

**Dakota County Board of Equalization**  
Monday, May 2, 2022  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:47 p.m. with the Pledge of Allegiance. Present: Love, Gill, Albenesius, Launsby, Giese. Absent: None. Also present was Dawn Bousquet, Treasurer, Christy Abts, Assessor, and Kim Watson, County Attorney and Joan Spencer, County Clerk as Board Secretary. The Open Meetings Act location was noted for all citizens in attendance.

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 – March 7, 2022

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for Heartland Counseling Services, Inc., applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2011 Buick Lucerne CX, VIN#1G4HA5EM8BU124954 and (2) 2016 Dodge Grand Caravan, VIN#2C4RDGCG8GR343376. The vehicles are used to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. Applications come 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. 2:46 p.m. Hearing for Siouxland Community Health Center application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2022 Chevrolet Equinox VIN# 3GNAXSEV2NS101029. The vehicle is for delivery of prescription medications to patients. Application come 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)

- c. Christy Abts, Assessor, requesting approval of Clerical Errors and Tax List Corrections.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

Chair Love called for approval of the Consent Agenda. Board Member Gill moved, seconded by Board Member Launsby, to approve the April 4, 2022, minutes. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love called for a hearing for the Board's consideration of Heartland Counseling Service's request for exemption from motor vehicle taxes by a qualifying nonprofit organization used for providing community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. The application comes with a recommendation of approval from Treasurer Bousquet. Board Member Gill moved, seconded by Board Member Albenesius, to approve tax exemptions on motor vehicles (1) 2016 Dodge Grand Caravan VIN#2C4RDGCG8GR343376 and (2) 2011 Buick Lucerne CX, VIN#1G4HA5EM8BU124954 for Heartland Counseling Services, Inc. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Chair Love called for a hearing for the Board's consideration of Siouxland Community Health Center's request for exemption from motor vehicle taxes by a qualifying nonprofit organization used for delivery of prescription medications to patients. The application comes with a recommendation of approval by Treasurer Bousquet. Board Member Giese moved, seconded by Board Member Gill, to approve the tax exemption on motor vehicle (1) 2022 Chevrolet Equinox VIN#3GNAXSEV2NS101029. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Gill- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Assessor Christy Abts reviewed the tax list correction and clerical errors as follows: Clerical and Omitted: (1) parcel 22082782 Donnelly- added cabin per flyover picture/no building permit; (2) parcel 220083312 Donnelly- added garage

addition per flyover picture/no building permit; (3) parcel 220196400 Cedillo- corrected quality and condition conversion error. Tax List Correction: (1) parcel 220169365 Murillo- manufactured home being junked and torn down and accelerated taxes were paid; (2) parcel 220125414 Lee- manufactured home being junked and removed from court but accelerated taxes not paid up to date/Assessor does not recommend approval for this parcel. Board Member Giese moved, seconded by Board Member Albenesius, to accept the recommendations of the Assessor and approve the tax list correction on parcel 220169365(Murillo) but no approval on parcel 220125414(Lee) and approve clerical and omitted error corrections on parcels 22082782 and 220083312 (Donnelly) and 220196400 (Cedillo). 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 May 2, 2022, Board of Equalization meeting at 2:59 p.m.

County Board of Equalization

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Scott Love, Chair

Date signed

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Joan Spencer, County Clerk

Date