

Dakota County Board of Equalization
Monday, May 16, 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 2:49 p.m. with the Pledge of Allegiance. Present: Love, Gill, Albenesius, Launsby, Giese. Absent: None. Also present was Melissa Collins, Deputy Assessor, 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 – May 2, 2022
2. NEW BUSINESS
 - a. 2:45 p.m. Public Hearing for the purpose of hearing oral and written testimony regarding review of parcel 220055777 to determine tax exempt status change. §77-202.03(4)
 - b. Board to approve or not approve to grant or withhold tax exemption on real property for parcel 220055777 to be effective for tax year 2022. §77-202.02
 - 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 May 2, 2022 minutes. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love opened the public hearing at 2:50 p.m. for the purpose of hearing oral and written testimony regarding review of parcel #220055777 to determine tax exempt status change. Deputy Assessor Collins stated the home was sold and no longer owned by First Lutheran Church. Chair Love closed the hearing at 2:52 p.m.

Board Member Gill moved, seconded by Board Member Albenesius, to approve removing the tax- exempt status for parcel #220055777 for tax year 2022 (no longer owned by qualified religious organization). ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Deputy Assessor Melissa Collins reviewed the tax list correction and clerical errors as follows: parcel #220016704- Gary Ogden purchased additional contiguous lot with river access—neighborhood classification changed from 104 to 100 to reflect river access; two corrections on same parcel #220029148 (Comstock)- 2019 homestead was corrected from 100% to 80% and after state became aware of additional undisclosed income same parcel had the 2019 homestead corrected from 80% to 70%. Board Member Giese moved, seconded by Board Member Launsby, to approve the tax list corrections for parcel #220016704 (Ogden) per purchase of contiguous lot—parcel now classified in river-access neighborhood 100 and #220029148 (Comstock) 2019 homestead reduced to 70%. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Gill- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Chair Love adjourned the May 16, 2022, Board of Equalization meeting at 2:57 p.m.

County Board of Equalization

Scott Love, Chair

Date signed

Joan Spencer, County Clerk

Date