

Dakota County Board of Equalization
Monday, January 6, 2025
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Love, Giese, Launsby, Hohenstein. Absent: Van Berkum. Also present was Stephanie Gatzemeyer, Treasurer, Christy Abts, Assessor, Kim Watson, County Attorney and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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

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

1. CONSENT AGENDA
 - a. Approval of the previous minutes – December 9, 2024
2. NEW BUSINESS
 - a. At 2:46 p.m. 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 services 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)
 - b. Christy Abts, Assessor, requesting approval of tax list corrections.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Love moved, seconded by Board Member Giese, to excuse Board Member Van Berkum from the meeting. ROLL CALL VOTE: Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes. UNANIMOUS MOTION CARRIED.

Board Member Launsby moved, seconded by Board Member Giese to approve the minutes of the December 9, 2024 meeting. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Love-Yes, Giese-Yes, Van Berkum-Absent. UNANIMOUS MOTION CARRIED.

Chair Love called for the hearing at 2:46 pm on the 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 services to clients. Stephanie Gatzemeyer, Treasurer, stated she approves the application. Chair Love closed the hearing at 2:47 pm. Board Member Giese moved, seconded by Board Member Launsby, to accept the recommendation of the Dakota County Treasurer and approve the Heartland Counseling Services Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for the 2012 Dodge Grand SXT Van VIN# 2C4RDGCG9CR190646. ROLL CALL VOTE: Hohenstein-Yes, Love-Yes, Giese-Yes, Launsby-Yes, Van Berkum-Absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Launsby to approve the Tax List Correction for Bowman #220072388 Homestead Exemption percentage change from 70% to 90% per the order of the State Department of Revenue. ROLL CALL VOTE: Love-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Love adjourned the January 6, 2025, Board of Equalization meeting at 2:48 p.m.

County Board of Equalization

Scott Love, Chair

Cherie Conley, Secretary/County Clerk

Dakota County Board of Equalization
Tuesday, January 21, 2025
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice Chair Van Berkum called the meeting to order at 2:45 p.m. The Pledge of Allegiance was recited. Present: Van Berkum, Hohenstein, Bousquet, Reed, Rodriguez. Absent: None. Also present was Stephanie Gatzemeyer, County Treasurer, Kim Watson, County Attorney and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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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

Board Member Hohenstein moved, seconded by Board Member Reed to nominate Brian Van Berkum as Board of Equalization Chairperson. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Yes. UNANIMOUS MOTION CARRIED.

Board Member Hohenstein moved, seconded by Board Member Rodriguez to nominate Jeff Reed for Board of Equalization Vice-Chairperson. ROLL CALL VOTE: Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes. UNANIMOUS MOTION CARRIED.

Board Member Hohenstein moved, seconded by Board Member Reed to approve the minutes of the January 6, 2025 meeting. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Board Member Bousquet moved, seconded by Board Member Hohenstein to approve the meeting time for regular meetings for 2:45 p.m. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes. UNANIMOUS MOTION CARRIED.

Chair Van Berkum opened the hearing at 2:48 p.m. 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. Stephanie Gatzemeyer, Treasurer, stated she approves the application. Chair Van Berkum closed the hearing at 2:49 p.m.

Board Member Bousquet moved, seconded by Board Member Rodriguez to accept the recommendation of the Dakota County Treasurer and approve the tax exemption for Northeast Nebraska Community Action Partnership, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying as Nonprofit Organization for (1) 2016 Dodge Grand Caravan VIN#2C4RDGBG7GR108050 and (2) 2016 Dodge Grand Caravan VIN#2C4RDGBG5GR102859. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Board Member Reed moved, seconded by Board Member Rodriguez to adjourn the meeting. Chair Van Berkum adjourned the January 21, 2025 Board of Equalization meeting at 2:50 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk

Dakota County Board of Equalization
Monday, March 3, 2025
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice Chair Van Berkum called the meeting to order at 2:45 p.m. The Pledge of Allegiance was recited. Present: Van Berkum, Reed, Hohenstein, Rodriguez. Absent: Bousquet. Also present was Christy Abts, County Treasurer, Kim Watson, County Attorney and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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

1. CONSENT AGENDA

- 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

Board Member Van Berkum moved, seconded by Board Member Reed to excuse Board Member Bousquet from the meeting. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Board Member Hohenstein moved, seconded by Board Member Rodriguez to approve the minutes of the January 21, 2025 meeting. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

County Assessor, Christy Abts, informed the Board that Siouxland Mental Health Center has been going through some staffing changes and opening a new building, and the application was filed late. She would recommend approval of the waiver request. Board Member Rodriguez moved, seconded by Board Member Reed to approve Siouxland Mental Health Center's request for a waiver of application by December 31st. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Chair Van Berkum opened the Public Hearings for Applicants requesting Tax Exemption on Real and Personal Property by Qualifying Organizations at 2:49 p.m.

Chair Van Berkum called for any comments for Siouxland Mental Health Center. There was no one present. County Assessor Christy Abts, recommendation is to approve for the personal property only.

Chair Van Berkum called for any comments for Haven House Family Services Center. Debbie Goettsch, Director, was present and presented an overview of the services offered through their center. County Assessor, Christy Abts, recommendation is to approve.

Chair Van Berkum called for any comments for Nebraska Indian Community College. Mike Oltrogge, President, presented an overview of the expansion taking place and the educational opportunities being offered. County Assessor, Christy Abts, recommendation is to approve.

Chair Van Berkum called for any comments for Arbor-Fin Investment, LLC/Regency Square Propco LLC. There was none. County Assessor, Christy Abts, advised this is a new form for nursing homes and approves the application for 64.6%.

Chair Van Berkum called for any comments for Siouxland Tennis Association, Inc. County Assessor, Christy Abts, commented that County/City government do not qualify for this exemption. You cannot create your own category. Recommendation is to deny.

Chair Van Berkum closed the public hearings at 2:56 p.m.

Board Member Hohenstein moved, seconded by Board Member Reed to approve the 451 applications for tax exemption on Real and Personal Property for Siouxland Mental Health Center, Haven House Family Services Center, Nebraska Indian Community College, and 451NF for Arbor-Fin Investment, LLC / Regency Square Propco LLC.(64.6%). ROLL CALL VOTE: Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Board Member Hohenstein moved, seconded by Board Member Van Berkum to deny the 451 application for tax exemption on Real and Personal Property for Siouxland Tennis Association, Inc. as the City Government does not qualify for this exemption and they cannot create their own category. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Rodriguez to approve the Referee Agreements with Innovative Appraisal Service, Inc. for Residential and Commercial properties and Helvig Agricultural Service Company for Ag properties. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Board Member Van Berkum moved, seconded by Board Member Reed to adjourn the meeting. Chair Van Berkum adjourned the March 3, 2025 Board of Equalization meeting at 2:59 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk

Dakota County Board of Equalization
Monday, April 14, 2025
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the meeting to order at 2:45 p.m. The Pledge of Allegiance was recited. Present: Van Berkum, Reed, Hohenstein, Rodriguez. Absent: Bousquet. Also present was Kim Watson, County Attorney, and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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

1. CONSENT AGENDA
 - a. Approval of the previous minutes – March 3, 2025
2. NEW BUSINESS
 - b. 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

Board Member Reed moved, seconded by Board Member Rodriguez to excuse Board Member Bousquet from the meeting. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Hohenstein to approve the minutes of the March 3, 2025 meeting. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Chair Van Berkum called for a hearing at 2:47 p.m. for the Board's consideration of VSL Emerson LLC., request for exemption from motor vehicle taxes by a qualifying nonprofit organization that engages in skilled nursing, assisted living, and Home Health & Hospice facilities/agencies. The application comes with a recommendation of approval from Treasurer Gatzemeyer. Chair Van Berkum closed the hearing at 2:48 p.m. Board Member Reed moved, seconded by Board Member Rodriguez to approve the Application for Exemption of motor vehicle taxes on motor vehicles (1) 2015 Dodge Grand Caravan 2C4RDGBG6FR531393, (2) 2005 Ford F150 Truck 1FTPX14525FA59836 and (3) 2012 Dodge Grand Caravan 2C4RDGBG8CR377443 for VSL Emerson LLC. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained it has been 6 years since the small towns were reviewed and would like Board approval to hire Cardinal Assessment Group to complete these reviews. Board Member Van Berkum moved, seconded by Board Member Hohenstein to approve the Contract for Property Review with Cardinal Assessment Group, LLC for residential properties in the towns of Homer, Jackson, Hubbard and Emerson. ROLL CALL VOTE: Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

There were no Clerical Errors and/or Tax List corrections.
Mail and/or emergency business. None

Board Member Van Berkum moved, seconded by Board Member Reed to adjourn the meeting. Chair Van Berkum adjourned the April 14, 2025 Board of Equalization meeting at 2:50 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk

Dakota County Board of Equalization
Monday, April 28, 2025
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the meeting to order at 2:45 p.m. The Pledge of Allegiance was recited. Present: Van Berkum, Bousquet, Reed, Hohenstein. Absent: Rodriguez. Also present was Kim Watson, County Attorney, and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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

1. CONSENT AGENDA

- 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.)

