

Dakota County Board of Equalization
Monday, April 14, 2025
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

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 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 – March 3, 2025
2. NEW BUSINESS
 - b. Hearing for VSL Emerson LLC., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2015 Dodge Van 2C4RDGBG6FR531393, (2) 2005 Ford Truck 1FTPX14525FA59836 and (3) 2012 Dodge Van 2C4RDGBG8CR377443. The vehicles are used by staff of the VSL Emerson LLC which is a nonprofit that engages in skilled nursing, assisted living, and Home Health & Hospice facilities/agencies. 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)
 - b. Christy Abts, Assessor, requesting Board approval to enter into a Contract for Property Review with Cardinal Assessment Group, LLC for residential properties in the towns of Homer, Jackson, Hubbard and Emerson.
 - c. Christy Abts, Assessor, requesting approval of Clerical Errors and/or Tax List corrections (if any).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Reed moved, seconded by Board Member Rodriguez 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 Reed moved, seconded by Board Member Hohenstein to approve the minutes of the March 3, 2025 meeting. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Chair Van Berkum called for a hearing at 2:47 p.m. for the Board's consideration of VSL Emerson LLC., request for exemption from motor vehicle taxes by a qualifying nonprofit organization that engages in skilled nursing, assisted living, and Home Health & Hospice facilities/agencies. The application comes with a recommendation of approval from Treasurer Gatzemeyer. Chair Van Berkum closed the hearing at 2:48 p.m. Board Member Reed moved, seconded by Board Member Rodriguez to approve the Application for Exemption of motor vehicle taxes on motor vehicles (1) 2015 Dodge Grand Caravan 2C4RDGBG6FR531393, (2) 2005 Ford F150 Truck 1FTPX14525FA59836 and (3) 2012 Dodge Grand Caravan 2C4RDGBG8CR377443 for VSL Emerson LLC. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, explained it has been 6 years since the small towns were reviewed and would like Board approval to hire Cardinal Assessment Group to complete these reviews. Board Member Van Berkum moved, seconded by Board Member Hohenstein to approve the Contract for Property Review with Cardinal Assessment Group, LLC for residential properties in the towns of Homer, Jackson, Hubbard and Emerson. ROLL CALL VOTE: Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

There were no Clerical Errors and/or Tax List corrections.
Mail and/or emergency business. None

Board Member Van Berkum moved, seconded by Board Member Reed to adjourn the meeting. Chair Van Berkum adjourned the April 14, 2025 Board of Equalization meeting at 2:50 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk