

**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, JANUARY 25, 2021, at 1:30 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 28, 2020
  - b. Approval of the time of regular Board of Equalization meetings.
3. NEW BUSINESS
  - a. Stephanie Gatzemeyer, Deputy 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. Christy Abts, Assessor, to present the Exemption Applicants for Tax Exemption on Real and Personal Property by Qualifying Organizations and her recommendation to the Board for either approval, approval of portion or denied. §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 22, 2021, at 3:30 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 – January 25, 2021
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 portion or deny request for tax exemption on real and personal property for the following qualifying organizations:
    1. Parcel #220154074 – Boys & Girls Home of Nebraska
    2. Parcel #220274438 – Wat Buddharam of Siouxland, Inc
    3. Parcel #220001146 – Ryan-McEntaffer Legion Post #60
    4. Parcel #220041369 – Glad Tidings Lighthouse of South Sioux City
    5. Parcel #220040419 – Glad Tidings Lighthouse of South Sioux City
    6. Parcel #220001332 – VSL Emerson, LLC
    7. Parcel #220107378 – VSL Emerson, LLC
  - 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 08, 2021, at 3:30 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 – February 22, 2021
2. NEW BUSINESS
  - a. Board to rescind motion approving tax exemption for parcel #220274438.
    - *Board Member Love moved, seconded by Board Member Giese, to accept the Assessor's recommendation for Wat Buddharam of Siouxland, Inc – parcel #220274438 – as approval [in process of being purchased by Wat Buddharam of Siouxland] on their tax exemption application.*
  - b. Board to approve, approve portion or deny request for tax exemption on real and personal property for the following qualifying organizations:
    1. 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, APRIL 19, 2021, at 3:30 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 8, 2021
2. NEW BUSINESS
  - a. Board to review property valuation protests as filed by the government subdivisions with leased property by considering all papers relating to the protest and the findings and determination of the County Assessor that the property is not used for a public purpose. §77-202.12(2)
    - Closed Session for the purpose of public safety regarding parcel #220026084
  - b. Christy Abts, Assessor, requesting approval of Tax List Corrections.
  - c. Community Development Authority (CDA), South Sioux City, requesting the Board determine an amount of in lieu of taxes to be paid by the CDA in place of the amount of property taxes levied against all properties owned by the CDA.
  - d. 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, MAY 3, 2021, at 3:30 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 19, 2021
2. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting approval to add omitted property to tax roll.
  - b. Approve termination of Independent Contract Agreement for Valuation Services 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, JUNE 1, 2021, at 3:30 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 – May 3, 2021
2. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting approval to correct clerical errors and to add omitted property to tax roll.
3. MAIL AND/OR EMERGENCY BUSINESS
  - a. Nebraska Tax Equalization and Review Commission in the matter of Equalization of Value of Real Property with Dakota County for tax year 2021.
4. PUBLIC COMMENT
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, JUNE 14, 2021, at 3:30 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 – June 1, 2021
  
2. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting approval for corrections to real property
    - Omitted Property – any taxable real property not on assessed on March 19 or tangible personal property not assessed on May 1, or for any prior tax year (timing: after March 19/before July 25 for current tax year) §77-123
    - Clerical Error – defined in §77-128 (timing: on/after March 19 or anytime if no value change)
    - Undervalued & overvalued real property – taxable real property with value lower or higher than other taxable property with which it is required to be equalized. §77-1315.01 (timing: after March 19/before July 25)
    - Tax List Corrections – corrections per §77-1613.02 of the November 22 certified list can only be made by action of CBOE.
  - b. Board to set dates and times to hear valuation protests.
  
3. MAIL AND/OR EMERGENCY BUSINESS
  
4. PUBLIC COMMENT
  
5. ADJOURNMENT

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## **NOTICE**

### **DAKOTA COUNTY BOARD OF EQUALIZATION EMERGENCY MEETING**

**FRIDAY, JUNE 25, 2021, at 8:00 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 Troy Launsby for **Friday, June 25, 2021 at 8:00 a.m.**

The Agenda shall be for the Board to state the nature of the emergency: to hear three (3) missed protest filings before statutory deadline.

#### **AGENDA**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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1. EMERGENCY BUSINESS
  - a. VSL TERC Case. Board to review tax exempt status for 2019, 2020 and 2021.
2. ADJOURNMENT

#### **NOTIFICATION 06/24/2021**

Dakota County Courthouse  
Local Post Offices  
[www.dakotacountyne.org](http://www.dakotacountyne.org)  
email Agenda List including all media

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, JUNE 28, 2021**  
**9:00 a.m. Protest Valuation Hearings**  
**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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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. **3:30 p.m. CONSENT AGENDA**

- a. Approval of the previous minutes – June 14, 2021

3. **NEW BUSINESS**

- a. Christy Abts, Assessor, requesting approval for corrections to real property
- Omitted Property – any taxable real property not on assessed on March 19 or tangible personal property not assessed on May 1, or for any prior tax year (timing: after March 19/before July 25 for current tax year) §77-123
  - Clerical Error – defined in §77-128 (timing: on/after March 19 or anytime if no value change)
  - Undervalued & overvalued real property – taxable real property with value lower or higher than other taxable property with which it is required to be equalized. §77-1315.01 (timing: after March 19/before July 25)
  - Tax List Corrections – corrections per §77-1613.02 of the November 22 certified list can only be made by action of CBOE.
- b. Board to consider the need to set additional dates and times to hear valuation protests.
- c. Board to discuss and determine valuation for each Community Development Agency of South Sioux City (CDA) property for the purpose of paying in-lieu-of taxes. §18-2137

