

**Dakota County Board of Equalization**  
Monday, January 28, 2019 at 1:00 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:02 p.m. with the Pledge of Allegiance. Present were Rohde, Albenesius, Gill, Hohenstein, Gomez. Absent: None. Also present were Christy Abts, Deputy Assessor, Stephanie Gatzemeyer and Jolene Heinemann, County Treasurer representatives, Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens present.

The agenda for this meeting was as follows:

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL – Excused Absence

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

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

1. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
  - a. Approval of the previous minutes – January 14, 2019
2. NEW BUSINESS
  - a. 1:00 p.m. Public Hearing for the purpose of hearing oral and/or written testimony from the qualifying organization/s seeking a tax exemption as a charitable organization—VSL Emerson, LLC, parcels #220001332 and #220107378, Heritage of Emerson 38-bed skilled nursing and rehabilitation facility, 607 Nebraska Street, Emerson NE 68733.
  - b. Approve or deny the request for tax exemption on real and personal property by VSL Emerson, LLC, Parcels #220001332 and #220107378.
  - c. Robert Giese, Treasurer, requesting approval of exemption of motor vehicle taxes for Northeast Nebraska Community Action Partnership, Inc. for the following vehicles used by staff to attend meetings and other activities for the Early Head Start and Head Start programs: 2016 Dodge Grand Caravan 2C4RDGBG7GR108050; 2016 Dodge Grand Caravan 2C4RDGBG5GR102859; and 2002 Chevrolet Venture Van 1GNDU03E92D292361. §60-3, 189(2)
  - d. Jeff Curry, Assessor, requesting approval of Tax List Corrections on mobile home parcels #220199590- Garcia (2017); #220199590- Garcia (2018); #220199701- Yang (2017); #220199701- Yang (2018); #220199833- Rodriguez.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Gill, to approve the minutes of January 14, 2019. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde opened the public hearing at 1:03 p.m. for the purpose of hearing oral and/or written testimony from VSL Emerson, LLC, who are seeking a tax exemption as a charitable organization for parcels #220001332 and #220107378—Heritage of Emerson, 607 Nebraska Street, Emerson. In attendance and representing VSL Emerson, LLC, was Mr. Brian Stuhr CFO, Mr. Carl Beaver and Ms. Shelly Huggenberger. Mr. Stuhr stated VSL Emerson, LLC is owned by a 501(c)(3) entity and respectfully submits that its use meets the requirements for property tax exemption as set forth in Nebraska Revised Statute 77-202 and 350 Nebraska Admin. Code 40-002.03. He stated that it is established by the Nebraska Supreme Court that the operation of a nursing home on a nonprofit basis is a charitable use qualifying the owner for real and personal property tax exemption—he cited two cases. He stated the Department of Revenue regulations (§40-005.01) provide that five criteria must be satisfied for property to be tax exempt—ownership exclusive use, no financial gain or profit, restricted alcohol liquor sales and prohibited discrimination. He requested the property be looked at per regulation 40.005.04J where property is used exclusively for charitable purposes. He cited that no pre-screening is done for financial ability prior to admission and no discrimination is done per age, ill health or physical disability and residents remain in the facility regardless of their ability to pay and stated the property is used exclusively for charitable purposes and meets the definition of a licensed health care facility. Nebraska Medicaid does not reimburse the cost of care and an average of \$35 to \$42 per day is lost on Medicaid residents. He stated financial data was available. Mr. Stuhr asked that based on the evidence submitted, the Board of Equalization approve their application for tax exemption of real and personal property. Several questions were asked by the board members: The company was gifted as a non-profit. No portion of the Emerson building is leased (all non-profit). The parent organization owns profitable facilities that help the non-profit facilities stay in business. The hearing was closed at 1:15 p.m. No action was taken by the Board to approve or deny the request for tax exemption.

Stephanie Gatzemeyer, County Treasurer's Office, requested approval of exemption of motor vehicle taxes for Northeast Nebraska Community Action Partnership, Inc. for the following vehicles used by staff to attend meetings and other activities for the Early Head Start and Head Start programs: 2016 Dodge Grand Caravan 2C4RDGBG7GR108050; 2016 Dodge Grand Caravan 2C4RDGBG5GR102859; and 2002 Chevrolet Venture Van 1GNDU03E92D292361. Board Member Gomez moved, seconded by Board Member Albenesius, to approve the exemption of motor vehicle taxes for Northeast Nebraska Community Action Partnership (Early Head Start) for two 2016 Dodge Grand Caravans and a 2002 Chevrolet Venture Van. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Deputy Assessor, requested approval of tax list corrections on mobile home parcels #220199590- Garcia (2017); #220199590- Garcia (2018); #220199701- Yang (2017); #220199701- Yang (2018); #220199833- Rodriguez. Ms. Abts explained that each of these parcels had the mobile home removed and sold before taxes were accelerated and paid per court records. The Assessor removed from Sheriff's distress warrant list to save time and corrected the taxes. Board Member Hohenstein moved, seconded by Board Member Gomez, to approve the tax list correction on said mobile home parcels. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

No public comment, mail or emergency business.

Chair Rohde adjourned the January 28, 2019, Board of Equalization meeting at 1:22 p.m.

County Board of Equalization

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Kevin Rohde, Chair

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Date signed

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Joan Spencer, County Clerk

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Date

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Date entered in book