

Dakota County Board of Equalization  
Monday, March 3, 2025  
2:45 p.m. Regular Meeting  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Vice Chair Van Berkum called the meeting to order at 2:45 p.m. The Pledge of Allegiance was recited. Present: Van Berkum, Reed, Hohenstein, Rodriguez. Absent: Bousquet. Also present was Christy Abts, County Treasurer, 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 – January 21, 2025

2. NEW BUSINESS

- a. Board approve or deny Siouxland Mental Health Center request for a waiver of application by December 31<sup>st</sup>.
- b. 2:47 p.m. Public Hearings for Applicants requesting Tax Exemption on Real and Personal Property by Qualifying Organizations for the purpose of hearing oral and/or written testimony from the qualifying organizations who filed an Exemption Application Form 451. §77-202.01
- Siouxland Mental Health Center
  - Haven House Family Services Center
  - Nebraska Indian Community College
  - Arbor-Fin Investment, LLC/Regency Square Propco LLC
  - Siouxland Tennis Association, Inc.
- c. Board to consider the recommendation of the County Assessor and any other information it may obtain; and shall approve or deny the applicants request for tax exemption on real and personal property on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner.
- Siouxland Mental Health Center
  - Haven House Family Services Center
  - Nebraska Indian Community College
  - Arbor-Fin Investment, LLC/Regency Square Propco LLC
  - Siouxland Tennis Association, Inc
- d. Board to approve, appoint and set compensation for the use of Certified Appraisers as Referees for Property Valuation Protests 2024. §77-1502.01. Compensation to be paid from General Miscellaneous Fund.
1. Approve Referee Agreement with Innovative Appraisal Service, Inc. for Residential and Commercial
  2. Approve Referee Agreement with Helvig Agricultural Service Company for Ag parcels.
- e. Christy Abts, Assessor, requesting approval of tax list corrections (if any).

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

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

Board Member Hohenstein moved, seconded by Board Member Rodriguez to approve the minutes of the January 21, 2025 meeting. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

County Assessor, Christy Abts, informed the Board that Siouxland Mental Health Center has been going through some staffing changes and opening a new building, and the application was filed late. She would recommend approval of the waiver request. Board Member Rodriguez moved, seconded by Board Member Reed to approve Siouxland Mental Health Center's request for a waiver of application by December 31<sup>st</sup>. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Chair Van Berkum opened the Public Hearings for Applicants requesting Tax Exemption on Real and Personal Property by Qualifying Organizations at 2:49 p.m.

Chair Van Berkum called for any comments for Siouxland Mental Health Center. There was no one present. County Assessor Christy Abts, recommendation is to approve for the personal property only.

Chair Van Berkum called for any comments for Haven House Family Services Center. Debbie Goettsch, Director, was present and presented an overview of the services offered through their center. County Assessor, Christy Abts, recommendation is to approve.

Chair Van Berkum called for any comments for Nebraska Indian Community College. Mike Oltrogge, President, presented an overview of the expansion taking place and the educational opportunities being offered. County Assessor, Christy Abts, recommendation is to approve.

Chair Van Berkum called for any comments for Arbor-Fin Investment, LLC/Regency Square Propco LLC. There was none. County Assessor, Christy Abts, advised this is a new form for nursing homes and approves the application for 64.6%.

Chair Van Berkum called for any comments for Siouxland Tennis Association, Inc. County Assessor, Christy Abts, commented that County/City government do not qualify for this exemption. You cannot create your own category. Recommendation is to deny.

Chair Van Berkum closed the public hearings at 2:56 p.m.

Board Member Hohenstein moved, seconded by Board Member Reed to approve the 451 applications for tax exemption on Real and Personal Property for Siouxland Mental Health Center, Haven House Family Services Center, Nebraska Indian Community College, and 451NF for Arbor-Fin Investment, LLC / Regency Square Propco LLC.(64.6%). ROLL CALL VOTE: Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Board Member Hohenstein moved, seconded by Board Member Van Berkum to deny the 451 application for tax exemption on Real and Personal Property for Siouxland Tennis Association, Inc. as the City Government does not qualify for this exemption and they cannot create their own category. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Rodriguez to approve the Referee Agreements with Innovative Appraisal Service, Inc. for Residential and Commercial properties and Helvig Agricultural Service Company for Ag properties. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

No Mail, emergency business or public comment.

Board Member Van Berkum moved, seconded by Board Member Reed to adjourn the meeting. Chair Van Berkum adjourned the March 3, 2025 Board of Equalization meeting at 2:59 p.m.

County Board of Equalization

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Brian Van Berkum, Chair

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Cherie Conley, County Clerk