

**Dakota County Board of Equalization**  
Monday, January 25, 2021, at 1:30 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Clerk Spencer called the meeting to order at 2:03 p.m. Present: Love, Giese, Albenesius, Launsby and Gill. Absent: None. Also present was Christy Abts, Assessor, Stephanie Gatzemeyer, Deputy Treasurer and 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. 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

Clerk Spencer called for nominations for Chairperson. Board Member Love moved, seconded by Board Member Giese, to nominate Troy Launsby as Board of Equalization Chairperson. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Chair Launsby called for nominations for Vice-Chair. Board Member Launsby moved, seconded by Board Member Giese, to nominate Scott Love for Board of Equalization Vice-Chairperson. ROLL CALL VOTE: Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Launsby removed item #b from the consent agenda for discussion. Board Member Love moved, seconded by Board Member Gill to approve the December 28, 2020, minutes. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Gill- yes, Love- yes, Giese- yes. UNANIMOUS MOTION CARRIED.

Time of the meeting was discussed as the Board of Commissioner meeting time was changed to 3:00 p.m. Board Member Love moved, seconded by Board Member Giese, to set the time of the Board of Equalization meetings at 3:30 p.m. ROLL CALL VOTE: Launsby- yes, Gill- yes, Love-yes, Giese- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Stephanie Gatzemeyer, Deputy Treasurer, recommended approval of the Application for Exemption from motor vehicle taxes for Northeast Nebraska Community Action Partnership, Inc. Board Member Gill moved, seconded by Board Member Love, to approve Northeast Nebraska Community Action Partnership's Application of Exemption from Motor Vehicles Taxes [2016 Dodge Grand Caravan 2C4RDGBG7GR108050; 2016 Dodge Grand Caravan 2C4RDGBG5GR102859, and 2002 Chevrolet Venture Van 1GNDU03E92D292361—used for the Early Head Start programs]. ROLL CALL VOTE: Gill- yes, Love-yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, presented the following Exemption Applications for Tax Exemption on Real and Personal Property by Qualifying Organizations and gave her recommendation.

1. Boys & Girls Home of Nebraska - #220154074 – partial denial [pending TERC Case, denial of partial part of the building]
2. Wat Buddharam of Siouxland, Inc - #220274438 – approval [in process of being purchased by Wat Buddharam of Siouxland]
3. Ryan-McEntaffer Legion Post #60 - #220001146 – approval
4. Glad Tidings Lighthouse of South Sioux City - #220041369 – denied [pending TERC Case]
5. Glad Tidings Lighthouse of South Sioux City - #220040419 – denied [pending TERC Case]
6. VSL Emerson, LLC - #220001332 – denied [pending TERC Case]
7. VSL Emerson, LLC - #220107378 – denied [pending TERC Case]

No mail and/or emergency business. No public comment.

Chair Launsby adjourned the January 25, 2021, Board of Equalization meeting at 2:18 p.m.

County Board of Equalization

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Troy Launsby, Chair

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Date signed

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Joan Spencer, County Clerk

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Date

**Dakota County Board of Equalization**  
Monday, April 19, 2021, at 3:30 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Launsby called the meeting to order at 3:33 p.m. Present: Launsby, Gill, Love, Giese, Albenesius. Absent: None. Also present was Christy Abts, Assessor, and 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

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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 – 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

Board Member Giese moved, seconded by Board Member Gill, to approve the March 8, 2021, minutes. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Chair Launsby called for the board to review the property valuation protests by the City of South Sioux City regarding the use of the property for public purpose. Protest #1, parcel 220026084, City of South Sioux City. Current value is exempt and the Assessor is recommending the City pay property tax since fees are being received from multiple entities for membership and usage and there is a lease specifying the lessee pay any applicable taxes. Board Member Gill moved, seconded by Board Member Giese, to accept the recommendation of the Assessor and approve no exemption of taxes for the building only on parcel #220026084 (the land is exempt). ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Gill, to review property protest #2 in closed session. ROLL CALL VOTE: Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes, Love- yes. UNANIMOUS MOTION CARRIED at 3:45 p.m. Chair stated the Board of Equalization will go into closed session for the purpose of public safety regarding property protest #2.

Board Member Love moved, seconded by Board Member Gill, to reconvene in open session. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Gill- yes, Love- yes, Giese- yes. UNANIMOUS MOTION CARRIED at 4:04 p.m.

Board Member Gill moved, seconded by Board Member Giese, to accept the recommendation of the Assessor and approve parcel #220026084 as not exempt. ROLL CALL VOTE: Launsby- yes, Gill- yes, Love- yes, Giese- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained and requested approval of the following tax list corrections:

Parcel	Name	Omitted 77-123	Clerical 77-128	Notes:
220170878	Frese		x	TERC Case 19R-00100 and 20R-0015 ruling
220038759	Peters	x		Dept of Revenue - homestead exemption change
220177155	South Sioux City		x	corrected tax district

Board Member Giese moved, seconded by Board Member Love, to approve the tax list corrections as presented by the Assessor for parcels #220170878(Frese), #220038759 (Peters) and #220177155 (City of South Sioux City). ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained that the South Sioux City Community Development Agency (CDA) is requesting to pay in-lieu-of taxes rather than property taxes. The Board of Equalization would set the amount of in-lieu-of tax. It was the consensus of the board to find out more information regarding the CDA being qualified per concerns in talking with Nebraska Association of Counties (NACO) and the updates in §18-2137 with LB874(2018).

Board Member Giese moved, seconded by Board Member Launsby, to approve, appoint and set compensation for the use of certified appraisers as referees for property valuation protests for (1) Innovative Appraisal Service, Inc., (2) Stanard Appraisal Services, Inc. and (3) Helvig Agricultural Service Company. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

No mail and/or emergency business. No public comment.

Chair Launsby adjourned the April 19, 2021, Board of Equalization meeting at 4:20 p.m.

County Board of Equalization

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Troy Launsby, Chair

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Date signed

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Joan Spencer, County Clerk

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Date



**Dakota County Board of Equalization**  
Monday, June 1, 2021, at 3:30 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Launsby called the meeting to order at 4:33 p.m. Present: Launsby, Gill, Love, Giese, Albenesius. Absent: None. Also present was Christy Abts, Assessor, and 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 – 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

Board Member Love moved, seconded by Board Member Gill, to approve the May 3, 2021 minutes. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained and presented for approval the following parcel changes:

Parcel	Name	Clerical 77-128	Notes:
220274149	Salsgiver	X	Value did not roll from the Working File to the ATR
220042136	Fraternal Order of Eagles	X	permissive exemption did not get put on at 13% taxable.
220027307	Cownie-Church Legion	X	permissive exemption did not get put on at 30% taxable.
220029342	Cownie-Church Legion	X	permissive exemption did not get put on at 10% taxable.
220089388	Spencer	X	parcel had a bldg value/there is not a bldg
220030057	Bush	X	Additions to home had no bldg. permits were applied for.
220069530	T-M Holdings	X	parcel in wrong Nbhd; land reduction due to "transgression area."
220198160	Martin	X	Parcel in wrong Nbhd.
220274316	Gomez	X	residential file/not commercial any longer
220086532	Lussier	X	Out bldg was on residential file/corected to farm file
220274461	Lounsby	X	no longer exempt parcel owned by City of SSC
220274224	HCI Real Estate	X	corrected quality of bldg to equalize with like area condos
220274268	HCI Real Estate	X	corrected the sq foot and style of homne
220011087	Engle	X	added garage (no permit) (from 2018)
220274472	Riverway Devlpmnt LLC	X	parcel was split off - value did not transfer to the ATR screen
<b>TAX LIST CORRECTIONS</b>			
220022224	Eickhoff	X	State Audit changed Homestead reduction from 80% to 90% exempt
220029148	Comstock	X	State Audit changed Homestead reduction from 100% to 60% exempt
220036047	Goodier	X	State Audit changed Homestead reduction from 100% to 20% exempt
220020752	Monlux	X	State Audit changed Homestead reduction from 50% to 30% exempt
220146802	Woehler	X	State Audit changed Homestead reduction from 100% to 60% exempt
220034338	Nelson	X	State Audit changed Homestead reduction from 100% to 90% exempt

220274192	Affordable Housing LLC	X	Taxes being accelerated due to MH being moved out of the county.
220274221	Affordable Housing LLC	X	Taxes being accelerated due to MH being moved out of the county.

Board Member Love moved, seconded by Board Member Giese to approve the clerical permissive exemption and change of value parcels as recommended by County Assessor. [#220274149, #220042136, #220027307, #220229342, #220089388, #220030057, #220069530, #220198160, #220274316, #220086532, #220274461, #220274224, #220274268, #220011087, #220274472] ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Giese, to approve the clerical change in homestead values per state audit and mobile homes with taxes accelerated per moving from the county. [#220022224, #220029148, #220036047, #220020752, #220146802, #220034338, #220274192, #220274221] ROLL CALL VOTE: Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Mail: The Nebraska Tax Equalization and Review Commission (TERC) Findings and Order for Dakota County found that the levels of value for real property in Dakota County for tax year 2021 meet the requirements of law. No emergency business. No public comment.

Chair Launsby adjourned the June 1, 2021, Board of Equalization meeting at 4:45 p.m.

County Board of Equalization

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Troy Launsby, Chair

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Date signed

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Joan Spencer, County Clerk

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Date

Dakota County Board of Commissioners  
Monday, June 14, 2021  
3:00 p.m. - Regular Business Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Gill called the meeting to order 3:00 p.m. with the Pledge of Allegiance. Present at Roll Call: Gill, Love, Giese, Albenesius, Launsby. Absent: None. Also present was Kim Watson, County Attorney, Joan Spencer, County Clerk, acting as Board Secretary. The location of the Open Meetings Act was noted.

The agenda for the 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 Commissioners reserves the right to adjust the order of items on this agenda if necessary.*

1. TABLED ITEMS

- a. Board to discuss, approve or not approve Resolution 20C-005 to declare a moratorium on wind energy farms in Dakota County.

- *Motion required to take from the Table*

2. PUBLIC COMMENT. The Board of Commissioners will hear comments about any item not on the agenda. The Chair has the discretion to limit the time of comment.

3. 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 meeting minutes – June 1, 2021
- b. Approval of payroll claims for May 30 – June 12, 2021
- c. Approval of accounts payable claims
- d. Approval of Officials Reports—Clerk, Register of Deeds, Clerk of District Court
- e. Approval for Dawn Bousquet, Treasurer, for a stop pay issued on check #906 to PHH Mortgage for overpayment on real estate taxes when discovered PHH Mortgage issued a stop pay on their check that would affect the overpayment.
- f. Approval for Dawn Bousquet, Treasurer, for journal entry from General to Junk Fund to correct negative balance of \$42.34.

4. NEW BUSINESS & RESOLUTIONS

- a. **3:01 p.m. Public Hearing** for the purpose of giving citizens the opportunity to offer support, opposition or make neutral comment regarding the proposed revisions to the Zoning Regulations in Section 900.2 Wind Energy Installation.
- b. Approve or disapprove the proposed revisions to the Zoning Regulations in Section 900.2 Wind Energy Installation. The revised regulations come with the approval of the Dakota County Planning & Zoning Board.
- c. Aleisha Barclay, Operations Manager for Pony Express, requesting approval of a Special Designated Liquor License for July 10, 2021 from 9:00 a.m. to 5:00 p.m. for an event at Atokad Downs Race Track.
- d. Ed Mari - Petitions filed with County Clerk requesting vacation and/or abandonment of road as follows: Lynch Avenue minimum maintenance starting at north end and going south between parcels 220059462 and 220059713 (Davidson) approximately 1,042 feet. Section 26, Township 29N, Range 7E, Dakota County, Nebraska.
- e. Board to approve Resolution 21C-018 directing the Highway Superintendent to study the use being made of public road Lynch Avenue starting at north end and going south between parcels 220059462 and 220059713 (Davidson) approximately 1,042 feet. Section 26, Township 29N, Range 7E, Dakota County, Nebraska.
- f. Approve Resolution 21C-019 to appropriate transfer of funds for the over-expended budget of Data Processing.

5. MISCELLANEOUS & OLD BUSINESS

- a. Jolene Gubbels, Highway Superintendent, Bi-weekly Report for June 1 – 10
- b. Discuss Road Equipment inventory
- c. Sheriff Kleinberg – Jail Report for May

6. COMMISSIONER COMMITTEE REPORTS

7. MAIL AND/OR EMERGENCY BUSINESS

8. ADJOURNMENT

Commissioner Love moved, seconded by Commissioner Giese, to remove from the Tabled Items Resolution 20C-005 to declare a moratorium on wind energy farms in Dakota County. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Chair Gill called for Public Comment about any item not on the agenda. Martin Hohenstein noted there is a large pile of dirt that needs to be removed from the Atokad Trail near Gateway Drive. Commissioner Love noted that the area of concern is within South Sioux City limits.