Board Member Bousquet moved, seconded by Board Member Van Berkum to excuse Board Member Rodriguez from the meeting. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Hohenstein to approve the minutes of the April 14, 2025 meeting. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Van Berkum-Yes, Bousquet-Yes, Rodriguez-Absent. UNANIMOUS MOTION CARRIED.

Chair Van Berkum called for a hearing at 2:49 a.m. for the Board's consideration of Heartland Counseling Service's request for exemption from motor vehicle taxes by a qualifying nonprofit organization used for providing community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. The application comes with a recommendation of approval from Treasurer Gatzemeyer. Chair Van Berkum closed the hearing at 2:50 p.m. Board Member Bousquet moved, seconded by Board Member Reed to approve the Application for Exemption of motor vehicle taxes on motor vehicles (1) 2011 Buick Lucerne CX Sedan VIN#1G4HA5EM8BU124954 and (2) 2016 Dodge Grand SXT VAN VIN#2C4RDGCG8GR343376 for Heartland Counseling Services, Inc. ROLL CALL VOTE: Hohenstein-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Rodriguez-Absent. UNANIMOUS MOTION CARRIED.

There were no Clerical Errors and/or Tax List corrections.

The Board set the following dates and time for the upcoming Protest hearings: starting at 9:00 a.m. June 23rd, July 7th, July 21st and possibly July 22nd, 23rd and 24th depending on number of protests filed.

Mail and/or emergency business. None

Board Member Reed moved, seconded by Board Member Bousquet to adjourn the meeting. Chair Van Berkum adjourned the April 28, 2025 Board of Equalization meeting at 2:53 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk

Dakota County Board of Equalization
Monday, June 9, 2025
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the meeting to order at 2:45 p.m. The Pledge of Allegiance was recited. Present: Van Berkum, Bousquet, Reed, Hohenstein, Rodriguez. Absent: County Attorney, Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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

1. CONSENT AGENDA

- 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)

- b. 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

Board Member Bousquet moved, seconded by Board Member Rodriguez to approve the minutes of the June 2, 2025 meeting. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Chair Van Berkum called for a hearing at 2:48 p.m. for the Board's consideration of Haven House Family Service Center request for exemption from motor vehicle taxes by a qualifying nonprofit organization used by staff to provide transportation of clients and conduct business on behalf of victims of domestic violence and sexual assault. The application comes with a recommendation of approval from Treasurer Gatzemeyer. Chair Van Berkum closed the hearing at 2:49 p.m. Board Member Bousquet moved, seconded by Board Member Rodriguez to approve the Application for Exemption of motor vehicle taxes on motor vehicle 2023 Chrysler Pacifica Touring LF VIN#2C4RC1BG4PR546606. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes. UNANIMOUS MOTION CARRIED.

There were no Clerical Errors and/or Tax List corrections.

Mail and/or emergency business. None

Chair Van Berkum adjourned the June 9, 2025 Board of Equalization meeting at 2:50 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk

Dakota County Board of Equalization
Monday, June 23, 2025
9:00 a.m. Protest Valuation Hearings
Regular Meeting to follow.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum and Vice Chair Bousquet were unable to attend. Board Member Martin Hohenstein called the Board of Equalization meeting to order at 9:15 a.m. with the Pledge of Allegiance. Present: Hohenstein, Rodriguez and Reed. Absent: Van Berkum and Bousquet. Also present was Cherie Conley, County Clerk as Board Secretary, Christy Abts, Assessor, Melissa Collins, Deputy Assessor, and Sam Ferraro, Referee. The Open Meetings Act location was noted for all citizens in attendance.

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CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

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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**

Board Member Hohenstein moved, seconded by Board Member Reed to excuse Board Member Van Berkum and Bousquet from the meeting. ROLL CALL VOTE: Rodriguez–Yes, Reed–Yes, Hohenstein–Yes. UNANIMOUS MOTIN CARRIED.

County Clerk Conley advised the Board that they will be reviewing and discussing protests with an overall motion at last BOE protest meeting. Appraiser/Referee Sam Ferraro explained to the Board the protest process pursuant to State statutes. Every property is assessed annually pursuant to state statutes. Sales and base valuation formulas set by the state are used to assess the value and equalization of properties. Property owners are allowed the opportunity to protest the values set (not taxes) and the burden is on the property owner to bring concerns before the Board.

Assessor Christy Abts, and Referee Sam Ferraro presented and reviewed with the Board of Equalization each parcel's paperwork submitted by the person protesting their value and what the assessor and referee recommended for value on each of the following parcels: 220023743-Stingley, Jerome R; 220150176-Juan Ramirez; 220009732-Beermann, Rev. Trust, Scott & Patricia; 220004552-Deemer, Ashley Andrew; 220030758-Balke, Brian E; 220088403-Scott Anderson, Et Al; 220144583-Dodds, Richard E & Paula A; 220048231-Bigham, Timothy C & Rhonda R; 220004587-Webb, Michael J / Jeanine K; 220006660-Rexroad, Cindy; 220036632-Bligh, Kerry L; 220176043-Hegge, Gordon L; 220006563-Andersen, Rickie W & Lisa; 220010153-Sands, Sheryl M; 220004137-Remer, Steven M Sr & Jackie J; 220022402-Guldhammer, Trustee, Allan L; 220064245-Bottger Farms, LLC; 220004080-Cleve,LLC. Some discussion on each protest was had. Final action of the Board will be taken at the July 21, 2025 meeting regarding all protests.

Board Member Reed moved, seconded by Board Member Rodriguez to approve the minutes of the April 28, 2025 meeting and June 2, 2025 special meeting. ROLL CALL VOTE: Reed–Yes, Hohenstein–Yes, Rodriguez–Yes, Van Berkum-Absent, Bousquet-Absent. UNANIMOUS MOTIN CARRIED.

Board Member Rodriguez moved, seconded by Board Member Hohenstein to approve the request of Meyer, Inc. Form 425 Report of Damaged Real Property due to a fire. CBOE Final Reassessment value Land \$120,000 and Buildings \$417,255 for a total of \$537,255. ROLL CALL VOTE: Hohenstein–Yes, Rodriguez–Yes, Reed–Yes, Van Berkum-Absent, Bousquet-Absent. UNANIMOUS MOTIN CARRIED.

The Board of Equalization reviewed Casey's Retail Co.'s appeal letter and documentation regarding the late filing of their Personal Property Return, along with the applicable Nebraska statute sections 77-1229, 77-1233.04, and 77-1233.06, and determined that the action of the County Assessor became final since no written appeal was filed within 30 days after the Assessor's May 6, 2025, notice to Casey's. The Assessor's Notice states instructions for appealing to the Board of Equalization "within 30 days of the date of this notice." Casey's Retail Co. sent a written appeal dated June 9, 2025, and postmarked June 10, 2025 - more than 30 days after the May 6, 2025, notice. Board Member Rodriguez moved, seconded by Board Member Hohenstein, to deny the appeal of the Personal Property Return due to failure to comply with the statutory deadlines. ROLL CALL VOTE: Rodriguez-Yes, Reed-Yes, Hohenstein-Yes, Van Berkum-Absent, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

No Mail or emergency business.

