

Dakota County Board of Equalization
Monday, January 24, 2022
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 4:49 p.m. Present: Launsby, Gill, Love, Giese, Albenesius. Absent: None. Also present was Dawn Bousquet, County Treasurer, Christi Abts, County Assessor, Kim Watson, County Attorney and Cherie Conley, Deputy 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. Nomination for Chairperson §23-156
 - b. Nomination for Vice-Chairperson
2. CONSENT AGENDA
 - a. Approval of the previous minutes – December 27, 2021
 - b. Approval of the time of regular Board of Equalization meetings.
[Note: Feb 7 hearing scheduled at 3:30]
3. NEW BUSINESS
 - a. Hearing for Northeast Nebraska Community Action Partnership, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Dodge Grand Caravan VIN#2C4RDGBG7GR108050 and (2) 2016 Dodge Grand Caravan VIN#2C4RDGBG5GR102859. The vehicles are used by staff to attend meetings and other activities for the Early Head Start and Head Start programs. 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, to present the list of Exemption Applications for Tax Exemption on Real and Personal Property by Qualifying Organizations applicants and her recommendation for either taxable or exempt.
 - c. Christy Abts, Assessor, requesting approval of tax list corrections.
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

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

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

Board Member Giese moved, seconded by Board Member Launsby, to approve the minutes of the December 27, 2021 meeting and to set the Board of Equalization meeting time at 2:45 pm starting after the February 7, 2022 meeting. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

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

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

- Wat Buddharam of Siouxland, Inc - #220274438 – approval

- Siouxland Community Health Center - #220141894 – approval

[Note: Board Members not required to vote until after the Hearing on February 7, 2022.]

Christy Abts, Assessor, explained the tax list corrections:

TLC#	PARCEL	Tax Adjustment	NOTES - Tax List Corrections:
9933	220028192	2,717.22	Permissive Exemption for 2021 not applied correctly. Correction was made.
9934	220034338	88.42	State sent letter changing Homestead back to 100%
9935	220023263	187.98	Property owned by school, should be exempt
9936	220023263	187.44	Property owned by school, should be exempt

Board Member Giese moved, seconded by Board Member Albenesius, to approve the Tax List Corrections as presented by the Assessor on parcels #220028192, 220034338, 220023263 (2019, 2020). ROLL CALL VOTE: Giese- yes, Love- yes, Gill- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Chair Love adjourned the January 24, 2022 Board of Equalization meeting at 5:01 p.m.

County Board of Equalization

Troy Launsby, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, February 7, 2022
3:30 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 4:13 p.m. Present: Love, Gill, Albenesius, Launsby, Giese. Absent: None. Also present was Christy Abts, County Assessor, Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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
 - a. Approval of the previous minutes – January 24, 2022
2. NEW BUSINESS
 - a. 3:30 p.m. Public Hearing for Applicants requesting Tax Exemption on Real and Personal Property by Qualifying Organizations for the purpose of hearing oral and/or written testimony from the qualifying organizations who filed an Exemption Application Form 451. §77-202.01
 - b. Board to approve, approve a portion or deny request for tax exemption on real and personal property for the following qualifying organizations:
 1. Parcel #220141894 – Siouxland Community Health Center
 2. Parcel #220274438 – Wat Buddharam of Siouxland, Inc
 - c. Christy Abts, Assessor, requesting approval of Tax List Corrections.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Chair Love call for approval of the Consent Agenda. Board Member Gill moved, seconded by Board Member Albenesius, to approve the January 24, 2022 minutes. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love opened the public hearing at 4:14 p.m. for the purpose of hearing oral and/or written testimony from the qualifying organizations who filed for Tax Exemption of Real and Personal Property on Application Form 451. Neither the Siouxland Community Health Center nor Wat Buddharam of Siouxland, Inc., were in attendance. Assessor Abts recommended approval of both applications. Chair Love closed the public hearing at 4:16 p.m.

Board Member Giese moved, seconded by Board Member Albenesius, to approve the requests for tax exemption of real and personal property for parcels 220141894 (Siouxland Community Health Center) and 220274438 (Wat Buddharam of Siouxland, Inc.). ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Assessor Abts explained the tax list correction for a tax acceleration payment for Juan Garcia for mobile home being moved from Atokad Mobile Home Park. Board Member Launsby moved, seconded by Board Member Giese, to approve the tax list correction on parcel 220217432 (Garcia). ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Gill- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Chair Love adjourned the February 7, 2022, Board of Equalization meeting at 4:18 p.m.

