

**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, JANUARY 9, 2023**  
**2:45 p.m. Regular Meeting**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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, 2022
  - b. Approval of the time of regular Board of Equalization meetings.
3. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting approval of tax list corrections.
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Dakota County Title VI Policy Statement: “No person in the United States shall, on the grounds of race, color, national origin, age, disability/handicap or sex, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity provided by Dakota County, whether those programs and activities are federally funded or not. Complaints with regard to this policy must be filed in writing with the County Clerk within 180 days of the alleged act of discrimination.

To the extent possible, accommodations will be provided for individuals with disabilities, in general, and interpreters, signers and alternate formatted materials will be provided, if requested. To assist Dakota County providing these accommodations, please contact the County Clerk, PO Box 39, Dakota City, NE 68731, telephone 402-987-2130 as far in advance as possible, but no later than 48 hours before the scheduled event.”

**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, JANUARY 23, 2023**  
**2:45 p.m. Regular Meeting**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. CONSENT AGENDA
  - a. Approval of the previous minutes – December 27, 2022
  - b. Approval of the time of regular Board of Equalization meetings.
  
2. NEW BUSINESS
  - a. 2:45 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:
    - Parcel #220274619 – Heartland Counseling
  - c. Christy Abts, Assessor, requesting approval of tax list corrections.
  
3. MAIL AND/OR EMERGENCY BUSINESS
  
4. PUBLIC COMMENT
  
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, FEBRUARY 6, 2023**  
**2:45 p.m. Regular Meeting**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. CONSENT AGENDA
  - a. Approval of the previous minutes – January 23, 2023
2. 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, requesting approval of tax list corrections.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, FEBRUARY 21, 2023**  
**2:45 p.m. Regular Meeting**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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 – February 6, 2023
  
2. NEW BUSINESS
  - a. 2:45 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:
    - Parcel #220274619 – Heartland Counseling
  - c. Christy Abts, Assessor, requesting approval of tax list corrections – if any.
  
3. MAIL AND/OR EMERGENCY BUSINESS
  
4. PUBLIC COMMENT
  
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION  
AGENDA, MARCH 6, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, first floor  
Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. CONSENT AGENDA
  - a. Approval of the previous minutes – February 21, 2023
2. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting approval of tax list corrections.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Dakota County Title VI Policy Statement: “No person in the United States shall, on the grounds of race, color, national origin, age, disability/handicap or sex, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity provided by Dakota County, whether those programs and activities are federally funded or not. Complaints with regard to this policy must be filed in writing with the County Clerk within 180 days of the alleged act of discrimination.

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, MARCH 20, 2023**  
**2:45 p.m. Regular Meeting**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. CONSENT AGENDA
  - a. Approval of the previous minutes – February 21, 2023
  
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.
  
  - b. Christy Abts, Assessor, requesting approval of tax list corrections (if any).
  
3. MAIL AND/OR EMERGENCY BUSINESS
  
4. PUBLIC COMMENT
  
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, MAY 1, 2023**  
**2:45 p.m. Regular Meeting**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. CONSENT AGENDA
  - a. Approval of the previous minutes – March 20, 2023
  
2. NEW BUSINESS
  - a. Hearing for Heartland Counseling Services, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2011 Buick Lucerne CX Sedan VIN#1G4HA5EM8BU124954 and (2) 2016 Dodge Grand SXT VAN VIN#2C4RDGCG8GR343376. The vehicles are used by staff to provide community support services, crisis response, peer support and day 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 Clerical Errors and/or Tax List corrections (if any).
  
  - c. Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 22C-0359, 22C-0360 and 22C-0361 Tyson v. Dakota County.
  
  - d. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Cases 22C-0359, 22C-0360 and 22C-0361 Tyson v. Dakota County.
  
  - e. Discuss upcoming protest hearings and set dates and times.  
(Start at 9:00 AM on June 26<sup>th</sup>, July 10, July 24<sup>th</sup> and possibly a couple other dates determined by number of protests filed.)
  
3. MAIL AND/OR EMERGENCY BUSINESS
  
4. PUBLIC COMMENT
  
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, MAY 15, 2023**  
**2:45 p.m. Regular Meeting**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. CONSENT AGENDA
  - a. Approval of the previous minutes – May 1, 2023
  
2. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting acknowledgement and approval of Tax List corrections due to changes made to Homestead Exemptions ordered by the Nebraska Department of Revenue.
  
