

Dakota County Board of Equalization
Tuesday, September 7, 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 4:25 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 – August 9, 2021
2. NEW BUSINESS
 - a. Hearing for Glad Tidings Lighthouse application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for a 2018 Chevrolet 3-door bearing VIN #1GAZGPF3J1277083 used for trips and church activities and ministry. Application comes with recommendation of approval by Dawn Bousquet, Treasurer. §60-3,185 and §60-3, 189
 - Board to consider the recommendation of the County Treasurer and any other information it may obtain; and shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
 - b. Board to approve or not approve the tax-exempt status of the Pender Hospital Clinic in Dakota County on parcel #220001448.
 - c. Hearing for Siouxland Community Health Center regarding the Exemption Application filed for consideration of tax exemption on real and personal property by a qualifying organization.
 - Board to grant or withhold tax exemption for the real or tangible personal property on the basis of law and of regulations promulgated by the Tax Commissioner as requested by qualifying organization of Siouxland Community Health Center on parcel #220141894. §77-202.01 and §77-202.02
 - d. Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Case 20E-0072 Boys & Girls Home v. Dakota County
 - e. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Case 20E-0072 Boys & Girls Home v. Dakota County.
 - f. Discussion regarding inviting schools to County protest hearings.
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. AJOURNMENT

Board Member Love moved, seconded by Board Member Giese, to approve the minutes of the August 9, 2021, meeting. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

A hearing was held for the Board to consider all information regarding the application for Exemption from Motor Vehicle Taxes by Glad Tidings Lighthouse, South Sioux City, for their 2018 Chevrolet used for trips, church activities and ministry. Board Member Love moved, seconded by Board Member Giese, to accept the recommendation of approval from the Treasurer and approve the exemption of motor vehicle taxes for Glad Tidings Lighthouse's 2018 Chevrolet used for church activities and ministry. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, updated the Board regarding the recommendation from the Nebraska Associate of County Officials (NACO) regarding the tax-exempt status of Pender Community Hospital clinic located on parcel #220001448 in Dakota County. NACO felt there was no doubt that the Pender Community Hospital District is a subdivision of the State and their exemption status would therefore be governed by a different set of statutes. Also, if the County Assessor has determined it is not tax exempt, a notice of taxable status must be sent before March 1st and the notice was not sent. Board Member Love moved, seconded by Board Member Giese, to approve the clinic owned by the Pender Community Hospital District (parcel #22001448) to be tax exempt. ROLL CALL VOTE: Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes, Love- yes. UNANIMOUS MOTION CARRIED.

A hearing was held for the Siouxland Community Health Center regarding their exemption application to withhold taxes for real or tangible personal property on parcel #220141894. Christy Abts, Assessor, stated Siouxland Community Health Center did not own the property on January 1, 2021, and the application was filed after the deadline. The Assessor's Office will send them an application in December to file for 2022. Board Member Giese moved, seconded by Board Member Gill, to accept the Assessor's recommendation (property not owned on 1/1/21 and statutorily late filing) to deny the request for tax exemption for Siouxland Community Health Center (parcel #220141894). ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Gill- yes, Love- yes, Giese- yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Gill, to convene in closed session to discuss pending litigation in TERC Case #20E-0072 Boys & Girls Home v. Dakota County. ROLL CALL VOTE: Launsby- yes, Gill- yes, Love- yes, Giese- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED at 4:30 p.m. Chair Launsby restated the purpose of the closed session.

Board Member Love moved, seconded by Board Member Albenesius, to reconvene in open session. ROLL CALL VOTE: Gill- yes, Love- yes, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED at 4:38 p.m.

Board Member Gill moved, seconded by Board Member Giese, to approve having the County Attorney prepare a Confession of Judgement for Boys & Girls Home TERC (Tax Equalization Review Commission) Case #20E-0072. ROLL CALL VOTE: Love- yes, Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Discussion was had regarding inviting the schools to attend County Board of Equalization protest hearings since most people protest their value because the increase in value will most likely increase their tax payment. The County Clerk will organize the protests by school district.

No Mail, emergency business or public comment.

Chair Launsby adjourned the September 7, 2021, Board of Equalization meeting at 4:42 p.m.

County Board of Equalization

Troy Launsby, Chair

Date signed

Joan Spencer, County Clerk

Date