Chair Gill moved, seconded by Commissioner Giese, to approve consent agenda items (a) approval of the June 1, 2021, minutes; (d) approval of Officials Reports—Clerk, Register of Deeds and Clerk of District Court; (e) approval for Dawn Bousquet, Treasurer, to issue a stop pay on check #906 to PHH Mortgage and (f) approval for Dawn Bousquet, Treasurer, to correct by journal entry a negative balance in the Junk Fund of \$42.34. ROLL CALL VOTE: Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Gill called for further discussion on consent agenda item #b Payroll Claims and the wage increase request for County Attorney employees Schmiedt and Wicks. Chair Gill noted that she was expecting a call at 4:00 p.m. on research and clarification regarding the action of the Board in regard to Statutes 23-1114 and 23-1204. County Attorney stated she was aware of outside counsel advising the Board per 23-1111 that they had no authority to approve or deny the wages and asked the Board to follow the law and approve the claims and if not, she would be filing an appeal in District Court. Commissioner Love asked why statutes 23-1114 and 23-1204 were not referenced in the past when he was told the board could set the budget but the official could spend their money how they wanted. Commissioner Love would like to avoid the issue being handled in court. It was the consensus to wait for the 4 p.m. phone call before taking action on payroll claims.

Chair Gill asked for discussion on consent agenda item #c accounts payable claim for clothing from the Treasurer's Office. Commissioner Giese felt the clothing could be considered a uniform. Kim Watson, County Attorney, did not feel the clothing (polos and sweaters) met the definition of a uniform. The state auditor's office cautioned us to be in compliance with the IRS fringe benefits as a taxable wage. The state auditor's office gave guidance on statute 13-2203 and the county does not have a Policy in place for expenditure of public funds for items of value awarded to employees—a policy and public hearing is required before the Board can approve such claim. Chair Gill moved, seconded by Commissioner Giese, to approve all accounts payable claims except the treasurer clothing claim (Absolute Screen Art \$646.00). ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Gill- yes, Love- yes, Giese- yes. UNANIMOUS MOTION CARRIED.

**Accounts Payable: General Fund:** One Office Solutions, envelopes-\$12.15; Pender Times, publications-\$251.98; US Bank, NACO online training-\$85.00; Hampton Inn York, lodging-\$196.00; Leaf, copier lease-\$78.02; One Office Solutions, office supplies-\$34.39; US Bank, Adobe PDF subscription-\$89.99; Dawn Bousquet, computer web cam & mileage-\$475.43; DAS State Acct, state software-\$81.00; Curry Floor & Acoustics, carpet-Treasurer office-\$2,405.00; Dugan Printing & Promotions, office documents-\$579.08; Junk Fund 9700, correct conversion errors-\$42.34; Oscar Galarza, install carpet-\$600.00; Graffix Inc, name plate-\$94.50; H2O4U, water-\$26.00; MIPS, monthly software-\$919.91; One Office Solutions, office supplies & work station-\$1,596.87; Security Shredding, shredding-\$35.00; Barb Swanson, mileage-\$151.37; US Bank, meals & 2 anti-fatigue mats-\$440.36; Irene VanLent, prior years service-\$16.00; Margie Rahn, prior years service-\$12.00; Bralda, Inc., appraisal services-\$620.50; EWDS Inc, appraisal services-\$566.00; Leaf, copier lease-\$112.50; One Office Solutions, copies-\$53.38; Security Shredding, shredding-\$35.00; Stanard Appraisal Serv, appraisal services-\$13,424.50; Madelyn Thorsland, prior years service-\$10.00; US Bank, valuation services-\$119.40; Curry Floor & Acoustics, carpet-tiles County Clerk-\$3,289.97; Security Shredding, shredding-\$40.00; Pender Times, publications-\$9.20; RTI, monthly support & licenses-\$4,130.75; US Bank, domaine name & domaine fee-\$6.95; Leaf, copier lease-\$94.03; MIPS, scanning-\$131.00; One Office Solutions, copier lease-\$94.43; DAS State Acct, supplies-\$128.60; Marco, copier lease-\$727.79; Microfilm Imaging, scanning-\$177.00; Security Shredding, shredding-\$70.00; US Bank, office furniture & office remodel-\$2,927.76; Leaf, copier lease-\$65.00; One Office Solutions, copier lease & supplies-\$133.44; Jane Andersen, mental health hearing-\$140.50; Buffalo County Sheriff, service fees-\$18.50; Colfax County Sheriff, service fees-\$6.50; Maggie Cook, mental health hearing-\$112.50; Dakota County Court, court costs-\$1,096.60; Dakota County Sheriff, papers & warrants-\$941.44; Dakota County District Court, court costs-\$780.00; Galyen Boettcher Baier PC, crt appt atty fees-\$1,788.02; Randy Hisey, crt appt atty fees-\$5,625.00; Kenneth Jacobs, crt appt atty fees-\$3,650.25; Linda Kastning, mental health hearing-\$140.50; Douglas Roehrich, crt appt atty fees-\$2,862.80; Security Shredding, shredding-\$35.00; Richard Thrumer, crt appt atty fees-\$4,253.75; US Bank, stamp-\$32.86; Washington County Sheriff, sheriff fees-\$18.50; Robert Wichser, crt appt atty fees-\$8,841.20; A-Team Heating & Cooling, AC units-\$5,200.00; City of Dakota City, utilities-\$160.66; Curry Floor & Acoustics, hallway floors-\$6,634.31; Eakes Office Solutions, janitorial supp-\$364.68; G & R Controls, heating/ac controls-\$135.00; Gill Hauling Inc., dumpster-\$95.00; Johnston Supply, filters-\$175.20; MidAmerican Energy, utilities-\$1,024.43; Midwest Alarm Co, fire inspections 7-1-12 to 6-30-22-\$417.84; NPPD, utilities-\$1,333.28; Stephan Welding, bench brackets-\$78.00; Trembly, pest control-\$55.00; US Bank, fuel, keys-\$243.55; Verizon, cell phone-\$41.13; Wilmes Hardware, tools & supplies-\$196.45; Angela Abts, mileage-\$45.92; Carol Larvick, mileage-\$205.28; Leaf, copier lease-\$133.75; One Office Solutions, supplies-\$903.87; Papio-Missouri NRD, monthly rent-\$600.00; University of Nebraska, ipads and cases-\$1,114.76; US Bank, postage, furniture, memberships-\$555.84; WalMart, supplies-\$21.92; AT & T Mobility, cell phones-\$400.40; Autozone, parts, brakes & oil-\$36.92; Axon Enterprises Inc, law enforcement equipment-\$2,195.93; Billion GMC, new motor-\$6,738.76; Burke Engineering Sales, trine strike-\$120.00; Linda Carson, prior years service-\$11.00; City of SSC, fuel-\$5,247.56; F & M Bank, 2017 radio payment-\$16,514.95; First State Bank, 2020 vehicle payment-\$10,488.57; Jack's Uniforms, uniforms & equipment-\$598.55; Lynn Peavey Company, blood/alcohol kits-\$91.30; Nebraska Public Health lab, lab-\$105.00; TransUnion Risk & Alternative, searches-\$110.00; Tucker's Glass Shop, windshield-\$260.00; US Bank, lodging, training, supplies, fuel-\$764.27; Verizon, cell phone-\$200.05; Wilmes Hardware, batteries-\$74.97; AJ Phillips, letterhead-\$250.00; AT&T Mobility, cell phones-\$263.00; Chesterman Co, water-\$32.00; Marco, copier lease-\$562.32; Marco Technologies,

printer contract-\$62.06; Nebraska.gov, certified copy-\$7.00; Pathology Medical Services, autopsy-\$827.33; Quill, office supplies-\$647.86; US Bank, Adobe software, notary exp-\$535.21; Melinda Wicks, keyboard-\$64.99; City of SSC, LEC Share & Set-aside equipment-\$40,315.96; Jack's Uniforms, uniforms-\$1,709.45; Advanced Correctional Healthcare, doctor fees & Rx-\$10,282.80; AED Superstore, cpr manikins w/aed-\$1,299.55; AT&T Mobility, phones-\$94.04; Bob Barker, inmate supplies-\$1,568.81; Cash-Wa Distributing, kitchen supp-\$59.79; City of SSC, fuel-\$108.81; Eakes Office Solutions, supplies-\$2,488.30; Ecolab, cleaners-\$924.66; Foulk Brothers Plumbing & Heating, installed sink-\$195.46; Gill Hauling Inc., dumpster-\$205.00; GRP, disposal-\$52.00; GT Distributors Inc, fogger-\$4,201.85; Jack's Uniforms, uniforms-\$5,024.50; Jones Pest Control, spraying-\$321.00; Long Lines, phones-\$160.00; MidAmerican Energy Co, utilities-\$664.38; NPPD, utilities-\$3,139.02; Security Shredding, shredding-\$52.50; South Side Glass, glass replacement-\$208.70; Summit Food Service, food & beverage-Jail-\$15,747.97; Trembly, pest control-\$50.00; US Bank, training, medical, supp-\$885.39; Wells Fargo Financial Leasing, copier lease-\$375.03; City of SSC, fuel-\$34.06; US Bank, Sparklight & office supplies-\$576.33; Leaf, copier lease-\$103.00; One Office Solutions, copier lease-\$13.22; Verizon, phones-\$41.13; Bomgaars, spraying equipment-\$119.96; Dakota County Star, publications-\$198.00; Nebraska Weed Control Assoc, workshop-\$120.00; Jennifer Ankerstjerne, supplies-\$12.71; AT&T Mobility, phones-\$185.56; Availity/Realmed, medical billing-\$125.00; NALHD, Covid 19 resources-\$5,000.00; US Bank, meals, gifts, supplies-\$371.55; Verizon, cell phone-\$95.45; Dr Thomas Wentz, consulting physician fee-\$250.00; John Gunia, gravemarkers-\$600.00; Bill Johnston, mileage-\$377.44; One Office Solutions, copy fees-\$27.13; Tyler Technologies, data processing-\$449.00; US Bank, law library-\$329.60; Dakota County Treasurer, wire fee-\$20.00; Dakota City Postmaster, annual PO Box rental-\$1,142.00; DHHS Finance & Acctg, General Assist cases-\$73.63; DAS State Acct, payroll/acct payable-\$41.60; F & M Bank, service fees-\$36.42; Fibercomm, phone-\$630.12; JP Morgan Chase, C Ave & Veterans Drive paving payments & interest-\$194,651.25; Cindy Krusemark, Old Log Church Cemetery-\$1,000.00; MercyOne Siouxland, Monthly EAP-\$229.50; MIPS, HR software-\$613.98; Neb DHHS-Beatrice, housing inmates-\$276.00; Neb DHHS-Lincoln housing inmates-\$276.00; NIRMA, workmens comp & general liability-\$157,032.10; Norm Waitt Sr YMCA, monthly fees-\$143.50; Priority Communications, phone repairs-\$226.00; Region 4, mental health & substance abuse-\$10,474.75; US Bank, postage supplies-\$223.00; US Postal Service-Quadiant, postage-\$2,500.00; Woods & Aitken, legal counsel-unions-\$13,250.69; Chase Bank, Highway Allocation bund bonds-\$81,337.50; Road Improvement, budget transfer-\$226,034.92; **Road Fund:** Advance Auto, parts & oil-\$79.50; Agrivision, oil-\$89.02; Bosselman Pump & Pantry, fuel-\$4,814.02; Butler County Landfill, scrap tire cleanup-\$16,038.78; Dakota County Road Petty Cash, supplies-\$3.41; Elkhorn Valley Bank, grader payment-\$32,551.30; Emerson Heritage, fuel-\$112.31; First State Bank, Pickup payment-\$5,773.90; Fremont Tire, tires-\$4,329.30; gWorks, signage software-\$428.40; Gill Hauling Inc., dumpster-\$70.50; Hope Gubbels, 16 hours tire cleanup-\$176.00; Jolene Gubbels, 16 hours tire cleanup-\$176.00; H2O4U, water-\$8.50; J&J's Pronto, fuel-\$465.29; Bob Jacobsen, prior years service-\$17.00; K&K Hubbard Mini Mart, fuel-\$261.45; LG Everist Inc, gravel-\$95,972.75; Langenfeld Contracting, gravel-\$1,372.33; Mark Albenesius Inc, asphalt & road maintenance-\$19,335.71; Marx Truck/Trailer, parts-\$35.32; Matheson, oxy/acetylene-\$196.23; Medical Enterprises, drug testing-\$40.00; Arnie Mellick, prior years service-\$13.00; Midwest Svc & Sales, signs & culverts-\$17,688.05; Midwest Wheel, supplies-\$365.34; Marlan Millard, prior years service-\$15.00; NPPD, electric-\$48.40; NIRMA, workmens comp & general liability-\$27,848.90; NNTC, telephones-\$158.89; Northeast Power, electric-\$257.95; Northside Glass, parts-\$341.00; O'Reilly Auto Parts, parts-\$48.15; Pender Times, publications-\$316.44; Power Plan/Murphy, parts-\$643.19; RC Customs, parts & labor-\$109.80; Sapp Bros Petroleum, fuel-\$1,249.50; US Bank, parts-\$90.87; Verizon Connect, GPS trackers-\$274.78; Verizon, cell phone-\$100.64; Village of Emerson, utilities-\$45.63; Warren Oil, fuel-\$6,977.65; Wilmes Hardware, supplies-\$52.15; Ziegler's, parts, supplies, labor, blades-\$8,640.17; **Road Improvement:** Knife River, Fiddler Creek Overlay-\$115,207.40; Nelson & Rock Contracting, K Burcham Bridge-\$20,000.00; Norfolk Contracting, Willis Bridge-\$86,696.00; Veenstra & Kimm, N Bluff Rd Phase 2 engineering-\$3,166.36; **Visitor Promo:** SSC Chamber of Commerce, visitor promo-\$17,252.02; **P & M Fund:** MIPS, monthly software-\$584.70; MIS, computer lease-\$210.00; **Health Grant:** US Bank, Sparklight-\$362.40; **Juvenile Grant:** Language Line Services, interpretation services-\$56.32; Owens Educational Services, tracking-\$1,706.72; US Bank, lodging & meals-\$349.54; **Public Safety:** Fund 7850 RFD Sales Tax, Rural Fire Dept collection-\$31,216.04.

