

Dakota County Board of Equalization
Monday, December 13, 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 5:10 p.m. Present: Launsby, Gill, Giese, Albenesius. Absent: Love. Also present was Dawn Bousquet, Treasurer, 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 – November 15, 2021
2. NEW BUSINESS
 - a. Christy Abts, Assessor, requesting approval of tax list corrections.
 - b. Hearing for The Salvation Army application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Ram VIN#3D7KS28D07G844508. The Salvation Army vehicles are used to transport clients, cargo and personnel. 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)
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Gill moved, seconded by Chair Launsby, to approve the minutes of the November 15, 2021, meeting. ROLL CALL VOTE: Gill- yes, Love- absent, Giese- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained the tax list corrections:

TLC#	PARCEL	Tax Adjustment	NOTES - Tax List Corrections:
9929	220072108	(1,831.36)	CDA is paying in-lieu of tax/no property tax due
9930	220049491	1,542.24	Homestead lost per date of death
9931	220012091	111.08	Homestead changed from 100% to 90% by NDOR
9932	220034338	88.42	Homestead changed from 100% to 90% by NDOR
9933	220013462	1,091.08	Homestead changed from 60% to 10% by NDOR
9934	220018197	1,227.54	Homestead changed from 50% to 0% by NDOR
9935	220032327	1,918.72	Homestead changed from 100% to 0% by NDOR
9936	220037078	\$ 134.26	Homestead changed from 10% to 0% by NDOR
9937	220049165	\$ 1,148.10	Homestead changed from 100% to 40% by NDOR

Board Member Giese moved, seconded by Board Member Gill, to approve the Tax List Corrections as presented by the Assessor on parcels #20072108; 220049491; 220012091; 220034338; 22013462; 220018197; 220032327; 220037078; 22049165. ROLL CALL VOTE: Giese- yes, Albenesius- yes, Launsby- yes, Gill- yes, Love- absent. UNANIMOUS MOTION CARRIED.

Chair Launsby called for the Hearing for The Salvation Army application for Exemption from Motor Vehicle Taxes for the 2007 Ram which is used to transport clients, cargo and personnel. Dawn Bousquet, Treasurer, approves the application. Board Member Giese moved, seconded by Board Member Gill, to approve the motor vehicle exemption for The Salvation Army's 2007 Ram (VIN# 3D7KS28D07G844508). ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Gill- yes, Love- absent, Giese- yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Chair Launsby adjourned the December 13, 2021, Board of Equalization meeting at 5:14 p.m.

Troy Launsby, Chair

Date signed

Joan Spencer, County Clerk

Date