Public Comment-None

Board Member Hohenstein adjourned the June 23, 2025, Board of Equalization meeting at 10:30.a.m.

County Board of Equalization

Martin Hohenstein, Board Member

Cherie Conley, County Clerk/Secretary

Dakota County Board of Equalization
Monday, July 7, 2025
9:00 a.m. Protest Valuation Hearings
Regular Meeting to follow.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the Board of Equalization meeting to order at 9:05 a.m. with the Pledge of Allegiance. Present: Van Berkum, Bousquet, Hohenstein, Rodriguez. Absent: Reed. Also present was Cherie Conley, County Clerk as Board Secretary, Christy Abts, Assessor, Melissa Collins, Deputy Assessor, and Sam Ferraro, Referee. The Open Meetings Act location was noted for all citizens in attendance.

The agenda for this meeting was as follows:

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

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

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

1. **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 request pursuant to 77-3512(if any).
4. **MAIL AND/OR EMERGENCY BUSINESS**
5. **PUBLIC COMMENT**
6. **ADJOURNMENT**

Chair Van Berkum moved, seconded by Board Member Bousquet to excuse Board Member Reed from the meeting. ROLL CALL VOTE: Bousquet-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

County Clerk Conley advised the Board that they will be reviewing and discussing protests with an overall motion at last BOE protest meeting.

Troy Launsby, Homer NE was present to discuss parcel 220008175. Assessor Christy Abts, and Referee Sam Ferraro presented and reviewed with the Board of Equalization related information on parcel 220008175 informed the Board that after reviewing Mr. Launsby photos they lowered the condition of the home and recommended \$140,725.00. Referee Sam Ferraro offered to go out to the property to re-access. This will come back before the Board at the next meeting. Troy Launsby - parcel 220036748 protest was reviewed, and Mr. Launsby was good with the recommendation.

Scott and Cheryll Malcom, Dakota City NE were present to discuss parcel 220273738. They informed the Board that there were no utilities or road on this property. Referee Ferraro explained to the Board that this particular parcel is unique in that it is on the city limits line with crop land on one side and residential on the other. He suggested setting the value as a 2nd acre assemble. The Malcom's were good with the recommendation. Scott and Cheryll Malcom, Dakota City NE were present to discuss parcel 220092990. They informed the Board that the house on this property is in poor condition, and they plan to offer it to the fire department for fire training and have it burnt down. Once burned down they need to report to the Assessor so changes can be made.

The Board reviewed and discussed the following parcel's paperwork submitted with each protest and the Assessor and Referee reviewed their supporting documents(condition of home/property, sales, etc.) and presented recommendations for 2025 value: 220274935-Prime Performance, Llc; 220085838-Hhrk Family Farm, Llc; 220008175-Grabow's Inc, A Ne Corp.; 220036748-Grabow's Inc, A Ne Corp.; 220156778-Ronald R & Judy L Bottger; 220056692-City Of South Sioux City, Siouxland Tennis Association, Inc.; 220083479-Patrick C Green, Trustee & Jean A Hummel, Trustee; 220083649-Patrick C Green, Trustee & Jean A Hummel, Trustee; 220083991-Patrick C Green, Trustee; 220083371-Patrick C Green, Trustee; 220042411-Darren H Miller C/O William & Jane Miller; 220144656-Mimg Civii Arbors Sub, Llc; 220118744-Maria Cisneros; 220205647-Michelle R Wenk; 220034494-Roxie Hirsch, Trustee; 220006997-Jesse Norris; 220021082-Michael D & Janice E Huisenga; 220046530-Victor Perez; 220070679-Muff Farms, Llc C/O Terry Muff; 220038767-Lynette K & Joseph G Barker; 220177279-Scott H Mohnson; 220019606-Shane J Kinzie; 220064504-Richard E Twohig Jr Et Al; 220064857-Richard E Twohig Jr Et Al; 220053936-Samuel Hudson Jr & Yvonne C Downs; 220038171-Douglas Kropf; 220200661-Gerald E Balke; 220051178-Joel A & Tracy Heineman; 220006075-Michael & Elizabeth Criss; 220013373-Mike K Raynor; 220079471-Keith Beardshear; 220177368-Tyler & Toya Farrell; 220010994-Derek J & Cindy A Anderson; 220077274-Emmett C & Carol A Albenesius; 220077452-Emmett & Carol

Albenesius; 220077096-Emmett C & Carol A Albenesius; 220020248-S Preciado Properties, Llc & Silverio Preciado; 220047715-S Preciado Properties, Llc & Silverio Preciado; 220042713-S Preciado Properties, Llc & Silverio Preciado; 220198063-Juan & Silberio Preciado. Final action of the Board will be taken at the July 21, 2025 meeting regarding all protests.

Board Member Bousquet moved, seconded by Board Member Rodriguez to approve the minutes of the June 23, 2025 meeting. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Absent. UNANIMOUS MOTION CARRIED.

No Mail or emergency business.

Public Comment-None

Board Member Van Berkum moved, seconded by Board Member Bousquet to adjourn the July 7, 2025, Board of Equalization meeting at 11:02 a.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk/Secretary

Dakota County Board of Equalization
Monday, July 21, 2025
9:00 a.m. Protest Valuation Hearings
Regular Meeting to follow.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the Board of Equalization meeting to order at 9:00 a.m. with the Pledge of Allegiance. Present: Van Berkum, Bousquet, Reed, Hohenstein, Rodriguez. Absent: None. Also present was Cherie Conley, County Clerk as Board Secretary, Christy Abts, Assessor, Melissa Collins, Deputy Assessor, and Sam Ferraro, Referee. The Open Meetings Act location was noted for all citizens in attendance.

The agenda for this meeting was as follows:

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

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

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

1. **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**

Chair Van Berkum initiated the review of the protest.

Tracie Pettit-Sininger was present regarding parcel #220170827: She presented some pictures of her property when it floods and the water tables get high. Referee Ferraro advised that he reviewed the property and took some pictures and recommended to the Board the value be \$284,790.00. Ms. Pettit-Sininger and the Board were in agreeance. Tracie Pettit-Sininger regarding parcel #220024669: She presented some pictures of the lot when it floods and the water tables get high. The Assessors and Referee both commented that the land along the river is all equalized and if a change is given to this parcel it would affect all river front parcels, and their recommendation was to not change it. The Board was in agreeance the value remaining at \$115,345.00.

Karen Becerro was present regarding parcel #220035768. Referee Ferraro reviewed the property and recommended reducing the condition and the value to \$205,240.00. Ms. Becerro and the Board were in agreeance.

Troy Launsby was present regarding parcel 220006237. Referee Ferraro commented that the outside looks good, but the inside has issues. Recommended lowering the condition and a value of \$135,000.00. Mr. Launsby and the Board were in agreeance. Parcel 220008175 Referee recommended lowering the condition and a value of \$125,000.00. Mr. Launsby and the Board were in agreeance.

