

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JANUARY 24, 2022
3:30 p.m. Regular 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. Nomination for Chairperson §23-156
- b. Nomination for Vice-Chairperson

2. CONSENT AGENDA

- a. Approval of the previous minutes – December 27, 2021
- b. Approval of the time of regular Board of Equalization meetings.

[Note: Feb 7 hearing scheduled at 3:30]

3. NEW BUSINESS

- a. Hearing for Northeast Nebraska Community Action Partnership, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Dodge Grand Caravan VIN#2C4RDGBG7GR108050 and (2) 2016 Dodge Grand Caravan VIN#2C4RDGBG5GR102859. The vehicles are used by staff to attend meetings and other activities for the Early Head Start and Head Start programs. Application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189
 - Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
- b. Christy Abts, Assessor, to present the list of Exemption Applications for Tax Exemption on Real and Personal Property by Qualifying Organizations applicants and her recommendation for either taxable or exempt.
- c. Christy Abts, Assessor, requesting approval of tax list corrections.

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 County Clerk 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 County Clerk, PO Box 39, 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, FEBRUARY 7, 2022
3:30 p.m. Regular Meeting
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
 - a. Approval of the previous minutes – January 24, 2022
2. NEW BUSINESS
 - a. 3:30 p.m. Public Hearing for Applicants requesting Tax Exemption on Real and Personal Property by Qualifying Organizations for the purpose of hearing oral and/or written testimony from the qualifying organizations who filed an Exemption Application Form 451. §77-202.01
 - b. Board to approve, approve a portion or deny request for tax exemption on real and personal property for the following qualifying organizations:
 1. Parcel #220141894 – Siouxland Community Health Center
 2. Parcel #220274438 – Wat Buddharam of Siouxland, Inc
 - c. Christy Abts, Assessor, requesting approval of Tax List Corrections.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, MARCH 7, 2022
2:45 p.m. Regular Meeting
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
 - a. Approval of the previous minutes – February 7, 2022
2. NEW BUSINESS
 - a. Board to approve, appoint and set compensation for the use of Certified Appraisers as Referees for Property Valuation Protests. §77-1502.01
 1. Approve Referee Agreement with Innovative Appraisal Service, Inc. for Residential and Commercial
 2. Approve Referee Agreement with Stanard Appraisal Services, Inc., for Commercial, Ag and Residential parcels.
 3. Approve Referee Agreement with Helvig Agricultural Service Company for Ag parcels.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, APRIL 4, 2022
2:45 p.m. Regular Meeting
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
 - a. Approval of the previous minutes – March 7, 2022
2. NEW BUSINESS
 1. Christy Abts, Assessor, requesting approval of Clerical Errors and Tax List Corrections.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, May 2, 2022
2:45 p.m. Regular Meeting
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

- a. Approval of the previous minutes – April 4, 2022

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for Heartland Counseling Services, Inc., applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2011 Buick Lucerne CX, VIN#1G4HA5EM8BU124954 and (2) 2016 Dodge Grand Caravan, VIN#2C4RDGCG8 GR343376. The vehicles are used to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. Applications come with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189
- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
- b. 2:46 p.m. Hearing for Siouxland Community Health Center application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2022 Chevrolet Equinox VIN# 3GNAXSEV2NS101029. The vehicle is for delivery of prescription medications to patients. Application come with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189
- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
- c. Christy Abts, Assessor, requesting approval of Clerical Errors and Tax List Corrections.

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 County Clerk within 180 days of the alleged act of discrimination.

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, May 16, 2022
2:45 p.m. Regular Meeting
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
 - a. Approval of the previous minutes – May 2, 2022
2. NEW BUSINESS
 - a. 2:45 p.m. Public Hearing for the purpose of hearing oral and written testimony regarding review of parcel 220055777 to determine tax exempt status change. §77-202.03(4)
 - b. Board to approve or not approve to grant or withhold tax exemption on real property for parcel 220055777 to be effective for tax year 2022. §77-202.02
 - c. Christy Abts, Assessor, requesting approval of Clerical & Omitted Errors and Tax List Corrections.
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 County Clerk within 180 days of the alleged act of discrimination.

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, May 31, 2022
2:45 p.m. Regular Meeting
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
 - a. Approval of the previous minutes – May 16, 2022
2. NEW BUSINESS
 - a. Christy Abts, Assessor, requesting approval of Clerical & Omitted Errors and Tax List Corrections.
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 County Clerk within 180 days of the alleged act of discrimination.

