

**Dakota County Board of Equalization**  
Monday, May 1, 2023  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the meeting to order at 2:45 p.m. The Pledge of Allegiance was recited. Present: Love, Hohenstein, Launsby, Giese. Absent: Van Berkum. Also present was Kim Watson, County Attorney and Cherie Conley, 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 – March 20, 2023
2. NEW BUSINESS
  - a. Hearing for Heartland Counseling Services, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2011 Buick Lucerne CX Sedan VIN#1G4HA5EM8BU124954 and (2) 2016 Dodge Grand SXT VAN VIN#2C4RDGCG8GR343376. The vehicles are used by staff to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. 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 Clerical Errors and/or Tax List corrections (if any).
  - c. Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 22C-0359, 22C-0360 and 22C-0361 Tyson v. Dakota County.
  - d. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Cases 22C-0359, 22C-0360 and 22C-0361 Tyson v. Dakota County.
  - e. Discuss upcoming protest hearings and set dates and times.  
(Start at 9:00 AM on June 26<sup>th</sup>, July 10, July 24<sup>th</sup> and possibly a couple other dates determined by number of protests filed.)
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Chair Love moved, seconded by Board Member Launsby to excuse Board Member Van Berkum from the meeting. ROLL CALL VOTE: Hohenstein- yes, Launsby- yes, Giese- yes, Love- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Chair Love called for approval of the Consent Agenda. Board Member Hohenstein moved, seconded by Board Member Giese, to approve the March 20, 2023, minutes. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Hohenstein- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Chair Love called for a hearing for the Board's consideration of Heartland Counseling Service's request for exemption from motor vehicle taxes by a qualifying nonprofit organization used for providing community support services, crisis response, peer support and day 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. The application comes with a recommendation of approval from Treasurer Bousquet. Board Member Giese moved, seconded by Board Member Launsby, to approve tax exemptions on motor vehicles (1) 2011 Buick Lucerne CX Sedan VIN#1G4HA5EM8BU124954 and (2) 2016 Dodge Grand SXT VAN VIN#2C4RDGCG8GR343376 for Heartland Counseling Services, Inc. ROLL CALL VOTE: Giese- yes, Love- yes, Hohenstein- yes, Launsby- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, presented the following list of clerical errors of improved farm sites that did not get rolled:

<b>2023 Clerical Error List</b>			
<b>PARCEL ID</b>	<b>NBHD</b>	<b>2022 VALUE</b>	<b>2023 VALUE</b>
220274127	IOLL	\$780,010.00	\$2,301,390.00
220080410	30	\$1,581,160.00	\$3,027,365.00
220274717	25	\$0.00	\$685,580.00
220274782	98	\$0.00	\$10,335.00
220075123	1	\$731,015.00	\$815,955.00
220091080	2	\$835,700.00	\$941,400.00
220087237	2	\$645,860.00	\$722,565.00
220089574	2	\$616,340.00	\$697,580.00
220007780	1	\$320,365.00	\$378,920.00
220274675	1	\$193,465.00	\$242,850.00
220063885	2	\$300,450.00	\$335,650.00
220073902	1	\$738,055.00	\$876,260.00
220274675	1	\$193,465.00	\$242,850.00
220084556	2	\$842,470.00	\$940,880.00
220274675	1	\$193,465.00	\$242,850.00
220069123	1	\$216,050.00	\$210,835.00
220081166	2	\$247,860.00	\$345,080.00
220077061	2	\$876,090.00	\$972,695.00
220057796	2	\$718,655.00	\$780,665.00
220073902	1	\$738,055.00	\$876,260.00
220069123	1	\$216,050.00	\$210,835.00
220057796	2	\$718,655.00	\$780,665.00
220133085	2	\$263,170.00	\$311,995.00
220091161	2	\$1,781,075.00	\$1,818,735.00
220077061	2	\$876,090.00	\$972,695.00
220091080	2	\$835,700.00	\$941,400.00
220070709	1	\$301,990.00	\$359,910.00
220084556	2	\$842,470.00	\$940,880.00
220058946	2	\$477,460.00	\$518,145.00
220077053	2	\$523,295.00	\$560,580.00
220133085	2	\$263,170.00	\$311,995.00
220007780	1	\$320,365.00	\$378,920.00
220079307	2	\$208,230.00	\$234,890.00
220083312	2	\$182,710.00	\$221,200.00
220089574	2	\$616,340.00	\$697,580.00
220087385	2	\$274,595.00	\$311,135.00
220077711	1	\$669,805.00	\$706,980.00
220060959	2	\$140,925.00	\$163,355.00
220081166	2	\$247,860.00	\$345,080.00
220167125	2	\$258,740.00	\$385,945.00
220094802	2	\$89,705.00	\$93,195.00
220061475	2	\$24,415.00	\$27,165.00
220080569	2	\$519,385.00	\$562,760.00
220076324	1	\$678,835.00	\$732,580.00
220091633	2	\$446,120.00	\$467,420.00
220079196	2	\$474,460.00	\$496,890.00
220084777	2	\$61,525.00	\$64,010.00
220058741	2	\$183,250.00	\$190,635.00
220070725	1	\$97,670.00	\$106,775.00
220058121	1	\$131,100.00	\$143,220.00
220078920	2	\$282,385.00	\$322,035.00
220062390	2	\$160,265.00	\$167,310.00
220090041	2	\$498,635.00	\$555,255.00
220058113	1	\$675,520.00	\$753,580.00
220089876	2	\$284,010.00	\$322,015.00
220087687	2	\$841,185.00	\$1,035,530.00
220087873	2	\$720,360.00	\$757,310.00
220080771	2	\$480,160.00	\$673,510.00
220069778	1	\$222,710.00	\$255,810.00
220147213	2	\$264,850.00	\$309,845.00
220085129	2	\$252,745.00	\$265,495.00
220089477	2	\$312,545.00	\$344,860.00
220091625	2	\$197,370.00	\$222,675.00
220089264	2	\$92,750.00	\$111,300.00
220059950	1	\$567,130.00	\$625,845.00

