

**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, JANUARY 27, 2020, at 1:02 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 2, 2019
  - b. Approval of the time of regular Board of Equalization meetings as 1:02 p.m.
  
3. NEW BUSINESS
  - a. Robert Giese, Treasurer, requesting Board 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)
  - b. Jeff Curry, Assessor, requesting Board approval of tax list correction on parcels #220146802- S. Woehler and #220274144- L. Agustin.
  - c. Jeff Curry, Assessor, recommendation to the Board for either taxable or exempt for the real property or tangible property of any organization or society seeking a tax exemption by December 31 of the preceding year. §77-202.01
  
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, FEBRUARY 10, 2020, at 1:40 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 27, 2020
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting Board 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, FEBRUARY 24, 2020, at 1:40 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 10, 2020
2. NEW BUSINESS
  - a. 1:42 p.m. Public Hearing for the purpose of hearing oral and/or written testimony from the qualifying organizations who filed an Exemption Application Form 451 for Tax Exemption on Real and Personal Property.
  - b. Tax Exemption on Real and Personal Property by Qualifying Organizations (Form 451): Board shall consider the recommendation of the county assessor and any other information it may obtain from public testimony, and shall grant or withhold tax exemption for the real property or tangible personal property on the basis of law and of regulations promulgated by the Tax commissioner. §77-202.02
  - c. Jeff Curry, Assessor, requesting Board 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 9, 2020, at 1:40 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 24, 2020
  
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, regarding Homestead Exemption application process being compromised.
  - b. Jeff Curry, Assessor, regarding omitted property recovery of back years taxes owed on parcels: #220273931- Salmen; #220059985- Hohenstein; 220005265- Simpson. §77-1507, 77-1318, 77-1318.01
  - c. Tax Exemption on Real and Personal Property by Qualifying Organizations (Form 451): Board shall consider the recommendation of the county assessor and any other information it may obtain from public testimony, and shall grant or withhold tax exemption for the real property or tangible personal property on the basis of law and of regulations promulgated by the Tax commissioner. §77-202.02
  - d. Jeff Curry, Assessor, requesting Board 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 9, 2020, at 1:40 p.m.**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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1. **CONSENT AGENDA** *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
  - a. Approval of the previous minutes – March 9, 2020
  
2. **NEW BUSINESS**
  - a. Tax Exemption on Real and Personal Property by Qualifying Organizations (Form 451): Board shall consider the recommendation of the county assessor and any other information it may obtain from public testimony, and shall grant or withhold tax exemption for the real property or tangible personal property on the basis of law and of regulations promulgated by the Tax commissioner. §77-202.02
  - b. Jeff Curry, Assessor, requesting Board approval of tax list corrections.
  - c. Discussion and possible action to change the time and/or date for the Board of Equalization meetings.
    - Rescind prior motion – January 27, 2020: “Board Member Gill moved, seconded by Chair Rohde, to approve the consent agenda—(a) approval of December 2, 2019, minutes and (b) approval of the time of the Board of Equalization meetings to be changed to 1:40 p.m.” RCV: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent. UMC
    - Approve date and time for the Board of Equalization
  
3. **MAIL AND/OR EMERGENCY BUSINESS**
  
4. **PUBLIC COMMENT**
  
5. **ADJOURNMENT**

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, APRIL 6, 2020, at 1:30 p.m.**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
  - a. Approval of the previous minutes – March 23, 2020
  
2. NEW BUSINESS
  - a. Tax Exemption on Real and Personal Property by Qualifying Organizations (Form 451): Board shall consider the recommendation of the county assessor and any other information it may obtain from public testimony, and shall grant or withhold tax exemption for the real property or tangible personal property on the basis of law and of regulations promulgated by the Tax commissioner. §77-202.02
  - b. Jeff Curry, Assessor, requesting Board approval of tax list corrections.
  - 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
    1. Approve Referee Agreement with Innovative Appraisal Services, Inc. for Residential
    2. Approve Referee Agreement with TriState and Stanard for Commercial parcels.
    3. Approve Referee Agreement with Standard Appraisal and Doug Helvig for Ag parcels.
  - d. Jeff Curry, Assessor, update the Board regarding the Assessor's Plan of Assessment for Dakota County Assessment Years 2021, 2022 and 2023
  
3. MAIL AND/OR EMERGENCY BUSINESS
  
4. PUBLIC COMMENT
  
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, APRIL 20, 2020, at 1:30 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 6, 2020
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting Board approval of omitted and clerical errors.
  - b. Board to approve Chair to sign Referee Agreements for the protest of property value hearings held in June and July.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, MAY 4, 2020, at 1:30 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 20, 2020
  
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting Board approval of clerical and omitted errors.
  - b. Tax Exemption on Real and Personal Property by Qualifying Organizations (Form 451): Board shall consider the recommendation of the county assessor and any other information it may obtain from public testimony, and shall grant or withhold tax exemption for the real property or tangible personal property on the basis of law and of regulations promulgated by the Tax commissioner. §77-202.02
  - c. Board to approve Chair to sign Referee Agreements for the protest of property value hearings held in June and July.
    - Helvig Agricultural Service Company
    - Tri-State Valuation & Consulting
    - Innovative Appraisal Service, Inc.
    - Standard Appraisal Services, Inc.
  