County Board of Equalization

Scott Love, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, March 7, 2022
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 2:45 p.m. Present: Love, Gill, Albenesius, Launsby, Giese. Absent: None. Also present was Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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
 - a. Approval of the previous minutes – February 7, 2022
2. NEW BUSINESS
 - a. 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

County Clerk Spencer forgot to post the agenda on dakotacountyne.org website and Commissioner Gill clarified with County Attorney Watson that the meeting was sufficiently advertised (Dakota County Star and posting at county Post Offices) to legally hold today's meeting. County Attorney Watson confirmed that it was legal to hold today's meeting. §84-1411

Chair Love called for approval of the Consent Agenda. Board Member Giese moved, seconded by Board Member Albenesius, to approve the February 7, 2022, minutes. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love called for approval to appoint and set compensation for use of certified appraisers as referees for property valuation protests. The contract for Innovative Appraisal Services was reviewed and the 2021 dates in the contract were changed to 2022 dates: effective date- 3/7/2022 and task completion and scope of work done by 7/25/2022. Board Member Giese moved, seconded by Board Member Launsby, to approve the Independent Contractor Agreement with Innovative Appraisal Services, Inc., for the purpose of acting as referee for property valuation protests. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Albenesius, to approve the Referee Agreement with Stanard Appraisal Services, Inc. for the purpose of acting as referee for property valuation protests. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Gill- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

The dates for the Helvig Ag referee agreement were also changed to reflect today's date as the effective date rather than 2/15/2022 and 7/25/2022 as the task and scope of work completion date rather than 7/26/22. Board Member Giese moved, seconded by Board Member Gill, to approve the Independent Contractor Agreement with Helvig Agricultural Service Company for the purpose of acting as referee for property valuation protests. ROLL CALL VOTE: Giese- yes, Love- yes, Gill- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Chair Love adjourned the March 7, 2022, Board of Equalization meeting at 2:55 p.m.

County Board of Equalization

Scott Love, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, April 4, 2022
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:46 p.m. with the Pledge of Allegiance. Present: Love, Gill, Albenesius, Launsby, Giese. Absent: None. Also present was Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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
 - a. Approval of the previous minutes – March 7, 2022
2. NEW BUSINESS
 - a. Christy Abts, Assessor, requesting approval of Clerical Errors and Tax List Corrections.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Chair Love called for approval of the Consent Agenda. Board Member Giese moved, seconded by Board Member Gill, to approve the March 7, 2022, minutes. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Assessor Christy Abts reviewed the tax list correction and clerical errors as follows: Tax List Correction: Parcel 220273842- Affordable Housing – manufactured home is being moved out of the county requiring taxes to be accelerated and paid up for 2022 in the amount of \$500.78. Clerical and Omitted Errors: Parcel 220274583 – North Bluff, LLC – outbuilding value error – (\$285,155); Parcel 220274234 – HCI Real Estate Co., - no buildings on parcel error – (\$815,740); Parcel 220274233 – HCI Real Estate Co., - buildings added to parcel - \$3,480,370; Parcel 220073430 – Padilla Ramirez – home removed – (72,295); Parcel 220036012 – Berger – building permit changes added - \$65,255; 800 Market Area 2 with 389 parcels – conversion issues - (\$1,620,185); 801 Market Area 1 with 242 parcels – conversion issues – (\$214,170); 801 Market Area 2 with 610 parcels – conversion issues – (\$539,850); 802 Market Area 1 with 68 parcels – conversion issues – (\$25,500); 802 Market Area 2 with 220 parcels – conversion issues – (\$82,500). Board Member Launsby moved, seconded by Board Member Albenesius, to accept the recommendation of the Assessor and approve the tax list correction and clerical and omitted errors for parcels presented. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Chair Love adjourned the April 4, 2022, Board of Equalization meeting at 2:54 p.m.

County Board of Equalization

Scott Love, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, May 2, 2022
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:47 p.m. with the Pledge of Allegiance. Present: Love, Gill, Albenesius, Launsby, Giese. Absent: None. Also present was Dawn Bousquet, Treasurer, Christy Abts, Assessor, and Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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 – March 7, 2022

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for Heartland Counseling Services, Inc., applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2011 Buick Lucerne CX, VIN#1G4HA5EM8BU124954 and (2) 2016 Dodge Grand Caravan, VIN#2C4RDGCG8GR343376. The vehicles are used to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. Applications come 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. 2:46 p.m. Hearing for Siouxland Community Health Center application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2022 Chevrolet Equinox VIN# 3GNAXSEV2NS101029. The vehicle is for delivery of prescription medications to patients. Application come 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 of Clerical Errors and Tax List Corrections.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

