

Dakota County Board of Equalization
Monday, October 19, 2020 at 1:30 p.m.
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Rohde called the meeting to order at 2:34 p.m. Present: Rohde, Albenesius, Gill. Absent: Hohenstein, 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 *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 – October 5, 2020
2. NEW BUSINESS
 - a. Board to review property valuation protests related to Agricultural Grassland 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. Robert Giese, Treasurer, requesting approval of Form 457—Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations. §60-3,189(2) and §77-202(1)(c)(d)
 - Haven House Family Services Center, 117 E 28th St., South Sioux City
 - 2016 Dodge 4Dr Wagon SE; VIN 2C4RDGBG8GR395561
 - Charitable Organization
 - Use: transport victims of domestic violence and sexual assault; transport client food, supplies and conduct business on behalf of clients on daily basis.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Gill moved, seconded by Chair Rohde, to approve the minutes of October 5, 2020. ROLL CALL VOTE: Gill- yes, Hohenstein- absent, Gomez- absent, Rohde- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

The Board took no action to review property valuation protests related to Agricultural Grassland. Ruth Sorensen, Property Tax Administrator/Property Assessment Division, Nebraska Department of Revenue, informed the Board of Equalization via email that the protest hearings scheduled for today have missed the deadline of September 15, 2020, and thus the Board has no authority to hear the appeal. The taxpayers have the right to appeal to the Tax Equalization & Review Commissioner (TERC) by December 31, 2020.

Stephanie Gatzemeyer, Deputy Treasurer, requested approval of the Application for Exemption from motor vehicles taxes by Haven House Family Services. Board Member Gill moved, seconded by Board Member Albenesius, to approve the exemption from taxes for the 2016 Dodge 4Dr Wagon SE; VIN 2C4RDGBG8GR395561, used to transport victims of domestic violence and sexual assault; transport client food, supplies and conduct business on behalf of clients on a daily basis for Haven House Family Services. ROLL CALL VOTE: Rohde- yes, Albenesius- yes, Gill- yes, Hohenstein- absent, Gomez- absent. UNANIMOUS MOTION CARRIED.

No public comment, mail and/or emergency business.

Chair Rohde adjourned the October 19, 2020, Board of Equalization meeting at 2:46 p.m.

County Board of Equalization

Kevin Rohde, Chair

Date signed

Joan Spencer, County Clerk

Date