3. MAIL AND/OR EMERGENCY BUSINESS
  - Special Meeting set for Thursday, June 1, 2023 at 8:30 a.m. to approve clerical errors of improved farm sites that did not get rolled:
  
4. PUBLIC COMMENT
  
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, May 30, 2023**  
**2:45 p.m. Regular Meeting**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. CONSENT AGENDA
  - a. Approval of the previous minutes – May 15, 2023
2. NEW BUSINESS.
  - a. Christy Abts, Assessor, requesting approval of Tax List Corrections.
  - b. Christy Abts, Assessor, requesting approval of Clerical & Omitted Errors(if any).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, JUNE 1, 2023**  
**8:30 a.m. Special Meeting**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. CONSENT AGENDA
  - a. Approval of the previous minutes – May 30, 2023
2. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting approval of Clerical Errors and/or Tax List corrections.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, June 12, 2023**  
**2:45 p.m. Regular Meeting**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. CONSENT AGENDA
  - a. Approval of the previous minutes – June 1, 2023 Special Meeting
2. NEW BUSINESS.
  - a. Board to review Report of Destroyed Real Property Form 425 filings per damage occurring on or after January 1 and before July 1 of 2023 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property.
  - b. Christy Abts, Assessor, requesting approval of Clerical & Omitted Errors and Tax List Corrections (if any).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, JUNE 26, 2023**  
**9:00 a.m. Protest Valuation Hearings**  
**and 2:45 p.m. Regular Meeting**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. **9:00 a.m. PROTEST HEARINGS**

- a. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee; and may make the order recommended by the referee or any other order in the judgment of the Board of Equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01

Recess until 2:45 p.m.

2. **CONSENT AGENDA**

- a. Approval of the previous minutes – June 12, 2023.

3. **NEW BUSINESS**

- a. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors.(if any)

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

5. **PUBLIC COMMENT**

6. **ADJOURNMENT**

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, JULY 10, 2023**  
**9:00 a.m. Protest Valuation Hearings**  
**and Regular Meeting to follow**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. **9:00 a.m. PROTEST HEARINGS**
  - a. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee; and may make the order recommended by the referee or any other order in the judgment of the Board of Equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01
2. **CONSENT AGENDA**
  - a. Approval of the previous minutes – June 26, 2023.
3. **NEW BUSINESS**
  - a. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors.(if any)
4. **MAIL AND/OR EMERGENCY BUSINESS**
5. **PUBLIC COMMENT**
6. **ADJOURNMENT**

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, JULY 24, 2023**  
**9:30 a.m. Protest Valuation Hearings**  
**and Regular Meeting to follow**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

**1. 9:30 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

**Recess Meeting**

**2. 2:45 p.m. CONSENT AGENDA**

- a. Approval of the previous minutes – July 10, 2023.

**3. NEW BUSINESS**

- a. Hearing for Heartland Counseling Services, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2008 Toyota Sienna van VIN #5TDZK23C78S159769. The vehicle is used by staff to attend meetings and other activities to provide community support services, crisis response, peer support and day support services to clients who have mental health/and or substance abuse issues improving the quality of life and decreasing the risk for 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 Plan Assessment for Dakota County for years 2024, 2025, and 2026.
- c. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors.(if any)

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

**5. PUBLIC COMMENT**

**6. ADJOURNMENT**

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, AUGUST 21, 2023**  
**2:45 p.m. Regular Meeting following**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

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

1. CONSENT AGENDA

- a. Approval of the previous minutes – July 24, 2023

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)
- b. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors.(if any)

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

Dakota County Title VI Policy Statement: "No person in the United States shall, on the grounds of race, color, national origin, age, disability/handicap or sex, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity provided by Dakota County, whether those programs and activities are federally funded or not. Complaints with regard to this policy must be filed in writing with the County Clerk within 180 days of the alleged act of discrimination.

To the extent possible, accommodations will be provided for individuals with disabilities, in general, and interpreters, signers and alternate formatted materials will be provided, if requested. To assist Dakota County providing these accommodations, please contact the County Clerk, PO Box 39, Dakota City, NE 68731, telephone 402-987-2130 as far in advance as possible, but no later than 48 hours before the scheduled event."

