

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JANUARY 22, 2024
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 – November 27, 2023.
 - b. Approval of the previous minutes – December 11, 2023
 - c. Approval of the time of regular Board of Equalization meetings for 2:45 p.m.

3. NEW BUSINESS
 - a. Christy Abts, Assessor, requesting approval of tax list corrections.
 - b. Christy Abts, Assessor, requesting Board approval to value Section 42 (Low Income Housing) as presented and recommended.
 - c. Closed Session to discuss pending litigation in TERC cases from 2021 and 2022 SSCNE LP (Liberty Place) vs. Dakota County.
 - d. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC cases from 2021 and 2022 – SSCNE LP (Liberty Place) vs Dakota County.

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.”

NOTICE

DAKOTA COUNTY BOARD OF EQUALIZATION EMERGENCY MEETING

**WEDNESDAY, JANUARY 24, 2024, at 9:00 a.m.
County Board Meeting Room, first floor
Dakota County Courthouse, Dakota City, Nebraska**

PUBLIC NOTICE

An Emergency Meeting of the Dakota County Board of Equalization has been called by Chair Scott Love for **Wednesday, January 24, 2024 at 9:00 a.m.**

The Agenda shall be for the Board to state the nature of the emergency: Closed Session to discuss pending litigation in TERC cases from 2022 SSCNE LP (Liberty Place) vs. Dakota County.

AGENDA

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

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1. EMERGENCY BUSINESS
 - a. Closed Session to discuss pending litigation in TERC cases from 2022 SSCNE LP (Liberty Place) vs. Dakota County.
 - b. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC cases from 2022 – SSCNE LP (Liberty Place) vs Dakota County.
2. ADJOURNMENT

NOTIFICATION 01/23/2024

Dakota County Courthouse
Local Post Offices
www.dakotacountyne.org
email Agenda List including all media

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To the extent possible, accommodations will be provided for individuals with disabilities, in general, and interpreters, signers and alternate formatted materials will be provided, if requested. To assist Dakota County providing these accommodations, please contact the Board Administrative Assistant, PO Box 338, Dakota City, NE 68731, telephone 402-987-2130 as far in advance as possible, but no later than 48 hours before the scheduled event.”

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, FEBRUARY 5, 2024
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 22, 2024
 - b. Approval of the previous minutes – January 24, 2024 Emergency Meeting
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 to monitor program sites. Also transports staff and supplies to clinics. 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. Hearing for Heartland Counseling Services Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for a 2012 Dodge Grand SXT Van VIN# 2C4RDGCG9CR190646. The vehicles are used to provide community support services, crisis response, peer support and daily support serves to 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)
 - 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, FEBRUARY 20, 2024
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 5, 2024

2. NEW BUSINESS
 - a. Christy Abts, Assessor, requesting Board approval to send Notice of Intent to Tax on CDA or City owned properties.

 - 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, MARCH 18, 2024
1:45 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 20, 2024

2. NEW BUSINESS

- a. 1:45 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 review and make a decision on the protest submitted by Andrew Spader with Mattson Ricketts Law firm on behalf of Siouxland Tennis Association, Inc. regarding the Notice of Intent to Tax for parcel 220056692 pursuant to 77-202.12.
- c. Christy Abts, Assessor, requesting acknowledgement and approval of homestead tax roll corrections issued by the Department of Revenue.
- d. Board to approve, appoint and set compensation for the use of Certified Appraisers as Referees for Property Valuation Protests 2024. §77-1502.01. Compensation to be paid from General Miscellaneous Fund.
 - 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.
- e. Approval or denial of Engagement with Cardinal Assessment Group to contract for conducting the review and/or inspection of the designated residential properties in the town of Dakota City. Compensation to be paid from General Assessor Fund.
- f. 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, APRIL 29, 2024
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 18, 2024

