

**Dakota County Board of Equalization**  
Monday, January 25, 2021, at 1:30 p.m.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Clerk Spencer called the meeting to order at 2:03 p.m. Present: Love, Giese, Albenesius, Launsby and Gill. Absent: None. Also present was Christy Abts, Assessor, Stephanie Gatzemeyer, Deputy Treasurer 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. 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 28, 2020
  - b. Approval of the time of regular Board of Equalization meetings.
3. NEW BUSINESS
  - a. Stephanie Gatzemeyer, Deputy 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 1GNDU03E92D292361. §60-3, 189(2)
  - b. Christy Abts, Assessor, to present the Exemption Applicants for Tax Exemption on Real and Personal Property by Qualifying Organizations and her recommendation to the Board for either approval, approval of portion or denied. §77-202.01
4. MAIL AND/OR EMERGENCY BUSINESS
5. PUBLIC COMMENT
6. ADJOURNMENT

Clerk Spencer called for nominations for Chairperson. Board Member Love moved, seconded by Board Member Giese, to nominate Troy Launsby as Board of Equalization Chairperson. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Chair Launsby called for nominations for Vice-Chair. Board Member Launsby moved, seconded by Board Member Giese, to nominate Scott Love for Board of Equalization Vice-Chairperson. ROLL CALL VOTE: Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Launsby removed item #b from the consent agenda for discussion. Board Member Love moved, seconded by Board Member Gill to approve the December 28, 2020, minutes. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Gill- yes, Love- yes, Giese- yes. UNANIMOUS MOTION CARRIED.

Time of the meeting was discussed as the Board of Commissioner meeting time was changed to 3:00 p.m. Board Member Love moved, seconded by Board Member Giese, to set the time of the Board of Equalization meetings at 3:30 p.m. ROLL CALL VOTE: Launsby- yes, Gill- yes, Love-yes, Giese- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Stephanie Gatzemeyer, Deputy Treasurer, recommended approval of the Application for Exemption from motor vehicle taxes for Northeast Nebraska Community Action Partnership, Inc. Board Member Gill moved, seconded by Board Member Love, to approve Northeast Nebraska Community Action Partnership's Application of Exemption from Motor Vehicles Taxes [2016 Dodge Grand Caravan 2C4RDGBG7GR108050; 2016 Dodge Grand Caravan 2C4RDGBG5GR102859, and 2002 Chevrolet Venture Van 1GNDU03E92D292361—used for the Early Head Start programs]. ROLL CALL VOTE: Gill- yes, Love-yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, presented the following Exemption Applications for Tax Exemption on Real and Personal Property by Qualifying Organizations and gave her recommendation.

1. Boys & Girls Home of Nebraska - #220154074 – partial denial [pending TERC Case, denial of partial part of the building]
2. Wat Buddharam of Siouxland, Inc - #220274438 – approval [in process of being purchased by Wat Buddharam of Siouxland]
3. Ryan-McEntaffer Legion Post #60 - #220001146 – approval
4. Glad Tidings Lighthouse of South Sioux City - #220041369 – denied [pending TERC Case]
5. Glad Tidings Lighthouse of South Sioux City - #220040419 – denied [pending TERC Case]
6. VSL Emerson, LLC - #220001332 – denied [pending TERC Case]
7. VSL Emerson, LLC - #220107378 – denied [pending TERC Case]

No mail and/or emergency business. No public comment.

Chair Launsby adjourned the January 25, 2021, Board of Equalization meeting at 2:18 p.m.

County Board of Equalization

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Troy Launsby, Chair

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Date signed

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Joan Spencer, County Clerk

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Date