

**Dakota County Board of Equalization**  
Monday, April 29, 2024  
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, Van Berkum, Giese, Hohenstein, Launsby. Absent: None. 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 present.

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 18, 2024

2. NEW BUSINESS

- a. Hearing for VSL Emerson LLC., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2015 Dodge Grand Caravan 2C4RDGBG6FR531393, (2) 2005 Ford F150 Truck 1FTPX14525FA59836 and (3) 2012 Dodge Grand Caravan 2C4RDGBG8CR377443. The vehicles are used by staff of the VSL Emerson LLC which is a nonprofit that engages in skilled nursing, assisted living, and Home Health & Hospice facilities/agencies. 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. 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)

- c. Christy Abts, Assessor, requesting approval of Clerical Errors and/or Tax List corrections (if any).

- d. Discuss upcoming protest hearings and set dates and times.

(Start at 9:00 AM on June 24<sup>th</sup>, July 8, July 22<sup>nd</sup> and possibly a couple other dates determined by number of protests filed.)

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

Board Member Giese moved, seconded by Board Member Launsby to approve the minutes of the March 18, 2024 meeting. ROLL CALL VOTE: Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes. UNANIMOUS MOTION CARRIED.

Chair Love called for a hearing at 2:47 a.m. for the Board's consideration of VSL Emerson LLC., request for exemption from motor vehicle taxes by a qualifying nonprofit organization that engages in skilled nursing, assisted living, and Home Health & Hospice facilities/agencies. The application comes with a recommendation of approval from Treasurer Bousquet. Chair Love closed the hearing at 2:48 p.m. Board Member Hohenstein moved, seconded by Board Member Giese to approve the Application for Exemption of motor vehicle taxes on motor vehicles (1) 2015 Dodge Grand Caravan 2C4RDGBG6FR531393, (2) 2005 Ford F150 Truck 1FTPX14525FA59836 and (3) 2012 Dodge Grand Caravan 2C4RDGBG8CR377443 for VSL Emerson LLC. ROLL CALL VOTE: Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Chair Love called for a hearing at 2:48 p.m. 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. Chair Love closed the hearing at 2:49 p.m. Board Member Giese moved, seconded by Board Member Van Berkum to approve the Application for Exemption of motor vehicle taxes 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: Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Abstain, Giese-Yes, UNANIMOUS MOTION CARRIED.

There were no Clerical Errors and/or Tax List corrections.

The Board set the following dates and time for the upcoming Protest hearings: June 24, July 8<sup>th</sup> and July 22<sup>nd</sup> starting at 9:00 a.m. and possibly other dates depending on the number of protests filed.

Mail and/or emergency business. None

Board Member Van Berkum moved, seconded by Board Member Giese to adjourn the meeting. Chair Love adjourned the April 29, 2024 Board of Equalization meeting at 2:52 p.m.

County Board of Equalization

---

Scott Love, Chair

---

Cherie Conley, County Clerk