2. NEW BUSINESS

- a. Hearing for VSL Emerson LLC., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2015 Dodge Grand Caravan 2C4RDGBG6FR531393, (2) 2005 Ford F150 Truck 1FTPX14525FA59836 and (3) 2012 Dodge Grand Caravan 2C4RDGBG8CR377443. The vehicles are used by staff of the VSL Emerson LLC which is a nonprofit that engages in skilled nursing, assisted living, and Home Health & Hospice facilities/agencies. 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. 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)
- d. Christy Abts, Assessor, requesting approval of Clerical Errors and/or Tax List corrections (if any).
- e. Discuss upcoming protest hearings and set dates and times.
(Start at 9:00 AM on June 24th, July 8, July 22nd 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 28, 2024
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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1. CONSENT AGENDA
 - a. Approval of the previous minutes – April 29, 2024
2. NEW BUSINESS.
 - a. Christy Abts, Assessor, requesting approval of Tax List Corrections.
 - b. Board to approve or not approve Waiver request from Homer United Methodist Church for filing the Permissive Exemption Application Form 451 after the deadline of December 31, 2023.
 - c. Board to approve or not approve the Permissive Exemption Application Form 541 for the Homer United Methodist Church filed on May 13, 2024 with the penalty assessed being the lessor of - 50% of the tax or \$500.
 - d. Board to approve or not approve Waiver request from Evangelical Church of North America (Cross Roads Evangelical Church) for filing the Permissive Exemption Application Form 451 after the deadline of December 31, 2023.
 - e. Board to approve or not approve the Permissive Exemption Application Form 541 for the Evangelical Church of North America (Cross Roads Evangelical Church) filed on May 22, 2024 with the penalty assessed being the lessor of - 50% of the tax or \$500.
 - f. Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 23C-0463 and 23C 0464 Villas at Crystal Court v. Dakota County and (TERC) Case 23C-0121 Cherry Ridge v. Dakota County.
 - g. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Cases 23C-0463 and 23C 0464 Villas at Crystal Court v. Dakota County and TERC Case 23C-0121 Cherry Ridge v. Dakota County.
 - h. 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 3, 2024
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. Christy Abts, Assessor, requesting approval of Clerical & Omitted Errors and will then send out corrected Property Valuation Change Notices.
2. PUBLIC COMMENT
3. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JUNE 24, 2024
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 – May 28, 2024
 - b. Approval of the previous minutes – Special meeting - June 3, 2024.
3. **NEW BUSINESS**
 - a. Christy Abts, Assessor, requesting approval of Over/Under valued, omitted, clerical or tax list correction errors.
4. **MAIL AND/OR EMERGENCY BUSINESS**
5. **PUBLIC COMMENT**
6. **ADJOURNMENT**

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JULY 8, 2024
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 24, 2024.

3. **NEW BUSINESS**
 - a. Christy Abts, Assessor, requesting approval of over/under valued, omitted, clerical or tax list correction errors.
 - b. Board to approve or not approve Homestead extension requests pursuant to 77-3512 (if any).

4. **MAIL AND/OR EMERGENCY BUSINESS**
5. **PUBLIC COMMENT**
6. **ADJOURNMENT**

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**DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JULY 22, 2024
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 – July 8, 2024.
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, August 5, 2024
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 – July 22, 2024
 - b. Approval of the Cemetery Report filed July 25, 2024 by County Assessor. §77-202.10
2. NEW BUSINESS.
 - a. Closed Session to discuss pending litigation in Tax Equalization & Review Commissioner (TERC) cases 23C-0387 through 23C-400 SSCNE LP (Liberty Place) vs. Dakota County.
 - b. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC cases 23C-0387 through 23C-400 SSCNE LP (Liberty Place) vs Dakota County.
 - c. 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, AUGUST 19, 2024
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

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

1. CONSENT AGENDA

- a. Approval of the previous minutes – August 5, 2024

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 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.
- Tax List Corrections due to the Board authorizing the Assessor to remove from the property tax rolls said properties recommended on Sheriff's Distress Warrants Report at the 8-5-2024 Board of Commissioners meeting.
- c. Board to go into Closed Session to discuss pending TERC cases, if necessary.
- d. Board to review, discuss and take action on pending TERC cases, if necessary.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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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, SEPTEMBER 3, 2024
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 – August 19, 2024

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) 2015 Chevy Impala bearing VIN#2G1WB5E34F1141602 and (2) 2020 Chrysler Voyager bearing VIN#2C4RC1DG8LR265285. 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)
- 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. 2:47 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)
- d. Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 23C-0387 through 23C-0400 SSCNE LP v. Dakota County.
- e. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Cases 23C-0387 through 23C-0400 SSCNE LP v. Dakota County.
- f. 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

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, OCTOBER 14, 2024
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 3, 2024
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 clerical error corrections. §77-128
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, NOVEMBER 25, 2024
8:45 a.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 14, 2024

2. NEW BUSINESS

- a. 8:45 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 Stephanie Gatzemeyer, 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. 8:46 a.m. Hearing for Heartland Counseling’s applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 3 vehicles: (1) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096; (2) 2016 Dodge Grand Caravan, VIN# 2C4RDGBG6GR335794; and (3) 2021 Nissan Titan pickup VIN# 1N6AA1EC5MN505693. 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 Stephanie Gatzemeyer, 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. Heartland Counseling to give Board update on services provided.
- d. 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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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, DECEMBER 9, 2024
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 25, 2024.

2. NEW BUSINESS
 - a. 2:46 a.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 Stephanie Gatzemeyer, 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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