The Board reviewed and discussed the following parcel's paperwork submitted with each protest and the Assessor and Referee reviewed their supporting documents(condition of home/property, sales, etc.) and presented recommendations for 2025 value: 220006237-Grabow's Inc, A Ne Corp.; 220008175-Grabow's Inc, A Ne Corp.; 220056692-City Of South Sioux City, Siouxland Tennis Association, Inc.; 220273738-Scott H & Cheryl Malcom; 220092990-Scott H & Cheryl Malcom; 220015066-Chad R Ball; 220014965-Chad R Ball; 220200599-Sioux City, Ne, LLC, Sioux City Ne2, Llc; 220177198-Scott / Lisa Bousquet; 220017972-Joe G & Lynette K Barker; 220028052-Scott Mohnson & Jason Mahnke; 220007357-Scott Mohnson; 220020213-Brian L Beeken; 220030146-Brenda Oehlerking; 220004315-Tyler G & Kayla J Bousquet; 220064997-Ricahrd C Lieber; 220064660-Richard C / Jennifer Lieber; 220064482-Richard C & Jennifer Lieber; 220064903-Richard C / Jennifer Lieber; 220064563-Richard C / Jennifer Lieber; 220180482-Richard C / Jennifer Lieber; 220063230-Richard C / Jennifer Lieber; 220037213-Nicholas Leybold; 220046808-Christine Arndt-Ramirez; 220046883-Christine R Arndt-Ramirez; 220043736-John E & Teresa A Johnson; 220068518-Ciovis Energy, Llc; 220006075-Michael & Elizabeth Criss; 220036330-Kathleen Danielson; 220087954-Messerschmidt & Sons, LLC C/O Raymond F Messerschmidt; 220087407-Messerschmidt & Sons, LLC / C/O Raymond F Messerschmidt; 220087326-Messerschmidt & Sons, LLC C/O Raymond F Messerschmidt; 220086028-Messerschmidt & Sons, LLC C/O Raymond F Messerschmidt; 220084947-Messerschmidt & Sons, LLC / C/O Raymond F Messerschmidt; 220085048-Messerschmidt & Sons, Llc / C/O Raymond F Messerschmidt; 220084424-Messerschmidt & Sons, Llc / C/O Raymond F Messerschmidt; 220084599-Messerschmidt & Sons, Llc /

C/O Raymond F Messerschmidt; 220084505-Ronald R / Deborah K Messerschmidt; 220084335-Ronald R Messerschmidt; 220086265-Ronald R Messerschmidt; 220086362-Ronald R Messerschmidt; 220170827-Tracie Pettit-Sininger; 220024669-Pettit Family Revocable Trust C/O Ronald Pettit; 220019657-Nga Thi Huyn & Duc Van Tran; 220035768-Becerra Revocable Trust, Karen Becerra; 220044627-Maribel Navarro Trustee; 220034419-Maribel Navarro Trustee; 220032882-Maribel Navarro Trustee; 220034060-Maribel Navarro Trustee; 220027927-Maribel Navarro Trustee; 220032688-Kyle L & Cynthia L Koster; 220180830-Juan J Sosa; 220178836-Riverview Apartments, Llc & Nathan Connelly; 220027080-Cherry Ridge Limited Partnership; 220044864-Dennis Scott & Cheryl K Martin; 220078742-Larry & Denice Bledsoe; 220008086-Jarod E Barclay; 220007349-Jarod Barclay; 220004455-Jarod Barclay; 220031088-Richard K & Kimberly Hansen; 220029644-Davin P & Ana Mc Cauley; 220007373-Kassara L Jump C/O Linda Jump; 220040265-Jerold Gunsolley; 220040095-Jerold E & Margaret J Gunsolley; 220027587-Everett's Realty, Inc & Jerold Gunsolley; 220030871-Jerold E Gunsolley; 220004870-David & Patricia Donnelly; 220081263-David L & Della E Rasmussen, Rev. Trust; 220080569-David L & Della E Rasmussen, Rev. Trust; 220274361-Roydon, Llc C/O Don Gardiner & River Point Ne LLC; 220274618-Roydon, LLC C/O Don Gardiner & River Point Ne lcg.; 220046913-Arnulfo & Alicia Estrada; 220000530-Jose De Arcos Villalpando; 220042845-William H / Christel R Bermel; 220020612-S Preciado Properties, LLC; 220051119-Silverio & Maria P Preciado; 220039232-Michael P Bales; 220008906-Daryl L & Lori J Jessen; 220008043-Donald L Stewart; 220008132-Donald L Stewart; 220177287-Villas At Crystal Court III, LLC; 220178070-Villas At Crystal Court III, LLC; 220021589-Bel Fury Investment Group.

Board Member Reed moved, seconded by Board Member Hohenstein to set values on all protests filed with the findings and recommendations of the Assessor and Referees as discussed at the meetings held on June 23, 2025, July 7, 2025, and July 21, 2025 except parcels 220177198, 220040265, 220040095, 220027587, 220030871, 220070679, 220004315 as Commissioner Bousquet will abstain. See attached table. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Board Member Rodriguez moved, seconded by Board Member Reed to set values on the following protests filed with the findings and recommendations of the Assessor and Referees as discussed at the meetings held on June 23, 2025, July 7, 2025, and July 21, 2025 except parcels 220177198, 220040265, 220040095, 220027587, 220030871, 220070679, 220004315. See attached table. ROLL CALL VOTE: Bousquet-Abstain, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Prot #	Parcel ID	Title/Deed Name 1	2024	2025	Referee	BOE	BOE Review
43	220070679	MUFF FARMS, LLC C/O TERRY MUFF	\$490,125.00	\$601,215.00	\$601,215.00	\$601,215.00	7/7/2025
44	220177198	SCOTT / LISA BOUSQUET	\$1,306,020.00	\$1,466,640.00	\$637,732.00	\$637,732.00	7/21/2025
55	220004315	TYLER G & KAYLA J BOUSQUET	\$309,465.00	\$424,985.00	\$370,305.00	\$370,305.00	7/21/2025
111	220040265	JEROLD GUNSOLLEY	\$263,925.00	\$289,425.00	\$260,570.00	\$260,570.00	7/21/2025
112	220040095	JEROLD E & MARGARET J GUNSOLLEY	\$145,870.00	\$190,035.00	\$164,505.00	\$164,505.00	7/21/2025
113	220027587	EVERETT'S REALTY, INC & JEROLD GUNSOLLEY	\$90,305.00	\$142,490.00	\$142,490.00	\$142,490.00	7/21/2025
114	220030871	JEROLD E GUNSOLLEY	\$230,080.00	\$277,275.00	\$267,160.00	\$267,160.00	7/21/2025

Board Member Rodriguez moved, seconded by Board Member Hohenstein to approve the minutes of the July 7, 2025 meeting and the Cemetery Report filed 7-14-25 by the County Assessor. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Bousquet to approve the Plan of Assessment for Dakota County for years 2026, 2027, 2028 as submitted by Christy Abts, County Assessor. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes,. UNANIMOUS MOTION CARRIED.

County Assessor Abts requested approval of a clerical error on parcel 220065497 Bracht Properties LLC where the property was split but the buildings remained on both parcels. Corrected parcels to reflect buildings on correct properties so not double taxed. Board Member Van Berkum moved, seconded by Board Member Bousquet to approve the correction of the clerical error made during the parcel split and removed the building from parcel 220065497 Bracht Properties LLC so not double taxed. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Yes. UNANIMOUS MOTION CARRIED.

No Mail or emergency business. Commissioner Bousquet suggested the agreement between the City of South Sioux City and Roydon, LLC Parcel 220274361 be reviewed by the County Attorney and someone at the State level.

Public Comment-None

Board Member Van Berkum moved, seconded by Board Member Rodriguez to adjourn the July 21, 2025, Board of Equalization meeting at 11:15 a.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk/Secretary

