

Dakota County Board of Equalization
Tuesday, May 28, 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 – April 29, 2024
2. NEW BUSINESS.
 - a. Christy Abts, Assessor, requesting approval of Tax List Corrections.
 - b. Board to approve or not approve Waiver request from Homer United Methodist Church for filing the Permissive Exemption Application Form 451 after the deadline of December 31, 2023.
 - c. Board to approve or not approve the Permissive Exemption Application Form 451 for the Homer United Methodist Church filed on May 13, 2024 with the penalty assessed being the lessor of - 50% of the tax or \$500.
 - d. Board to approve or not approve Waiver request from Evangelical Church of North America (Cross Roads Evangelical Church) for filing the Permissive Exemption Application Form 451 after the deadline of December 31, 2023.
 - e. Board to approve or not approve the Permissive Exemption Application Form 451 for the Evangelical Church of North America (Cross Roads Evangelical Church) filed on May 22, 2024 with the penalty assessed being the lessor of - 50% of the tax or \$500.
 - f. Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 23C-0463 and 23C-0464 Villas at Crystal Court v. Dakota County and (TERC) Case 23C-0121 Cherry Ridge v. Dakota County.
 - g. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Cases 23C-0463 and 23C 0464 Villas at Crystal Court v. Dakota County and TERC Case 23C-0121 Cherry Ridge v. Dakota County.
 - h. Christy Abts, Assessor, requesting approval of Clerical & Omitted Errors(if any).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Hohenstein moved, seconded by Board Member Launsby to approve the minutes of the April 29, 2024 meeting. ROLL CALL VOTE: Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes. UNANIMOUS MOTION CARRIED.

Board Member Love moved, seconded by Board Member Van Berkum to acknowledge, and approve the Tax List correction #10040 – Parcel 220108722 – taxes accelerated on M. H. because it was torn down and Tax Lis correction #10041 – Parcel 220179816 – M. H. being demolished, and 2024 taxes accelerated. ROLL CALL VOTE: Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Christy Abts, County Assessor, explained that Homer United Methodist Church failed to file exemption application form 451 by the deadline of December 31, 2023. There is a DOR Permissive Exemption Late Filing Penalty table and for this it would be 50% of the tax or \$500 whichever is lessor. Homer United Methodist Church is requesting the Board accept the waiver submitted and approve the exemption. Board Member Giese moved, seconded by Board Member Launsby to approve the request for waiver of the late filing of Form 451 Exemption Application. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Love-Yes Van Berkum-Yes, Giese-Yes. UNANIMOUS MOTION CARRIED.

Christy Abts, County Assessor, with the Boards approval to accept the waiver, does recommend approving the exempt application from Homer United Methodist Church filed on May 13, 2024 with the penalty set by the Department of Revenue of 50% of the tax or \$500 whichever is lesser. Board Member Giese moved, seconded by Board Member Van Berkum to approve the late filing of Exempt Application 451 for Homer United Methodist Church filed on May 13, 2024 with the penalty set by the Department of Revenue of 50% of the tax or \$500 whichever is lessor. ROLL CALL VOTE: Hohenstein-Yes, Love-Yes Van Berkum-Yes, Giese-Yes, Launsby-Yes. UNANIMOUS MOTION CARRIED.

Christy Abts, County Assessor, explained that Evangelical Church of North America failed to file exemption application form 451 by the deadline if December 31, 2023. There is a DOR Permissive Exemption Late Filing Penalty table and for this it would be 50% of the tax or \$500 whichever is lessor. Evangelical Church of North America is requesting the Board accept the waiver submitted and approve

the exemption. Board Member Van Berkum moved, seconded by Board Member Launsby to approve the request for waiver of the late filing of Form 451 Exemption Application. ROLL CALL VOTE: Love-Yes Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes. UNANIMOUS MOTION CARRIED.

Christy Abts, County Assessor, with the Boards approval to accept the waiver, does recommend approving the exempt application from Evangelical Church of North America filed on May 13, 2024 with the penalty set by the Department of Revenue of 50% of the tax or \$500 whichever is lesser. Board Member Love moved, seconded by Board Member Van Berkum to approve the late filing of Exempt Application 451 for Evangelical Church of North America filed on May 13, 2024 with the penalty set by the Department of Revenue of 50% of the tax or \$500 whichever is lessor. ROLL CALL VOTE: Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes. 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 23C-0463 and 23C-0464 Villas at Crystal Court v. Dakota County and (TERC) Case 23C-0121 Cherry Ridge v. Dakota County. Board Member Van Berkum moved, seconded by Board Member Launsby to go into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 23C-0463 and 23C-0464 Villas at Crystal Court v. Dakota County and (TERC) Case 23C-0121 Cherry Ridge v. Dakota County at 2:53 p.m. ROLL CALL VOTE: Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Van Berkum to come out of Closed Session at 3:00 p.m. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Yes. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum moved, seconded by Board Member Giese to approve County Attorney, Kim Watson, to prepare Confession of Judgement in TERC Cases 23C-0463 and 23C-0464 Villas at Crystal Court v. Dakota County and TERC Case 23C-0121 Cherry Ridge v. Dakota County. ROLL CALL VOTE: Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Yes, Launsby-Yes. UNANIMOUS MOTION CARRIED.

Mail and/or emergency business. There will be a Special Meeting on June 3, 2024 at 8:30 a.m. to approve or not approve Clerical & Omitted Errors submitted by the County Assessor's office.

Board Member Van Berkum moved to adjourn the meeting. Chair Love adjourned the May 28, 2024 Board of Equalization meeting at 3:01 p.m.

County Board of Equalization

Scott Love, Chair

Cherie Conley, County Clerk/Board Secretary