Chair Love called for approval of the Consent Agenda. Board Member Gill moved, seconded by Board Member Launsby, to approve the April 4, 2022, minutes. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love called for a hearing for the Board's consideration of Heartland Counseling Service's request for exemption from motor vehicle taxes by a qualifying nonprofit organization used for providing community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. The application comes with a recommendation of approval from Treasurer Bousquet. Board Member Gill moved, seconded by Board Member Albenesius, to approve tax exemptions on motor vehicles (1) 2016 Dodge Grand Caravan VIN#2C4RDGCG8GR343376 and (2) 2011 Buick Lucerne CX, VIN#1G4HA5EM8BU124954 for Heartland Counseling Services, Inc. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Chair Love called for a hearing for the Board's consideration of Siouxland Community Health Center's request for exemption from motor vehicle taxes by a qualifying nonprofit organization used for delivery of prescription medications to patients. The application comes with a recommendation of approval by Treasurer Bousquet. Board Member Giese moved, seconded by Board Member Gill, to approve the tax exemption on motor vehicle (1) 2022 Chevrolet Equinox VIN#3GNAXSEV2NS101029. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Gill- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Assessor Christy Abts reviewed the tax list correction and clerical errors as follows: Clerical and Omitted: (1) parcel 22082782 Donnelly- added cabin per flyover picture/no building permit; (2) parcel 220083312 Donnelly- added garage

addition per flyover picture/no building permit; (3) parcel 220196400 Cedillo- corrected quality and condition conversion error. Tax List Correction: (1) parcel 220169365 Murillo- manufactured home being junked and torn down and accelerated taxes were paid; (2) parcel 220125414 Lee- manufactured home being junked and removed from court but accelerated taxes not paid up to date/Assessor does not recommend approval for this parcel. Board Member Giese moved, seconded by Board Member Albenesius, to accept the recommendations of the Assessor and approve the tax list correction on parcel 220169365(Murillo) but no approval on parcel 220125414(Lee) and approve clerical and omitted error corrections on parcels 22082782 and 220083312 (Donnelly) and 220196400 (Cedillo). ROLL CALL VOTE: Giese- yes, Love- yes, Gill- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Chair Love adjourned the May 2, 2022, Board of Equalization meeting at 2:59 p.m.

County Board of Equalization

Scott Love, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Monday, May 16, 2022
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:49 p.m. with the Pledge of Allegiance. Present: Love, Gill, Albenesius, Launsby, Giese. Absent: None. Also present was Melissa Collins, Deputy Assessor, Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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
 - a. Approval of the previous minutes – May 2, 2022
2. NEW BUSINESS
 - a. 2:45 p.m. Public Hearing for the purpose of hearing oral and written testimony regarding review of parcel 220055777 to determine tax exempt status change. §77-202.03(4)
 - b. Board to approve or not approve to grant or withhold tax exemption on real property for parcel 220055777 to be effective for tax year 2022. §77-202.02
 - c. Christy Abts, Assessor, requesting approval of Clerical Errors and Tax List Corrections.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Chair Love called for approval of the Consent Agenda. Board Member Gill moved, seconded by Board Member Launsby, to approve the May 2, 2022 minutes. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love opened the public hearing at 2:50 p.m. for the purpose of hearing oral and written testimony regarding review of parcel #220055777 to determine tax exempt status change. Deputy Assessor Collins stated the home was sold and no longer owned by First Lutheran Church. Chair Love closed the hearing at 2:52 p.m.

Board Member Gill moved, seconded by Board Member Albenesius, to approve removing the tax- exempt status for parcel #220055777 for tax year 2022 (no longer owned by qualified religious organization). ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Deputy Assessor Melissa Collins reviewed the tax list correction and clerical errors as follows: parcel #220016704- Gary Ogden purchased additional contiguous lot with river access—neighborhood classification changed from 104 to 100 to reflect river access; two corrections on same parcel #220029148 (Comstock)- 2019 homestead was corrected from 100% to 80% and after state became aware of additional undisclosed income same parcel had the 2019 homestead corrected from 80% to 70%. Board Member Giese moved, seconded by Board Member Launsby, to approve the tax list corrections for parcel #220016704 (Ogden) per purchase of contiguous lot—parcel now classified in river-access neighborhood 100 and #220029148 (Comstock) 2019 homestead reduced to 70%. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Gill- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Chair Love adjourned the May 16, 2022, Board of Equalization meeting at 2:57 p.m.

County Board of Equalization

Scott Love, Chair

Date signed

Joan Spencer, County Clerk

Date

Dakota County Board of Equalization
Tuesday, May 31, 2022
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice Chair Albenesius asked Board Member Launsby to conduct the meeting on his behalf. Board Member Launsby called the Board of Equalization meeting to order at 2:46 p.m. with the Pledge of Allegiance. Present: Giese, Gill, Albenesius, Launsby. Absent: Love. Also present was Cherie Conley, Deputy County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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
 - a. Approval of the previous minutes – May 16, 2022
2. NEW BUSINESS
 - a. Christy Abts, Assessor, requesting approval of Clerical & Omitted Errors and Tax List Corrections.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Launsby called for approval of the Consent Agenda. Board Member Gill moved, seconded by Board Member Albenesius, to approve the May 16, 2022, minutes. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- absent. UNANIMOUS MOTION CARRIED.

