

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Reorganization Meeting
Monday, January 9, 2012
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Chair Gomez called the meeting to order at 4:06 p.m. The location of the Open Meetings Act was noted. Roll call was taken as follows: Present were Board Members Gomez, Bousquet, Love, Rohde and McNear, and Cherie Conley, Secretary and Deputy County Clerk. Absent: none. Also present were Joan Spencer, County Board Assistant and Kim Watson, County Attorney.

The Agenda for the meeting was as follows:

- Reorganization Meeting Called to Order.
 - A current copy of the Open Meetings Act is posted on the east wall near the entrance of the County Board of Commissioners Room and is available for review by all citizens in attendance.
 - Roll Call.
- Reorganization Agenda Items.
 - Nominations for Chairperson.
 - Motion for nominations to cease and Roll Call Vote.
 - Vote by secret ballot if more than one Commissioner was nominated.
 - Nominations for Vice-Chair.
 - Motion for nominations to cease and Roll Call Vote.
 - Vote by secret ballot if more than one Board Member was nominated.
- Approve Minutes of last meeting of November 28, 2011.
- Open a public hearing to consider a Tax Exemption Application filed by Golden Rod Hills Community Action for the County Board of Equalization to exempt a 2002 Chevrolet Venture van.
 - County Treasurer to comment and explain the Application.
 - Invite comments from proponents to approve the Exemption Application.
 - Invite comments from opponents to approve the Exemption Application.
 - Invite comments from public taking a neutral position to approve the Exemption Application.
 - Discussion by the Board as to any comments made during this public hearing.
 - Close public hearing. Chair may just declare public hearing closed.
 - Board to approve or deny the application.
- Mail and/or Emergency Business
- Public Comment

Adjournment

Chair Gomez called agenda item "Nominations for Chairperson". Board Member Rohde moved, seconded by Board Member Bousquet to nominate Tony Gomez as Chairperson for the Board of Equalization and requested nominations to cease and that the Secretary cast an unanimous ballot for Board Member Gomez to be the 2012 Chair of the Board of Equalization. ROLL CALL VOTE: Bousquet – Yea, Love – Yea, Rohde – Yea, McNear – Yea, and Gomez – Yea. UNANIMOUS MOTION CARRIED.

Chair Gomez called agenda item "Nominations for Vice-Chairperson". Board Member McNear moved, seconded by Board Member Bousquet to nominate Scott Love as Vice-Chairperson for the Board of Equalization and requested nominations to cease and that the Secretary cast an unanimous ballot for Board Member Gomez to be the 2012 Chair of the Board of Equalization. ROLL CALL VOTE: Love – Yea, Rohde – Yea, McNear – Yea, Gomez – Yea, and Bousquet – Yea. UNANIMOUS MOTION CARRIED.

Chair Gomez called agenda item "Approve minutes for the November 28, 2011 meeting". Board Member Rohde moved, seconded by Board Member Bousquet to approve the minutes of the November 28, 2011 meeting as typed and prepared for the Official Record. ROLL CALL VOTE: Rohde – Yea, McNear – Yea, Gomez – Yea, Bousquet – Yea and Love – Yea. UNANIMOUS MOTION CARRIED.

Chair Gomez called agenda item "Open a public hearing to consider a Tax Exemption Application filed by Golden Rod Hills Community Action for the County Board of Equalization to exempt a 2002 Chevrolet Venture van. County Treasurer to comment and explain the Application" at 4:09 p.m.. Bob Giese informed the Board that this is a request from Golden Rod Hills to waive the fees and this is something we have done in the past and is about \$20 dollars per year. There is a note on the application that this vehicle is used by staff to attend meetings and monitor their program sites for the Head Start Programs.

Chair Gomez asked for comments from proponents to approve the Exemption Application and there were none.

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Chair Gomez asked for comments from opponents to approve the Exemption Application and there were none.

Chair Gomez asked for comments from public taking a neutral position to approve the Exemption Application and there were none.

