

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, DECEMBER 8, 2025
2:45 p.m. Regular Meeting
County Board Meeting Room, first floor
Dakota County Courthouse, Dakota City, Nebraska

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 10, 2025.

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for The Salvation Army 457 application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Dodge Ram VIN# 3D7KS28D07G844508. The Salvation Army is a charitable agency and uses the vehicle to transport personnel, clientele, and supplies to facilitate charitable missions. Application comes with recommendation of approval by Stephanie Gatzemeyer, 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 exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
- b. 2:45 p.m. Hearing for Heartland Counseling's 457 applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2 vehicles: (1) 2016 Dodge Grand Caravan, VIN# 2C4RDGBG6GR335794 and (2) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096. The vehicles are used to provide 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 recommendation of approval by Stephanie Gatzemeyer, 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 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 approval of tax list corrections. §77-1613.02
 - #10078 Parcel 220161526 Boyle
 - #10079 Parcel 220159521 Boyle
 - #10080 Parcel 220116873 Steinman

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

Dakota County Title VI Policy Statement: "No person in the United States shall, on the grounds of race, color, national origin, age, disability/handicap or sex, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity provided by Dakota County, whether those programs and activities are federally funded or not. Complaints with regard to this policy must be filed in writing with the County Clerk within 180 days of the alleged act of discrimination.

To the extent possible, accommodations will be provided for individuals with disabilities, in general, and interpreters, signers and alternate formatted materials will be provided, if requested. To assist Dakota County providing these accommodations, please contact the County Clerk, PO Box 39, Dakota City, NE 68731, telephone 402-987-2130 as far in advance as possible, but no later than 48 hours before the scheduled event."