Assessor Christy Abts was not present at the meeting but had provided the tax list correction and clerical errors as follows: Tax List Correction: Parcel 220163170 – Parkview Industries LLC– mobile-home was purchased by the court and is being burned down and removed from the court. Taxes were accelerated for 2022. Clerical and Omitted Errors: Parcel 220070466 – Gordon E & Jane Krogh, Trustees – calculation error farmland increased with commercial in error – (\$171,070); Parcel 220003610 – Kevin & Stephanie Etchenkamp – land was not calculating correctly – (\$40,000). Board Member Gill moved, seconded by Board Member Giese, to accept the recommendation of the Assessor and approve the tax list correction and clerical and omitted errors for parcels presented. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- absent, Gill- yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Board Member Launsby adjourned the May 31, 2022, Board of Equalization meeting at 2:51 p.m.

County Board of Equalization

Larry Albenesius, Vice-Chair

Troy Launsby, Board Member

Cherie Conley, Deputy County Clerk

Dakota County Board of Equalization
Monday, July 11, 2022
9:00 a.m. Protest Valuation Hearings
Regular Meeting to follow
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 9:00 a.m. with the Pledge of Allegiance. Present: Love, Gill, Albenesius, Launsby, Giese. Absent: None. Also present was Joan Spencer, County Clerk as Board Secretary, Christy Abts, Assessor, Sam Ferraro and Frank Ferraro, Referees. The Open Meetings Act location was noted for all citizens in attendance.

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. 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. CONSENT AGENDA
 - a. Approval of the previous minutes – May 31, 2022
3. NEW BUSINESS
 - a. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors.
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Referees Sam and Frank Ferraro presented and reviewed with the Board of Equalization each parcel's paperwork submitted by the person protesting their value and what the assessor and referee recommended for value on each parcel. Board Member Gill moved, seconded by Board Member Launsby, to accept the referee's recommendation and set the values as follows:

Parcel Number	Last Name	Prior Assessed Total	Total Assessed Value	Referee Recommendation	BOE Decision
220028273	MARTINEZ	27,250.00	142,870.00	142,870.00	142,870.00
220021740	BONESCHANS, Mngr	57,820.00	95,840.00	92,000.00	92,000.00
220026165	HOLBROOK	72,025.00	93,070.00	93,070.00	93,070.00
220036012	BERGER, TRUSTEE	103,610.00	168,865.00	168,865.00	168,865.00
220029423	OUELLETTE	34,685.00	38,815.00	38,815.00	38,815.00
220030685	MIRANDA	59,385.00	71,375.00	71,375.00	71,375.00
220007373	JUMP	60,625.00	67,875.00	67,875.00	67,875.00
220027420	ARROYO LOPEZ	330,530.00	374,620.00	374,620.00	374,620.00
220016771	GONZALEZ	105,940.00	119,610.00	119,610.00	119,610.00
220044252	GONZALEZ	164,880.00	178,025.00	164,880.00	164,880.00
220066302	BLOCH	34,630.00	58,400.00	46,825.00	46,825.00
220004560	MAHR	77,110.00	92,245.00	92,245.00	92,245.00
220019266	JENSEN	11,015.00	24,345.00	24,345.00	24,345.00
220026955	ROSE	56,915.00	111,880.00	111,880.00	111,880.00
220041121	WILTGEN	85,695.00	96,245.00	96,245.00	96,245.00
220067287	SURBER	24,220.00	38,825.00	38,825.00	38,825.00
220210217	CAIN	184,750.00	203,130.00	203,130.00	203,130.00
220063672	DORCEY	164,435.00	169,575.00	169,575.00	169,575.00
220065241	DORCEY	207,520.00	220,560.00	220,560.00	220,560.00
220065160	DORCEY	148,200.00	152,985.00	152,985.00	152,985.00

