

Dakota County Board of Equalization
Monday, January 24, 2022
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 4:49 p.m. Present: Launsby, Gill, Love, Giese, Albenesius. Absent: None. Also present was Dawn Bousquet, County Treasurer, Christi Abts, County Assessor, Kim Watson, County Attorney and Cherie Conley, Deputy 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. Nomination for Chairperson §23-156
- b. Nomination for Vice-Chairperson

2. CONSENT AGENDA

- a. Approval of the previous minutes – December 27, 2021
- b. Approval of the time of regular Board of Equalization meetings.

[Note: Feb 7 hearing scheduled at 3:30]

3. NEW BUSINESS

- a. Hearing for Northeast Nebraska Community Action Partnership, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Dodge Grand Caravan VIN#2C4RDGBG7GR108050 and (2) 2016 Dodge Grand Caravan VIN#2C4RDGBG5GR102859. The vehicles are used by staff to attend meetings and other activities for the Early Head Start and Head Start programs. 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. Christy Abts, Assessor, to present the list of Exemption Applications for Tax Exemption on Real and Personal Property by Qualifying Organizations applicants and her recommendation for either taxable or exempt.
- c. Christy Abts, Assessor, requesting approval of tax list corrections.

4. MAIL AND/OR EMERGENCY BUSINESS

5. PUBLIC COMMENT

6. ADJOURNMENT

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

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

Board Member Giese moved, seconded by Board Member Launsby, to approve the minutes of the December 27, 2021 meeting and to set the Board of Equalization meeting time at 2:45 pm starting after the February 7, 2022 meeting. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

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

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

- Wat Buddharam of Siouxland, Inc - #220274438 – approval

- Siouxland Community Health Center - #220141894 – approval

[Note: Board Members not required to vote until after the Hearing on February 7, 2022.]

Christy Abts, Assessor, explained the tax list corrections:

TLC#	PARCEL	Tax Adjustment	NOTES - Tax List Corrections:
9933	220028192	2,717.22	Permissive Exemption for 2021 not applied correctly. Correction was made.
9934	220034338	88.42	State sent letter changing Homestead back to 100%
9935	220023263	187.98	Property owned by school, should be exempt
9936	220023263	187.44	Property owned by school, should be exempt

Board Member Giese moved, seconded by Board Member Albenesius, to approve the Tax List Corrections as presented by the Assessor on parcels #220028192, 220034338, 220023263 (2019, 2020). ROLL CALL VOTE: Giese- yes, Love- yes, Gill- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Chair Love adjourned the January 24, 2022 Board of Equalization meeting at 5:01 p.m.

County Board of Equalization

Troy Launsby, Chair

Date signed

Joan Spencer, County Clerk

Date