Prot #	Parcel ID	Title/Deed Name	2024	2025	Referee	BOE	BOE Review
1	220023743	JEROME R STINGLEY	\$92,090.00	\$168,880.00	\$168,880.00	\$168,880.00	6/23/2025
2	220150176	JUAN RAMIREZ	\$384,340.00	\$384,340.00	\$226,000.00	\$226,000.00	6/23/2025
3	220009732	SCOTT & PATRICIA BEERMANN, REV. TRUST	\$471,425.00	\$468,905.00	\$468,905.00	\$468,905.00	6/23/2025
4	220004552	ASHLEY ANDREW DEEMER	\$70,490.00	\$103,060.00	\$103,060.00	\$103,060.00	6/23/2025
6	220030758	BRIAN E BALKE	\$110,035.00	\$160,595.00	\$141,050.00	\$141,050.00	6/23/2025
7	220088403	SCOTT ANDERSON, ET AL C/O DUANE & THERESA ANDERSON	\$338,290.00	\$443,175.00	\$443,175.00	\$443,175.00	6/23/2025
8	220144583	RICHARD E & PAULA A DODDS	\$191,215.00	\$222,040.00	\$214,640.00	\$214,640.00	6/23/2025
9	220048231	TIMOTHY C & RHONDA R BIGHAM	\$225,760.00	\$276,105.00	\$261,210.00	\$261,210.00	6/23/2025
14	220004587	MICHAEL J & JEANINE K WEBB	\$180,980.00	\$244,275.00	\$244,275.00	\$244,275.00	6/23/2025
17	220006660	CINDY REXROAD	\$98,420.00	\$143,825.00	\$143,825.00	\$143,825.00	6/23/2025
18	220036632	KERRY L BLIGH	\$171,995.00	\$211,370.00	\$208,895.00	\$208,895.00	6/23/2025
19	220176043	GORDON L HEGGE	\$299,615.00	\$390,865.00	\$375,180.00	\$375,180.00	6/23/2025
25	220006563	RICKIE W & LISA ANDERSEN	\$62,575.00	\$115,245.00	\$115,245.00	\$115,245.00	6/23/2025
26	220010153	SHERYL M SANDS	\$96,065.00	\$162,755.00	\$120,155.00	\$120,155.00	6/23/2025
28	220004137	STEVEN M SR & JACKIE J REMER	\$95,120.00	\$148,580.00	\$148,580.00	\$148,580.00	6/23/2025
36	220022402	ALLAN L GULDHAMMER, TRUSTEE	\$113,445.00	\$200,775.00	\$200,775.00	\$200,775.00	6/23/2025
37	220064245	BOTTGER FARMS, LLC	\$193,665.00	\$263,325.00	\$263,325.00	\$263,325.00	6/23/2025
38	220004080	CLEVE, LLC CHAD & TINA CLEVELAND	\$38,980.00	\$63,900.00	\$30,520.00	\$30,520.00	6/23/2025
5	220274935	PRIME PERFORMANCE, LLC	\$0.00	\$569,255.00	\$421,415.00	\$421,415.00	7/7/2025
10	220085838	HHRK FAMILY FARM, LLC	\$743,390.00	\$999,930.00	\$999,930.00	\$999,930.00	7/7/2025
13	220036748	GRABOW'S INC, A NE CORP.	\$132,600.00	\$153,405.00	\$139,195.00	\$139,195.00	7/7/2025
15	220156778	RONALD R & JUDY L BOTTGER	\$439,830.00	\$472,485.00	\$472,485.00	\$472,485.00	7/7/2025
20	220083479	PATRICK C GREEN, TRUSTEE & JEAN A HUMMEL, TRUSTEE	\$296,140.00	\$329,315.00	\$329,315.00	\$329,315.00	7/7/2025
21	220083649	PATRICK C GREEN, TRUSTEE & JEAN A HUMMEL, TRUSTEE	\$308,905.00	\$334,765.00	\$334,765.00	\$334,765.00	7/7/2025
22	220083991	PATRICK C GREEN, TRUSTEE	\$194,245.00	\$241,330.00	\$241,330.00	\$241,330.00	7/7/2025
23	220083371	PATRICK C GREEN, TRUSTEE	\$327,135.00	\$376,735.00	\$376,735.00	\$376,735.00	7/7/2025
24	220042411	DARREN H MILLER C/O WILLIAM & JANE MILLER	\$195,880.00	\$221,795.00	\$213,780.00	\$213,780.00	7/7/2025
27	220144656	MIMG CLVII ARBORS SUB, LLC	\$19,141,240.00	\$19,141,240.00	\$19,141,240.00	\$19,141,240.00	7/7/2025
29	220118744	MARIA CISNEROS	\$368,940.00	\$399,215.00	\$399,215.00	\$399,215.00	7/7/2025
30	220205647	MICHELLE R WENK	\$263,965.00	\$335,365.00	\$365,000.00	\$365,000.00	7/7/2025
33	220034494	ROXIE HIRSCH, TRUSTEE	\$164,705.00	\$200,845.00	\$200,845.00	\$200,845.00	7/7/2025
39	220006997	JESSE NORRIS	\$62,725.00	\$115,560.00	\$48,700.00	\$48,700.00	7/7/2025
40	220021082	MICHAEL D & JANICE E HUISENGA	\$222,050.00	\$276,540.00	\$256,665.00	\$256,665.00	7/7/2025
41	220046530	VICTOR PEREZ	\$216,695.00	\$247,755.00	\$237,695.00	\$237,695.00	7/7/2025
46	220038767	LYNETTE K & JOSEPH G BARKER	\$92,165.00	\$198,995.00	\$148,635.00	\$148,635.00	7/7/2025
49	220177279	SCOTT H MOHNSON	\$401,830.00	\$435,335.00	\$435,335.00	\$435,335.00	7/7/2025
50	220019606	SHANE J KINZIE	\$86,570.00	\$151,060.00	\$144,560.00	\$144,560.00	7/7/2025
53	220064504	RICHARD E TWOHIG JR ET AL	\$442,405.00	\$572,900.00	\$572,900.00	\$572,900.00	7/7/2025
54	220064857	RICHARD E TWOHIG JR ET AL	\$447,360.00	\$575,685.00	\$575,685.00	\$575,685.00	7/7/2025
63	220053936	SAMUEL HUDSON JR & YVONNE C DOWNS	\$374,450.00	\$399,510.00	\$399,510.00	\$399,510.00	7/7/2025
67	220038171	DOUGLAS KROPF	\$91,165.00	\$147,865.00	\$147,865.00	\$147,865.00	7/7/2025
69	220200661	GERALD E BALKE	\$210,995.00	\$233,505.00	\$233,505.00	\$233,505.00	7/7/2025
70	220051178	JOEL A & TRACY HEINEMAN	\$234,550.00	\$265,270.00	\$251,280.00	\$251,280.00	7/7/2025
72	220006075	MICHAEL & ELIZABETH CRISS	\$278,745.00	\$289,055.00	\$252,485.00	\$252,485.00	7/7/2025
73	220013373	MIKE K RAYNOR	\$156,810.00	\$178,100.00	\$178,100.00	\$178,100.00	7/7/2025
91	220079471	KEITH BEARDSHEAR	\$33,310.00	\$89,290.00	\$33,180.00	\$33,180.00	7/7/2025
92	220177368	TYLER & TOYA FARRELL	\$251,085.00	\$315,705.00	\$325,000.00	\$325,000.00	7/7/2025
101	220010994	DEREK J & CINDY A ANDERSON	\$168,380.00	\$201,730.00	\$201,730.00	\$201,730.00	7/7/2025
122	220077274	EMMETT C & CAROL A ALBENESIUS	\$32,150.00	\$38,600.00	\$38,600.00	\$38,600.00	7/7/2025
123	220077452	EMMETT & CAROL ALBENESIUS	\$32,150.00	\$38,600.00	\$38,600.00	\$38,600.00	7/7/2025
124	220077096	EMMETT C & CAROL A ALBENESIUS	\$238,195.00	\$267,585.00	\$267,585.00	\$267,585.00	7/7/2025
128	220020248	S PRECIADO PROPERTIES, LLC & SILVERIO PRECIADO	\$396,765.00	\$404,600.00	\$404,600.00	\$404,600.00	7/7/2025
129	220047715	S PRECIADO PROPERTIES, LLC & SILVERIO PRECIADO	\$145,525.00	\$178,435.00	\$178,435.00	\$178,435.00	7/7/2025
130	220042713	S PRECIADO PROPERTIES, LLC & SILVERIO PRECIADO	\$360,145.00	\$385,340.00	\$385,340.00	\$385,340.00	7/7/2025
131	220198063	JUAN & SILBERIO PRECIADO	\$340,015.00	\$359,335.00	\$359,335.00	\$359,335.00	7/7/2025
132	220049378	JUAN PRECIADO	\$239,760.00	\$265,235.00	\$265,235.00	\$265,235.00	7/7/2025
11	220006237	GRABOW'S INC, A NE CORP.	\$92,960.00	\$151,275.00	\$135,000.00	\$135,000.00	7/21/2025
12	220008175	GRABOW'S INC, A NE CORP.	\$94,890.00	\$158,450.00	\$125,000.00	\$125,000.00	7/21/2025
16	220056692	CITY OF SOUTH SIOUX CITY, SIOUXLAND TENNIS ASSOCIATION, INC.	\$1,789,370.00	\$4,741,575.00	\$4,125,721.00	\$4,741,575.00	7/21/2025
31	220273738	SCOTT H & CHERYLL MALCOM	\$15,825.00	\$48,650.00	\$16,650.00	\$16,650.00	7/21/2025
32	220092990	SCOTT H & CHERYLL MALCOM	\$190,990.00	\$243,035.00	\$190,990.00	\$190,990.00	7/21/2025
34	220015066	CHAD R BALL	\$91,115.00	\$143,405.00	\$137,015.00	\$137,015.00	7/21/2025
35	220014965	CHAD R BALL	\$73,165.00	\$86,590.00	\$86,590.00	\$86,590.00	7/21/2025
42	220200599	SIOUX CITY, NE, LLC, SIOUX CITY NE2, LLC	\$6,438,950.00	\$6,438,950.00	\$6,438,950.00	\$6,438,950.00	7/21/2025
45	220017972	JOE G & LYNETTE K BARKER	\$106,645.00	\$145,255.00	\$140,785.00	\$140,785.00	7/21/2025
47	220028052	SCOTT MOHNSON & JASON MAHNKE	\$105,885.00	\$161,395.00	\$148,000.00	\$148,000.00	7/21/2025
48	220007357	SCOTT MOHNSON	\$141,460.00	\$169,015.00	\$169,015.00	\$169,015.00	7/21/2025
51	220020213	BRIAN L BEEKEN	\$132,550.00	\$137,800.00	\$126,215.00	\$126,215.00	7/21/2025
52	220030146	BRENDA OEHLERKING	\$139,700.00	\$220,510.00	\$220,510.00	\$220,510.00	7/21/2025