220206317	DORCEY	324,885.00	328,055.00	328,055.00	328,055.00
220090076	REXROAD	220,500.00	226,450.00	226,450.00	226,450.00
220002630	JENSEN	23,900.00	32,720.00	32,720.00	32,720.00
220076553	OROZCO & HINZMAN	209,725.00	232,010.00	232,010.00	232,010.00
220049378	PRECIADO	159,085.00	173,250.00	173,250.00	173,250.00
220051119	PRECIADO	183,335.00	224,085.00	230,150.00	230,150.00
220020612	PRECIADO	135,160.00	147,355.00	147,355.00	147,355.00
Parcel Number	Last Name	Prior Assessed Total	Total Assessed Value	Referee Recommendation	BOE Decision
220039666	VASCO	54,170.00	60,755.00	75,380.00	75,380.00
220273952	SAYRE	262,390.00	277,270.00	277,270.00	277,270.00
220004838	CASS	52,820.00	60,795.00	60,795.00	60,795.00
220013373	RAYNOR	137,210.00	144,635.00	144,635.00	144,635.00
220073090	DENNEY	79,250.00	209,190.00	209,190.00	209,190.00
220066566	DOMINGUEZ	130,850.00	93,265.00	155,180.00	155,180.00
220030545	MENDEZ	106,695.00	149,665.00	149,665.00	149,665.00
220012059	TECHNOLOGY INNOVATIONS	92,580.00	97,460.00	97,460.00	97,460.00
220010153	SANDS	115,730.00	121,865.00	86,430.00	86,430.00
220053103	KOSTER	202,100.00	220,015.00	220,015.00	220,015.00
220024936	FRESE	107,540.00	152,915.00	129,450.00	129,450.00
220031177	RODRIGUEZ	87,505.00	112,410.00	112,410.00	112,410.00
220029830	RODRIGUEZ	159,830.00	179,505.00	179,505.00	179,505.00
220154554	WENGER	422,360.00	465,545.00	465,545.00	465,545.00
220005605	HOLGATE	55,360.00	63,390.00	52,460.00	52,460.00
220005567	CHAMBERLAIN	58,230.00	66,490.00	66,490.00	66,490.00
220205272	MERAZ PUGA	251,585.00	336,180.00	313,200.00	313,200.00
220067252	CHRISTENSEN	47,280.00	65,820.00	65,820.00	65,820.00
220204896	HENRICH	177,850.00	218,545.00	207,755.00	207,755.00
220037361	IMPACT INVESTMENTS LLC	91,135.00	101,210.00	94,090.00	94,090.00
220032467	NELSON	177,365.00	200,000.00	178,215.00	178,215.00
220040826	DECKER	88,830.00	99,840.00	97,615.00	97,615.00

ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love called for approval of the Consent Agenda. Board Member Giese moved, seconded by Board Member Gill, to approve the May 31, 2022, minutes. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Assessor Christy Abts presented the following tax list corrections:

Parcel	Name	Omitted 77-123	Clerical 77-128	Notes:
220073090	R. Denney		X	Bldgs put on correct parcel. Lot sq. ft. corrected.
220072396	R. Denney		X	Lot size adjusted per survey
220274675	R. Denney	X		New parcel created per survey. Bldgs s/b added to this parcel.
220274676	R. Denney	X		New parcel created per survey.
220274676	X. Lee			MH removed from court. Taxes paid.

Board Member Launsby moved, seconded by Board Member Giese, to approve the omitted and clerical corrections on parcels 220073090, 220072396, 220274675, 220274676 (Denney) and tax list correction on parcel 220274676 (Lee) as recommended by Assessor. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Gill- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Chair Love adjourned the July 11, 2022, Board of Equalization meeting at 10:38 a.m.

County Board of Equalization

Scott Love, Chair

Joan Spencer, County Clerk

Dakota County Board of Equalization
Monday, August 22, 2022
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Albenesius called the Board of Equalization meeting to order at 2:46 p.m. with the Pledge of Allegiance. Present: Gill, Albenesius, Launsby, Giese. Absent: Love. Also present was Kim Watson, County Attorney, Stephanie Gatzemeyer, Deputy Treasurer, and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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 8, 2022
2. NEW BUSINESS
 - a. 2:45 p.m. Hearing for Glad Tidings Lighthouse’s application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2018 Chevrolet 3-door bearing VIN#1GZAGPFG3J1277083. The vehicle is used for trips and activities and ministry. The 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 Board Member Launsby, to approve the minutes of the August 8, 2022, meeting. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- absent, Gill- yes. UNANIMOUS MOTION CARRIED.

Vice-Chair Albenesius opened the hearing for Glad Tidings Lighthouse’s application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for their 2018 Chevrolet vehicle used for trips and activities and ministry. Stephanie Gatzemeyer, Deputy Treasurer, stated the application had approval from the Treasurer’s Office. Board Member Gill moved, seconded by Board Member Giese, to accept the recommendation of the Treasurer and approve an exemption from motor vehicle taxes for Glad Tidings Lighthouse for their 2018 Chevrolet 3-door (VIN# 1GZAGPFG3J1277083). ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- absent, Gill- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Vice-Chair Albenesius adjourned the August 22, 2022, Board of Equalization meeting at 2:51 p.m.