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

5. **PUBLIC COMMENT**

6. **ADJOURNMENT**

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, JUNE 28, 2021**  
**9:00 a.m. Protest Valuation Hearings**  
**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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**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. 3:30 p.m. CONSENT AGENDA**

- a. Approval of the previous minutes – June 14, 2021

**3. NEW BUSINESS**

- a. Christy Abts, Assessor, requesting approval for corrections to real property
- Omitted Property – any taxable real property not on assessed on March 19 or tangible personal property not assessed on May 1, or for any prior tax year (timing: after March 19/before July 25 for current tax year) §77-123
  - Clerical Error – defined in §77-128 (timing: on/after March 19 or anytime if no value change)
  - Undervalued & overvalued real property – taxable real property with value lower or higher than other taxable property with which it is required to be equalized. §77-1315.01 (timing: after March 19/before July 25)
  - Tax List Corrections – corrections per §77-1613.02 of the November 22 certified list can only be made by action of CBOE.
- b. Board to consider the need to set additional dates and times to hear valuation protests.
- c. Board to discuss and determine valuation for each Community Development Agency of South Sioux City (CDA) property for the purpose of paying in-lieu-of taxes. §18-2137

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

**5. PUBLIC COMMENT**

**6. ADJOURNMENT**

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, JULY 12, 2021**  
**9:00 a.m. Protest Valuation Hearings**  
**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. 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. 3:30 p.m. CONSENT AGENDA**

- a. Approval of the previous minutes – June 28, 2021

**3. NEW BUSINESS**

- a. Christy Abts, Assessor, requesting approval for corrections to real property
- Omitted Property – any taxable real property not on assessed on March 19 or tangible personal property not assessed on May 1, or for any prior tax year (timing: after March 19/before July 25 for current tax year) §77-123
  - Clerical Error – defined in §77-128 (timing: on/after March 19 or anytime if no value change)
  - Undervalued & Overvalued Real Property – taxable real property with value lower or higher than other taxable property with which it is required to be equalized. §77-1315.01 (timing: after March 19/before July 25)
  - Tax List Corrections – corrections per §77-1613.02 of the November 22 certified list can only be made by action of CBOE.

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

**5. PUBLIC COMMENT**

**6. ADJOURNMENT**

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, TUESDAY, JULY 20, 2021**  
**9:00 a.m. Protest Valuation 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. Approval of the previous minutes – July 12, 2021
2. PROTEST HEARINGS: 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
3. ADJOURNMENT

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## NOTICE

DAKOTA COUNTY BOARD OF EQUALIZATION  
**EMERGENCY MEETING**  
FRIDAY, JULY 23, 2021, at 8:00 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 Troy Launsby for **Friday, July 23, 2021 at 8:00 a.m.**

The Agenda shall be for the Board to state the nature of the emergency: to hear protest filings before statutory deadline prior to July 25, which falls on a Sunday.

## AGENDA

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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### 1. EMERGENCY 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. Board to review Report of Destroyed Real Property Form 425 filings per damage occurring on or after January 1 and before July 1 of 2021 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property.

### 2. ADJOURNMENT

**NOTIFICATION 07/20/2021**  
Dakota County Courthouse  
Local Post Offices  
[www.dakotacountyne.org](http://www.dakotacountyne.org)  
email Agenda List including all media

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, AUGUST 9, 2021**  
**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 – July 20 & 23, 2021
2. NEW BUSINESS
  - a. Albert Maul, representing Pender Community Hospital District, to address the Board regarding the tax exempt status for clinic site in Emerson owned by Pender Community Hospital District, a Nebraska political subdivision.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, SEPTEMBER 7, 2021**  
**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 – August 9, 2021

2. NEW BUSINESS

- a. Hearing for Glad Tidings Lighthouse application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for a 2018 Chevrolet 3-door bearing VIN #1GAZGPF3J1277083 used for trips and church activities and ministry. 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. Board to approve or not approve the tax-exempt status of the Pender Hospital Clinic in Dakota County on parcel #220001448.
- c. Hearing for Siouxland Community Health Center regarding the Exemption Application filed for consideration of tax exemption on real and personal property by a qualifying organization.
- Board to grant or withhold tax exemption for the real or tangible personal property on the basis of law and of regulations promulgated by the Tax Commissioner as requested by qualifying organization of Siouxland Community Health Center on parcel #220141894. §77-202.01 and §77-202.02
- d. Discussion regarding inviting schools to County protest hearings.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. AJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, SEPTEMBER 20, 2021**  
**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 – September 7, 2021
2. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting approval for corrections to real property.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, OCTOBER 4, 2021**  
**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 – September 7, 2021
2. NEW BUSINESS
  - a. Levy the necessary taxes for the current year and certify all levies. §77-1601(1)
  - b. Hearing for Heartland Counseling Services Inc application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2015 Chevy Impala VIN# 2G1WBE34F1141602. HCS 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. 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 approval for 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 4, 2021**  
**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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1. CONSENT AGENDA

- a. Approval of the previous minutes – October 4, 2021

2. NEW BUSINESS

- a. Hearing for Heartland Counseling Services Inc application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2005 Ford Taurus SE VIN# 1FAFP53255A141766. HCS 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. 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.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, DECEMBER 13, 2021**  
**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 – November 15, 2021
  
2. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting approval of tax list corrections.
  - b. Hearing for The Salvation Army application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Ram VIN#3D7KS28D07G844508. The Salvation Army vehicles are used to transport clients, cargo and personnel. 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

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