

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JANUARY 6, 2025
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 – December 9, 2024
2. NEW BUSINESS
 - a. 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 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. 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.

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 21, 2025
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 – January 6, 2025.
 - b. Approval of the time of regular Board of Equalization meetings for 2:45 p.m.

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 to monitor program sites. Also transports staff and supplies to clinics. 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.(If any)

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

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, MARCH 3, 2025
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 – January 21, 2025
2. NEW BUSINESS
 - a. Board approve or deny Siouxland Mental Health Center request for a waiver of application by December 31st.
 - b. 2:47 p.m. Public Hearings 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
 - Siouxland Mental Health Center
 - Haven House Family Services Center
 - Nebraska Indian Community College
 - Arbor-Fin Investment, LLC/Regency Square Propco LLC
 - Siouxland Tennis Association, Inc.
 - c. Board to consider the recommendation of the County Assessor and any other information it may obtain; and shall approve or deny the applicants request for tax exemption on real and personal property on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner.
 - Siouxland Mental Health Center
 - Haven House Family Services Center
 - Nebraska Indian Community College
 - Arbor-Fin Investment, LLC/Regency Square Propco LLC
 - Siouxland Tennis Association, Inc
 - 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 Helvig Agricultural Service Company for Ag parcels.
 - e. 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 14, 2025
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 3, 2025

2. NEW BUSINESS
 - a. Hearing for VSL Emerson LLC., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2015 Dodge Van 2C4RDGBG6FR531393, (2) 2005 Ford Truck 1FTPX14525FA59836 and (3) 2012 Dodge Van 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 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 Board approval to enter into a Contract for Property Review with Cardinal Assessment Group, LLC for residential properties in the towns of Homer, Jackson, Hubbard and Emerson.

 - c. Christy Abts, Assessor, requesting approval of Clerical Errors and/or 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 28, 2025
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 – April 14, 2025

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 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 Clerical Errors and/or Tax List corrections (if any).
- c. Discuss upcoming protest hearings and set dates and times.
(Start at 9:00 AM on June 23rd, July 7th, July 21st and possibly July 22nd, 23rd and 24th depending on 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, June 2, 2025
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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1. Christy Abts, Assessor, requesting approval of Clerical & Omitted Errors on a few parcels and will then send out corrected Property Valuation Change Notices.
2. Closed Session to discuss pending litigation in TERC Cases 24C-0748 Sioux City, NE LLC, 24C-0360 MIMF XXI Sioux Master LLC, and 24C-0361 MIMG CLVII Arbors Sub LLC all v. Dakota County.
3. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Cases 24C-0748 Sioux City, NE LLC, 24C-0360 MIMF XXI Sioux Master LLC, and 24C-0361 MIMG CLVII Arbors Sub LLC all v. Dakota County.
4. PUBLIC COMMENT
5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, JUNE 9, 2025
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 2, 2025

2. NEW BUSINESS
 - a. Hearing for Haven House, application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for a 2023 Chrysler Pacifica Touring LF VIN#2C4RC1BG4PR546606. The vehicle is used by staff to provide transportation of clients and conduct business on behalf of victims of domestic violence and sexual assault. 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. Christy Abts, Assessor, requesting approval of Clerical Errors and/or 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 23, 2025
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 – April 28, 2025
 - b. Approval of the previous minutes – Special meeting - June 2, 2025.

3. **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 2025 with significant damage exceeding 20% of the current assessed value and make reassessment of value for the destroyed property.
 - Meyer, Inc. c/o Scott Meyer, 532 Old Sawmill Rd, So Sioux City.
 - b. Board to review and make decision on the appeal letter filed (postmarked June 10) on behalf of Casey's Retail Co. regarding late filing of the Personal Property Return (deadline May 1; postmarked May 2, received May 6) and the 10% penalty assessed.
 - c. Christy Abts, Assessor, requesting approval of Over/Undervalued, omitted, clerical 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 7, 2025
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 23, 2025.
3. **NEW BUSINESS**
 - a. Christy Abts, Assessor, requesting approval of over/undervalued, omitted, clerical or tax list correction errors (if any).
 - 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 21, 2025
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
- b. Board to set values on all protests filed with the findings of the Assessor and Referees as discussed at the meetings held on June 23, July 7, and July 21, 2025.

2. **CONSENT AGENDA**

- a. Approval of the previous minutes – July 7, 2025.
- b. Approval of the Cemetery Report filed July 14, 2025 by County Assessor. §77-202.10

3. **NEW BUSINESS**

- a. Christy Abts, Assessor, requesting approval for the Plan of Assessment for Dakota County for years 2026, 2027, 2028.
- b. 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 4, 2025
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 21, 2025

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) 2018 Jeep Renegade SUV bearing VIN# ZACCJBBB9JPG87706 and (2) 2017 Ford Fusion Sedan bearing VIN# 3FA6POHD6HR328408. 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 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 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 18, 2025
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 4, 2025
2. NEW BUSINESS
 - a. Christy Abts, Assessor, requesting approval of tax list corrections. §77-1613.02 Parcel 220077452 correction to 2025 protest valuation..
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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**DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, SEPTEMBER 2, 2025
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 18, 2025

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 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. 2:46 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 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. 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 EQUALIZATION
AGENDA, SEPTEMBER 15, 2025
5:15 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 – September 2, 2025
2. NEW BUSINESS
 - a. Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Case 24C-0361 MIMG CLVII Arbors Sub, LLC v. Dakota County.
 - b. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Case 24C-0361 MIMG CLVII Arbors Sub, LLC v. Dakota County.
 - c. 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 13, 2025
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 15, 2025
2. NEW BUSINESS
 - a. Board approval to levy the necessary taxes for the current year and certify all levies. §77-1601(1)
 - c. Christy Abts, Assessor, requesting approval of clerical error corrections. (if any) §77-128
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, NOVEMBER 10, 2025
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 13, 2025
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 a 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)
 - b. Christy Abts, Assessor, requesting approval of clerical error corrections. §77-128
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 EQUALIZATION
AGENDA, DECEMBER 8, 2025
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 10, 2025.
2. NEW BUSINESS
 - a. 2:45 p.m. Hearing for The Salvation Army 457 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 exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
 - b. 2:45 p.m. Hearing for Heartland Counseling’s 457 applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2 vehicles: (1) 2016 Dodge Grand Caravan, VIN# 2C4RDGBG6GR335794 and (2) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096. 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 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
 - #10078 Parcel 220161526 Boyle
 - #10079 Parcel 220159521 Boyle
 - #10080 Parcel 220116873 Steinman
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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