

Dakota County Board of Equalization
Monday, October 9, 2017 at 3:00 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Hohenstein called the meeting to order at 3:00 p.m. The Pledge of Allegiance was recited. Present were Hohenstein, B. Rohde, Gomez and Love. Absent: K. Rohde. Also present was Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

- CALL TO ORDER
- PLEDGE OF ALLEGIANCE
- ROLL CALL – Excused Absence

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

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

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
 - a. Approval of the previous minutes – September 25, 2017
2. NEW BUSINESS
 - a. Board to levy the necessary taxes for the 2017-2018 budget year and certify all levies for Dakota County and the political subdivisions. §77-1601(1)
 - b. Board to approve or deny an exception for a late request for tax exempt status for tax year 2016 for Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, Nebraska.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member B. Rohde, to excuse Board Member K. Rohde from today's meeting. ROLL CALL VOTE: B. Rohde- yes, Love- yes, Gomez- yes, Hohenstein- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Gomez, to approve the Consent Agenda – September 25, 2017 minutes. ROLL CALL VOTE: Love- yes, Gomez- yes, K. Rohde- absent, Hohenstein- yes, B. Rohde- yes. UNANIMOUS MOTION CARRIED.

Vice-Chair Hohenstein moved, seconded by Board Member Love, to approve and certify the 2017-2018 levies for Dakota County and the political subdivisions. ROLL CALL VOTE: Gomez- yes, K. Rohde- absent, Hohenstein- yes, B. Rohde- yes, Love- yes. UNANIMOUS MOTION CARRIED.

DAKOTA COUNTY LEVIES 2017-2018	
DAKOTA COUNTY VALUATION - \$1,742,485,674	
POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION	
COUNTY	TOTAL
County General Fund	0.361480
All Dakota County Residents pay the Total County Tax Rate *****	
CITY/VILLAGE	TOTAL
Dakota City	0.595093
Homer	0.322555
Hubbard	0.449920
Jackson	0.553943
South Sioux City	0.399117
All residents living within the incorporated limits of a city or village pay the respective tax rate for said city or village. *****	
SCHOOL DISTRICT	TOTAL
4 Ponca - H.S. Bond 2009	1.031396
11 So. Sioux City	1.191044

11 S Sioux City - No Bond	1.064475
31R Homer - Bond K-12	0.968280
31R Homer - Bond 9-12	0.968280
*561 Emerson Hubbard	0.814018

SUBDIVISION	TOTAL
Agricultural Society	0.007748
Historical Society	0.001846
Each resident pays the respective rate to each of the political subdivision in this class except for the Lower Elkhorn and Papio Missouri NRD. Individual living in the Village of Emerson pay the Lower Elkhorn Tax Rate and other taxpayers in Dakota County pay the Papio Missouri NRD Tax Rate.	

RURAL FIRE PROTECTION	TOTAL
Dakota Covington	0.028429
Emerson	0.021684
Homer	0.017313

City and Village residents (except Hubbard and Jackson) do not pay the tax rates within this class. All rural residents pay the tax rate for the respective RFD district they reside in.

Vice-Chair Hohenstein moved, seconded by Board Member Love, to deny an exception for a late tax request for tax exempt status for tax year 2016 for Wat Buddharam of Siouxland, Inc., 500 142nd Street, South Sioux City, Nebraska, giving them the option to file an appeal with the Tax Equalization and Review Board. ROLL CALL VOTE: Hohenstein-yes, B. Rohde- yes, Love- yes, Gomez- yes, K. Rohde- absent. UNANIMOUS MOTION CARRIED.

No mail or emergency business or public comment.

Vice-Chair Hohenstein adjourned the October 9, 2017, Board of Equalization meeting at 3:07 p.m.

County Board of Equalization

Martin Hohenstein Vice-Chair Date Chair signed

Joan Spencer, County Clerk Date

Date entered in book