3. MAIL AND/OR EMERGENCY BUSINESS
  
4. PUBLIC COMMENT
  
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, MAY 18, 2020, at 1:30 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 20, 2020
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting Board approval of clerical and omitted errors.
  - b. Board to set guidelines to safely conduct the real property valuation protest process.
  - c. Jeff Curry, Assessor, update the Board regarding property Appraisal Service contracts for field work.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, JUNE 29, 2020, at 1:30 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 18, 2020
  
2. NEW BUSINESS
  - a. Jeff Curry, Assessor, requesting Board approval of clerical and omitted errors.
  - b. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections.
  - c. Jeff Curry, Assessor, discussion regarding over/under valuation on Village of Homer land and agricultural grassland.
  
3. MAIL AND/OR EMERGENCY BUSINESS
  - a. Gary Peters correspondence
  
4. PUBLIC COMMENT
  
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, JULY 13, 2020**  
**9:00 a.m. Protest Valuation Hearings**  
**1:30 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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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. **1:30 p.m. 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 29, 2020
  
3. **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, discussion regarding tax revenue impact of agricultural grassland valuation decrease.
  
4. **MAIL AND/OR EMERGENCY BUSINESS**
5. **PUBLIC COMMENT**
6. **ADJOURNMENT**

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, JULY 23, 2020**  
**8:00 a.m. Protest Hearings**  
**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. **8:00 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. **NEW BUSINESS**
  - a. Approval of the previous minutes – July 13, 2020
  - b. Jeff Curry, Assessor, requesting Board approval of Tax List Corrections for parcels with clerical and/or omitted errors.
  - c. Jeff Curry, Assessor, requesting board approval of (1) Homer Res (1 ac plus) Under Value List; (2) Grassland Over Value list and (3) denied special value application for Dale Masters.
  - d. Board to review Report of Destroyed Real Property Form 425 filings per damage occurring on or after January 1 and before July 1 of 2020 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property.
  - e. Homestead Exemption Hearing to appeal Assessor's Notice of Rejection of Homestead Exemption per application not timely filed – Edward & Charlotte Gaynor
3. **MAIL AND/OR EMERGENCY BUSINESS**
4. **PUBLIC COMMENT**
5. **ADJOURNMENT**

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AMENDED AGENDA, JULY 24, 2020**  
**8:00 a.m. Protest Hearings**  
**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. **8:00 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. NEW BUSINESS
  - a. Approval of the previous minutes – July 23, 2020
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, OCTOBER 5, 2020, at 1:30 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 24, 2020
2. NEW BUSINESS
  - a. Gerald and Delores Jensen requesting a Board Hearing for the purpose of reviewing their written complaint regarding their homestead exemption rejection. §77-3519
  - b. Board to approve or not approve the Jensen's to file a Homestead Exemption as a Category 1 – Income qualification in 2020.
  - c. Board to levy the necessary taxes for the 2020-2021 budget year and certify all levies for Dakota County and the political subdivisions. §77-1601(1)
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, OCTOBER 19, 2020, at 1:30 P.M.**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
  - a. Approval of the previous minutes – October 5, 2020
  
2. NEW BUSINESS
  - a. Board to review property valuation protests related to Agricultural Grassland 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. 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 28<sup>th</sup> 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.
  
3. MAIL AND/OR EMERGENCY BUSINESS
  
4. PUBLIC COMMENT
  
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, NOVEMBER 16, 2020, at 1:30 P.M.**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
  - a. Approval of the previous minutes – October 19, 2020
  
2. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting board approval of Tax List Corrections.
  - b. Christy Abts, Assessor, requesting board approval of Agreement to contract services between Dakota County and Innovation Appraisal Service (Sam Ferraro) for appraisal support and data listing services with the conclusion of the scope of work by 11/01/2021.
  - c. Christy Abts, Assessor, requesting board approval of Agreement to contract services between Dakota County and JaG Quality Solutions, Inc. (Gail Curry) for appraisal support and data listing services with the conclusion of the scope of work by 11/01/2021.
  - d. Christy Abts, Assessor, requesting board approval of Agreement to contract services between Dakota County and EWDS (Steve Muff) for data listing services with the conclusion of the scope of work by 11/01/2021.
  - e. Christy Abts, Assessor, requesting board approval of Agreement to contract services between Dakota County and BRALDA (Terry Muff) for data listing services with the conclusion of the scope of work by 11/01/2021.
  
3. MAIL AND/OR EMERGENCY BUSINESS
  
4. PUBLIC COMMENT
  
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, NOVEMBER 30, 2020, at 1:30 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 – November 16, 2020
  
2. NEW BUSINESS
  - a. Robert Gieses, 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)
    - The Salvation Army, 570 152<sup>nd</sup> Street, South Sioux City
    - 2007 Ram VIN: 3D7KS28D07G844508
    - Non-Profit Religious/Charitable Organization
    - Use: transport clients, cargo and personnel
  
  - b. Christy Abts, Assessor, requesting Board approve changes as requested by the Nebraska Department of Revenue, Property Tax Administration/Property Assessment Division, to the contract with JaG Quality Solutions, Inc.
  
3. MAIL AND/OR EMERGENCY BUSINESS
  
4. PUBLIC COMMENT
  
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, DECEMBER 28, 2020, at 1:30 P.M.**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
  - a. Approval of the previous minutes – November 30, 2020
2. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting Board approval of 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 Board Administrative Assistant within 180 days of the alleged act of discrimination.

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