<b>PARCEL ID</b>	<b>NBHD</b>	<b>2022 VALUE</b>	<b>2023 VALUE</b>
220069883	1	\$182,820.00	\$208,960.00
220072973	1	\$124,475.00	\$136,725.00
220088160	2	\$407,355.00	\$433,530.00
220064768	2	\$663,030.00	\$700,515.00
220077096	1	\$468,540.00	\$516,105.00
220063265	2	\$138,975.00	\$151,060.00
220058024	1	\$277,805.00	\$310,640.00
220089248	2	\$211,305.00	\$233,560.00
220060622	2	\$70,875.00	\$79,825.00
220080895	2	\$204,405.00	\$223,980.00
220206287	2	\$96,110.00	\$112,325.00
220081611	2	\$394,910.00	\$423,750.00
220059748	2	\$142,160.00	\$163,410.00
220080445	2	\$82,535.00	\$96,685.00
220078297	2	\$148,260.00	\$157,950.00
220086281	2	\$644,055.00	\$696,775.00
220082022	2	\$381,315.00	\$425,435.00
220078696	2	\$388,680.00	\$409,075.00
220064466	2	\$371,215.00	\$396,560.00
220090920	2	\$173,585.00	\$193,000.00
220092184	2	\$233,315.00	\$252,170.00
220076715	2	\$113,570.00	\$129,090.00
220061459	2	\$565,430.00	\$599,445.00
220085420	2	\$763,870.00	\$822,825.00
220081018	2	\$314,895.00	\$339,305.00
220060657	1	\$493,745.00	\$598,515.00
220062757	2	\$610,645.00	\$90,610.00
220154996	2	\$54,845.00	\$65,955.00
220086974	2	\$894,930.00	\$951,895.00
220074577	1	\$443,855.00	\$492,275.00
220091900	2	\$219,515.00	\$237,340.00
220065217	2	\$268,325.00	\$291,035.00
220274085	1	\$93,340.00	\$121,310.00
220086532	2	\$482,100.00	\$546,040.00
220088357	2	\$361,740.00	\$387,555.00
220082049	2	\$705,835.00	\$750,280.00
220087466	2	\$362,605.00	\$398,320.00
220080852	1	\$449,950.00	\$505,570.00
220087520	2	\$235,025.00	\$269,815.00
220076650	1	\$373,455.00	\$416,805.00
220087512	2	\$675,400.00	\$719,740.00
220086656	2	\$836,410.00	\$906,950.00
220088179	2	\$326,120.00	\$402,910.00
220193371	1	\$179,540.00	\$202,675.00
220086206	2	\$127,845.00	\$151,065.00
220177279	2	\$270,350.00	\$315,990.00
220089515	2	\$376,855.00	\$407,980.00
220060304	1	\$249,415.00	\$266,230.00
220091110	2	\$541,710.00	\$588,085.00
220091803	2	\$220,390.00	\$240,710.00
220091838	2	\$336,305.00	\$368,655.00
220076006	2	\$826,470.00	\$879,005.00
220062188	2	\$432,480.00	\$491,805.00
220079552	2	\$242,700.00	\$276,825.00
220084114	1	\$126,740.00	\$146,725.00
220273961	2	\$91,340.00	\$106,345.00
220082138	2	\$163,890.00	\$188,210.00
220063729	2	\$135,080.00	\$150,490.00
220080291	2	\$174,035.00	\$192,625.00
220086567	2	\$759,820.00	\$832,825.00
220080208	2	\$374,065.00	\$401,750.00
220062897	2	\$78,240.00	\$95,525.00
220083134	2	\$348,865.00	\$380,620.00
220076804	2	\$325,085.00	\$357,400.00
220082618	2	\$144,820.00	\$160,685.00
220079285	2	\$503,490.00	\$545,550.00
220087164	2	\$273,180.00	\$299,745.00
220088144	2	\$415,980.00	\$451,830.00