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JULY 11, 2022
9:00 a.m. Protest Valuation Hearings
and Regular Meeting following
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. **9:00 a.m. PROTEST HEARINGS**

- 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

2. **CONSENT AGENDA**

- a. Approval of the previous minutes – May 31, 2022

3. **NEW BUSINESS**

- a. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors.

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

5. **PUBLIC COMMENT**

6. **ADJOURNMENT**

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, AUGUST 8, 2022
2:45 p.m. Regular Meeting following
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
 - a. Approval of the previous minutes – July 25, 2022
2. NEW BUSINESS
 - a. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors.
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 County Clerk within 180 days of the alleged act of discrimination.

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, AUGUST 22, 2022
2:45 p.m. Regular Meeting following
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

- a. Approval of the previous minutes – August 8, 2022

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for Glad Tidings Lighthouse’s application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2018 Chevrolet 3-door bearing VIN#1GZAGPFG3J1277083. The vehicle is used for trips and activities and ministry. The application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189
- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)

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 County Clerk within 180 days of the alleged act of discrimination.

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, SEPTEMBER 6, 2022
2:45 p.m. Regular Meeting following
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

- a. Approval of the previous minutes – August 22, 2022

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2005 Ford Taurus SE bearing VIN# 1FAFP53255A141766 and (2) 2015 Chevy Impala bearing VIN#2G1WB5E34F1141602. Both vehicles are used to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. The applications come with recommendation of approval by Dawn Bousquet, Treasurer. \$60-3,185 and \$60-3, 189
- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, SEPTEMBER 19, 2022
2:45 p.m. Regular Meeting following
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

- a. Approval of the previous minutes – September 6, 2022

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for Haven House application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Dodge Caravan bearing VIN# 2C4RDGBG8GR395561. The agency van is used for client transportation for domestic violence and sexual assault. The application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189
- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
- b. 2:46 p.m. Hearing for Boys and Girls Home of Nebraska, Inc. application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 1998 Ford Club Wagon bearing VIN#1FBSS31S4WHA73780. The vehicle is used for staff and client transportation. The application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189
- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
- c. Christy Abts, Assessor, requesting board approval of tax list corrections.
- d. Christy Abts, Assessor, requesting board approval to send a Notice of Valuation Change to owner of property which changed from in-lieu-of tax status to taxable status.
- e. Board to approve Appraiser Agreement with Standard Appraisal Services Inc. for review of commercial properties in Dakota County for equalization and assessment purposes.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
Amended AGENDA, OCTOBER 17, 2022
2:45 p.m. Regular Meeting
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
 - a. Approval of the previous minutes – September 19, 2022

2. NEW BUSINESS
 - a. Levy the necessary taxes for the current year and certify all levies. §77-1601(1)
 - b. Christy Abts, Assessor, requesting approval for clerical error on personal property tax collected in 2021 and 2022.
 - c. **Agco Finance** requesting a refund for 2021 tax overpayment on personal property (**leased**).
 - d. Christy Abts, Assessor, requesting approval of tax list corrections. §77-1613.02

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, OCTOBER 31, 2022
2:45 p.m. Regular Meeting
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

- a. Approval of the previous minutes – October 3, 2022

2. NEW BUSINESS

- a. Hearing for Heartland Counseling Services Inc application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2021 Nissan Titan pickup VIN# 1N6AA1EC5MN505693. Heartland Counseling Services vehicles are used to provide community support services, crisis response and peer support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. Application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189
- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
- b. Christy Abts, Assessor, requesting approval of tax list corrections. §77-1613.02

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, NOVEMBER 28, 2022
2:45 p.m. Regular 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. CONSENT AGENDA

- a. Approval of the previous minutes – October 31, 2022

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for Boys & Girls Home of Nebraska, Inc. application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2004 Chevrolet Express Van VIN# 1GAHG39U941208215. Boys & Girls Home is a social service agency and uses the vehicle to transport staff and clients. Application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189
- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
- b. 2:46 p.m. Hearing for Heartland Counseling’s applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096. The vehicle is used to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. The application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189
- Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)

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 County Clerk 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 County Clerk, PO Box 39, 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 27, 2022
2:45 p.m. Regular 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. CONSENT AGENDA
 - a. Approval of the previous minutes – November 28, 2022
2. NEW BUSINESS
 - Christy Abts, Assessor, requesting approval of tax list corrections—Village of Homer amended levy.
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 County Clerk within 180 days of the alleged act of discrimination.

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