

Dakota County Board of Equalization
Monday, January 27, 2020 at 1:02 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 1:39 p.m. Present: Rohde, Albenesius, Gill, Hohenstein. Absent: Gomez. Also present was Jeff Curry, Assessor, Stephanie Gatzemeyer, Deputy Treasurer, 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 <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. RE-ORGANIZATION

- a. Nominations for Chairperson §23-156
- b. Nominations for Vice-Chair

2. 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 – December 2, 2019
- b. Approval of the time of regular Board of Equalization meetings as 1:02 p.m.

3. NEW BUSINESS

- a. Robert Giese, Treasurer, requesting Board 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 1GNBU03E92D292361. §60-3, 189(2)
- b. Jeff Curry, Assessor, requesting Board approval of tax list correction on parcels #220146802- S. Woehler and #220274144- L. Agustin.
- c. Jeff Curry, Assessor, recommendation to the Board for either taxable or exempt for the real property or tangible property of any organization or society seeking a tax exemption by December 31 of the preceding year. §77-202.01

4. MAIL AND/OR EMERGENCY BUSINESS

5. PUBLIC COMMENT

6. ADJOURNMENT

Chair Rohde moved, seconded by Board Member Albenesius, to excuse Board Member Gomez from today's meeting. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Board Member Gill moved, seconded by Board Member Albenesius, to nominate Kevin Rohde as the Board of Equalization Chair. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde moved, seconded by Board Member Albenesius, to nominate Janet Gill for Board of Equalization Vice-chair. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Board Member Gill moved, seconded by Chair Rohde, to approve the consent agenda—(a) approval of December 2, 2019, minutes and (b) approval of the time of the Board of Equalization meetings to be changed to 1:40 p.m. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

Stephanie Gatzemeyer, Deputy Treasurer, requested the Board approve the exemption of motor vehicle taxes for Northeast Nebraska Community Action Partnership, Inc. for the 3 motor vehicles used by Early Head Start and Head Start programs. Board Member Gill moved, seconded by Board Member Rohde, to approve the Application for Exemption from Motor Vehicle Taxes for Northeast Nebraska Community Action Partnership for the following vehicles used for Head Start: (1) 2016 Dodge Grand Caravan (2G4RDGBG7GR108050) (2) 2016 Dodge Grand Caravan (2C4RDGBG5GR102859) and (3) 2002 Chevrolet Venture Van (1GNBU03E92D292361). ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, explained the tax list corrections: (1) parcel #220146802 Woehler - the homestead exemption was changed from 100% to 0% approval by Nebraska Dept. of Revenue as all income was not reported and (2) parcel

#220274144 Agustin - the mobile home was billed twice in error in 2019. Board Member Gill moved, seconded by Chair Rohde, to approve the tax list corrections for parcels #220146802 and 220274144. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Jeff Curry, Assessor, gave the Board his recommendation for approval or denial for the entities filing the Form 451 Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations. Mr. Curry also stated that two low-income housing organizations also filed a Form 451 which Jeff thought should have been filed with the state on a different form and were sent to the County in error--Forest Acres and Prairie Haven. Chair Rohde moved, seconded by Board Member Gill, to accept the Assessor's recommendation. [The Board will hold a public hearing to approve or deny after February 1 and before June 1. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Qualifying Organization	Parcel #	Assessor Recommendation		
		Approval	Denial	Approval of Portion
Buckland Post #973	220004994	X		
Cownie-Church Legion Post #307	220029342; 220027307	X		X
Fraternal Order of Eagles	220042136	X		X
Hanson-Greenleaf Post #376	220173029	X		
Harty-McNally Legion Post #175	220002053	X		
Knights of Columbus	220072868	X		
Omadi Lodge #5AF & AM	220028192	X		
Ryan-McEntaffer Post #60	220001146 - no filing			
American Family Association, Inc	220149100	X		
Boys & Girl's Home of Nebraska	220154074	X		
Briar Cliff University	220056862	X		
Dakota County Ag Society Inc	22066183	X		
Dakota County Historical Society	220197423; 220084165; 220011621	X		
Heartland Counseling Services, Inc.	220136076	X		
Nebraska Indian Community College	220036349	X		
Norm Waitt SR, YMCA	220160139	X		
NE Nebr. Community Action Partnership, Inc.	220037124; 220037205	X		
Nebraska Senior Citizens Center, Inc	220200777	X		
VSL Emerson, LLC	220001332; 220107378		X	
Salvation Army	220031762; 220070571; 220072191	X		
Centro Cristiano Nueva Esperanza	220030308	X		
Evangelical Church of North America	220023468; 220053820	X		
First Lutheran Church	220055777; 220055483; 220055076	X		
First Lutheran Church	220055157		X	
First Presbyterian Church	220028885	X		
Glad Tidings Lighthouse of South Sioux City	220043019; 220040419; 220040753; 220040672; 220132844; 220156271; 220041369		X	
Glad Tidings Lighthouse of South Sioux City	220040850; 220044155	X		
Hope Evangelical Lutheran Church	220025991; 220025371; 220025991	X		
Iglesias Pentocostes Jesucristo El Buen Pastor	220040001	X		
Islamic Center of Siouland	220177104	X		
Primera Iglesia Bautista Hispana	220023107	X		
Primera Iglesia Bautista Hispana	220055270		X	
River Hills Church	220205086	X		
Sacred Heart Catholic Church	220001847	X		

Salem Lutheran Church	220081743; 220082367; 20205175; 22074739	X		
Siouxland Community Bible Church	220029229	X		
St. Cornelius Catholic Church	220005826; 220079501; 220079412	X		
St. Mary's Catholic Church	220002711; 220088802	X		
St. Michael's Catholic Church	220162395; 220029539; 220072892; 220031495; 220029407; 220031355; 220031452; 220031274	X		
St. Paul's Evangelical Lutheran Church	220008094	X		
St. Paul's United Methodist Church	220028796	X		
Homer United Methodist Church	220007071	X		
Qualifying Organizations	Parcel #	Approval	Denial	Approval of Portion
St. Patrick's Catholic Church	220059195; 220005362; 220003912	X		
Tri-State Christian Church	220166706	X		
Trinity Lutheran Church	220002460	X		
United Methodist Church	220009740	X		X
Wat Buddahara of Siouxland, Inc	220072086	X		

No mail or emergency business. No public comment.

Chair Rohde adjourned the January 27, 2020, Board of Equalization meeting at 2:43 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date