**DAKOTA COUNTY BOARD OF COMMISSIONERS**  
**AGENDA SEPTEMBER 5, 2023**  
**Regular Business Meeting at 3:00 p.m.**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, 1601 Broadway Street, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. 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.
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 meeting minutes – August 21, 2023
  - b. Approval of payroll claims for August 20, 2023 to September 2, 2023
  - c. Approval of payroll accounts payable claims
  - d. Approval of any other accounts payable claims (if any)
3. NEW BUSINESS AND RESOLUTIONS
  - a. Board to review and approve bid for Old Firehall Parking Lot Project .
  - b. Board to review and approve bid for Courthouse Parking Lot Option 1 or Option 2.
  - c. Board to review and approve bid for Jail Parking Lot Project.
  - d. Board to review and approve bid for new Semi Tractor Day Cab 4500/hp or more diesel with a Cummins Engine and 12,000lb front axle.
  - e. Board to review and approve bid for new 23.5 cubic yards or more bottom dump trailer.
  - f. John Krause, NRD, to explain the situation with Pigeon Jones Creek site 11 and the need to replace the Simmons Dam structure on O'Dell Ave (PJ12A) and will be requesting Boards approval of the new Interlocal Agreement.
4. OLD BUSINESS AND MISCELLANEOUS
  - a. Jolene Gubbels, Highway Superintendent – Road Report
  - b. Board to review and certify each officer's notarized inventory statement of all County personal property in the possession of that officer as valid and file them in the County Clerk's Office.  
§23-347
  - c. Discuss and approve or deny project/s with monies from the American Rescue Plan Act (ARPA) relief funding.
    - One Office – 2 office chairs for Road Department
    - Foulk Brothers – Work already done. Repaired broken sewer line in basement west wing courthouse.
    - RTI – Building & Grounds – new printer for office (color or BW)
    - SSC Senior Center – request for funds for continued renovations
5. COMMISSIONER COMMITTEE REPORTS
6. MAIL AND/OR EMERGENCY BUSINESS
7. ADJOURNMENT

*LB148 Budget Hearing September 5, 2023, at 5:30 p.m.*

*The next regular meeting of the Board of Commissioners will be on September 18, 2023  
September 18<sup>th</sup> meeting includes Roads 1 & 6 Year Plan Hearing, Hearing for Setting the Property Tax and  
Adopting the 23-24 Budget*

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**DAKOTA COUNTY BOARD OF EQUALIZATION  
AGENDA, SEPTEMBER 18, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, first floor  
Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. CONSENT AGENDA

- a. Approval of the previous minutes – September 5, 2023

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. (if any)
- d. Board to approve Appraiser Agreement with Standard Appraisal Services Inc. for review of City of South Sioux City properties in Dakota County for equalization and assessment purposes.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, OCTOBER 16, 2023**  
**2:45 p.m. Regular Meeting**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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 18, 2023
  
2. NEW BUSINESS
  - a. Approval to levy the necessary taxes for the current year and certify all levies. §77-1601(1)
  - b. Christy Abts, Assessor, requesting approval of tax list corrections. §77-1613.02
  - c. Homestead Rejection Hearing Appeal by Mary Jo Anderson, So Sioux City, Nebraska.
    - The Board of Equalization shall issue its decision on the complaint within 30 days of filing. §77-3519
  - d. Approval or denial of Engagement with Kubert Appraisal Group for Commercial Appraisal Services of IBP, Inc.
  - e. Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 22C-0316, 22C-0317, 23C-0463, 23C-0464 Villas at Crystal Court III, LLC v. Dakota County.
  - f. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Cases 22C-0316, 22C-0317, 23C-0463, 23C-0464 Villas at Crystal Court III, LLC v. Dakota County.
  
3. MAIL AND/OR EMERGENCY BUSINESS
  
4. PUBLIC COMMENT
  
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, OCTOBER 30, 2023**  
**2:45 p.m. Regular Meeting**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. CONSENT AGENDA
  - a. Approval of the previous minutes – October 16, 2023
  
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

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, NOVEMBER 27, 2023**  
**2:45 p.m. Regular Meeting**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. CONSENT AGENDA
  - a. Approval of the previous minutes – October 30, 2023
  
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) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096 and (2) 2016 Dodge Grand Caravan, VIN# 2C4RDGBG6GR335794. 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. 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 The Salvation Army application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Dodge Ram VIN# 3D7KS28D07G844508. The Salvation Army is a charitable agency and uses the vehicle to transport personnel, clientele, and supplies to facilitate charitable missions. 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 of tax list corrections. §77-1613.02
  
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION**  
**AGENDA, DECEMBER 11, 2023**  
**2:45 p.m. Regular Meeting**  
**County Board Meeting Room, first floor**  
**Dakota County Courthouse, Dakota City, Nebraska**

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

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

1. CONSENT AGENDA
  - a. Approval of the previous minutes – November 27, 2023.
  
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. Christy Abts, Assessor, requesting approval of tax list corrections. §77-1613.02 (if any)
  
3. MAIL AND/OR EMERGENCY BUSINESS
  
4. PUBLIC COMMENT
  
5. ADJOURNMENT

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