Prot #	Parcel ID	Title/Deed Name	2024	2025	Referee	BOE	BOE Review
56	220064997	RICARHD C LIEBER	\$203,060.00	\$243,545.00	\$243,545.00	\$243,545.00	7/21/2025
57	220064660	RICHARD C / JENNIFER LIEBER	\$352,045.00	\$436,185.00	\$259,135.00	\$259,135.00	7/21/2025
58	220064482	RICHARD C & JENNIFER LIEBER	\$243,440.00	\$320,645.00	\$182,220.00	\$182,220.00	7/21/2025
59	220064903	RICHARD C / JENNIFER LIEBER	\$232,010.00	\$343,450.00	\$343,450.00	\$343,450.00	7/21/2025
60	220064563	RICHARD C / JENNIFER LIEBER	\$361,830.00	\$475,685.00	\$199,985.00	\$199,985.00	7/21/2025
61	220180482	RICHARD C / JENNIFER LIEBER	\$40,740.00	\$50,810.00	\$19,290.00	\$19,290.00	7/21/2025
62	220063230	RICHARD C / JENNIFER LIEBER	\$3,800.00	\$4,555.00	\$4,555.00	\$4,555.00	7/21/2025
64	220037213	NICHOLAS LEYBOLD	\$138,910.00	\$196,560.00	\$196,560.00	\$196,560.00	7/21/2025
65	220046808	CHRISTINE ARNDT-RAMIREZ	\$99,840.00	\$143,510.00	\$143,510.00	\$143,510.00	7/21/2025
66	220046883	CHRISTINE R ARNDT-RAMIREZ	\$274,300.00	\$310,735.00	\$297,720.00	\$297,720.00	7/21/2025
68	220043736	JOHN E & TERESA A JOHNSON	\$195,305.00	\$245,910.00	\$237,060.00	\$237,060.00	7/21/2025
71	220068518	CIOVIS ENERGY, LLC	\$18,667,100.00	\$18,667,100.00	\$5,612,135.00	\$5,612,135.00	7/21/2025
74	220036330	KATHLEEN DANIELSON	\$165,055.00	\$211,065.00	\$204,888.00	\$204,888.00	7/21/2025
75	220087954	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$763,760.00	\$966,250.00	\$966,250.00	\$966,250.00	7/21/2025
76	220087407	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$872,230.00	\$1,060,600.00	\$1,060,600.00	\$1,060,600.00	7/21/2025
77	220087326	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$130,390.00	\$174,190.00	\$174,190.00	\$174,190.00	7/21/2025
78	220086028	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$417,470.00	\$524,570.00	\$524,570.00	\$524,570.00	7/21/2025
79	220084947	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$203,100.00	\$265,970.00	\$260,595.00	\$260,595.00	7/21/2025
80	220085048	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$377,950.00	\$489,265.00	\$489,265.00	\$489,265.00	7/21/2025
81	220084424	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$208,235.00	\$271,715.00	\$271,715.00	\$271,715.00	7/21/2025
82	220084599	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$189,640.00	\$253,795.00	\$253,795.00	\$253,795.00	7/21/2025
83	220084505	RONALD R / DEBORAH K MESSERSCHMIDT	\$204,430.00	\$268,295.00	\$268,295.00	\$268,295.00	7/21/2025
84	220084335	MR AND MRS RONALD R MESSERSCHMIDT	\$197,990.00	\$266,935.00	\$266,935.00	\$266,935.00	7/21/2025
85	220086265	MR AND MRS RONALD R MESSERSCHMIDT	\$259,110.00	\$343,770.00	\$343,770.00	\$343,770.00	7/21/2025
86	220086362	MR AND MRS RONALD R MESSERSCHMIDT	\$370,925.00	\$497,025.00	\$497,025.00	\$497,025.00	7/21/2025
87	220170827	TRACIE PETTIT-SININGER	\$282,335.00	\$305,250.00	\$284,790.00	\$284,790.00	7/21/2025
88	220024669	PETTIT FAMILY REVOCABLE TRUST C/O RONALD PETTIT	\$107,880.00	\$115,345.00	\$115,345.00	\$115,345.00	7/21/2025
89	220019657	NGA THI HUYN & DUC VAN TRAN BECERRA REVOCABLE TRUST, KAREN BECERRA	\$187,290.00	\$199,330.00	\$179,895.00	\$179,895.00	7/21/2025
90	220035768	MARIBEL NAVARRO TRUSTEE	\$171,045.00	\$228,125.00	\$205,240.00	\$205,240.00	7/21/2025
93	220044627	MARIBEL NAVARRO TRUSTEE	\$188,695.00	\$218,195.00	\$218,195.00	\$218,195.00	7/21/2025
94	220034419	MARIBEL NAVARRO TRUSTEE	\$140,145.00	\$192,755.00	\$182,975.00	\$182,975.00	7/21/2025
95	220032882	MARIBEL NAVARRO TRUSTEE	\$72,405.00	\$101,030.00	\$101,030.00	\$101,030.00	7/21/2025
96	220034060	MARIBEL NAVARRO TRUSTEE	\$129,660.00	\$166,665.00	\$157,955.00	\$157,955.00	7/21/2025
97	220027927	MARIBEL NAVARRO TRUSTEE	\$93,170.00	\$119,150.00	\$119,150.00	\$119,150.00	7/21/2025
98	220032688	KYLE L & CYNTHIA L KOSTER	\$70,945.00	\$160,425.00	\$160,425.00	\$160,425.00	7/21/2025
99	220180830	JUAN J SOSA	\$206,620.00	\$226,145.00	\$213,915.00	\$213,915.00	7/21/2025
100	220178836	RIVERVIEW APARTMENTS, LLC & NATHAN CONNELLY	\$83,095.00	\$226,700.00	\$226,700.00	\$226,700.00	7/21/2025
102	220027080	CHERRY RIDGE LIMITED PARTNERSHIP	\$685,647.00	\$5,925,465.00	\$5,925,465.00	\$5,925,465.00	7/21/2025
103	220044864	DENNIS SCOTT & CHERYL K MARTIN	\$163,625.00	\$188,185.00	\$180,775.00	\$180,775.00	7/21/2025
104	220078742	LARRY & DENICE BLEDSOE	\$338,010.00	\$289,585.00	\$81,750.00	\$81,750.00	7/21/2025
105	220008086	JAROD E BARCLAY	\$165,170.00	\$189,395.00	\$189,395.00	\$189,395.00	7/21/2025
106	220007349	JAROD BARCLAY	\$66,945.00	\$112,300.00	\$112,300.00	\$112,300.00	7/21/2025
107	220004455	JAROD BARCLAY	\$3,750.00	\$98,295.00	\$98,295.00	\$98,295.00	7/21/2025
108	220031088	RICHARD K & KIMBERLY HANSEN	\$142,800.00	\$187,585.00	\$187,858.00	\$187,858.00	7/21/2025
109	220029644	DAVIN P & ANA MC CAULEY	\$102,950.00	\$168,235.00	\$168,235.00	\$168,235.00	7/21/2025
110	220007373	KASSARA L JUMP C/O LINDA JUMP VANCE & CHAD DONNELLY & VICTORIA OLSON C/O DAVID & PATRICIA DONNELLY	\$68,595.00	\$101,310.00	\$101,310.00	\$101,310.00	7/21/2025
115	220004870	DAVID L & DELLA E RASMUSSEN, REV. TRUST	\$86,780.00	\$153,295.00	\$153,295.00	\$153,295.00	7/21/2025
116	220081263	DAVID L & DELLA E RASMUSSEN, REV. TRUST	\$69,095.00	\$89,715.00	\$89,715.00	\$89,715.00	7/21/2025
117	220080569	DAVID L & DELLA E RASMUSSEN, REV. TRUST	\$626,165.00	\$776,910.00	\$776,910.00	\$776,910.00	7/21/2025
118	220274361	ROYDON, LLC C/O DON GARDINER & RIVER POINT NE ICG, LLC	\$18,849,345.00	\$23,612,030.00	\$23,612,030.00	\$23,612,030.00	7/21/2025
119	220274618	ROYDON, LLC C/O DON GARDINER & RIVER POINT NE ICG, LLC	\$11,269,775.00	\$24,942,710.00	\$24,942,710.00	\$24,942,710.00	7/21/2025
120	220046913	ARNULFO & ALICIA ESTRADA	\$144,795.00	\$168,050.00	\$168,050.00	\$168,050.00	7/21/2025
121	220000530	JOSE DE ARCOS VILLALPANDO	\$350,000.00	\$383,705.00	\$350,000.00	\$350,000.00	7/21/2025
125	220042845	WILLIAM H / CHRISTEL R BERMEL	\$240,000.00	\$303,925.00	\$281,925.00	\$281,925.00	7/21/2025
126	220020612	S PRECIADO PROPERTIES, LLC	\$189,770.00	\$198,765.00	\$198,765.00	\$198,765.00	7/21/2025
127	220051119	SILVERIO & MARIA P PRECIADO	\$238,365.00	\$264,935.00	\$264,935.00	\$264,935.00	7/21/2025
133	220039232	MICHAEL P BALES	\$67,555.00	\$119,360.00	\$116,900.00	\$116,900.00	7/21/2025
134	220008906	DARYL L & LORI J JESSEN	\$132,000.00	\$145,495.00	\$145,495.00	\$145,495.00	7/21/2025
135	220008043	DONALD L STEWART	\$63,585.00	\$91,860.00	\$75,490.00	\$75,490.00	7/21/2025
136	220008132	DONALD L STEWART	\$60,190.00	\$67,475.00	\$46,650.00	\$46,650.00	7/21/2025
137	220177287	VILLAS AT CRYSTAL COURT III, LLC	\$88,285.00	\$1,009,525.00	\$203,630.00	\$203,630.00	7/21/2025
138	220178070	VILLAS AT CRYSTAL COURT III, LLC	\$176,400.00	\$2,395,110.00	\$243,875.00	\$243,875.00	7/21/2025
139	220021589	BEL FURY INVESTMENT GROUP, LLC SCOTT BLOEMER, MANAGING MEMBER	\$93,465.00	\$119,770.00	\$111,770.00	\$111,770.00	7/21/2025

