

Dakota County Board of Equalization
Monday, September 19, 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 2:45 p.m. with the Pledge of Allegiance. Present: Love, Gill, Albenesius (arrived 3:53 p.m.), Launsby, Giese. Absent: None. Also present was Dawn Bousquet, Treasurer, Christy Abts, Assessor, 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 – September 6, 2022

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for Haven House application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Dodge Caravan bearing VIN# 2C4RDGBG8GR395561. The agency van is used for client transportation for domestic violence and sexual assault. The 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. 2:46 p.m. Hearing for Boys and Girls Home of Nebraska, Inc. application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 1998 Ford Club Wagon bearing VIN#1FBSS31S4WHA73780. The vehicle is used for staff and client transportation. The 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)
- c. Christy Abts, Assessor, requesting board approval of tax list corrections.
- d. Christy Abts, Assessor, requesting board approval to send a Notice of Valuation Change to owner of property which changed from in-lieu-of tax status to taxable status.
- e. Board to approve Appraiser Agreement with Standard Appraisal Services Inc. for review of commercial properties in Dakota County for equalization and assessment purposes.

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

Board Member Gill moved, seconded by Board Member Launsby, to approve the minutes of the September 6, 2022, meeting. ROLL CALL VOTE: Gill- yes, Albenesius- absent, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love opened the hearing for Haven House's application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for their 2016 Dodge Caravan (VIN—395561) used for client transportation for domestic violence and sexual assault. Dawn Bousquet, Treasurer, stated the application renewal had approval from the Treasurer's Office. Board Member Giese moved, seconded by Board Member Gill, to accept the recommendation of the Treasurer and approve an exemption from motor vehicle taxes for Haven House for their 2016 Dodge Caravan (VIN# 2C4RDGB8GR395561). ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Gill- yes, Albenesius- absent. UNANIMOUS MOTION CARRIED.

Chair Love opened the hearing for Boys and Girls Home of Nebraska's application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for their 1998 Ford Club Wagon (VIN—73780) used for staff and client transportation. Dawn Bousquet, Deputy Treasurer, stated the application renewal had approval from the Treasurer's Office. Board Member Gill moved, seconded by Board Member Launsby, to accept the recommendation of the Treasurer and approve an exemption from motor vehicle taxes for Boys and Girls Home of Nebraska for their 1998 Ford Club Wagon (VIN# 1FBSS31S4WHA73780). ROLL CALL VOTE: Giese- yes, Love- yes, Gill- yes, Albenesius- absent, Launsby- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requested approval for two tax list corrections: (1) parcel 220175462 Gubbels for mobile home being moved out of county and taxes were paid up and accelerated for 2022 tax year; (2) parcel 220175268 Chavez for mobile home being moved out of state and taxes were paid up and accelerated for 2022 tax year. Board Member Launsby moved, seconded by Board Member Giese, to approve the tax list corrections for parcels 220175462 (Gubbels) and 220175268 (Chavez) as recommended by Assessor. ROLL CALL VOTE: Love- yes, Gill- yes, Albenesius- absent, Launsby- yes Giese- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained her request for a Notice of Valuation Change to be sent to the Community Development Agency of South Sioux City for Lot R of parcel 220158223 in the amount of \$70,350. CDA was paying in-lieu-of tax and Lot was sold. The CDA has 30 days to protest the valuation. Board Member Giese moved, seconded by Board Member Launsby, to approve sending a 2022 Notice of Valuation Change for parcel 220158223 which changed from in-lieu-of tax status to taxable status. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Discussion was had regarding the Agreement with Stanard Appraisal for review of commercial properties in Dakota County for equalization and assessment purposes. Board Member Albenesius moved, seconded by Board Member Giese, to approve the Contract for Appraisal Services with Stanard Appraisal Services, Inc. for the purpose of reviewing commercial properties in Dakota County for equalization and assessment purposes. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Gill- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Love adjourned the September 19, 2022, Board of Equalization meeting at 2:59 p.m.

County Board of Equalization

Scott Love, Chair

Joan Spencer, County Clerk