Chair Gill opened the public hearing at 3:25 p.m. for the purpose of giving citizens the opportunity to offer support, opposition or make neutral comment regarding the proposed revisions to the Zoning Regulations in Section 900.2 Wind Energy Installation. Chair Gill called for anyone speaking in support—there was none. Chair Gill called for anyone speaking in opposition—there was none. Chair Gill called for anyone making neutral comments—there was none. Chair Gill closed the hearing at 3:27 p.m.

Chair Gill moved, seconded by Commissioner Launsby, to approve the revisions to the Zoning Regulations in Section 900.2 Wind Energy Installation. ROLL CALL VOTE: Launsby- yes, Gill- yes, Love- no, Giese- yes, Albenesius- yes. MOTION CARRIED.

## **Section 900.2 WIND ENERGY INSTALLATIONS**

This section is intended to regulate wind energy conversion systems, including such devices as wind charger, windmill, or wind turbines in the County in conformance with the American Wind Energy Association (AWEA) and the United States Department of Energy standards and requirements. Wind energy systems regulations in the County are adopted to protect residential areas and land uses from potential adverse impact of installation of wind energy systems through careful design, siting, and camouflaging and to avoid potential damage to property caused by wind energy systems by ensuring such structures are soundly and carefully designed, constructed, modified, maintained, repaired, and removed when no longer used or determined to be structurally unsound and to ensure that wind energy systems are compatible with surrounding land uses.

### **SMALL WIND ENERGY SYSTEMS**

**Section 900.2.100 Purpose.** It is the purpose of this regulation to promote the safe, effective and efficient use of small wind energy systems installed to reduce the on-site consumption of utility supplied electricity.

**Section 900.2.101 Definitions.** The following are defined for the specific use of this section.

1. ROTOR DIAMETER: Shall mean the diameter of the circle described by the moving rotor blades.
2. SMALL WIND ENERGY SYSTEMS: Shall mean a wind energy conversion system consisting of a wind turbine, a tower, and associated control or conversion electronics, which has a rated capacity of not more than 100 kilowatt and which is intended to primarily reduce on-site consumption of utility power.
3. STRUCTURALLY MOUNTED SYSTEM: Shall mean a Small Wind Energy System that is designed to be mounted on a building including residential dwellings.
4. TOTAL HEIGHT: Shall mean the highest point, above ground level reached by a rotor tip or any other part of the Wind Energy Conversion System.
5. TOWER HEIGHT: Shall mean the height above grade of the first fixed portion of the tower, excluding the wind turbine itself.

**Section 900.2.102. Requirements.** Certain requirements as set forth below shall be met:

1. Tower Height
  - a. For property sizes between ½ acre and one acre the tower height shall be limited to 80 feet.
  - b. For property sizes of one acre or more, there is no limitation on tower height, except as imposed by Federal Aviation Administration regulations.
  - c. Property under 1/2 acre not eligible.
2. Setbacks
  - a. No part of the wind system structure, including guy-wire anchors, may extend closer than accessory building setbacks of the appropriate zoning district of the property lines of the installation site.
3. Noise
  - a. Small wind energy systems shall not exceed 50 dBA, as measured at the closest neighboring inhabited dwelling unit; however,
  - b. The noise level may be exceeded during short term events such as utility outages and/or severe wind storms.
4. Approved Wind Turbines
  - a. Small wind turbines must have been approved under the Emerging Technologies program of the California Energy Commission or any other small wind certification program recognized by the American Wind Energy Association.
5. Compliance with Building and Zoning Ordinances
  - a. Applications for small wind energy systems shall be accompanied by standard drawings of the wind turbine structure, including the tower base, and footings.
  - b. An engineering analysis of the tower showing compliance with official building code of the governing body and/or the State of Nebraska certified by a professional engineer licensed and certified in Nebraska shall also be submitted.
  - c. The manufacturer frequently supplies this analysis.
  - d. Wet stamps shall be required.
  - e. Review of applicable Airport Zoning Ordinances (AZO) and restrictions as set forth by the Federal Aviation Administration (FAA).
6. Compliance with Federal Aviation Administration (FAA) and Nebraska Department of Transportation, Aeronautics Division.
  - a. Small wind energy systems must comply with applicable Federal Aviation Administration and Nebraska Department of Aeronautics regulations, including any necessary approvals for installation close to an

airport. Airports that may impact the addition of Wind Turbines in Dakota County include but are not limited to:

- i. Sioux Gateway Airport, 2403 Aviation Blvd, Sioux City, IA
- ii. Martin Field, South Sioux City NE
- iii. Any private/public owned
- b. Regardless of AZO adoption, presence of structures and certain wildlife attractants near airports are regulated by the FAA.
- 7. Compliance with National Electrical Code
  - a. Permit applications for small wind energy systems shall be accompanied by a line drawing of the electrical components in sufficient detail to allow for a determination that the manner of installation conforms to the National Electrical Code.
  - b. The manufacturer frequently supplies this analysis.
- 8. Utility Information
  - a. No small wind energy system shall be installed until evidence has been given that the utility company has been informed of the customer's intent to install an interconnected customer-owned generator,
  - b. Off-grid systems shall be exempt from this requirement.

	Wind Turbine - Non-Commercial	Meteorological Towers
Property Lines (other than right angle corners)	1.1 times the total height	One times the total height
Neighboring Dwelling Units	1.1 times the total height	One times the total height
Road Rights-of-Way	1.1 times the total height	One times the total height
Other Rights-of-Way	1.1 times the total height	One times the total height
Public Conservation Lands including Wildlife Management Areas and State Recreation Areas	not applicable	600 feet
Wetlands, US Fish & Wildlife Service Types III, IV, and V	not applicable	600 feet
Other Structures not on the applicant's site	not applicable	One times the total height

## COMMERCIAL/UTILITY GRADE WIND ENERGY SYSTEMS

**Section 900.2.200 Purpose.** It is the purpose of this regulation to promote the safe, effective and efficient use of commercial/utility grade wind energy systems within Dakota County, Nebraska.

**Section 900.2.201. Definitions.** The following are defined for the specific use of this section.

1. ACCESS ROADS: Shall mean a public or private road providing vehicular access to the boundary of a parcel of real property being proposed for development.
2. AGGREGATE PROJECT: Shall mean projects that are developed and operated in a coordinated fashion, but which have multiple entities separately owning one or more of the individual wind energy conservation system within the larger project. Associated infrastructure such as power lines and transformers that service the facility may be owned by a separate entity but are also part of the aggregated project.
3. ANEMOMETER TOWER: Shall mean a structure, including all guy wires and accessory facilities, on which an anemometer is mounted, that is fifty (50) feet in height above the ground or higher, is not located within the boundaries of a municipality, and whose appearance is not otherwise regulated by state or federal law. An "Anemometer" means an instrument for measuring and recording wind speed.
4. CLUSTERING: The grouping of wind turbines positioned or occurring closely together around a non-participating inhabited dwelling.

5. **COMMERCIAL WIND ENERGY CONSERVATION SYSTEM:** Shall mean a wind energy conversion system of equal to or greater than 100 kilowatt in total name plate generating capacity.
6. **DBA:** Shall represent an A-weighted decibel measurement of sound in the air as perceived by the human ear. Noise is measured in units of sounds pressure levels called decibels.
7. **DEVELOPER:** Any individual, corporation, or other organized entity which is planning, proposing, collecting easement/contracts from property owners, or any other activity associated with a proposed wind energy conservation system project, wind energy conservation system project under construction, or operator of the completed wind energy conservation system including individual wind turbines, and/or their successors.
8. **DAYTIME HOURS:** Shall mean a time period from 8:00 a.m. local time to 8:00 p.m. local time.
9. **FALL ZONE:** Shall mean the area, defined as the furthest distance from the tower base, in which a guyed tower will collapse in the event of a structural failure. This area is less than the total height of the structure.
10. **FEEDER LINE:** Any power line that carries electrical power from one or more wind turbines or individual transformers associated with individual wind turbines to the point of interconnection with the electrical power grid, in the case of inter connection with the high voltage transmission systems the point of interconnection shall be the substation serving wind energy conservation system.
11. **HABITABLE STRUCTURE:** A building which provides protection from the weather. The structure shall also contain the necessary plumbing facilities found in livable spaces and the structure shall be connected to all utilities.
12. **HUB:** The mechanical area sitting atop of a wind turbine structure containing the generation equipment and the point where the blades are connected to the system.
13. **HUB HEIGHT:** The overall height measured from grade of a wind turbine to the center point of the hub of the turbine.
14. **ICE BRAKING:** A means built into individual wind turbines that will shut the turbine down if ice build-up is detected.
15. **LANDOWNER, NON-PARTICIPATING:** An individual or group of individuals not involved in the overall project via land leases, contracts, easements and other such means that may or may not be directly impacted by the wind energy conservation system project. This definition applies to specific parcels; therefore, an individual or group of individuals may be considered participating on one parcel but not another.
16. **LANDOWNER, PARTICIPATING:** An individual or group of individuals involved, directly or indirectly, in the overall project via land leases/contract and other such means.
17. **METEOROLOGICAL TOWER:** A tower which is erected primarily to measure wind speed and directions plus other data relevant to siting a Wind Energy Conversion System. Meteorological towers do not include towers and equipment used by Sioux Gateway and Martin Field Airport, the Nebraska Department of Roads, or other applications to monitor weather conditions.
18. **NON-PARTICIPATING LANDOWNER IMPACT EASEMENT:** Any easement given by a non-participating Landowner allowing a wind energy conservation system project to be constructed. Said easement shall be negotiated between the parties and a release signed by the landowner and then attached to the property deed in the Register of Deeds Office.
19. **PROJECT OWNER:** The individual, or corporate entity responsible for the development of a wind energy conservation system project and is typically the applicant for an overall project.
20. **PUBLIC CONSERVATION LANDS:** Land owned in fee title by State or Federal agencies and managed specifically for conservation purposes, including but not limited to State Wildlife Management Areas, State Parks, Federal Wildlife Refuges and Waterfowl Production Areas. For purposes of this regulation, public conservation lands will also include lands owned in fee title by non-profit conservation organizations. Public conservation lands will also include private lands upon which conservation easements have been sold to public agencies or non-profit conservation organizations.
21. **ROTOR DIAMETER:** Shall mean the diameter of the circle described by the moving rotor blades.
22. **SHADOW FLICKER:** The shadow cast from the rotating blades of a turbine which moves with the blades.
23. **SUBSTATIONS:** Any electrical facility to convert electricity produced by wind turbines to a voltage greater than 35,000 volts (35 kilovolt) for interconnection with high voltage transmission line.
24. **TOTAL HEIGHT:** Shall mean the highest point, above ground level, reached by a rotor tip or any other part of the Wind Energy Conversion System.
25. **TOWER:** Shall mean the vertical structures that support the electrical, rotor blades, or meteorological equipment.
26. **TRANSMISSION LINE:** The electrical power lines that carry voltages of at least 69,000 volts (69 kilovolt) and are primarily used to carry electric energy over medium to long distances rather than directly interconnecting and supplying electric energy to retail customers.
27. **WIND ENERGY CONSERVATION SYSTEM:** An electrical generating facility comprised of one or more wind turbines and accessory facilities, including but not limited to: power lines, transformers, substations and meteorological towers that operate by converting the kinetic energy of wind into electrical energy. The energy may be used on-site or distributed into the electrical grid.

