

**Dakota County Board of Equalization**  
Monday, August 8, 2021  
3:30 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Launsby called the meeting to order at 4:22 p.m. Present: Launsby, Gill, Love, Giese, Albenesius. Absent: None. Also present was Christy Abts, 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
  - a. Approval of the previous minutes – June 20 & 23, 2021
2. NEW BUSINESS
  - a. Albert Maul, representing Pender Community Hospital District, to address the Board regarding the tax-exempt status for clinic site in Emerson owned by Pender Community Hospital District, a Nebraska political subdivision.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Giese moved, seconded by Board Member Love, to approve the minutes of the July 20 and 23 meetings. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Albert Maul, Attorney and Rob Stowe, CEO, representing Pender Community Hospital District addressed the Board. Mr. Maul gave the Board information on who they are and how they operate and offered to answer questions. Mr. Maul stated that the Pender Community Hospital District is a political subdivision of the State of Nebraska. The headquarters are in Pender and they have outreach into several communities—Emerson, Bancroft, Pender, Wisner, Beemer. A new clinic has been built in Emerson in a portion of Dakota County where a clinic and pharmacy are located. He stated they have been previously tax exempt and wondered what has changed and what can he explain. Christy Abts, Assessor, stated that Dakota County was not included in the territory when the hospital district was first set up. Ms. Abts stated NACO was contacted for guidance and NACO stated most clinics were for-profit so the previous Assessor put this parcel on the tax rolls. Mr. Maul stated the Pender Hospital district is different in the fact that they are a political subdivision of the State and can operate within and outside their district and statutes allow them to operate hospitals, clinics, nursing homes, pharmacies and other facilities related to elder care under the umbrella of the hospital district act. The previous clinic in Emerson was operated under the Pender Community Hospital Foundation, a private foundation and leased to Mercy and was not tax exempt. Mr. Maul restated that the district is a political subdivision similar to a village or fire district. Commissioner Love stated he thought the Board should do more research before a decision be made. Commissioner Giese asked him to explain how they were non-profit. Mr. Maul stated they are a political subdivision. He also stated he was only aware of one other hospital district in the State of Nebraska.

Christy Abts, Assessor, stated she felt she is not receiving a clear answer from NACO. The Pender Hospital District has not filed for tax exempt status (Form 451) and she stated the clinic was originally purchased under the Foundation and it was changed. Kim Watson, County Attorney, asked if they were sent notice of taxable status on or before March 1<sup>st</sup>. Ms. Abts was unaware of a specific form and thought a tax statement was sent. Ms. Abts stated the District sent a letter requesting the guidelines for a permissive exemption and the form was sent and never received back. Ms. Abts stated the value is approximately \$1 million dollars. Statutes §25-3529 – 3536 regarding forming a district were briefly discussed. Ms. Watson stated the courts are generally reluctant to tax a subdivision receiving tax dollars.

No Mail, emergency business or public comment.

Chair Launsby adjourned the August 8, 2021, Board of Equalization meeting at 4:47 p.m.

County Board of Equalization

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Troy Launsby, Chair

Date signed

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Joan Spencer, County Clerk

Date