

**Dakota County Board of Equalization**  
Monday, December 27, 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, Launsby, Giese. Absent: None. Also present was 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 – November 28, 2022
2. NEW BUSINESS
  - a. Christy Abts, Assessor, requesting approval of tax list corrections—Village of Homer amended levy.
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 November 28, 2022, meeting. ROLL CALL VOTE: Gill- yes, Albenesius- yes, Launsby- yes, Giese- yes, Love- yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, presented a spreadsheet of the tax list correction for the amended levy missed in error (County Clerk email) for the Village of Homer—tax district #15 (\$0.32500 was amended to \$0.218980) for real estate (-\$30,065.41); centrally assessed (-\$1,088.04); and personal property (-370.10). The Treasurer re-sent approximately 350 tax statements. Board Member Launsby moved, seconded by Board Member Albenesius, to approve the tax list corrections for the amended levy for the Village of Homer. ROLL CALL VOTE: Albenesius- yes, Launsby- yes, Giese- yes, Love- yes, Gill- yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Love adjourned the December 27, 2022, Board of Equalization meeting at 2:49 p.m.

County Board of Equalization

Dakota County Clerk

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Chair Scott Love

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Joan Spencer