Dakota County Board of Equalization
Monday, August 04, 2025
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Hohenstein, Reed, Rodriguez, Van Berkum, Absent: Commissioner Bousquet and Kim Watson, County Attorney. Also present was Paola Ledesma, Deputy County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

The agenda for this meeting was as follows:

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL – Excused Absence

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 21, 2025
2. NEW BUSINESS
 - a. 2:45 p.m. Hearing for Heartland Counseling’s application 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, 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 and omitted errors (if any).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Hohenstein moved, seconded by Board Member Van Berkum to excuse Board Member Bousquet from the meeting. Missed taking Roll Call.

Board Member Reed moved, seconded by Board Member Rodriguez to approve the minutes of the July 21, 2025, meeting. ROLL CALL VOTE: Reed- yes, Rodriguez- yes, Hohenstein-yes, Van Berkum-yes. Absent: Bousquet. UNANIMOUS MOTION CARRIED.

Chair Van Berkum opened the hearing for Heartland Counseling’s application 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, 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. Board Member Rodriguez moved, seconded by Board Member Reed to accept the recommendation of the Treasurer, and approve an exemption from motor vehicle taxes for Hearing for Heartland Counseling for their (1) 2018 Jeep Renegade SUV bearing VIN# ZACCJBBB9JPG87706 and (2) 2017 Ford Fusion Sedan bearing VIN# 3FA6POHD6HR328408. ROLL CALL VOTE: Rodriguez- Yes, Van Berkum-Yes, Reed-Yes, Hohenstein-Yes. Absent: Bousquet. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requesting approval of clerical error on parcel 220079714 out on Fiddler Creek Rd in Hubbard, NE. All the utilities in the mobile home were disconnected in 2024 since it was being sold. Did not take off for 2025 so this request is just to take it off for 2025. Board Member Reed moved, seconded by Board Member Rodriguez to approve Assessor’s request to correct the clerical error made on parcel 220079714 removing the trailer and changing the taxable value to \$22,500. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Reed-Yes. Absent: Bousquet. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Van Berkum moved to adjourn the August 4, 2025, Board of Equalization meeting at 2:56 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Paola Ledesma, Deputy County Clerk

Dakota County Board of Equalization
Monday, August 18, 2025
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Van Berkum, Reed, Hohenstein, Rodriguez. Absent: Commissioner Bousquet. Also present was Kim Watson, County Attorney and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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

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

1. CONSENT AGENDA
 - a. Approval of the previous minutes – August 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

Board Member Reed moved, seconded by Board Member Rodriguez to excuse Board Member Bousquet from the meeting. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Rodriguez to approve the minutes of the August 4, 2025, meeting. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez- Yes, Van Berkum-Yes, Reed- Yes. Absent: Bousquet. UNANIMOUS MOTION CARRIED.

Assessor Christy Abts explained when entering the value for parcel 220077452 it was entered incorrectly at \$38,600 and should have been \$36,065. Board Member Rodriguez moved, seconded by Board Member Van Berkum to approve the correction to the value on parcel 220077452 to \$36,065.00. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Van Berkum moved to adjourn the August 18, 2025, Board of Equalization meeting at 2:49 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk

Dakota County Board of Equalization
Tuesday, September 2, 2025
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Van Berkum, Bousquet, Reed, Hohenstein, Rodriguez. Absent: Kim Watson, County Attorney. Also present was Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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

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

1. CONSENT AGENDA

- a. Approval of the previous minutes – August 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 for approval from 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

Board Member Reed moved, seconded by Board Member Bousquet to approve the minutes of the August 18, 2025, meeting. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Chair Van Berkum opened the 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 for approval from Stephanie Gatzemeyer, Treasurer. Board Member Bousquet moved, seconded by Board Member Rodriguez to accept the recommendation of the Treasurer, and approve an exemption from motor vehicle taxes for Glad Tidings Lighthouse's application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2018 Chevrolet 3-door VIN#1GZAGPFG3J1277083. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez- Yes, Van Berkum-Yes, Bousquet-Yes. UNANIMOUS MOTION CARRIED.