29 WIND TURBINES: Any piece of electrical generating equipment that converts the kinetic energy of blowing wind into electrical energy using airfoils or similar devices to capture the wind.

**Section 900.2.202. Requirements.** Permanent Meteorological towers shall be considered part of the system. Temporary meteorological towers may be permitted in the Primary Agricultural and Secondary Agricultural Districts by a Zoning Permit and limited to two years or less. When requesting a conditional use permit for a commercial/utility grade wind energy conversion system and/or a zoning permit for a temporary meteorological tower; the following requirements and information shall be met and supplied at the time of the Conditional Use Permit application:

1. The name(s) of the project owner.
2. The name of the project.
3. The legal description and address of the project.
4. A description of the project including for all anticipated turbine models; Number, type, name plate generating capacity, tower height, rotor diameter, and total height of all wind turbines and means of interconnecting with the feeder lines.
5. Site layout, including the location of property lines, and the anticipated location of wind turbines, electrical grid, access roads and all related accessory structures. This site layout shall include distances and be drawn to scale. Included with this shall be an area or zone (within 300 feet of the initial location) that meets all setbacks: where actual wind energy conservation system will be considered.
6. Documentation of land ownership or legal control of the property.
7. A U.S. Geological Survey topographical map, or map with similar data, of the property and surrounding area, including any other wind energy conservation system not owned by the applicant, within 10 rotor diameters of the proposed wind energy conservation system.
8. Location of wetlands, scenic, and Public Conservation Lands including Wildlife Management Areas and State Recreation Areas natural areas within 1,320 feet of the proposed wind energy conservation system.
9. Location of all Sioux Gateway and Martin Field Airport's Communication Towers and all other known Communication Towers within two miles of the proposed wind energy conservation system.
10. Description of potential impacts on nearby wind energy conservation system and wind resources on adjacent properties not owned by the applicant.
11. The applicant shall supply the emergency management agency and/or fire departments with basic emergency response plan.
  - a. Applicants shall be required to establish a separate road repair and maintenance agreement with the County and the commercial wind energy conservation system developer which shall be created and made part of the Conditional Use Permit. The agreement shall detail road improvements, road reconstruction, additional right-of-way needs, location of transmission lines, easements, bond, and payment requirements. **The agreement shall require the owner to ascertain an irrevocable line of credit or an escrow bearing account equal to 1 million dollars per wind turbine not to exceed 10 million dollars to ensure sufficient funding is available for road repair. For every county bridge crossed an additional 1 million dollars per wind turbine not to exceed 10 million dollars to ensure sufficient funding is available for bridge repair. The wind energy conservation system developer to pay for inspection for bridges before and after by a county approved inspector. The escrow account for decommissioning to be held in a Dakota County Commissioner approved financial institution.**

**Section 900.2.203. Zoning Permit Application and necessary Materials.**

1. The latitude and longitude of individual wind turbines.
2. Engineer's certification. Certification by an Engineer competent in disciplines of wind energy conservation.
3. An Acoustical Analysis that certifies that the noise requirements within this regulation can be met.
4. Federal Aviation Administration and Nebraska Department of Transportation review and permit application.
5. Decommissioning Plan including the financial means to implement the plan.

**Section 900.2.204. Aggregated Projects.** The following concerns an aggregated project(s).

1. Aggregated projects may jointly submit a single application and be reviewed under joint proceedings, including notices, public hearings, reviews and as appropriate approvals.
2. Permits may be issued and recorded separately.
3. **Joint projects will be assessed fees as one project.**
4. Setbacks to property lines, not road rights-of way, may be less when adjoining property owners are within the same aggregate project.
5. Clustered wind turbines shall not:

- a. Have more than two turbines between the distances of 2700 feet and 4000 feet from a dwelling on a non-participating landowner property.
  - b. These standards shall apply unless the developer and non-participating landowner provide the county with an approved impact easement.
6. Approval of an aggregated project shall give the applicant the approval necessary to begin final site locations, if necessary, within any variations allowed by the Planning Commission and County Board.
7. Approval of an aggregated project shall provide authorization to the developer to commence on the project unless specific conditions are applied during the review and approval process.

**Section 900.2.205.**

**Setbacks.** All towers shall adhere to the setbacks as measured from the base established in the following table:

	Wind Energy Conservation System Wind Turbine -- Commercial/Utility Wind Energy Conservation System	Meteorological Towers
Property Lines	1.1 times the total height	1.1 times the total height
Neighboring Dwelling Units - Participating	1,500 feet	1.1 times the total height
Neighboring Dwelling Units - Non-Participating	<del>2,700 feet.</del> <b>2 miles.</b> These requirements may be lessened when an impact easement has been signed with said non-participating landowner.	1.1 times the total height
Road* Rights-of-Way	1.1 times the total height, if ice-braking procedures are put in place during the conditional use process; otherwise 1.5 times the hub height + the rotor diameter.	1.1 times the total height
Other Rights-of-Way	1.1 times the total height, if ice-braking procedures are put in place during the conditional use process; otherwise 1.5 times the hub height + the rotor diameter.	1.1 times the total height
Public Conservation Lands including Wildlife Management Areas, <b>NRD</b> and State Recreation Areas	<del>Greater of 600 feet</del> <b>2 miles</b> or a distance required by any state or Federal Agency	Greater of 600 feet or a distance required by any state or Federal Agency
Wetlands, US Fish & Wildlife Service Types III, IV, and V	<del>Greater of 600 feet</del> <b>2 miles</b> or a distance required by any state or Federal Agency	Greater of 600 feet or a distance required by any state or Federal Agency
* The setback shall be measured from any future Rights-of-Way if a planned change or expanded right-of-way is known, as identified in the County's 1 and 6-year Road Program at the time of the application.		

\* The setback shall be measured from any future Rights-of-Way if a planned change or expanded right-of-way is known, as identified in the County's 1 and 6-year Road Program at the time of application.

**Section 900.2.206 Special Safety and Design Standards and Additional Requirements.** Special safety and design standards for all towers and additional listed requirements are stated below, which shall be adhered to and are specifically written for this section:

1. Clearance of rotor blades or airfoils must maintain a minimum of 24 feet of clearance between their lowest point and the ground.
2. All Commercial/Utility wind energy conservation system shall have a sign or signs posted on the tower, transformer and substation, warning of high voltage. Other signs shall be posted at the entrance to the site with the 911 address and emergency contact information.
3. All wind turbines, which are a part of a commercial/utility wind energy conservation system, shall be installed with a tubular, monopole type tower.
4. Consideration shall be given to painted aviation warnings on all towers less than 200 feet.
5. Color and finish
  - a. All wind turbines and towers that are part of a commercial/utility wind energy conservation system shall be white, grey, or another non-obtrusive color. Blades may be black in order to facilitate deicing; Finishes shall be matte or non-reflective.
6. Lighting
  - a. Lighting, including lighting intensity and frequency of strobe, shall adhere to but not exceed requirements established by Sioux Gateway and Martin Field Airport, Federal Aviation Administration, and Nebraska Department of Aeronautics permits and regulations. Red strobe lights shall be used during nighttime illumination to reduce impacts on neighboring uses and migratory birds. Red pulsating incandescent lights should be avoided.
7. Other signage
  - a. All other signage shall comply with the sign regulations found in these regulations.
8. Feeder Lines

- a. All communications and feeder lines installed as part of a wind energy conservation system shall be buried, where feasible. Feeder lines installed as part of a wind energy conservation system shall not be considered an essential service.
9. Waste Disposal
  - a. Solid and Hazardous wastes, including but not limited to crates, packaging materials, damaged or worn parts, as well as used oils and lubricants, shall be removed from the site promptly and disposed of in accordance with all applicable local, state and federal rules and regulations.

## 10. Removal of Abandoned Wind Turbine Generators or Anemometer Towers

- a. Applicants shall submit a decommissioning plan, prior to commencing construction of any approved project to the Dakota County Zoning Administrator, and the developer and/or owner of the wind energy conservation system shall be solely responsible for decommissioning and removal of the tower and all equipment. At such time that an on-site wind turbine is scheduled to be abandoned or discontinued, the owner of said wind turbine shall notify the Dakota County Zoning Administrator of the proposed date of abandonment or discontinuance of said operation.

A biannual energy production report shall be sent to the Dakota County Zoning Administrator and the Dakota County Assessor. A wind turbine and/or wind energy conservation system shall be considered a discontinued use after ~~one year~~ 3 months without energy production, unless a plan is developed and submitted to the Zoning Administrator outlining the steps and schedule for returning the wind turbine and/or wind energy conservation system to service.

- b. Upon abandonment or discontinuation of use, the developer/owner of the on-site wind turbine and/or wind energy conservation system shall physically dismantle all above ground components of said wind turbine or system within 12 months from the date of abandonment or discontinuation of use.
- c. If a project owner of said wind turbine or system fails to give Notice of abandonment or discontinuation of use, the wind energy conservation system shall be considered abandoned and discontinued if the system is out-of-service for a period of ~~three years~~ 3 months. The Dakota County Zoning Administrator shall issue a written Notice of Abandonment by certified mail to the owner of said wind turbine and/or system at the address indicated for the site in the County Assessor's Office. The owner shall have 30 days to reply to such notice. The owner will then have twelve months to remove the wind turbine and/or system or anemometer tower. The owner shall restore the site to its original condition and will be required to remove the foundation to a depth of ~~four~~ eight feet below the existing grade. Any of the transmission equipment, buildings or fences shall also be removed. If the owner does not comply with such order: the owner will be in violation of this regulation and the removal of the wind turbine and/or system or anemometer tower will be paid for as stated in #11 and #12 of this section.
- d. All wind turbines and accessory facilities shall be removed to ~~four~~ eight feet below ground level within 180 days of the dismantling of all above ground components. This period may be extended by the Zoning Administrator following a written request by an agent of the owner of the system.

## 11. Damages

- a. If such structures are not removed within the required time limits, Dakota County may have them removed at the owners of the wind turbine and/or system expense and Dakota County may sell any salvageable material subject to the requirements of #10 and #12.

## 12. Irrevocable Line of Credit or Escrow Account

- a. Dakota County shall require the owner to ascertain an irrevocable line of credit or an escrow bearing account equal to at least ~~40%~~ 60% of the original cost of the wind turbine and/or system to ensure sufficient funding is available for removal of same as described in #10 and #11 of this section prior to commencing construction. If a surety bond is to be substituted for a cash bond, it shall be prepaid for a period of five years, with the insurance carrier instructed to notify Dakota County Board of Commissioners of any delinquency in payment within 30 days of the occurrence of such delinquency, and to be renewed in five year increments until the project is decommissioned. Such delinquency shall be considered abandonment and full and sufficient grounds for Dakota County to dispose of the equipment as stated above. The escrow account for decommissioning to be held in a Dakota County Commissioner approved financial institution.

If the applicant or any subsequent owner of the wind turbine and/or system intends to transfer ownership of the wind turbine and/or system, the proposed new owner shall provide Dakota County Board of Commissioners with adequate evidence demonstrating that substitute decommissioning security has been made as provided above prior to the transfer of ownership.

Each wind energy conservation project under this section shall have a Decommissioning Plan outlining the anticipated means and cost for removing wind energy conservation system at the end of their serviceable life or upon being discontinued use. The cost estimates shall be made by a competent party: such as a Professional certified Wind Engineer of decommissioning or a person with suitable expertise or experience with decommissioning. The plan shall also identify the financial resources that will be available to pay for decommissioning and removal of the wind energy conservation system and accessory facilities.

## 13. Noise

- a. No Commercial/Utility wind energy conservation system shall exceed 50 dBA as measured per American National Standards Institute or subsequent standards and at the distances prescribed from a habitable dwelling unit. Exception: a Commercial /Utility wind energy conservation system may exceed 50 dBA during periods of severe weather as defined by the US Weather Service.
14. Shadow Flicker
    - a. Shadow flicker on any dwelling of a non-participating landowner shall not exceed 30 hours per year. The applicant shall provide the appropriate modeling as part of the application; unless an approved easement is presented to the county by the Developer and non-participating landowner.
  15. Interference
    - a. The applicant shall minimize or mitigate interference with electromagnetic communications, such as radio, telephone, microwaves, or television signals caused by any wind energy conservation system. The applicant shall notify all communication tower operators within five miles of the proposed wind energy conservation system location upon application to the county for permits.
  16. Drainage system
    - a. The project owner shall be responsible for immediate repair of damage to public/private drainage systems stemming from construction, operation or maintenance of the wind energy conservation system.
  17. Control Dust
    - a. The permittees shall utilize all reasonable measures and practices of construction to control dust **during the installation and removal process of any and all wind turbines.**
  18. Soil and Sediment Control Plan
    - a. The permittees shall develop a Soil Erosion and Sediment Control Plan prior to construction and submit the plan to the County. The Soil Erosion and Sediment Control Plan shall address the erosion control measures for each project phase and shall at a minimum identify plans for grading, construction and drainage of roads and turbine pads: necessary soil informational detailed design features to maintain downstream water quality; a comprehensive revegetation plan to maintain and ensure adequate erosion control and slope stability and to restore the site after temporary project activities; and measures to minimize the area of surface disturbance. Other practices shall include continuing excavated material protecting exposed soil, stabilizing restored material and removal of silt fences or barriers when the area is stabilized. The plan shall identify methods for disposal or storage of excavated material.
  19. Permit Fees
    - a. Applicant shall remit an application fee set by the County Board of commissioners.

Aleisha Barclay, Operations Manager for Pony Express, requested approval of a Special Designated Liquor License for July 10, 2021, from 9:00 a.m. to 5:00 p.m. She stated the horse race starts at 10:00 a.m. and other family events are planned. Commissioner Giese moved, seconded by Commissioner Albenesius to approve a Special Designated Liquor License for Atokad Downs Racetrack events on July 10<sup>th</sup> from 9:00 a.m. to 5:00 p.m. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

A Petition to Close or Vacate a Road was received for the north end of Lynch Avenue, Jackson, from Ed Mari. Commissioner Love moved, seconded by Chair Gill, to approve Resolution 21C-018 Directing the Highway Superintendent to Study the Use being made of Public Road. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

RESOLUTION 21C-018  
A RESOLUTION DIRECTING THE HIGHWAY SUPERINTENDENT  
TO STUDY THE USE BEING MADE OF PUBLIC ROAD

WHEREAS, Sec. 39-1722 Nebr. R.R.S., 1943, makes provisions for a county board of commissioners to commence the process of vacation or abandonment of public roads in its county; and

WHEREAS, a clear and unambiguous description of the roads to be relocated, vacated or abandoned, is as follows, to-wit:

Starting at north end of Lynch Avenue going south between parcels 220059462 and 220059713 (Davidson) approximately 1,042 feet. Section 26, Township 29N, Range 7E. Dakota County, Nebraska.

Aerial map showing said County Road to be vacated or abandoned in Dakota County, Nebraska is hereto attached, marked Exhibit "A",

WHEREAS, the vacation or abandonment of said roads is for one or more of the following reasons:

1. Said public road is not used by the public and is of no value to the public, and it therefore serves no purpose for it to remain open to the public.
2. The board cannot foresee any reason that the said road would have to be reopened in the future if it were vacated or abandoned.
3. The board believes that this roadway being left open constitutes a nuisance to the adjoining property owners.

NOW THEREFORE, BE IT RESOLVED, that the Dakota County, Nebraska Board of Commissioners deems that the public interest may require the vacation and/or abandonment of said public roads described above.

AND BE IT FURTHER RESOLVED, that the Dakota County Highway Superintendent be directed to study the use being made of such public road and that said County Highway Superintendent be directed to submit in writing to the Board, within 30 days from this date, a report upon the study made of her recommendation as to the vacation and/or abandonment thereof.

AND BE IT FURTHER RESOLVED, that this Resolution and the written report of the Dakota County Highway Superintendent be retained in the office of the County Clerk of Dakota County, Nebraska, as a part of the permanent public records of the Dakota County, Nebraska, Board of Commissioners.

PASSED AND APPROVED this 14<sup>th</sup> day of June, 2021.

Commissioner Love moved, seconded by Commissioner Giese, to appropriate transfer of funds for over-expended budget of the Data Processing function in the General Fund (\$5,000). ROLL CALL VOTE: Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes, Love- yes. UNANIMOUS MOTION CARRIED.

RESOLUTION 21C-019  
RESOLUTION TO APPROPRIATE TRANSFER OF FUNDS  
FOR OVER-EXPENDED BUDGET

WHEREAS, the Data Processing Department in the General Fund will exceed its budget with the May payment of accounts payable claims; and,

WHEREAS, an emergency exists; and,

WHEREAS, the General Fund Miscellaneous budget will have un-appropriated monies left.

BE IT THEREFORE RESOLVED that the Dakota County Board of Commissioners hereby authorize the un-appropriated moneys of the Miscellaneous budget of the General Fund to be utilized for the payment of the over expended budget of the Data Processing Department of the General Fund and that said budget be increased by \$5000.00 to \$133,000 for fiscal year 2020-2021.

BE IT FURTHER RESOLVED, that the Miscellaneous budget be reduced by \$5,000.00 to \$1,184,272.50 for fiscal year 2020-2021.

Passed and adopted this 14<sup>th</sup> day of June, 2021.

Jolene Gubbels, Highway Superintendent, presented the Road Report for May 30 – June 12, 2021. Total road maintenance- 298.5 hrs; tree/debris removal- 9.5 hrs; garbage pickup- 2 hrs.; blacktopping/millings- 42 hrs; gravel hauling – 117 hours; tons of gravel hauled – 1623.95, weed spraying/inspections- 6 hrs; sign repair – 1 hr. Requests for gravel on Elgin Ave and fix potholes on Dixon Path.

Discussion was had regarding a road department trailer that needs a title so it can possibly be sold for surplus. (2004 Utility Trailer)

Sheriff Kleinberg presented the Jail Report for the month of May, 2021.

May (Average per day):

County Inmates	Federal Inmates	Juveniles	Total-In-House
75	20	0.14	99

2021 Calendar (Average per day):

County Inmates	Federal Inmates	Juveniles	Total-In-House
71	29	0.08	100

2020-2021 Fiscal (Average per day):

County Inmates	Federal Inmates	Juveniles	Total-In-House
70	31	0.1	101

Federal Income

May Marshal	\$41,751.54	Fiscal Marshals:	\$645,903.25
May ICE:	.00	Fiscal ICE:	8,261.83
May OMMS/SDMS:	.00	Fiscal BIA/OMMS:	585.00
May Federal:	\$ 41,751.54	Fiscal Federal:	\$654,750.08

2021 Calendar Federal: \$229,797.42

May County Contracts: \$ .00      2020-21 Fiscal County Contracts: \$4,038.00

May Phone/Commissary Commission: \$12,168.74

Cost Per Inmate Per Day 2020:

<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
61.18	65.80	56.93	64.46	63.34							

The jail spent \$187,932.35 for the month of May—85% of yearly budget or 7% under fiscal year budget. In May 2020, the jail had spent 91% of yearly budget. The Jail spent \$29,366.15 less than was allotted for May 2021 budget or 13.5% under budget for the month.

May Bookings:

DCSO:	44	DAKOTA COUNTY:	34
SSCPD:	24	OTHER NE:	17
NSP:	3	SIOUX CITY:	24

COURT/SELF:	12
FED:	2
OTHER:	<u>0</u>
TOTAL:	85

OTHER IA:	4
OTHER STATES:	6
HOMELESS:	<u>0</u>
TOTAL:	85

It was noted that coronavirus has curtailed Work Release and the Jail is following the CDC guidelines.

Commissioner Committee Reports: Love- LEC; Giese- Board Workshop; Launsby- Equalization Workshop. Mail: South Sioux City Planning Commission Notice of Public Hearing was received regarding the Amendment to the General Redevelopment Plan for the Northeast Redevelopment Area. No emergency business.

Chair Gill recessed the Board of Commissioner meeting of June 14, 2021, at 4:05 p.m. Chair Gill reconvened the Board of Commissioner meeting at 4:17 p.m. The expected phone call was not received regarding clarification of wage statutes. Commissioner Love moved to approve payroll which died for lack of a second. Commissioner Giese moved, seconded by Commissioner Albenesius, to approve the payroll claims except deny the wage increase request for the County Attorney Office employees. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Gill- yes, Love- no, Giese- yes. MOTION CARRIED.

**General Fund Employer:** Gross Salaries-\$164,530.42; Net Pay-\$116,029.28; Total Retirement-\$11,512.60; Total FICA-\$12,170.49; Health Plan-\$34,866.00; Dental Plan-\$1,150.50; Life Insurance-\$201.21; Larry Albenesius-\$1,133.71; Robert Giese-\$1,133.71; Janet Gill-\$1,179.87; Troy Launsby-\$933.71; Scott Love-\$1,133.71; Cherie Conley-\$1,553.31; Leticia Vargas-\$1,321.60; Joan Spencer-\$2,321.49; Kathy Abbe-\$1,186.40; Dawn Bousquet-\$2,321.49; Maria Garcia-\$984.38; Stephanie Gatzemeyer-\$1,540.13; Jalissa Hattig-\$1,186.40; Brenda Landaverde-\$946.48; Samantha Mitchell-\$1,052.91; Debera Benton-\$1,160.00; Christy Abts-\$2,321.49; Melissa Collins-\$1,100.80; Courtney Lane-\$1,100.80; Joseph O'Neil-\$265.30; Karen Jimenez-\$1,508.97; Katherine Wiltgen-\$2,321.49; Louvontree Hunter-\$2,850.36; Debra Jensen-\$1,654.95; Casandra Pedroza-\$960.00; Kevin Hansen-\$1,879.12; Tammy Dunn Peterson-\$1,184.00; Shaun Bird-\$2,070.12; Russell Briggs-\$0.00; Sergio Castillo-\$3,011.06; Timothy Decker-\$2,387.41; Brian Ellinger-\$2,688.50; Penny Epting-\$2,210.40; Brian Fernau-\$3,057.38; Tyler Fulkerth-\$2,880.23; Brent Gilster-\$2,851.06; Martin Guerrero-\$2,951.50; Richard Hansen-\$2,049.74; Melvin Harrison III-\$3,176.14; Jason James-\$2,908.24; Douglas Johnson-\$2,319.42; Kimberly Johnson-\$677.73; Jared Junge-\$2,784.95; Christopher Kleinberg-\$2,532.44; Kevin Rohde-\$3,257.32; Mardi Schnee-\$1,088.80; Ryne Sell-\$206.30; Shantel Krull-\$937.50; Katie Lehmann-\$1,332.00; Debra Schmiedt-\$3,295.38; Kimberly Watson-\$3,624.77; Melinda Wicks-\$2,500.00; Emma Wiebelhaus-\$1,080.00; Jacob Acero-\$1,683.30; Angelica Antonio-\$2,142.29; Zachery Bickett-\$2,063.22; Rebecca Broer-\$1,687.20; Kacie Brown-\$2,015.78; Ricardo Chavez-\$1,624.94; Lacey Clark-\$387.08; Alexander DeLeon-\$1,840.80; Elisabet DeRoin-\$2,080.11; Jesse Doelle-\$1,584.80; Jon Enstrom-\$2,136.42; Jonathan Gray-\$2,095.68; Kimberly Greco-\$1,402.06; Sara Gritten-\$1,468.72; Kara Groetken-\$1,955.52; Todd Hammer-\$2,208.51; Adam Hough-\$1,759.87; Brenda Irwin-\$1,671.99; Hunter Jones-\$697.59; Skyler Miner-\$1,865.20; Mark Nelson-\$1,763.59; Gregory Nyhof-\$2,123.78; Kimberly Peterson-\$2,020.68; Michele Rohde-\$1,417.75; Jonathan Romo-Rodriguez-\$1,337.28; Rebecca Schoep-\$1,883.52; Jennifer Svendsen-\$3,057.23; Taylor Tadlock-\$1,887.36; Danielle Thibodeau-\$1,985.66; Estrella Vazquez-\$1,358.28; Randall Walsh-\$2,319.48; Deanna Hagberg-\$1,938.00; Jolene Gubbels-\$1,388.00; Matthew Roost-\$265.30; Jana Adam-\$1,248.50; Yvette Aldana-\$1,244.50; Theresa Grove-\$1,948.80; Yesica Saldana Cisneros-\$1,400.00; Jacqueline Traum-\$1,440.00; Willard Johnston-\$2,016.66; **General Fund Employee:** Federal Tax-\$13,318.78; State Tax-\$6,148.63; Soc Sec-\$9,863.62; Medicare-\$2,306.87; Extra Fit-\$846.00; Extra Sit-\$140.00; Retirement-\$7,834.63; Health Plan-\$2,800.00; Dental Plan-\$546.00; Colonial Health-\$264.48; Sheriff Union Dues-\$435.00; Colonial Life/Disability-\$54.00; Deferred Comp-\$1,225.00; Garnishments-\$791.07; Flex Plan Medical-\$997.50; Flex Plan Dependent Care-\$208.33; VSP Vision Prem-\$475.78; Legal Shield-\$86.24; Liberty Nat'l Pretax-\$0.00; Liberty Nat'l-\$71.06; VSP Vision Base-\$88.15; **Road Fund Employer:** Gross Salaries-\$15,784.00; Net Pay-\$11,159.98; Retirement-\$1,065.46; Total FICA-\$1,181.97; Health Plan-\$4,470.00; Dental Plan-\$147.50; Life Insurance-\$24.61; Brent Byroad-\$1,671.20; Kevin Chambers-\$1,567.20; Ryan Chambers-\$1,567.21; Robert Hacker-\$1,579.20; Lance Jacobsen-\$1,555.20; David Kneiff-\$1,567.20; Kimon Litras-\$1,615.20; Dean Pallas-\$1,579.20; Tyler Pallas-\$1,515.20; Matthew Roost-\$1,567.20; **Road Fund Employee:** Federal Tax-\$1,250.28; State Tax-\$556.33; FICA-\$957.93; Medicare-\$224.04; Extra Fit-\$150.00; Retirement-\$710.24; Health Plan-\$200.00; Dental Plan-\$63.00; Colonial Health-\$38.23; Garnishments-\$208.62; Road Union Dues-\$175.00; Legal Shield-\$36.88; Liberty National PreTax-\$6.50; VSP Vision Base-\$46.97; **Health Planning Grant Employer:** Gross Salaries-\$1,406.00; Net Pay-\$1,079.42; Retirement-\$94.91; Total FICA-\$104.79; Health Plan-\$447.00; Dental Plan-\$14.75; Life Insurance-\$2.55; Jennifer Ankerstjerne-\$1,406.00; **Health Planning Grant Employee:** Federal Tax-\$67.19; State Tax-\$33.19; FICA-\$84.93; Medicare-\$19.86; Extra Sit-\$5.00; Retirement-\$63.27; Dental Plan-\$21.00; VSP Vision-\$15.19; Legal Shield-\$16.95; **Juvenile Services Aid Employer:** Gross Salaries-\$1,207.80; Net Pay-\$672.01; Retirement-\$81.53; Total FICA-\$64.01; Health Plan-\$447.00; Dental Plan-\$14.75; Life Insurance-\$2.55; Sarah Anderson Deck-\$1,207.80; **Juvenile Services Aid Employee:** Federal Tax-\$31.32; State Tax-\$15.11; FICA-\$51.88; Medicare-\$12.13; Retirement-\$54.35; Health Plan-\$350.00; Dental Plan-\$21.00.

Chair Gill adjourned the Board of Commissioners meeting of June 14, 2021, at 4:23 p.m.

Dakota County Board of Commissioners

Janet Gill, Chair

Date signed

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Joan Spencer, County Clerk/Secretary

Date

**Dakota County Board of Equalization**  
Monday, 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

Chair Launsby called the meeting to order at 9:02 a.m. Present: Launsby, Gill, Giese, Albenesius. Absent: Love (present at regular meeting). Also present was Christy Abts, Assessor, Sam Ferraro and Frank Ferraro, Referees (present at Protest Valuation Hearings) and Kim Watson, County Attorney (present at regular meeting) and 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. **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**

The Board reviewed all property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee. The Board of Equalization took a recess from 10:41 to 10:47 a.m.

Board Member Gill moved, seconded by Board Member Giese, to approve and accept the recommendation of the referee on all parcels heard by the referee and to accept the Assessor recommendation on parcel #220000603 which was reviewed only by the Assessor. ROLL CALL VOTE: Gill- yes, Love- absent, Giese- yes, Albenesius- yes, Launsby- yes. **UNANIMOUS MOTION CARRIED.**

Prot #	PARCEL #	CURRENT OWNER LAST	PREVIOUS TOTAL	CURRENT TOTAL	REFEREE RECOMM	BOE TOTAL
56	220000603	OLSON	69,140	82,260		82,260
18	220156999	GENTRUP	181,745	199,645	199,645	199,645
38	220019606	KINZIE	58,990	71,100	60,970	60,970
69	220273705	MAHLON,LLC	16,260	23,260	23,260	23,260
70	220273706	MAHLON,LLC	16,255	23,255	23,255	23,255
71	220273707	MAHLON,LLC	17,210	24,210	24,210	24,210
72	220273708	MAHLON,LLC	16,790	23,790	23,790	23,790
73	220273709	MAHLON,LLC	17,130	24,130	24,130	24,130

74	220273710	MAHLON,LLC	15,980	22,980	22,980	22,980
75	220273711	MAHLON,LLC	17,205	24,205	24,205	24,205
76	220273712	MAHLON,LLC	19,375	26,375	26,375	26,375
81	220127867	SIGATY	130,535	137,355	137,355	137,355
<b>PROT #</b>	<b>PARCEL #</b>	<b>CURRENT OWNER LAST NAME</b>	<b>PREVIOUS TOTAL</b>	<b>CURRENT TOTAL</b>	<b>REFEREE RECOMM</b>	<b>BOE TOTAL</b>
82	220074461	LEINART	212,345	242,045	242,045	242,045
84	220038449	SAUGSTAD	67,320	76,205	76,205	76,205
85	220081328	DOLEZAL	181,530	200,255	200,255	200,255
86	220073309	E & F FARMS, LLC	501,110	534,765	520,210	520,210
87	220004358	WALKER	116,475	129,420	129,420	129,420
89	220007373	JUMP	56,260	60,625	60,625	60,625
91	220090076	REXROAD	155,170	226,450	220,500	220,500
92	220014124	CAUDILL	149,730	162,330	162,330	162,330
93	220069824	MOORE	144,875	157,615	157,615	157,615
94	220060452	BINNEBOESE	125,305	332,375	332,375	332,375
95	220000948	HUNN	66,585	72,410	72,410	72,410
97	220154481	BLEDSOE & DANIELS	581,525	664,485	664,485	664,485
100	220059012	SULLIVAN	207,860	242,105	242,105	242,105
114	220060274	BLOOMFIELD	189,690	288,180	288,180	288,180
115	220077622	MARI	494,455	758,365	732,485	732,485
116	220020221	HOBBS	96,420	95,060	95,060	95,060
117	220051259	VALDOVINOS & TORRES HERRERA	203,235	226,910	226,910	226,910
121	220273992	VALDOVINOS	235,135	242,670	242,670	242,670
122	220046557	DUGGAN	116,875	122,025	122,025	122,025
124	220051135	LEHR	155,080	157,795	157,795	157,795
130	220170746	MORROW	12,290	26,955	12,695	12,695
141	220005583	CAIN	16,660	33,365	26,575	26,575
148	220014388	DAVIS	162,715	176,495	176,495	176,495
159	220037264	SIOUXLAND BANK	101,360	126,910	126,910	126,910
170	220009767	JOHNSON	80,795	89,005	89,005	89,005
171	220273518	OLDENBURG	4,640	9,605	7,910	7,910
176	220206368	PREDIADO	176,740	179,685	179,685	179,685
195	220013373	RAYNOR	126,665	137,210	137,210	137,210
197	220048088	MAGANA-RUIZ	82,040	93,965	93,965	93,965
201	220009910	SILVERIO PRECIADO & MAGANA	155,985	153,325	153,325	153,325

202	220020612	PRECIADO	128,295	135,160	135,160	135,160
203	220042713	PRECIADO	252,935	257,350	257,350	257,350
204	220057567	PRECIADO	188,500	184,570	184,570	184,570
205	220198063	PRECIADO	222,120	255,955	255,955	255,955
206	220049378	PRECIADO	154,370	159,085	159,085	159,085
213	220206694	BIRD	17,850	24,850	24,850	24,850

Chair Launsby recessed the meeting at 11:02 a.m. Chair Launsby reconvened the Board of Equalization meeting at 4:50 p.m. Roll Call: Launsby-yes, Gill-yes, Love- yes, Giese- yes, Albenesius- yes. Absent: None. The Open Meetings Act was read.

Board Member Gill moved, seconded by Board Member Giese, to approve the consent agenda to approve the minutes of June 28, 2021. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

The Assessor had no corrections to real property.

No Mail, emergency business or public comment.

Chair Launsby adjourned the July 12, 2021, Board of Equalization meeting at 4:51 p.m.

County Board of Equalization

\_\_\_\_\_  
Troy Launsby, Chair

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Date signed

\_\_\_\_\_  
Joan Spencer, County Clerk

\_\_\_\_\_  
Date

**Dakota County Board of Equalization**  
 Tuesday, July 20, 2021  
 9:00 a.m. Protest Valuation Hearings  
 County Board Meeting Room, First Floor  
 Dakota County Courthouse, Dakota City, Nebraska

Chair Launsby called the meeting to order at 9:03 a.m. Present: Launsby, Gill, Love, Giese, Albenesius (arrived at 9:11 a.m.). Absent: None. Also present was Melissa Collins, Assessor representative until Assessor Christy Abts arrived at 9:30 a.m., Sam Ferraro, Referee and 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. 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

Board Member Gill moved, seconded by Board Member Love, to approve the minutes of July 12, 2021. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- absent, Launsby- yes. UNANIMOUS MOTION CAARRIED.

The Board reviewed all property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee.

Board Member Love moved, seconded by Board Member Albenesius, to approve and accept the recommendation of the referee on all parcels reviewed. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Prot #	PARCEL #	CURRENT OWNER LAST	PREVIOUS TOTAL	CURRENT TOTAL	REFeree RECOMM	BOE TOTAL
54	220055114	THONGPHET & WILSENG	117,375.00	117,375.00	82,165.00	82,165.00
78	220148732	HARRIS	311,505.00	353,725.00	312,895.00	312,895.00
80	220074976	ALAMILLO	98,205.00	346,750.00	251,945.00	251,945.00
123	220136815	JOHNSTON	187,810.00	193,085.00	191,295.00	191,295.00
140	220210217	CAIN	170,700.00	184,750.00	184,750.00	184,750.00
153	220070989	MILLER	92,005.00	116,660.00	116,660.00	116,660.00
158	220070962	BERGER	13,385.00	22,515.00	18,555.00	18,555.00
163	220077185	ALBENESIUS	18,655.00	44,970.00	34,610.00	34,610.00
165	220077355	ALBENESIUS	133,300.00	321,220.00	321,220.00	321,220.00
166	220077541	STOWE	152,175.00	158,440.00	153,150.00	153,150.00
167	220058938	BRUNICK	55,945.00	75,865.00	75,865.00	75,865.00
169	220089809	KENT	85,190.00	140,195.00	133,285.00	133,285.00
175	220177473	DAVIS	205,840.00	259,265.00	246,335.00	246,335.00
193	220210500	STORM	247,175.00	356,900.00	338,020.00	338,020.00
194	220079552	R CREEK, LLC	202,190.00	283,295.00	238,045.00	238,045.00

207	220062641	WHITE	12,500.00	17,000.00	11,900.00	11,900.00
208	220062463	WHITE	15,150.00	22,150.00	15,055.00	15,055.00
209	220062110	WHITE	18,750.00	25,750.00	18,025.00	18,025.00
210	220142459	WHITE	492,370.00	523,870.00	523,870.00	523,870.00

Prot #	PARCEL #	CURRENT OWNER LAST	PREVIOUS TOTAL	CURRENT TOTAL	REFEREE RECOMM	BOE TOTAL
211	220062560	WHITE	74,610.00	81,610.00	57,125.00	57,125.00
220	220026599	SOLIS	76,535.00	79,015.00	79,015.00	79,015.00
223	220048428	MEIER	138,965.00	159,490.00	146,790.00	146,790.00
224	220049696	BEL FURY	112,065.00	137,125.00	119,000.00	119,000.00
226	220089256	GATZEMEYER	373,860.00	437,915.00	437,915.00	437,915.00

Chair Launsby adjourned the July 20, 2021, Board of Equalization meeting at 10:11 a.m.