County Board of Equalization

Larry Albenesius, Vice-Chair

Joan Spencer, County Clerk

Dakota County Board of Equalization
Tuesday, September 6, 2022
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Love, Gill, Albenesius, Launsby, Giese. Absent: None. Also present was Dawn Bousquet, Treasurer, and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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 22, 2022
2. NEW BUSINESS
 - a. 2:45 p.m. Hearing for Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2005 Ford Taurus SE bearing VIN# 1FAFP53255A141766 and (2) 2015 Chevy Impala bearing VIN#2G1WB5E34F1141602. Both vehicles are used to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. The applications come 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 Board Member Giese, to approve the minutes of the August 22, 2022, meeting. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love opened the hearing for Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2005 Ford Taurus SE (VIN—141766) and (2) 2015 Chevy Impala (VIN—141602) used to provide community support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. Dawn Bousquet, Deputy Treasurer, stated the application had approval from the Treasurer's Office. Board Member Giese moved, seconded by Board Member Launsby, to accept the recommendation of the Treasurer and approve an exemption from motor vehicle taxes for Heartland Counseling for their 2005 Ford Taurus SE (VIN# 1FAFP53255A141766) and 2015 Chevy Impala (VIN#2G1WB5E34F1141602). ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Gill- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Love adjourned the September 6, 2022, Board of Equalization meeting at 2:48 p.m.

County Board of Equalization

Scott Love, Chair

Joan Spencer, County Clerk

Dakota County Board of Equalization
Monday, September 19, 2022
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Love, Gill, Albenesius (arrived 3:53 p.m.), Launsby, Giese. Absent: None. Also present was Dawn Bousquet, Treasurer, Christy Abts, Assessor, and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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 6, 2022
2. NEW BUSINESS
 - a. 2:45 p.m. Hearing for Haven House application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Dodge Caravan bearing VIN# 2C4RDGBG8GR395561. The agency van is used for client transportation for domestic violence and sexual assault. The 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. 2:46 p.m. Hearing for Boys and Girls Home of Nebraska, Inc. application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 1998 Ford Club Wagon bearing VIN#1FBSS31S4WHA73780. The vehicle is used for staff and client transportation. The 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 board approval of tax list corrections.
 - d. Christy Abts, Assessor, requesting board approval to send a Notice of Valuation Change to owner of property which changed from in-lieu-of tax status to taxable status.
 - e. Board to approve Appraiser Agreement with Standard Appraisal Services Inc. for review of commercial properties in Dakota County for equalization and assessment purposes.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gill moved, seconded by Board Member Launsby, to approve the minutes of the September 6, 2022, meeting. ROLL CALL VOTE: Gill- yes, Albenesius- absent, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love opened the hearing for Haven House's application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for their 2016 Dodge Caravan (VIN—395561) used for client transportation for domestic violence and sexual assault. Dawn Bousquet, Treasurer, stated the application renewal had approval from the Treasurer's Office. Board Member Giese moved, seconded by Board Member Gill, to accept the recommendation of the Treasurer and approve an exemption from motor vehicle taxes for Haven House for their 2016 Dodge Caravan (VIN# 2C4RDGB8GR395561). ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Gill- yes, Albenesius- absent. UNANIMOUS MOTION CARRIED.

Chair Love opened the hearing for Boys and Girls Home of Nebraska's application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for their 1998 Ford Club Wagon (VIN—73780) used for staff and client transportation. Dawn Bousquet, Deputy Treasurer, stated the application renewal had approval from the Treasurer's Office. Board Member Gill moved, seconded by Board Member Launsby, to accept the recommendation of the Treasurer and approve an exemption from motor vehicle taxes for Boys and Girls Home of Nebraska for their 1998 Ford Club Wagon (VIN# 1FBSS31S4WHA73780). ROLL CALL VOTE: Giese- yes, Love- yes, Gill- yes, Albenesius- absent, Launsby- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requested approval for two tax list corrections: (1) parcel 220175462 Gubbels for mobile home being moved out of county and taxes were paid up and accelerated for 2022 tax year; (2) parcel 220175268 Chavez for mobile home being moved out of state and taxes were paid up and accelerated for 2022 tax year. Board Member Launsby moved, seconded by Board Member Giese, to approve the tax list corrections for parcels 220175462 (Gubbels) and 220175268 (Chavez) as recommended by Assessor. ROLL CALL VOTE: Love- yes, Gill- yes, Albenesius- absent, Launsby- yes Giese- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained her request for a Notice of Valuation Change to be sent to the Community Development Agency of South Sioux City for Lot R of parcel 220158223 in the amount of \$70,350. CDA was paying in-lieu-of tax and Lot was sold. The CDA has 30 days to protest the valuation. Board Member Giese moved, seconded by Board Member Launsby, to approve sending a 2022 Notice of Valuation Change for parcel 220158223 which changed from in-lieu-of tax status to taxable status. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Discussion was had regarding the Agreement with Stanard Appraisal for review of commercial properties in Dakota County for equalization and assessment purposes. Board Member Albenesius moved, seconded by Board Member Giese, to approve the Contract for Appraisal Services with Stanard Appraisal Services, Inc. for the purpose of reviewing commercial properties in Dakota County for equalization and assessment purposes. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Gill- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Love adjourned the September 19, 2022, Board of Equalization meeting at 2:59 p.m.

