

Dakota County Board of Equalization
Monday, February 11, 2019 at 1:00 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Gill called the meeting to order at 1:00 p.m. with the Pledge of Allegiance. Present were Albenesius, Gill, Hohenstein, Gomez. Absent: Rohde. Also present was Jeff Curry, Assessor, 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 28, 2019
2. NEW BUSINESS
 - a. Approve or deny the request for tax exemption on real and personal property by VSL Emerson, LLC, (Heritage of Emerson) Parcels #220001332 and #2220107378 located at 607 Nebraska Street, Emerson, Nebraska.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Albenesius, to approve the minutes of January 28, 2019. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- absent, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, stated VSL Emerson, LLC, has requested tax exemption in multiple counties and this is the first time a nursing home has applied for this kind of tax exemption (charitable). He has requested and received some financial data, is waiting for additional data and is concerned with the term 'exclusive' - what it means and how defined. It is the Assessor's recommendation to deny the exemption at this time. Board Member Hohenstein moved, seconded by Board Member Gomez, to deny the exemption application for tax exemption on real and personal property by qualifying organizations requested by VSL Emerson, LLC, located at 607 Nebraska Street, Emerson. ROLL CALL VOTE: Hohenstein- yes, Gomez- yes, Rohde- absent, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

No mail or emergency business or public comment.

Vice-Chair Gill adjourned the February 11, 2019, Board of Equalization meeting at 1:10 p.m.

County Board of Equalization

Janet Gill, Vice-Chair

Date signed

Joan Spencer, County Clerk

Date

Date entered in book