

Dakota County Board of Equalization
Tuesday, September 3, 2024
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Vice Chair Van Berkum called the Board of Equalization meeting to order at 2:48 p.m. with the Pledge of Allegiance. Present: Van Berkum, Giese, Launsby, Hohenstein. Absent: Love. Also present was Dawn Bousquet, County Treasurer, Christy Abts, County Assessor,, 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 – August 19, 2024.

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for Heartland Counseling’s applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2015 Chevy Impala bearing VIN#2G1WB5E34F1141602 and (2) 2020 Chrysler Voyager bearing VIN#2C4RC1DG8LR265285. Both 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 applications come 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. 2:46 p.m. Hearing for Boys and Girls Home of Nebraska, Inc. application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 1998 Ford Club Wagon bearing VIN#1FBSS31S4WHA73780. The vehicle is used for staff and client transportation. 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)
- c. 2:47 p.m. Hearing for Haven House application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Dodge Caravan bearing VIN# 2C4RDGBG8GR395561. The agency van is used for client transportation for domestic violence and sexual assault. 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)
- d. Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 23C-0387 through 23C-0400 SSCNE LP v. Dakota County.
- e. Board to approve or not approve to have the County Attorney prepare Confession of Judgement in TERC Cases 23C-0387 through 23C-0400 SSCNE LP v. Dakota County.
- f. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors.(if any)

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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

Board Member Hohenstein moved, seconded by Board Member Launsby, to approve the minutes of the August 19, 2024 meeting. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Van Berkum-Yes, Giese-Yes, Love-Absent. UNANIMOUS MOTION CARRIED.

Vice Chair Van Berkum opened the hearing for Heartland Counseling’s applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization (1) 2015 Chevy Impala bearing VIN#2G1WB5E34F1141602 and (2) 2020 Chrysler Voyager bearing VIN#2C4RC1DG8LR265285 used to provide community 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. Dawn Bousquet, Treasurer, stated the application had approval from the Treasurer’s Office. Board Member

Giese moved, seconded by Board Member Launsby, to accept the recommendation of the Treasurer and approve an exemption from motor vehicle taxes for Heartland Counseling for their 2015 Chevy Impala bearing VIN#2G1WB5E34F1141602 and 2020 Chrysler Voyager bearing VIN#2C4RC1DG8LR265285. ROLL CALL VOTE: Hohenstein-Yes, Van Berkum-Abstained, Giese-Yes, Launsby-Yes, Love-Absent. UNANIMOUS MOTION CARRIED.

Chair Van Berkum opened the hearing for Boys and Girls Home of Nebraska's application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for their 1998 Ford Club Wagon (VIN1FBSS31S4WHA73780) used for staff and client transportation. Dawn Bousquet, Treasurer, stated the application renewal had approval from the Treasurer's Office. Board Member Giese moved, seconded by Board Member Hohenstein, to accept the recommendation of the Treasurer and approve an exemption from motor vehicle taxes for Boys and Girls Home of Nebraska for their 1998 Ford Club Wagon (VIN# 1FBSS31S4WHA73780). ROLL CALL VOTE: Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Absent. UNANIMOUS MOTION CARRIED.

Vice Chair Van Berkum opened the hearing for Haven House's application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for their 2016 Dodge Caravan (VIN 2C4RDGB8GR395561) used for client transportation for domestic violence and sexual assault. Dawn Bousquet, Treasurer, stated the application renewal had approval from the Treasurer's Office. Board Member Giese moved, seconded by Board Member Launsby, to accept the recommendation of the Treasurer and approve an exemption from motor vehicle taxes for Haven House for their 2016 Dodge Caravan (VIN# 2C4RDGB8GR395561). ROLL CALL VOTE: Giese-Yes, Launsby-Yes, Hohenstein-Yes, Van Berkum-Yes, Love-Absent. UNANIMOUS MOTION CARRIED.

Vice Chair Van Berkum announced the Board would be going into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 23C-0387 through 23C-0400 SSCNE LP v. Dakota County. Board Member Giese moved, seconded by Board Member Hohenstein to go into Closed Session to discuss pending litigation in Tax Equalization & Review Commission (TERC) Cases 23C-0387 through 23C-0400 SSCNE LP v. Dakota County at 2:52 p.m. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Van Berkum-Yes, Giese-Yes, Love-Absent. UNANIMOUS MOTION CARRIED.

Board Member Giese moved, seconded by Board Member Hohenstein to come out of Closed Session at 2:55 p.m. ROLL CALL VOTE: Hohenstein-Yes, Van Berkum-Yes, Giese-Yes, Launsby-Yes, Love-Absent. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum moved, seconded by Board Member Hohenstein to approve County Attorney, Kim Watson, to prepare Confession of Judgement in TERC cases 23C-0387 through 23C-0400 SSCNE LP v. Dakota County. ROLL CALL VOTE: Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Absent. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Vice Chair Van Berkum adjourned the September 3, 2024, Board of Equalization meeting at 2:56 p.m.

County Board of Equalization

Brian Van Berkum, Vice Chair

Cherie Conley, County Clerk