

**Dakota County Board of Equalization**  
Monday, December 9, 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, Launsby, Hohenstein. Absent: Giese. Also present was Stephanie Gatzemeyer, Treasurer, 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 – November 25, 2024
2. NEW BUSINESS
  - a. 2:46 p.m. Hearing for The Salvation Army application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Dodge Ram VIN# 3D7KS28D07G844508. The Salvation Army is a charitable agency and uses the vehicle to transport personnel, clientele, and supplies to facilitate charitable missions. Application comes with recommendation of approval by Stephanie Gatzemeyer, 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 tax list corrections. §77-1613.02(if any)
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

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

Board Member Van Berkum moved, seconded by Board Member Launsby to approve the minutes of the November 25, 2024 meeting. ROLL CALL VOTE: Launsby-Yes, Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Giese-Absent. UNANIMOUS MOTION CARRIED.

Chair Love called for the hearing at 2:47 pm on the Salvation Army application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Dodge Ram VIN# 3D7KS28D07G844508. The Salvation Army is a charitable agency and uses the vehicle to transport personnel, clientele, and supplies to facilitate charitable missions. Stephanie Gatzemeyer, Treasurer, stated she approves the application. Chair Love closed the hearing at 2:48 pm. Board Member Van Berkum moved, seconded by Board Member Launsby, to accept the recommendation of the Dakota County Treasurer and approve the tax exemption for The Salvation Army application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Dodge Ram VIN# 3D7KS28D07G844508. ROLL CALL VOTE: Hohenstein-Yes, Love-Yes, Van Berkum-Yes, Launsby-Yes, Giese-Absent. UNANIMOUS MOTION CARRIED.

There were no tax list corrections. There was no mail, emergency business or public comment.

Board Member Van Berkum moved to adjourn the meeting. All in favor. Chair Love adjourned the December 9, 2024, Board of Equalization meeting at 2:49 p.m.

County Board of Equalization

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Scott Love, Chair

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Cherie Conley, Secretary/County Clerk