

Dakota County Board of Equalization
Monday, October 31, 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 2:46 p.m. with the Pledge of Allegiance. Present: Love, Gill, Albenesius, Launsby, Giese. Absent: None. Also present was Dawn Bousquet, Treasurer, Christy Abts, 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 – October 17, 2022
2. NEW BUSINESS
 - a. Hearing for Heartland Counseling Services Inc application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2021 Nissan Titan pickup VIN# 1N6AA1EC5MN505693. Heartland Counseling Services vehicles are used to provide community support services, crisis response and peer 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. 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, 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 Albenesius, to approve the minutes of the October 17, 2022, meeting. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Chair Love called for the hearing for Heartland Counseling Services application for exemption from motor vehicle taxes for their 2021 Nissan Titan bearing VIN#1N6AA1EC5MN505693 used to provide community support services, crisis response and peer support services to clients who have mental health and/or substance abuse issues. Dawn Bousquet, Treasurer, stated she approve the application. Board Member Launsby moved, seconded by Board Member Albenesius, to accept the recommendation of the Dakota County Treasurer and approve the tax exemption for Heartland Counseling Services for the 2021 Nissan vehicle bearing VIN #1N6AA1EC5MN505693. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requested the tax list correction for parcel 220273979 per the Board accepting a letter from AGCO Finance LLC stating the personal property equipment was not located in Nebraska and approving a tax refund for 2021 and correction for 2022 at the prior meeting. Board Member Giese moved, seconded by Board Member Albenesius, to approve the tax list correction for parcel 220273979 (AGCO Finance LLC) in the amount of \$5,340.16. 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 October 31, 2022, Board of Equalization meeting at 2:51 p.m.

County Board of Equalization

Chair Scott Love

Joan Spencer, County Clerk