

**Dakota County Board of Equalization**  
Monday, August 19, 2024  
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, Van Berkum, Giese, Launsby, Hohenstein. Absent: None. Also present was Kim Watson, County Attorney, Dawn Bousquet, Treasurer, 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 – August 5, 2024
2. NEW BUSINESS
  - a. 2:45 p.m. Hearing for Glad Tidings Lighthouse’s application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2018 Chevrolet 3-door VIN#1GZAGPFG3J1277083. The vehicle is used for trips and activities and ministry. The 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, omitted or tax list correction errors.
    - Tax List Corrections due to the Board authorizing the Assessor to remove from the property tax rolls said properties recommended on Sheriff’s Distress Warrants Report at the 8-5-2024 Board of Commissioners meeting.
  - c. Board to go into Closed Session to discuss pending TERC cases, if necessary.
  - d. Board to review, discuss and take action on pending TERC cases, if necessary.
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 August 5, 2024, meeting. ROLL CALL VOTE: Giese- yes, Launsby- yes, Hohenstein-yes, Love-yes, Van Berkum-absent. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum arrived at 2:47 p.m.

Chair Love opened the hearing for Glad Tidings Lighthouse’s application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for their 2018 Chevrolet vehicle used for trips and activities and ministry. Dawn Bousquet, Treasurer, stated the application had approval from the Treasurer’s Office. Board Member Giese moved, seconded by Board Member Van Berkum to accept the recommendation of the Treasurer, and approve an exemption from motor vehicle taxes for Glad Tidings Lighthouse for their 2018 Chevrolet 3-door (VIN# 1GZAGPFG3J1277083). ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Yes. UNANIMOUS MOTION CARRIED.

Chair Love reviewed the Tax List Corrections presented by the Assessor to properties from the tax rolls due to the Sheriff’s Distress Warrants report given and approved at the August 5, 2024 Board of Commissioner meeting. Board Member Giese moved, seconded by Board Member Hohenstein to approve the following Tax List Corrections to remove properties from the tax rolls due to the Sheriff’s Distress Warrants report given and approved at the August 5, 2024 Board of Commissioner meeting: #10046 Parcel 220193266 Yr 2023, #10047 Parcel 220193266 Yr 2023, #10048 Parcel 22016303 Yr 2023, #10049 Parcel 22016303 Yr 2022, #10050 Parcel 220274180 Yr 2022, #10051 Parcel 220274424 Yr 2022, #10052 Parcel 220274424 Yr 2023, #10053 Parcel 220274425 Yr 2022 and #10054 Parcel 220274425 Yr 2023. ROLL CALL VOTE: Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Yes, Launsby- Yes. UNANIMOUS MOTION CARRIED.

There were no TERC cases to review.

There was no mail, emergency business or public comment.

Board Member Van Berkum moved to adjourn. Chair Love adjourned the August 19, 2024, Board of Equalization meeting at 2:53 p.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, County Clerk