Chair Gomez asked for discussion by the Board as to any comments made during this public hearing and there was none.

Chair Gomez asked for motion to close public hearing. Board Member Bousquet moved, seconded by Board Member Love to close the public hearing. ROLL CALL VOTE: McNear – Yea, Gomez – Yea, Bousquet – Yea, Love – Yea, and Rohde – Yea. UNANIMOUS MOTION CARRIED at 4:11 p.m.

Chair Gomez asked if the Board wished to approve or deny the application.

Board Member Rohde moved, seconded by Board Member McNear to approve the Tax Exemption Application Form 457 filed by Golden Rod Hills Community Action to exempt the 2002 Chevrolet Venture Van bearing the VIN 1GNDU03E92D292361.

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

Chair Gomez called for the Agenda Item "Mail and/or Emergency Business" and there was none.

Chair Gomez called for the Agenda Item "Public Comment" and there was none.

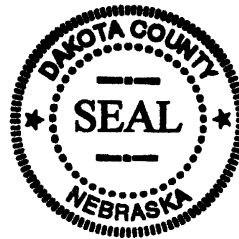
Chair Gomez adjourned the meeting at 4:12 p.m.

County Board of Equalization

Antonio "Tony" Gomez, Chair Date Chair signed

Cherie Conley, Secretary/Deputy County Clerk Date

Theodore A. Piepho, County Clerk Date entered in book



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Dakota County Board of Equalization
Tuesday, February 21, 2012
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Antonio Gomez, Chair

Theodore A. Piepho, Secretary

Chair Gomez called the meeting to order at 4:00 p.m. by reciting the Pledge of Allegiance. The location of the Open Meetings Act was noted. Roll call was taken as follows: present were Board Members Bousquet, Love, McNear, and Gomez, and Cherie Conley, Secretary and Deputy County Clerk. Absent was Board Member Rohde. Also present were Joan Spencer, Board Assistant and Kim Watson, County Attorney.

The Agenda for the meeting was as follows:

This Meeting was advertised to begin at 4:00 p.m.

This agenda is subject to change up until 24 hours before the start of the meeting.

The Chair reserves the right to modify the order of the agenda during the meeting.

The Board reserves the right to take action on any agenda item.

- Call Meeting to Order with the Pledge of Allegiance.
 - A current copy of the Open Meetings Act is posted on the east wall near the entrance of the County Board of Commissioners Room and is available for review by all citizens in attendance.
 - Roll Call.
- Approve Minutes of last meeting of January 9, 2012.
- Open the Public Hearing to receive public input concerning the approval of Permissive Exemption Applications applied for by organizations or societies seeking tax exemption provided for in subdivisions (1) (c) and (d) of section [77-202](#) Nebraska Revised Statutes for any real or tangible personal property, except real property used for cemetery purposes.
 - Dick Erickson to present the applications and provide information pertaining to the filing of and approving the applications.
 - The public is invited to offer testimony in favor or in opposition to any individual application.
 - The public is invited to offer any neutral comments concerning the applications.
 - Close the Public Hearing
 - The Board will take appropriate action on the individual applications, whether that is to approve, deny, or table any application.
- Dick Erickson to present any Tax List Corrections that are necessary.
 - The Board to approve, deny, or table any individual Tax List Correction.
- Mail and/or Emergency Business
- Public Comment
- Adjournment

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

Chair Gomez called agenda item “Approve minutes for the January 9, 2012 meeting. Board Member Love moved, seconded by Board Member Bousquet to approve the minutes of the January 9, 2012 meeting as typed and prepared for the Official Record. ROLL CALL VOTE: McNear – Yea, Gomez – Yea, Bousquet – Yea and Love - Yea. UNANIMOUS MOTION CARRIED.

Chair Gomez called agenda item “Open the Public Hearing to receive public input concerning the approval of Permissive Exemption Applications applied for by organizations or societies seeking tax exemption provided for in subdivisions (1) (c) and (d) of section [77-202](#) Nebraska Revised Statutes for any real or tangible personal property, except real property used for cemetery purposes.

