11-2019

Dakota County Courthouse

Post Offices – Dakota City, South Sioux City, Emerson, Hubbard, Jackson, Homer

www.dakotacountyne.org

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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

SPECIAL MEETING DAKOTA COUNTY BOARD OF EQUALIZATION AGENDA

**MONDAY, JULY 22, 2019, at 9:00 AM
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. **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 15, 2019
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. Homestead Exemption Hearing to appeal Assessor's Notice of Rejection of Homestead Exemption per application not timely filed by Cindy Lou Anderson, South Sioux City.
 - c. Board to review Report of Destroyed Real Property Form 425 filings per damage occurring on or after January 1 and before July 1 of 2019 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property.
 - d. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
3. **PUBLIC COMMENT**
4. **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."

POSTED 7-17-2019

Dakota County Courthouse
Post Offices – Dakota City, South Sioux City, Emerson, Hubbard, Jackson, Homer
www.dakotacountyne.org
email *Agenda* contacts including all media

NOTICE

SPECIAL MEETING DAKOTA COUNTY BOARD OF EQUALIZATION AGENDA

**TUESDAY, JULY 23, 2019, at 9:00 AM
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. **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 22, 2019

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, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
 - c. Board to review Report of Destroyed Real Property Form 425 filings per damage occurring on or after January 1 and before July 1 of 2019 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property.
 - d. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) case #18R 0218 and #18R 0219 – Bel Fury Investments Group, LLC v. Dakota County and case #18R 0096 Mark T. Thoene v. Dakota County.
 - e. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0218 and #18R 0219 Bel Fury Investments Group, LLC v. Dakota County Board of Equalization.
 - f. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18R 0096 Mark T. Thoene v. Dakota County Board of Equalization.

3. **PUBLIC COMMENT**
4. **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.”

POSTED 7-17-2019: Dakota County Courthouse; Post Offices – Dakota City, South Sioux City, Emerson, Hubbard, Jackson, Homer; www.dakotacountyne.org; email *Agenda* contacts including all media

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, AUGUST 26, 2019, at 1:00 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 – July 23 & 24, 2019
 - b. Approval of the Cemetery Report filed August 1, 2019, by County Assessor. §77-202.10

2. NEW BUSINESS
 - a. Closed Session to discuss pending litigation negotiations regarding tax exemption on real and personal property by qualifying organization in Tax Equalization and Review Commission (TERC) Case No. 19E 001 and Case No. 19E002 VSL Emerson, LLC vs. Dakota County Board of Equalization.
 - b. Approve response to Request for Admission questions in TERC Case No. 19E 001 and 19E002 VSL Emerson, LLC vs. Dakota County Board of Equalization.
 - c. Jeff Curry, Assessor, to request approval of correction of clerical errors on parcels: (1) #220082456—Baker; (2) #220176078—Baker; and (3) #22081638—USA/Winnebago Tribe of Nebraska Trust. §77-1507
 - d. Pharyce Eslick, Dakota City, requesting a hearing and that the Board approve or deny her appeal regarding her Notice of Rejection of Homestead Exemption 2019. A written complaint has been received in the office of County Clerk within 30 days of the rejection notice. §77-3519

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 9, 2019, at 1:00 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 26, 2019

2. NEW BUSINESS
 - a. Robert Giese, Treasurer, requesting approval of Form 457—Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations. §60-3,189(2) and §77-202(1)(c)(d)
 - Glad Tidings Lighthouse, 401 E 10th Street, South Sioux City
 - 2018 Chevrolet 3-door IGAZGPFG3J1277083
 - Use/Explanation: church use for trips and church activities and ministry
 - b. Jeff Curry, Assessor, requesting approval of Tax List Correction for parcel #220204330 – Rosales.

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 23, 2019, at 1:00 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 9, 2019

2. NEW BUSINESS
 - a. Robert Giese, Treasurer, requesting approval of Form 457—Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations. §60-3,189(2) and §77-202(1)(c)(d)
 - Haven House Family Services Center, 117 E 28th St., South Sioux City
 - 2016 Dodge 4Dr Wagon SE; VIN 2C4RDGBG8GR395561
 - Charitable Organization
 - Use: transport victims of domestic violence and sexual assault; transport client food, supplies and conduct business on behalf of clients on daily basis.
 - b. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) case #18C 0171 & 18C 0172 – Sioux City Foundry vs. Dakota County Board of Equalization; 2019 TERC filing not yet assigned per appeal on Protest #167 on parcel #220054878 - Sioux City Foundry and case #18C 0108 & 18C 0107 – Cornhusker Plaza Holdings, LLC vs. Dakota County Board of Equalization.
 - c. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC cases 18C 0171 & 18C 0172 and 2019 TERC filing not yet assigned per appeal on Protest #167 on parcel #220054878 - Sioux City Foundry vs. Dakota County Board of Equalization.
 - d. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC cases 18C 0108 & 18C 0107- Cornhusker Plaza Holdings, LLC vs. Dakota County Board of Equalization.

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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NOTICE

DAKOTA COUNTY BOARD OF EQUALIZATION EMERGENCY MEETING

**FRIDAY, SEPTEMBER 27, 2019, at 8:30 a.m.
County 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, September 27, 2019, at 8:30 a.m.**

The Agenda shall be for the Board to state the nature of the emergency: pending litigation deadline for Tax Equalization and Review Commission (TERC) cases 18C 0200 EarthGrains Baking Companies, Inc. v. Dakota County Board of Equalization and 18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization.

AGENDA

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. EMERGENCY BUSINESS

- a. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) cases 18C 0200 EarthGrains Baking Companies, Inc. v. Dakota County Board of Equalization and 18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization.
- b. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC case #18C 0200 EarthGrains Baking Companies, Inc. v. Dakota County Board of Equalization.
- c. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC cases #18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization.

2. ADJOURNMENT

NOTIFICATION 09/24/2019

Dakota County Courthouse
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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 7, 2019, at 1:00 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 23 and 27, 2019
2. NEW BUSINESS
 - a. Board to levy the necessary taxes for the 2019-2020 budget year and certify all levies for Dakota County and the political subdivisions. §77-1601(1)
 - b. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) cases 18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization.
 - c. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC cases #18C 0178, 18C 0180, 18C 0181 & 18C 0182 YES Companies EXP FRED, LLC v. Dakota County Board of Equalization.
 - d. Closed Session to discuss pending litigation negotiations on Tax Equalization and Review Commission (TERC) case 19C 0159 Earthgrains Baking Companies Inc. v. Dakota County Board of Equalization.
 - e. Board to approve or deny the Dakota County Attorney to make the offer for settlement agreement in TERC cases 19C 0159 Earthgrains Baking Companies Inc. v. Dakota County Board of Equalization.
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 18, 2019, at 1:00 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 – October 7, 2019
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approve Tax List Correction on parcels #220008639 (Merrell) and 220200041 (Laurel).
 - b. Megan McIntosh, Security National Bank, requesting new parcel ID be issued on lot split to meet the rate lock expiration/closing deadline.
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, DECEMBER 2, 2019, at 1:00 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 – November 18, 2019
2. NEW BUSINESS
 - a. Jeff Curry, Assessor, requesting Board approve Tax List Correction on parcel #220018030 (Bauman)
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.”