<b>PARCEL ID</b>	<b>NBHD</b>	<b>2022 VALUE</b>	<b>2023 VALUE</b>
220087067	2	\$111,520.00	\$138,465.00
220086184	2	\$257,220.00	\$291,110.00
220080267	2	\$320,930.00	\$378,755.00
220141940	2	\$99,725.00	\$115,930.00
220090203	2	\$132,280.00	\$152,445.00
220083215	1	\$643,264.00	\$716,260.00
220076367	2	\$152,340.00	\$143,895.00
220123314	1	\$125,935.00	\$141,660.00
220063621	2	\$445,900.00	\$489,295.00
220078882	2	\$443,010.00	\$480,210.00
220090645	2	\$621,040.00	\$786,050.00
220090874	2	\$204,430.00	\$225,880.00
220074925	1	\$495,415.00	\$551,680.00
220089426	2	\$191,640.00	\$250,300.00
220152861	1	\$205,285.00	\$233,245.00
220082898	1	\$466,580.00	\$522,880.00
220170975	2	\$177,240.00	\$202,785.00
220079676	2	\$129,080.00	\$148,955.00
220077878	2	\$311,790.00	\$351,460.00
220080380	2	\$206,800.00	\$235,255.00
220080143	1	\$303,415.00	\$330,665.00
220076103	2	\$569,830.00	\$638,850.00
220062161	2	\$347,760.00	\$380,650.00
220083282	1	\$386,670.00	\$433,770.00
220086478	2	\$684,500.00	\$735,050.00
220074321	1	\$112,895.00	\$130,530.00
220091013	2	\$101,290.00	\$119,925.00
220085153	2	\$344,130.00	\$374,680.00
220092443	2	\$258,335.00	\$284,695.00
220079064	1	\$968,575.00	\$1,119,795.00
220062676	2	\$669,705.00	\$736,710.00
220074267	1	\$1,211,745.00	\$1,344,015.00
220087555	2	\$341,045.00	\$397,315.00
220061319	2	\$345,140.00	\$385,255.00
220087865	2	\$778,285.00	\$837,010.00
220171599	2	\$208,205.00	\$244,505.00
220082464	1	\$604,970.00	\$683,630.00
220081042	2	\$394,840.00	\$432,780.00
220077355	1	\$321,220.00	\$341,780.00
220087636	1	\$359,445.00	\$439,735.00
220067465	1	\$328,045.00	\$378,035.00
220080712	2	\$227,045.00	\$249,700.00
220117179	2	\$414,495.00	\$472,580.00
220087008	2	\$322,025.00	\$345,370.00
220063915	2	\$287,025.00	\$316,145.00
220075697	1	\$975,285.00	\$1,096,955.00
220079749	1	\$497,650.00	\$774,870.00
220060908	1	\$501,280.00	\$596,520.00
220061122	2	\$371,785.00	\$410,180.00
220086591	2	\$810,715.00	\$859,650.00
220059411	1	\$495,640.00	\$556,215.00
220079242	2	\$141,490.00	\$168,620.00
220081565	2	\$805,550.00	\$865,080.00
220091714	2	\$605,295.00	\$654,075.00
220082588	1	\$1,185,835.00	\$1,450,875.00
220076634	2	\$353,820.00	\$395,750.00
220000263	1	\$1,008,300.00	\$1,118,435.00
220157138	1	\$922,470.00	\$1,078,760.00
220058474	1	\$536,505.00	\$581,205.00
220210586	2	\$159,475.00	\$185,845.00
220073953	1	\$935,285.00	\$1,036,850.00
220072337	1	\$178,455.00	\$207,735.00
220075638	1	\$1,038,705.00	\$1,158,015.00
220090157	2	\$307,470.00	\$373,425.00
220089469	2	\$925,695.00	\$1,019,675.00
220070660	1	\$1,430,730.00	\$1,600,275.00
220078491	2	\$205,440.00	\$232,775.00
220084874	2	\$601,265.00	\$646,585.00
220089442	2	\$147,955.00	\$174,000.00

<b>PARCEL ID</b>	<b>NBHD</b>	<b>2022 VALUE</b>	<b>2023 VALUE</b>
220196966	1	\$168,840.00	\$198,870.00
220064423	2	\$232,890.00	\$262,900.00
220084459	2	\$1,028,765.00	\$1,200,570.00
220061750	2	\$525,420.00	\$576,550.00
220074909	1	\$511,110.00	\$571,325.00
220273718	2	\$399,895.00	\$432,485.00
220273725	2	\$218,230.00	\$262,585.00
220149038	1	\$236,275.00	\$272,770.00
220081336	2	\$167,960.00	\$194,360.00
220089256	2	\$437,915.00	\$482,280.00
220077800	1	\$205,730.00	\$241,945.00
220090238	2	\$256,695.00	\$292,410.00
220077886	1	\$133,950.00	\$161,090.00
220077142	2	\$523,715.00	\$579,340.00
220154368	2	\$226,960.00	\$253,520.00
220080461	2	\$662,270.00	\$718,720.00
220080305	2	\$313,985.00	\$375,720.00
220071071	1	\$172,970.00	\$207,930.00
220080178	2	\$459,980.00	\$494,805.00
220075417	1	\$676,345.00	\$762,540.00
220206376	2	\$529,060.00	\$577,525.00
220088047	2	\$654,890.00	\$714,725.00
220145792	1	\$273,805.00	\$309,810.00
220064040	2	\$798,140.00	\$865,060.00
220075859	1	\$764,655.00	\$262,550.00
220167044	2	\$276,525.00	\$303,420.00
220064865	2	\$221,595.00	\$258,850.00
220075123	1	\$731,015.00	\$815,955.00
220089612	2	\$486,330.00	\$537,320.00
220077258	2	\$280,775.00	\$315,295.00
220074704	1	\$1,310,415.00	\$1,460,365.00
220079684	2	\$205,990.00	\$240,945.00
220063885	2	\$300,450.00	\$335,650.00
220063540	2	\$174,835.00	\$203,950.00
220074593	1	\$615,730.00	\$689,785.00
220078734	1	\$193,010.00	\$248,145.00
220081239	2	\$224,025.00	\$256,405.00
220078718	2	\$538,340.00	\$203,130.00
220062765	2	\$493,265.00	\$537,455.00
220088136	2	\$334,845.00	\$381,960.00
220061971	2	\$898,515.00	\$1,101,460.00
220087237	2	\$645,860.00	\$722,565.00
220059500	1	\$273,420.00	\$327,395.00
220064091	2	\$77,115.00	\$113,355.00
220087695	2	\$798,370.00	\$870,600.00
220070636	1	\$212,680.00	\$244,970.00
220085900	1	\$355,395.00	\$403,465.00
220084807	2	\$848,800.00	\$921,215.00
220060274	2	\$289,850.00	\$342,080.00
220123225	2	\$313,995.00	\$390,890.00
220063664	2	\$450,915.00	\$498,950.00
220086931	2	\$797,045.00	\$829,190.00
220087474	2	\$559,935.00	\$675,195.00
220080275	2	\$241,585.00	\$289,495.00
220086583	2	\$333,380.00	\$378,570.00
220075468	1	\$634,615.00	\$729,315.00
220086680	2	\$206,020.00	\$243,445.00
220090939	2	\$234,445.00	\$277,490.00
220080224	2	\$365,470.00	\$401,870.00
220080313	1	\$588,205.00	\$669,075.00
220145598	2	\$454,390.00	\$492,390.00
220074356	1	\$948,690.00	\$1,109,815.00
220058946	2	\$477,460.00	\$518,145.00
220092087	2	\$730,935.00	\$808,875.00
220061378	2	\$364,905.00	\$407,860.00
220132771	1	\$201,510.00	\$239,215.00
220077622	1	\$738,050.00	\$878,570.00
220057419	2	\$260,105.00	\$299,130.00
220061386	2	\$947,095.00	\$1,022,765.00