- Dick Erickson to present the applications and provide information pertaining to the filing of and approving the applications.
- The public is invited to offer testimony in favor or in opposition to any individual application.
- The public is invited to offer any neutral comments concerning the applications.
- Close the Public Hearing
- The Board will take appropriate action on the individual applications, whether that is to approve, deny, or table any application”.

Dick Erickson provided the Board with a list of approximately 50 Permissive Exemption Applications and advised the applications received are basically the same as last year and that all were approved last year. Mr. Erickson asked that the Board approve the Permissive Exemption Applications as submitted.

Board Member Bousquet moved, seconded by Board Member McNear to approve the Permissive Exemptions Applications submitted for 2012. ROLL CALL VOTE: Gomez – Yea, Bousquet – Yea, Love – Yea and McNear – Yea. UNANIMOUS MOTION CARRIED.

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Chair Gomez invited the public to offer testimony in favor or in opposition to any individual application and there was none.

Chair Gomez invited the public to offer any neutral comments concerning the applications and there was none.

At this time it was brought to Chair Gomez' attention that he needed to close the hearing before the Board could act on this action. Chair Gomez closed the hearing.

Board Member Bousquet moved, seconded by Board Member McNear to approve the Permissive Exemptions Applications submitted for 2012. ROLL CALL VOTE: Bousquet – Yea, Love – Yea, McNear – Yea and Gomez – Yea. UNANIMOUS MOTION CARRIED.

Chair Gomez called for agenda item "Dick Erickson to present any Tax List Corrections that are necessary. The Board to approve, deny, or table any individual Tax List Correction".

Dick Erickson advised the Board that there are approximately 445 Tax List Corrections that are the result of the information which was sent to the Treasurer's office from the Assessor's office out of the Orion Tyler Technology Program was faulty in one way or another; wrong addresses, wrong dollar amounts or the wrong names, etc. Normally tax list corrections are on a single page, but because there are so many this year it was approved through the auditor's office that a spreadsheet could be created for your review. Normally there are usually only 10 to 20 tax list corrections. Mr. Erickson asked the Board to approve the Tax List Corrections as submitted so that the correct information can be sent to the Treasurer's office so new Tax Statements can be issued. Chair Gomez verified that new statements would be sent. Board Member Bousquet asked if there are any penalties and Mr. Erickson said no penalties would be assessed. Mr. Erickson did state that the only penalties would be on those payments not made by the end of May for the first payment. If paid by the end of May there will be no penalty. Board Member Bousquet stated he had received several phone calls from individuals that did not receive their tax statements so they couldn't pay their taxes before the first of the year and that they are not getting a deduction. Board Member Bousquet asked what answer they should give these people. Mr. Erickson advised that there really isn't a good answer. This tax list should have been to the Treasurer before the end of November for printing, but due to the new program that the State has put in this wasn't done. Board Member McNear asked if someone could backdate a check to get it on the 2011 taxes and after some discussion it was decided that was not an option.

Board Member Bousquet moved, seconded by Board Member Love to approve the Tax List Corrections submitted by the Assessor's office so that the new Tax Statements can be printed and sent out by the Treasurer's office. ROLL CALL VOTE: Love – Yea, McNear – Yea, Gomez – Yea and Bousquet – Yea. UNANIMOUS MOTION CARRIED.

Chair Gomez called for the agenda item "Mail and/or Emergency Business" and there was none.

Chair Gomez called for the Agenda Item "Public Comment". Treasurer Bob Giese advised the Board that several land owners did call regarding their tax statements and were able to get their tax dollar amounts due and pay them in December 2011. Mr. Giese also advised the Board that checks can not be backdated as they are required to balance at the end of every day.

Chair Gomez adjourned the meeting at 4:12 p.m.

County Board of Equalization

Antonio Gomez, Chair

Date Chair signed

Cherie A. Conley, Deputy County Clerk Date entered in book

Theodore A. Piepho, County Clerk Date entered in book

