

Dakota County Board of Equalization
Monday, February 24, 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 1:41 p.m. Present: Rohde, Albenesius, Gill, Hohenstein, Gomez. Absent: None. Also present was Christy Abts, Deputy 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 <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 *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 – February 10, 2020
2. NEW BUSINESS
 - a. 1:42 p.m. Public Hearing for the purpose of hearing oral and/or written testimony from the qualifying organizations who filed an Exemption Application Form 451 for Tax Exemption on Real and Personal Property.
 - b. Tax Exemption on Real and Personal Property by Qualifying Organizations (Form 451): Board shall consider the recommendation of the county assessor and any other information it may obtain from public testimony, and shall grant or withhold tax exemption for the real property or tangible personal property on the basis of law and of regulations promulgated by the Tax commissioner. §77-202.02
 - c. Jeff Curry, Assessor, requesting Board approval of tax list corrections
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gomez moved, seconded by Board Member Hohenstein, to approve the consent agenda—(a) approval of February 10, 2020, minutes. ROLL CALL VOTE: Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- yes, Rohde- yes. UNANIMOUS MOTION CARRIED.

Chair Rohde opened the public hearing at 1:42 p.m. for the purpose of hearing oral and/or written testimony from qualifying organizations who filed an Exemption Application Form 451 for Tax Exemption on Real and Personal Property.

1. Fraternal Order of Eagles: Roger Gaswint stated they do have a lease and receive rent from The Don's (restaurant) but pay for all repairs using volunteers. The Deputy Assessor stated the apportionment was 13% taxable and 87% exempt.
2. Dakota City United Methodist Church(UMC): [90% exempt; 10% not exempt] Tami O'Dell spoke representing the UMC and Pathways Preschool that is using space in the church's basement stating that she does not pay rent and it was set up as a ministry approved with the church council. She stated that the preschool is a nonprofit 501(c)(3) organization—a nonprofit preschool housed in a nonprofit church. Justin O'Dell stated the preschool is approved as a nonprofit in Nebraska and with the IRS as a ministry (educational, religious) of the Church and felt it should not be taxed. Kathy Rouse, UMC District Supervisor, stated the church does receive a donation from the preschool (Tami O'Dell), but the preschool operates as its own business and does not share their financial information with the church. Shirley Sides, resident agent for UMC, stated there is no contract with the preschool. Melody Nieman, UMC educational coordinator, stated that the church has two ministries in their church: (1) Pathways preschool is a faith-based preschool based on UMC guidelines and (2) Teen Kids program. The preschool has 12 kids per day ages 3-4-5 and receives a weekly fee/tuition.
3. Glad Tidings Lighthouse of South Sioux City: All the parcels are connected to the church parcel except for one parcel and are all used by the church. The parcels are used for parking entering and exiting because of the dead-end street. The parcels are used for parking, basketball and volleyball, kids playground, soccer, outdoor functions.
4. First Lutheran Church: Pastor Dill stated they have one parcel not approved and that is a softball field, fencing and water fountain. It is used by multiple different groups for softball practice. The green space is also used when they have an outdoor worship service twice a month.
5. Primera Iglesia Bautista Hispana: Antonio Joaquin stated that they have vacant land that was denied. The church has been in South Sioux City for 23 years on an 80x120 lot with no extra space. They hope to build on this parcel, but now use it for outdoor church activities because the parcel with the church has no outdoor space. A curb has been cut for a driveway and temporary parking lot. The City has approved a new church building but

do not want it to be partially built and approximately \$600,000 of the \$1million dollar project has been raised. They submitted a church calendar of 5 events and pictures showing the outdoor activities. The Board asked that the pictures be associated with a date.

Commissioner Gomez left the meeting at 2:27 p.m.

6. Ms. Nelson spoke regarding both Prairie Haven and Forest Acres parcels. The Tax Exempt Form 451 was filed and assessor thought a form for low-income housing at the state level should have been filed instead of the Form 451.
7. VSL Emerson, LLC: Ms. Erin Robak made comments telephonically and Karl Beaver was in attendance. Mr. Beaver passed out written testimony which Ms. Robak reviewed with the Board. She set forth the basis for her application: (1) ownership is by a Charitable Organization organized exclusively for charitable purpose; (2) financial gain/profit—no distribution to owner or private person- all monies are put back into organization to provide care and organization is currently losing money/no excess revenue; (3) no alcohol sales; (4) no discrimination in membership or employment; (5) must be used exclusively for charitable purpose as the predominate purpose which means cannot pre-screen or restrict applicants and residents can stay if cannot pay if there is lag time applying for Medicaid. She referenced financial documents which showed 60% of residents are on Medicaid and the facility is subsidizing the cost. She stated all other facilities owned in Nebraska are approved as tax exempt.