Chair Van Berkum opened the 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. Board Member Rodriguez moved, seconded by Board Member Bousquet to accept the recommendation of the Treasurer and approve an exemption from motor vehicle taxes 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. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez- Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business, or public comment.

Chair Van Berkum moved, seconded by Board Member Bousquet to adjourn the September 3, 2025, Board of Equalization meeting at 2:50 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk/Secretary

Dakota County Board of Equalization
Monday, September 15, 2025
5:15 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the Board of Equalization meeting to order at 5:15 p.m. with the Pledge of Allegiance. Present: Van Berkum, Bousquet, Reed, Hohenstein, Rodriguez. Absent: None. Also present was, Christy Abts, County Assessor, Kim Watson, County Attorney, and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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

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

1. CONSENT AGENDA
 - a. Approval of the previous minutes – September 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

Board Member Reed moved, seconded by Board Member Rodriguez, to approve the minutes of the September 2, 2025 meeting. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Chair Van Berkum announced the Board would be going into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Case 24C-0361 MIMG CLVII Arbors Sub, LLC v. Dakota County. Board Member Reed moved, seconded by Board Member Bousquet to go into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Case 24C-0361 MIMG CLVII Arbors Sub, LLC v. Dakota County at 5:18 p.m. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Bousquet to come out of Closed Session at 5:22 p.m. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Rodriguez to approve County Attorney, Kim Watson, to prepare Confession of Judgement in (TERC) Case 24C-0361 MIMG CLVII Arbors Sub, LLC v. Dakota County. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business, or public comment.

Chair Van Berkum moved, seconded by Board Member Bousquet to adjourn the September 15, 2025, Board of Equalization meeting at 5:23 p.m. All in favor.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk/Secretary

Dakota County Board of Equalization
Monday, October 13, 2025
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Van Berkum, Reed, Hohenstein, Rodriguez. Absent: Bousquet. Also present was Kim Watson, County Attorney, Christy Abts, Assessor, and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

The agenda for this meeting was as follows:

- CALL TO ORDER
- PLEDGE OF ALLEGIANCE
- ROLL CALL – Excused Absence

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

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

1. CONSENT AGENDA
 - a. Approval of the previous minutes – September 15, 2025
2. NEW BUSINESS
 - a. Board 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. (if any) §77-128
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Reed moved, seconded by Board Member Rodriguez to excuse Board Member Bousquet from the meeting. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Hohenstein, to approve the minutes of the September 15, 2025 meeting. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Rodriguez to approve and certify all levies for the current year 2025-2026 as presented. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

DAKOTA COUNTY LEVIES 2025-2026						
DAKOTA COUNTY VALUATION \$3,038,822,149						
POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION						
COUNTY	General					TOTAL
County General Fund	0.288719					0.288719
CITY/VILLAGE	General	Bond	Police Pen.	Fire	Library	TOTAL
Dakota City	0.284705	0.132295			0.038671	0.455671
Homer	0.218980					0.218980
Hubbard	0.271933					0.271933
Jackson	0.354924					0.354924
South Sioux City	0.270198		0.023984	0.030000	0.064309	0.388491
SCHOOL DISTRICT	General	Bond	Qual. CPU	Sinking	Sp. Building	TOTAL
4 Ponca - H.S. Bond 2009	0.756760	0.075412			0.043787	0.875959
11 So. Sioux City	0.720230				0.140000	0.860230
11 So. Sioux City - (Jackson Affiliation)	0.720230				0.140000	0.860230
31R Homer	0.509459				0.064841	0.574300
561 Emerson Hubbard	0.513188				0.014426	0.527614
SUBDIVISION	General	Bond	Capitol Imp.	ADA/Haz M		TOTAL
Agricultural Society	0.003949		0.001810			0.005759
Historical Society	0.001779					0.001779
RURAL FIRE PROTECTION	General	Bond	Sinking	Ambulance		TOTAL
Dakota Covington	0.011173		0.009706			0.020879
Emerson	0.011278	0.009408				0.020686
Homer	0.030000		0.001651			0.031651

There was no mail, emergency business or public comment.

Board Member Van Berkum moved, seconded by Board Member Hohenstein to adjourn the meeting. Chair Van Berkum adjourned the October 13, 2025, Board of Equalization meeting at 2:50. p.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, Secretary/County Clerk

Dakota County Board of Equalization
Monday, November 10, 2025
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Van Berkum, Reed, Hohenstein, Rodriguez. Absent: Bousquet. Also present was Kim Watson, County Attorney and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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

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

1. CONSENT AGENDA

- a. Approval of the previous minutes – October 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

Board Member Hohenstein moved, seconded by Board Member Reed to excuse Board Member Bousquet from the meeting. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Rodriguez, to approve the minutes of the October 13, 2025 meeting. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Chair Van Berkum opened the hearing at 2:49 p.m. 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. Stephanie Gatzemeyer, Treasurer, stated she approves the application. Chair Van Berkum closed the hearing at 2:50 p.m.

Board Member Rodriguez moved, seconded by Board Member Hohenstein to accept the recommendation of the Dakota County Treasurer and approve the Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for a 2021 Nissan Titan pickup VIN# 1N6AA1EC5MN505693. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requesting approval of clerical error correction pursuant to §77-128 for Pitney Bowes Inc. statement shows \$0.66 should be \$0.00. Board Member Reed moved, seconded by Board Member Rodriguez to approve the Tax List Correction #10077 for Pitney Bowes, Inc. #220273805-PP change amount from \$0.66 to \$0.00. ROLL CALL VOTE: Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Van Berkum moved to adjourn the meeting the November 10, 2025, Board of Equalization meeting at 2:51 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, Secretary/County Clerk

Dakota County Board of Equalization
Monday, December 8, 2025
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Van Berkum, Bousquet, Reed, Hohenstein, Rodriguez. Absent: None. Also present was Kim Watson, County Attorney and Cherie Conley, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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

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

1. CONSENT AGENDA

- a. Approval of the previous minutes – November 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

Board Member Reed moved, seconded by Board Member Rodriguez, to approve the minutes of the November 10, 2025 meeting. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Chair Van Berkum opened the hearing at 2:48 p.m. 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. Stephanie Gatzemeyer, Treasurer, stated she approves the application. Chair Van Berkum closed the hearing at 2:49 p.m.

Board Member Bousquet moved, seconded by Board Member Reed to accept the recommendation of the Dakota County Treasurer and approve The Salvation Army 457 application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Dodge Ram VIN# 3D7KS28D07G844508. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes. UNANIMOUS MOTION CARRIED.

Chair Van Berkum opened the hearing at 2:50 p.m. 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. Stephanie Gatzemeyer, Treasurer, stated she approves the application. Chair Van Berkum closed the hearing at 2:51 p.m.

Board Member Bousquet moved, seconded by Board Member Reed to accept the recommendation of the Dakota County Treasurer and approve 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. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requesting approval of clerical error correction pursuant to §77-128 for Parcel 220161526 Boyle was previously an exempt parcel, then purchased by a taxable entity for 2025. Total tax due of \$657.32; Parcel #220159521 Boyle was previously an exempt parcel, then purchased by a taxable entity for 2025. Total tax due of \$1,118.06 and Parcel #220116873 Steinman due to an email from the Department of Revenue changing applicants from 40% to 100% exempt for 2025. Total tax credit of \$756.38. Board Member Bousquet moved, seconded by Board Member Reed to approve the Tax List Correction #10078 for Boyle #220161526 changing to a taxable entity with total tax due for 2025 of \$657.32; Tax List Correction #10079 for Boyle #220159521 changing to a taxable entity with total tax due for 2025 of \$1,118.06 and Tax List Correction #10080 for Steinman Parcel #220116873 due to an email from the Department of Revenue changing applicants from 40% to 100% exempt for 2025. Total tax credit of \$756.38. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Van Berkum moved to adjourn the meeting December 8, 2025, Board of Equalization meeting at 2:55 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, Secretary/County Clerk