County Board of Equalization

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Troy Launsby, Chair

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Date signed

\_\_\_\_\_  
Joan Spencer, County Clerk

\_\_\_\_\_  
Date

**Dakota County Board of Equalization  
Emergency Meeting**  
Friday, July 23, 2021  
8:00 a.m. Protest Valuation Hearings  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Launsby called the emergency meeting to order at 8:04 a.m. Present: Launsby, Gill, Love (arrived at 8:15 a.m.), Giese, Albenesius. Absent: None. Also present was Christy Abts, Assessor, Sam Ferraro, Referee, Darrel Stanard, Referee and 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. EMERGENCY BUSINESS
  - a. 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
  - 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

Chair Launsby stated the business of the emergency meeting is to hear protest filings before the statutory deadline of prior to July 25 which falls on a Sunday.

The Board reviewed all property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee. The Chair recessed the meeting at 9:08 a.m. and reconvened at 9:15 a.m. Board Member Love left the meeting at 10:30 a.m. and arrived back at 10:40 a.m.

Tawnya Beermann, Protest #143 (220086885) reviewed with the Board the research she presented to the referee for consideration. Ms. Beermann brought land and property values on other parcels in the county for comparisons. Darrel Stanard, Referee, stated the data she presented cannot be used to set value and that the land value is pulled out on acreage comparisons and the 'style' of home needs to be comparable. Christy Abts, Assessor, explained land is valued by 1<sup>st</sup> acre and a different rate for the remaining acres and the more acres you have the less value you have on the average of the whole acres in an acreage.

Board Member Love moved, seconded by Board Member Giese, to approve and accept the recommendation of the referee on all parcels reviewed except to approve and accept the Assessor's recommendation on protest #10 (220007357), #138 (220041113) and #139 (220201110). ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Prot #	PARCEL #	CURRENT OWNER LAST	PREVIOUS TOTAL	CURRENT TOTAL	REFeree RECOMM	BOE TOTAL
1	220149038	TORTICILL	155,675	214,545	231,095	231,095
4	220171599	MESSERSCHMIDT	114,370	208,205	191,850	191,850
5	220087407	MESSERSCHMIDT	558,480	645,735	626,145	626,145
9	220177279	MOHNSON	175,470	270,350	270,350	270,350
10	220007357	MOHNSON	106,895	117,630	109,920	117,630
22	220026572	BANKFIRST	2,004,145	2,004,145	1,056,760	1,056,760
23	220025886	BANKFIRST	15,680	15,680	15,680	15,680
25	220274428	Nelson	-	120,220	96,390	96,390
26	220274429	Nelson	-	1,568,030	578,515	578,515
30	220056323	PARKVIEW INDUSTRIES	570,520	1,104,680	1,104,680	1,104,680
31	220030650	PARKVIEW INDUSTRIES	267,375	392,500	349,605	349,605
32	220030553	PARKVIEW INDUSTRIES	137,475	328,260	328,260	328,260

33	220035415	PARKVIEW INDUSTRIES	103,740	220,435	220,435	220,435
34	220030383	PARKVIEW INDUSTRIES	198,645	216,450	216,450	216,450
36	220069956	JOHNSON	179,655	230,255	224,630	224,630
41	220087474	GENTRUP	491,535	594,570	529,645	529,645
47	220123519	MELLICK	206,610	240,190	218,975	218,975
48	220153450	VITITO	233,570	308,645	245,045	245,045
49	220173753	REED	57,050	65,795	53,175	53,175
50	220061211	DORCEY	212,535	323,685	309,000	309,000
51	220079196	GODDARD	471,710	501,700	453,080	453,080
52	220073341	GODDARD	50,110	103,445	50,110	50,110
55	220074194	ARMBRIGHT	215,965	261,935	261,935	261,935
83	220059934	TULLIS & ROCKFORD	232,465	334,715	334,715	334,715
88	220012148	TECHNOLOGY INNOVAT	145,225	746,035	244,375	244,375
90	220089345	BREWER	155,535	348,350	227,825	227,825
96	220027080	CHERRY RIDGE LTD PRT	1,662,710	1,879,445	1,820,770	1,820,770
98	220074577	BEERMANN, TRUSTEES	392,700	438,065	422,630	422,630
99	220089094	BEERMANN, TRUSTEES	166,130	198,020	198,020	198,020
101	220201234	KONIDAS ENTERPRISES,	565,985	715,750	715,750	715,750
102	220196753	KONIDAS ENTERPRISES,	289,490	362,965	362,975	362,975
103	220199523	KONIDAS ENTERPRISES	579,285	653,155	653,155	653,155
104	220091870	KUBIK	8,000	20,635	15,125	15,125
105	220196729	KUBIK	12,500	17,545	17,545	17,545
106	220085064	KUBIK	126,585	131,620	119,065	119,065
107	220003653	GAITHER	121,805	121,805	90,000	90,000
108	220204705	WITTE	95,750	101,290	101,290	101,290
109	220082200	LARSON	163,750	187,710	187,711	187,711
110	220058946	KRAHMER	371,570	541,325	476,580	476,580
111	220117837	Mid-American Washout	509,475	509,475	300,030	300,030
112	220177287	VILLAS -CRYSTAL CRT	320,015	360,250	273,000	273,000
113	220178070	VILLAS -CRYSTAL CRT	762,825	727,415	546,000	546,000
118	220077061	ROHDE	769,145	924,440	847,915	847,915
119	220083177	ELLINGER	90,170	122,365	122,365	122,365
120	220084874	MESSERSCHMIDT TRst	499,855	575,550	575,550	575,550
125	220027706	WEBER	50,615	66,955	66,955	66,955
126	220142165	WEBER	82,310	87,295	87,295	87,295
127	220127573	MC NEAR	48,830	53,600	53,500	53,500
128	220087512	ROHDE REV TRUST	602,415	662,635	645,440	645,440
129	220076391	BOUSQUET	285,005	329,630	329,630	329,630
131	220078696	SWANSON SR	330,340	421,030	372,240	372,240
132	220102562	GARWOOD	34,125	63,875	63,875	63,875
133	220146454	MUNOZ	220,000	282,020	240,000	240,000
134	220175055	HULS	935	15,355	1,675	1,675
135	220156689	WENTHER	258,150	393,170	322,540	322,540
136	220057540	WENTHER	332,090	408,920	408,920	408,920
137	220149321	STRONG	189,130	278,780	278,780	278,780
138	220041113	PRUEHS	231,280	280,700	248,460	280,700
139	220201110	PENGUIN INVESTMENT	324,515	418,010	385,520	418,010
142	220087636	MASTERS	367,005	417,335	359,445	359,445
143	220086885	BEERMANN	183,055	228,130	228,130	228,130
144	220175764	RASMUSSEN TRUST	189,995	228,520	207,130	207,130

145	220080569	RASMUSSEN TRUST	489,155	595,165	499,100	499,100
146	220178364	MC CARTHY	225,235	276,005	245,210	245,210
147	220064865	SEVEREIDE	133,400	234,390	221,595	221,595
149	220273619	LIEBER	3,660	4,680	4,680	4,680
150	220273617	LIEBER	266,220	342,670	332,275	332,275
151	220273616	LIEBER	395,945	483,040	381,610	381,610
152	220273618	LIEBER	20,160	24,995	20,160	20,160
154	220063370	PINKELMAN	140,735	151,010	151,010	151,010
155	220063427	LIEBER, TRUSTEES	67,760	77,705	71,160	71,160
156	220274085	LIEBER, TRUSTEES	31,155	101,615	92,995	92,995
157	220063133	RYAN	124,945	138,165	90,975	90,975
160	220057427	TORTICILL	236,035	243,935	229,400	229,400
161	220180571	MERCHANT	109,355	105,715	105,715	105,715
162	220056331	MERCHANT	36,750	73,380	12,130	12,130
164	220077096	ALBENESIUS	436,715	480,200	450,330	450,330
168	220002800	KENT	17,335	25,685	25,685	25,685
172	220205922	CORNHUSKER PLAZA	4,425,000	4,982,875	4,223,230	4,223,230
173	220205833	PERKINS DELAWARE	1,155,535	1,155,535	1,155,535	1,155,535
174	220025495	MTC2 LLC	447,385	982,670	704,195	704,195
177	220092052	SSCNE LP	4,659,485	1,808,700	1,808,700	1,808,700
178	220206384	SSCNE LP	16,190	153,635	153,635	153,635
179	220196427	SSCNE LP	19,025	156,470	156,470	156,470
180	220196389	SSCNE LP	16,005	153,450	153,450	153,450
181	220196176	SSCNE LP	18,045	155,490	155,490	155,490
182	220181152	SSCNE LP	16,745	154,190	154,190	154,190
183	220178895	SSCNE LP	16,375	153,820	153,820	153,820
184	220170851	SSCNE LP	17,740	155,185	155,185	155,185
185	220166538	SSCNE LP	16,375	153,820	153,820	153,820
186	220145296	SSCNE LP	15,665	153,110	153,110	153,110
187	220142645	SSCNE LP	18,020	155,465	155,465	155,465
188	220111882	SSCNE LP	16,005	153,450	153,450	153,450
189	220094063	SSCNE LP	16,560	154,005	154,005	154,005
190	220023301	SSCNE LP	16,190	153,635	153,635	153,635
191	220073589	GODDARD	218,875	270,775	269,800	269,800
192	220069743	BATES	37,775	47,285	44,500	44,500
196	220056692	SOUTH SIOUX CITY	-	1,405,710	1,405,710	1,405,710
198	220088047	VON SEGGERN TRUST	607,485	648,390	624,335	624,335
199	220087415	DENKER	206,260	225,705	215,970	215,970
200	220106703	NACORA LTD	11,340	16,370	16,370	16,370
212	220078416	WELCH	195,765	233,890	219,080	219,080
214	220177422	GUBBELS	348,455	372,405	366,470	366,470
215	220006210	HARRIS	8,475	20,800	20,800	20,800
216	220007209	HARRIS	142,235	187,200	169,360	169,360
217	220007020	HARRIS	39,175	44,735	44,735	44,735
218	220008256	HARRIS	8,475	24,045	24,045	24,045
219	220176779	GRAINBELT FARMS LLC	197,520	235,370	235,370	235,370
221	220145156	KRUEGER	512,095	544,235	544,235	544,235
222	220068518	CIOVIS ENERGY, LLC	16,839,545.	16,839,545	16,839,545	16,839,545
225	220055254	EARTHGRAINS BAKING	2,198,075	2,198,075	2,198,075	2,198,075
227	220035911	REALTY INCOME PROP	668,500	668,500	668,500	668,500

Darrel Stanard, Assessor, stated he would like to see all mobile home courts reviewed and an economic rental study done.

The Board reviewed the Report of Destroyed Real Property. There was one parcel for consideration--#220063370 (Pinkelman/Brown). Board Member Giese moved, seconded by Board Member Gill, to accept and approve the Assessor's recommendation of denial. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Chair Launsby adjourned the July 23, 2021, Emergency Board of Equalization meeting at 11:21 a.m.

County Board of Equalization

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Troy Launsby, Chair

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Date signed

\_\_\_\_\_  
Joan Spencer, County Clerk

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Date

**Dakota County Board of Equalization**  
Monday, August 8, 2021  
3:30 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Launsby called the meeting to order at 4:22 p.m. Present: Launsby, Gill, Love, Giese, Albenesius. Absent: None. Also present was Christy Abts, Assessor, Kim Watson, County Attorney and 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
  - a. Approval of the previous minutes – June 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

Board Member Giese moved, seconded by Board Member Love, to approve the minutes of the July 20 and 23 meetings. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Albert Maul, Attorney and Rob Stowe, CEO, representing Pender Community Hospital District addressed the Board. Mr. Maul gave the Board information on who they are and how they operate and offered to answer questions. Mr. Maul stated that the Pender Community Hospital District is a political subdivision of the State of Nebraska. The headquarters are in Pender and they have outreach into several communities—Emerson, Bancroft, Pender, Wisner, Beemer. A new clinic has been built in Emerson in a portion of Dakota County where a clinic and pharmacy are located. He stated they have been previously tax exempt and wondered what has changed and what can he explain. Christy Abts, Assessor, stated that Dakota County was not included in the territory when the hospital district was first set up. Ms. Abts stated NACO was contacted for guidance and NACO stated most clinics were for-profit so the previous Assessor put this parcel on the tax rolls. Mr. Maul stated the Pender Hospital district is different in the fact that they are a political subdivision of the State and can operate within and outside their district and statutes allow them to operate hospitals, clinics, nursing homes, pharmacies and other facilities related to elder care under the umbrella of the hospital district act. The previous clinic in Emerson was operated under the Pender Community Hospital Foundation, a private foundation and leased to Mercy and was not tax exempt. Mr. Maul restated that the district is a political subdivision similar to a village or fire district. Commissioner Love stated he thought the Board should do more research before a decision be made. Commissioner Giese asked him to explain how they were non-profit. Mr. Maul stated they are a political subdivision. He also stated he was only aware of one other hospital district in the State of Nebraska.