PARCEL ID	NBHD	2022 VALUE	2023 VALUE
220073945	1	\$494,755.00	\$566,580.00
220071381	1	\$181,620.00	\$221,800.00
220177333	2	\$331,835.00	\$384,275.00
220075786	1	\$1,111,215.00	\$1,247,400.00
220158517	2	\$296,300.00	\$365,625.00
220077428	2	\$371,445.00	\$429,280.00
220180644	2	\$552,850.00	\$690,090.00
220058490	2	\$385,065.00	\$445,235.00
220089736	2	\$1,052,755.00	\$1,222,965.00
220074860	1	\$1,483,935.00	\$1,702,130.00
220176868	1	\$305,785.00	\$358,535.00
220061505	2	\$288,030.00	\$342,600.00
220082278	2	\$302,900.00	\$353,640.00
220087407	2	\$652,675.00	\$746,390.00
220073163	1	\$463,495.00	\$577,660.00
220149321	2	\$278,780.00	\$340,760.00
220210500	1	\$338,020.00	\$399,835.00
<b>Total</b>		<b>\$124,398,294.00</b>	<b>\$141,908,110.00</b>

Board Member Launsby moved, seconded by Board Member Giese to approve the list of Clerical Errors due to improved farm sites not rolling correctly. ROLL CALL VOTE: Love- yes, Hohenstein- yes, Launsby- yes, Giese- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained the tax list corrections:

TLC#	PARCEL	Tax Adjustment	NOTES - Tax List Corrections:
9975	220274513	271.94	Tax acceleration mobile home being moved out of county.

Board Member Hohenstein moved, seconded by Board Member Giese, to approve the Tax List Corrections as presented by the Assessor on parcel #220274513. ROLL CALL VOTE: Hohenstein- yes, Launsby- yes, Giese- yes, Love- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Chair Love announced the Board would be going into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 22C-0359, 22C-0360 and 22C-0361 Tyson v. Dakota County. Board Member Launsby moved, seconded by Board Member Giese to go into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 22C-0359, 22C-0360 and 22C-0361 Tyson v. Dakota County at 2:50 p.m. ROLL CALL VOTE: Launsby- yes, Giese- yes, Love- yes, Hohenstein- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Launsby to come out of Closed Session at 2:59 p.m. ROLL CALL VOTE: Giese- yes, Love- yes, Hohenstein- yes, Launsby- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Love to approve County Attorney, Kim Watson, to prepare Confession of Judgement in TERC Cases 22C-0359, 22C-0360 and 22C-0361 Tyson v. Dakota County. ROLL CALL VOTE: Love- yes, Hohenstein- yes, Launsby- yes, Giese- yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

The Board discussed the upcoming protest valuation hearings and scheduled Board of Equalization meetings to start at 9:00 a.m. on June 26, July 10, and July 24 and will set more dates and times if needed for the Protest Valuation hearings.

No Mail or Emergency business.

Public Comment: Ron Hartnett thanked the Board for posting signs in honor of Jackie Hartnett on North Bluff Road.

Chair Love adjourned the May 1, 2023, Board of Equalization meeting at 3:03 p.m.

County Board of Equalization

\_\_\_\_\_  
Scott Love, Chair

\_\_\_\_\_  
Date signed

\_\_\_\_\_  
Cherie Conley, County Clerk

\_\_\_\_\_  
Date