

Dakota County Board of Equalization
Monday, October 17, 2022
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice-Chair Albenesius called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Gill, Albenesius, Launsby, Giese. Absent: Love. Also present was 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 19, 2022
2. NEW BUSINESS
 - a. Levy the necessary taxes for the current year and certify all levies. §77-1601(1)
 - b. Christy Abts, Assessor, requesting approval for clerical error on personal property tax collected in 2021 and 2022.
 - c. Agco Finance requesting a refund for 2021 tax overpayment on personal property (leased).
 - d. Christy Abts, Assessor, requesting approval of tax list corrections. §77-1613.02
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 19, 2022, meeting. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- absent. UNANIMOUS MOTION CARRIED.

Vice-Chair Albenesius moved, seconded by Board Member Gill, to approve and certify all levies for the current year 2022-23 as presented. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- absent, Gill- yes. UNANIMOUS MOTION CARRIED.

DAKOTA COUNTY LEVIES 2022-23

DAKOTA COUNTY VALUATION - \$2,201,874,954

POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION

COUNTY	General					TOTAL
County General Fund	0.329753					0.329753
CITY/VILLAGE	General	Bond	Police Pen.	Fire	Library	TOTAL
Dakota City	0.299665	0.179017			0.044754	0.523436
Homer	0.325000					0.325000
Hubbard	0.399027					0.399027
Jackson	0.376325					0.376325
South Sioux City	0.283795		0.022080	0.030000	0.064643	0.400518
SCHOOL DISTRICT	General	Bond	Qual. CPU	Sinking	Sp. Building	TOTAL
4 Ponca - H.S. Bond 2009	1.037668	0.119049				1.156717
11 So. Sioux City	1.050000	0.072654	0.015173			1.137827
11 SSC - No Bond (Jackson Affiliation)	1.050000		0.015173			1.065173
31R Homer	0.632382		0.031306		0.077686	0.741374
561 Emerson Hubbard	0.788012				0.006476	0.794488
SUBDIVISION	General	Bond	Capitol Imp.	ADA/Haz M		TOTAL
Agricultural Society	0.004769		0.002044			0.006813
Historical Society	0.001853					0.001853
RURAL FIRE PROTECTION	General	Bond	Sinking	Ambulance		TOTAL
Dakota Covington	0.012864		0.013682			0.026546
Emerson	0.014510	0.014728				0.029238

Homer	0.027787	0.002213	0.030000
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Christy Abts, Assessor, explained the request to approve correction of a clerical error on personal property tax collected in 2021 and 2022. The property is ag equipment which is leased. The 2021 personal property on file from Agco Finance which included the leased equipment to Kevin Pedersen was signed and approved by Agco Finance at the time. Agco Finance is now stating they made a clerical error on this particular piece of leased ag equipment by listing Mr. Pedersen's home address rather than the farm location in Iowa and filed an Amended Personal Property Return. Board Member Giese stated statute (77-1230) does allow a correction to be made. Board Member Giese moved, seconded by Board Member Launsby, to approve the Assessor to make the correction to the personal property tax filing for Agco Finance (Kevin Pedersen lease) for 2021 and 2022. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- absent, Gill- yes, Albenesius- yes. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Launsby, to approve a refund for 2021 tax over payment on personal property tax by Agco Finance (Kevin Pedersen lease). ROLL CALL VOTE: Giese- yes, Love- absent, Gill- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requested approval for two tax list corrections as a result of Homestead auditing by the Nebraska Department of Revenue: (1) parcel 220020752 Monlux- homestead amount was reduced from 70% to 50%; (2) parcel 220089442 Jensen- homestead amount was reduced from 70% to 50%. Board Member Giese moved, seconded by Vice-Chair Albenesius, to approve the tax list corrections for parcels 220020752 (Monlux) and 220089442 (Jensen) as recommended by Assessor. ROLL CALL VOTE: Giese- yes, Love- absent, Gill- yes, Albenesius- yes, Launsby- yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Vice-Chair Albenesius adjourned the October 17, 2022, Board of Equalization meeting at 3:06 p.m.

County Board of Equalization

Larry Albenesius, Vice-Chair

Joan Spencer, County Clerk