Chair Rohde closed the public hearing at 2:53 p.m.

Chair Rohde moved, seconded by Board Member Albenesius, to approve tax exemption for the real and/or tangible personal property for those parcels the Assessor recommended for approval. ROLL CALL VOTE: Gill- yes, Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Qualifying Organization	Parcel #
Buckland Post #97	220004994
Hanson-Greenleaf Post #376	220173029
Harty-McNally Legion Post #175	220002053
Knights of Columbus	220072868
Omadi Lodge #5AF & AM	220028192
American Family Association, Inc	220149100
Boys & Girl's Home of Nebraska	220154074
Briar Cliff University	220056862
Dakota County Ag Society Inc	22066183
Dakota County Historical Society	220197423; 220084165; 220011621
Heartland Counseling Services, Inc.	220136076
Nebraska Indian Community College	220036349
Norm Waitt SR, YMCA	220160139
NE Nebr. Community Action Partnership, Inc.	220037124; 220037205
Nebraska Senior Citizens Center, Inc	220200777
The Salvation Army	220070571; 220072191
Centro Cristiano Nueva Esperanza	220030308
Evangelical Church of North America	220023468; 220053820
First Lutheran Church	220055777; 220055483; 220055076
First Presbyterian Church	220028885
Glad Tidings Lighthouse of South Sioux City	220040850; 220044155
Hope Evangelical Lutheran Church	220025991; 220025371; 220025991
Iglesias Pentocostes Jesucristo El Buen Pastor	220040001
Islamic Center of Siouland	220177104
Primera Iglesia Bautista Hispana	220023107
River Hills Church	220205086
Sacred Heart Catholic Church	220001847
Salem Lutheran Church	220081743; 220082367; 20205175; 22074739
Siouland Community Bible Church	220029229

St. Cornelius Catholic Church	220005826; 220079501; 220079412
St. Mary's Catholic Church	220002711; 220088802
St. Michael's Catholic Church	220162395; 220029539; 220072892; 220031495; 220029407; 220031355; 220031452; 220031274
St. Paul's Evangelical Lutheran Church	220008094
St. Paul's United Methodist Church	220028796
Homer United Methodist Church	220007071
St. Patrick's Catholic Church	220059195; 220005362; 220003912
Tri-State Christian Church	220166706
Trinity Lutheran Church	220002460
Wat Buddahara of Siouxland, Inc	220072086

Chair Rohde moved, seconded by Board Member Hohenstein, to continue looking at the parcels and take no action on parcels on which the Assessor recommended a denial or partial approval for tax exemption for the real and/or tangible personal property. ROLL CALL VOTE: Hohenstein- yes, Gomez- absent, Rohde- yes, Albenesius- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Cownie-Church Legion Post #307	220029342; 220027307
Fraternal Order of Eagles	220042136
VSL Emerson, LLC	220001332; 220107378
First Lutheran Church	220055157
Glad Tidings Lighthouse of South Sioux City	220043019; 220040419; 220040753; 220040672; 220132844; 220156271; 220041369
Primera Iglesia Bautista Hispana	220055270
United Methodist Church	220009740
Prairie Haven, Inc	220048614
Forest Acres Inc	220200424

Christy Abts, Deputy Assessor, explained the tax list corrections on the following parcels: (1) 220109737(Thor)- mobile home is being torn down and taken out of the park. Taxes were accelerated in 2020 for 2020 taxes that are not due yet. (2) 220168857(Cole)- mobile home is being torn down and taken out of the park. Taxes were accelerated in 2020 for 2020 taxes that are not due yet. (3) 220039348 (Bel Fury Investment Group)- per TERC Case 18R-0219 decision, the value(taxes) were lowered. (4) 220065959(Ptak)- 2018 homestead exemption of 100% by state did not get applied/system error corrected. Chair Rohde moved, seconded by Board Member Gill, to approve the tax list corrections for parcels 220109737, 220168857, 220039348 and 220065959 as recommended by the Deputy Assessor. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- yes, Gomez- absent. UNANIMOUS MOTION CARRIED.

No mail or emergency business. No public comment.

Chair Rohde adjourned the February 24, 2020, Board of Equalization meeting at 2:58 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date