Christy Abts, Assessor, stated she felt she is not receiving a clear answer from NACO. The Pender Hospital District has not filed for tax exempt status (Form 451) and she stated the clinic was originally purchased under the Foundation and it was changed. Kim Watson, County Attorney, asked if they were sent notice of taxable status on or before March 1<sup>st</sup>. Ms. Abts was unaware of a specific form and thought a tax statement was sent. Ms. Abts stated the District sent a letter requesting the guidelines for a permissive exemption and the form was sent and never received back. Ms. Abts stated the value is approximately \$1 million dollars. Statutes §25-3529 – 3536 regarding forming a district were briefly discussed. Ms. Watson stated the courts are generally reluctant to tax a subdivision receiving tax dollars.

No Mail, emergency business or public comment.

Chair Launsby adjourned the August 8, 2021, Board of Equalization meeting at 4:47 p.m.

County Board of Equalization

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Troy Launsby, Chair

Date signed

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Joan Spencer, County Clerk

Date

**Dakota County Board of Equalization**  
Tuesday, September 7, 2021  
3:30 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Launsby called the meeting to order at 4:25 p.m. Present: Launsby, Gill, Love, Giese, Albenesius. Absent: None. Also present was Christy Abts, Assessor, Kim Watson, County Attorney and 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
  - 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. Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Case 20E-0072 Boys & Girls Home v. Dakota County
  - e. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Case 20E-0072 Boys & Girls Home v. Dakota County.
  - f. Discussion regarding inviting schools to County protest hearings.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. AJOURNMENT

Board Member Love moved, seconded by Board Member Giese, to approve the minutes of the August 9, 2021, meeting. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

A hearing was held for the Board to consider all information regarding the application for Exemption from Motor Vehicle Taxes by Glad Tidings Lighthouse, South Sioux City, for their 2018 Chevrolet used for trips, church activities and ministry. Board Member Love moved, seconded by Board Member Giese, to accept the recommendation of approval from the Treasurer and approve the exemption of motor vehicle taxes for Glad Tidings Lighthouse's 2018 Chevrolet used for church activities and ministry. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, updated the Board regarding the recommendation from the Nebraska Associate of County Officials (NACO) regarding the tax-exempt status of Pender Community Hospital clinic located on parcel #220001448 in Dakota County. NACO felt there was no doubt that the Pender Community Hospital District is a subdivision of the State and their exemption status would therefore be governed by a different set of statutes. Also, if the County Assessor has determined it is not tax exempt, a notice of taxable status must be sent before March 1<sup>st</sup> and the notice was not sent. Board Member Love moved, seconded by Board Member Giese, to approve the clinic owned by the Pender Community Hospital District (parcel #22001448) to be tax exempt. ROLL CALL VOTE: Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes, Love- yes. UNANIMOUS MOTION CARRIED.

A hearing was held for the Siouxland Community Health Center regarding their exemption application to withhold taxes for real or tangible personal property on parcel #220141894. Christy Abts, Assessor, stated Siouxland Community Health Center did not own the property on January 1, 2021, and the application was filed after the deadline. The Assessor's Office will send them an application in December to file for 2022. Board Member Giese moved, seconded by Board Member Gill, to accept the Assessor's recommendation (property not owned on 1/1/21 and statutorily late filing) to deny the request for tax exemption for Siouxland Community Health Center (parcel #220141894). ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Gill- yes, Love- yes, Giese- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Gill, to convene in closed session to discuss pending litigation in TERC Case #20E-0072 Boys & Girls Home v. Dakota County. ROLL CALL VOTE: Launsby- yes, Gill- yes, Love- yes, Giese- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED at 4:30 p.m. Chair Launsby restated the purpose of the closed session.

Board Member Love moved, seconded by Board Member Albenesius, to reconvene in open session. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED at 4:38 p.m.

Board Member Gill moved, seconded by Board Member Giese, to approve having the County Attorney prepare a Confession of Judgement for Boys & Girls Home TERC (Tax Equalization Review Commission) Case #20E-0072. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Discussion was had regarding inviting the schools to attend County Board of Equalization protest hearings since most people protest their value because the increase in value will most likely increase their tax payment. The County Clerk will organize the protests by school district.

No Mail, emergency business or public comment.

Chair Launsby adjourned the September 7, 2021, Board of Equalization meeting at 4:42 p.m.

County Board of Equalization

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Troy Launsby, Chair

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Date signed

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Joan Spencer, County Clerk

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Date

**Dakota County Board of Equalization**  
Monday, September 20, 2021  
3:30 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Launsby called the meeting to order at 4:28 p.m. Present: Launsby, Love, Giese, Albenesius. Absent: Gill. Also present was Christy Abts, Assessor, Kim Watson, County Attorney and 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
  - 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

Board Member Love moved, seconded by Board Member Giese, to approve the minutes of the September 7, 2021, meeting. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- absent. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Giese, accept the recommendation of the Assessor and approve 100% permissive exemption in 2020 for the Boys & Girls Home (parcel 220154074). ROLL CALL VOTE: Giese- yes, Albenesius- yes, Launsby- yes, Gill- absent, Love- yes. UNANIMOUS MOTION CARRIED

No Mail, emergency business or public comment.

Chair Launsby adjourned the September 20, 2021, Board of Equalization meeting at 4:31 p.m.

County Board of Equalization

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Troy Launsby, Chair

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Date signed

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Joan Spencer, County Clerk

\_\_\_\_\_  
Date

**Dakota County Board of Equalization**  
Monday, October 4, 2021  
3:30 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Launsby called the meeting to order at 5:55 p.m. Present: Launsby, Gill, Love, Giese, Albenesius. Absent: None. Also present was Christy Abts, Assessor, Kim Watson, County Attorney and 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
  - a. Approval of the previous minutes – September 20, 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

Board Member Love moved, seconded by Board Member Giese, to approve the minutes of the September 20, 2021, meeting. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Board Member Gill moved, seconded by Board Member Albenesius, to levy the necessary taxes for the current year and certify all levies. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED

**DAKOTA COUNTY LEVIES 2021-22**

DAKOTA COUNTY VALUATION - \$1,983,338,460

POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION

						2021-22
COUNTY	General					TOTAL
County General Fund	0.348739					0.348739
CITY/VILLAGE	General	Bond	Police Pen.	Fire	Library	TOTAL
Dakota City	0.350100	0.144178			0.048059	0.542337
Homer	0.218980					0.218980
Hubbard	0.418635					0.418635
Jackson	0.307117	0.075045				0.382162
South Sioux City	0.301182		0.026345	0.030000	0.074923	0.432450
SCHOOL DISTRICT	General	Bond	Qual. CPU	Bond K-12	Sp.Bldg	TOTAL
4 Ponca - H.S. Bond 2009	1.020845	0.121045				1.141890
11 So. Sioux City	1.050000		0.015136	0.089723		1.154859
11 S SC - No Bond (Jackson Affiliation)	1.050000		0.015136			1.065136
31R Homer	0.763745				0.085000	0.848745
561 Emerson Hubbard	0.803991				0.006773	0.810764
SUBDIVISION	General	Cap. Imp.	ADA/Haz M	Bond		TOTAL



**Dakota County Board of Equalization**  
Monday, November 15, 2021  
3:30 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Launsby called the meeting to order at 4:00 p.m. Present: Launsby, Gill, Love, Giese. Absent: Albenesius. Also present was Dawn Bousquet, Treasurer, Christy Abts, Assessor, Kim Watson, County Attorney and 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
  - 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

Board Member Gill moved, seconded by Chair Launsby, to excuse Board Member Albenesius from today's meeting. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Gill, to approve the minutes of the October 4, 2021, meeting. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- absent, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Chair Launsby called for the Hearing for Heartland Counseling Services application for Exemption from Motor Vehicle Taxes for the 2005 Ford Taurus which is used to provide community support services, crisis response and peer support services to clients. Dawn Bousquet, Treasurer, approves the application. Board Member Love moved, seconded by Board Member Giese, to approve the motor vehicle exemption for Heartland Counseling's 2005 Ford Taurus (VIN# 1FAFP53255A11766). ROLL CALL VOTE: Giese- yes, Albenesius- absent, Launsby- yes, Gill- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained the three tax list corrections as all 2019 Homestead Exemption changes by the Nebraska Department of Revenue. Board Member Gill moved, seconded by Board Member Love, to approve the Tax List Corrections on parcels #220035660, #220024979, #220022291. ROLL CALL VOTE: Launsby- yes, Gill- yes, Love- yes, Giese- yes, Albenesius- absent. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Chair Launsby adjourned the November 15, 2021, Board of Equalization meeting at 4:05 p.m.

County Board of Equalization

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Troy Launsby, Chair

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Date signed

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Joan Spencer, County Clerk

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Date

**Dakota County Board of Equalization**  
Monday, December 13, 2021  
3:30 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Launsby called the meeting to order at 5:10 p.m. Present: Launsby, Gill, Giese, Albenesius. Absent: Love. Also present was Dawn Bousquet, Treasurer, Christy Abts, Assessor, Kim Watson, County Attorney and 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
  - 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

Board Member Gill moved, seconded by Chair Launsby, to approve the minutes of the November 15, 2021, meeting. ROLL CALL VOTE: Gill- yes, Love- absent, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained the tax list corrections:

TLC#	PARCEL	Tax Adjustment	NOTES - Tax List Corrections:
9929	220072108	(1,831.36)	CDA is paying in-lieu of tax/no property tax due
9930	220049491	1,542.24	Homestead lost per date of death
9931	220012091	111.08	Homestead changed from 100% to 90% by NDOR
9932	220034338	88.42	Homestead changed from 100% to 90% by NDOR
9933	220013462	1,091.08	Homestead changed from 60% to 10% by NDOR
9934	220018197	1,227.54	Homestead changed from 50% to 0% by NDOR
9935	220032327	1,918.72	Homestead changed from 100% to 0% by NDOR
9936	220037078	\$ 134.26	Homestead changed from 10% to 0% by NDOR
9937	220049165	\$ 1,148.10	Homestead changed from 100% to 40% by NDOR

Board Member Giese moved, seconded by Board Member Gill, to approve the Tax List Corrections as presented by the Assessor on parcels #20072108; 220049491; 220012091; 220034338; 22013462; 220018197; 220032327; 220037078; 22049165. ROLL CALL VOTE: Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes, Love- absent. UNANIMOUS MOTION CARRIED.

Chair Launsby called for the Hearing for The Salvation Army application for Exemption from Motor Vehicle Taxes for the 2007 Ram which is used to transport clients, cargo and personnel. Dawn Bousquet, Treasurer, approves the application. Board Member Giese moved, seconded by Board Member Gill, to approve the motor vehicle exemption for The Salvation Army's 2007 Ram (VIN# 3D7KS28D07G844508). ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Gill- yes, Love- absent, Giese- yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Chair Launsby adjourned the December 13, 2021, Board of Equalization meeting at 5:14 p.m.

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Troy Launsby, Chair

Date signed

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Joan Spencer, County Clerk

Date

**Dakota County Board of Equalization**  
Monday, December 27, 2021  
3:30 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Launsby called the meeting to order at 4:02 p.m. Present: Launsby, Gill, Love, Giese, Albenesius. Absent: None. Also present was Stephanie Gatzemeyer, Deputy Treasurer, Kim Watson, County Attorney and 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
  - a. Approval of the previous minutes – December 13, 2021
2. NEW BUSINESS
  - a. Hearing for Heartland Counseling Services application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2021 Nissan Titan VIN#1N6AA1EC5MN505693. The vehicle is 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)
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Love moved, seconded by Board Member Giese, to approve the minutes of the December 13, 2021, meeting. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Chair Launsby called for the hearing for Heartland Counseling Service's application for Exemption from Motor Vehicle Taxes for the 2021 Nissan Titan which is used to provide community support services, crisis response and peer support services to clients who have mental health and/or substance abuse issues. Application recommended for approval by County Treasurer. Board Member Giese moved, seconded by Board Member Albenesius, to approve the application for motor vehicle exemption from taxes for Heartland Counseling Service for the 2021 Nissan Titan (VIN#1N6AA1EC5MN505693). ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Chair Launsby adjourned the December 27, 2021, Board of Equalization meeting at 4:05 p.m.

County Board of Equalization

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Troy Launsby, Chair

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Date signed

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Joan Spencer, County Clerk

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Date