County Board of Equalization

Scott Love, Chair

Joan Spencer, County Clerk

Dakota County Board of Equalization
Monday, October 17, 2022
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Albenesius called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Gill, Albenesius, Launsby, Giese. Absent: Love. Also present was Christy Abts, Assessor, and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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 19, 2022
2. NEW BUSINESS
 - a. Levy the necessary taxes for the current year and certify all levies. §77-1601(1)
 - b. Christy Abts, Assessor, requesting approval for clerical error on personal property tax collected in 2021 and 2022.
 - c. Agco Finance requesting a refund for 2021 tax overpayment on personal property (leased).
 - d. Christy Abts, Assessor, requesting approval of tax list corrections. §77-1613.02
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gill moved, seconded by Board Member Launsby, to approve the minutes of the September 19, 2022, meeting. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- absent. UNANIMOUS MOTION CARRIED.

Vice-Chair Albenesius moved, seconded by Board Member Gill, to approve and certify all levies for the current year 2022-23 as presented. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- absent, Gill- yes. UNANIMOUS MOTION CARRIED.

DAKOTA COUNTY LEVIES 2022-23

DAKOTA COUNTY VALUATION - \$2,201,874,954

POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION

COUNTY	General					TOTAL
County General Fund	0.329753					0.329753
CITY/VILLAGE	General	Bond	Police Pen.	Fire	Library	TOTAL
Dakota City	0.299665	0.179017			0.044754	0.523436
Homer	0.325000					0.325000
Hubbard	0.399027					0.399027
Jackson	0.376325					0.376325
South Sioux City	0.283795		0.022080	0.030000	0.064643	0.400518
SCHOOL DISTRICT	General	Bond	Qual. CPU	Sinking	Sp. Building	TOTAL
4 Ponca - H.S. Bond 2009	1.037668	0.119049				1.156717
11 So. Sioux City	1.050000	0.072654	0.015173			1.137827
11 SSC - No Bond (Jackson Affiliation)	1.050000		0.015173			1.065173
31R Homer	0.632382		0.031306		0.077686	0.741374
561 Emerson Hubbard	0.788012				0.006476	0.794488
SUBDIVISION	General	Bond	Capitol Imp.	ADA/Haz M		TOTAL
Agricultural Society	0.004769		0.002044			0.006813
Historical Society	0.001853					0.001853
RURAL FIRE PROTECTION	General	Bond	Sinking	Ambulance		TOTAL
Dakota Covington	0.012864		0.013682			0.026546
Emerson	0.014510	0.014728				0.029238

Homer	0.027787	0.002213	0.030000
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Christy Abts, Assessor, explained the request to approve correction of a clerical error on personal property tax collected in 2021 and 2022. The property is ag equipment which is leased. The 2021 personal property on file from Agco Finance which included the leased equipment to Kevin Pedersen was signed and approved by Agco Finance at the time. Agco Finance is now stating they made a clerical error on this particular piece of leased ag equipment by listing Mr. Pedersen's home address rather than the farm location in Iowa and filed an Amended Personal Property Return. Board Member Giese stated statute (77-1230) does allow a correction to be made. Board Member Giese moved, seconded by Board Member Launsby, to approve the Assessor to make the correction to the personal property tax filing for Agco Finance (Kevin Pedersen lease) for 2021 and 2022. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- absent, Gill- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Launsby, to approve a refund for 2021 tax over payment on personal property tax by Agco Finance (Kevin Pedersen lease). ROLL CALL VOTE: Giese- yes, Love- absent, Gill- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requested approval for two tax list corrections as a result of Homestead auditing by the Nebraska Department of Revenue: (1) parcel 220020752 Monlux- homestead amount was reduced from 70% to 50%; (2) parcel 220089442 Jensen- homestead amount was reduced from 70% to 50%. Board Member Giese moved, seconded by Vice-Chair Albenesius, to approve the tax list corrections for parcels 220020752 (Monlux) and 220089442 (Jensen) as recommended by Assessor. ROLL CALL VOTE: Giese- yes, Love- absent, Gill- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Vice-Chair Albenesius adjourned the October 17, 2022, Board of Equalization meeting at 3:06 p.m.

County Board of Equalization

Larry Albenesius, Vice-Chair

Joan Spencer, County Clerk

Dakota County Board of Equalization
Monday, October 31, 2022
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:46 p.m. with the Pledge of Allegiance. Present: Love, Gill, Albenesius, Launsby, Giese. Absent: None. 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 in attendance.

