

Dakota County Board of Equalization
Monday, October 14, 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, Christy Abts, Assessor, 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 – September 3, 2024.
2. NEW BUSINESS
 - a. Approval to levy the necessary taxes for the current year and certify all levies. §77-1601(1)
 - b. Christy Abts, Assessor, requesting approval of clerical error corrections. §77-128
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Van Berkum moved, seconded by Board Member Launsby, to approve the minutes of the September 3, 2024, meeting. ROLL CALL VOTE: Van Berkum-Yes, Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum moved, seconded by Board Member Giese, to approve and certify all levies for the current year 2024-2025 as presented. ROLL CALL VOTE: Giese-Yes, Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

DAKOTA COUNTY LEVIES 2024-2025						
DAKOTA COUNTY VALUATION - \$2,712,161,771						
POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION						
COUNTY	General					TOTAL
County General Fund	0.303889					0.303889
CITY/VILLAGE	General	Bond	Police Pen.	Fire	Library	TOTAL
Dakota City	0.267718	0.144827			0.042334	0.454880
Homer	0.218980					0.218980
Hubbard	0.278760					0.278760
Jackson	0.377448					0.377448
South Sioux City	0.276076		0.020597	0.030000	0.067899	*0.394573
SCHOOL DISTRICT	General	Bond	Qual. CPU	Sinking	Sp. Building	TOTAL
4 Ponca - H.S. Bond 2009	0.853223	0.088990			0.069551	1.011764
11 So. Sioux City	0.910388					0.910388
11 S0 Sioux City -No Bond (Jackson Affiliation)	0.910388					0.910388
31R Homer	0.577807		0.021211		0.061098	0.660116
561 Emerson Hubbard	0.585249				0.016916	0.602165
SUBDIVISION	General	Bond	Capitol Imp.	ADA/Haz M		TOTAL
Agricultural Society	0.004425		0.002028			0.006453
Historical Society	0.001807					0.001807
RURAL FIRE PROTECTION	General	Bond	Sinking	Ambulance		TOTAL
Dakota Covington	0.011395		0.010567			0.021962
Emerson	0.030000					0.030000
Homer	0.027178		0.001808			*0.028987

*the 6th place is rounded based on 7th placeholder

Christy Abts, County Assessor, requested approval of Clerical Error on Parcel: 220210810, Original Value: \$187,250.00 and New Taxable Value: \$11,750.00, Clerical Error (77-128): There are 2 properties for this owner. The house was put on both properties. County Assessor fixed this after someone brought it to their attention, but the working file new value did not roll without the improvement on it. Board Member Giese moved, seconded by Board Member Van Berkum to approve the Clerical Error correction on Parcel: 220210810, Original Value: \$187,250.00 and New Taxable Value: \$11,750.00, Clerical Error (77-128): There are 2 properties for this owner. The house was put on both properties. County Assessor fixed this after someone brought it to their attention, but the working file new value did not roll without the improvement on it. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Board Member Van Berkum moved to adjourn the meeting. Chair Love adjourned the October 14, 2024, Board of Equalization meeting at 2:49. p.m.

County Board of Equalization

Scott Love, Chair

Cherie Conley, Secretary/County Clerk