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 17, 2022
2. NEW BUSINESS
 - a. Hearing for Heartland Counseling Services Inc application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2021 Nissan Titan pickup VIN# 1N6AA1EC5MN505693. Heartland Counseling Services 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. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. 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. §77-1613.02
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gill moved, seconded by Board Member Albenesius, to approve the minutes of the October 17, 2022, meeting. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love called for the hearing for Heartland Counseling Services application for exemption from motor vehicle taxes for their 2021 Nissan Titan bearing VIN#1N6AA1EC5MN505693 used to provide community support services, crisis response and peer support services to clients who have mental health and/or substance abuse issues. Dawn Bousquet, Treasurer, stated she approve the application. Board Member Launsby moved, seconded by Board Member Albenesius, to accept the recommendation of the Dakota County Treasurer and approve the tax exemption for Heartland Counseling Services for the 2021 Nissan vehicle bearing VIN #1N6AA1EC5MN505693. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requested the tax list correction for parcel 220273979 per the Board accepting a letter from AGCO Finance LLC stating the personal property equipment was not located in Nebraska and approving a tax refund for 2021 and correction for 2022 at the prior meeting. Board Member Giese moved, seconded by Board Member Albenesius, to approve the tax list correction for parcel 220273979 (AGCO Finance LLC) in the amount of \$5,340.16. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Gill- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Love adjourned the October 31, 2022, Board of Equalization meeting at 2:51 p.m.

County Board of Equalization

Chair Scott Love

Joan Spencer, County Clerk

Dakota County Board of Equalization
Monday, November 28, 2022
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Love, Gill, Launsby, Giese. Absent: Albenesius. Also present was Dawn Bousquet, Treasurer, Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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 31, 2022

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for Boys & Girls Home of Nebraska, Inc. application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2004 Chevrolet Express Van VIN# 1GAHG39U941208215. Boys & Girls Home is a social service agency and uses the vehicle to transport staff and clients. 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. 2:46 p.m. Hearing for Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096. The vehicle is used to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. The 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 Launsby moved, seconded by Board Member Giese, to approve the minutes of the October 31, 2022, meeting. ROLL CALL VOTE: Gill- yes, Albenesius- absent, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love called for the hearing for Boys & Girls Home of Nebraska's application for exemption from motor vehicle taxes for their 2004 Chevrolet Express Van bearing VIN#1GAHG39U941208215 used to transport clients and staff. Dawn Bousquet, Treasurer, stated she approves the application. Board Member Gill moved, seconded by Board Member Launsby, to accept the recommendation of the Dakota County Treasurer and approve the tax exemption for Boys & Girls Home of Nebraska for their 2004 Chevrolet Express Van bearing VIN#1GAHG39U941208215. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Gill- yes, Albenesius- absent. UNANIMOUS MOTION CARRIED.

Chair Love called for the hearing for Heartland Counseling Service's application for exemption from motor vehicle taxes for their 2016 Chevy Impala bearing VIN#2G1WA5E33G1131096 used to provide community support services, crisis response and peer support services to clients who have mental health and/or substance abuse issues. Dawn Bousquet, Treasurer, stated she approves the application. Board Member Giese moved, seconded by Board Member Gill, to accept the recommendation of the Dakota County Treasurer and approve the tax exemption for Heartland Counseling Services for their 2016 Chevy Impala bearing VIN#2G1WA5E33G1131096. ROLL CALL VOTE: Giese- yes, Love- yes, Gill- yes, Albenesius- absent, Launsby- yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Love adjourned the November 28, 2022, Board of Equalization meeting at 2:48 p.m.

County Board of Equalization

Dakota County Clerk

Chair Scott Love

Joan Spencer

Dakota County Board of Equalization
Monday, December 27, 2022
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Love, Gill, Albenesius, Launsby, Giese. 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 in attendance.

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 28, 2022
2. NEW BUSINESS
 - a. Christy Abts, Assessor, requesting approval of tax list corrections—Village of Homer amended levy.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gill moved, seconded by Board Member Launsby, to approve the minutes of the November 28, 2022, meeting. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, presented a spreadsheet of the tax list correction for the amended levy missed in error (County Clerk email) for the Village of Homer—tax district #15 (\$0.32500 was amended to \$0.218980) for real estate (-\$30,065.41); centrally assessed (-\$1,088.04); and personal property (-370.10). The Treasurer re-sent approximately 350 tax statements. Board Member Launsby moved, seconded by Board Member Albenesius, to approve the tax list corrections for the amended levy for the Village of Homer. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Love adjourned the December 27, 2022, Board of Equalization meeting at 2:49 p.m.

County Board of Equalization

Dakota County Clerk

Chair Scott Love

Joan Spencer