## **Dakota County Board of Equalization**

Monday, April 28, 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, Bousquet, Reed, Hohenstein. Absent: Rodriguez. 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 April 14, 2025
- 2. NEW BUSINESS
  - a. Hearing for Heartland Counseling Services, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2011 Buick Lucerne CX Sedan VIN#1G4HA5EM8BU124954 and (2) 2016 Dodge Grand SXT VAN VIN#2C4RDGCG8GR343376. The vehicles are used by staff to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. 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 approval of Clerical Errors and/or Tax List corrections (if any).
  - Discuss upcoming protest hearings and set dates and times.
    (Start at 9:00 AM on June 23rd, July 7th, July 21st and possibly July 22<sup>nd</sup>, 23<sup>rd</sup> and 24<sup>th</sup> depending on number of protests filed.)

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

Board Member Reed moved, seconded by Board Member Hohenstein to approve the minutes of the April 14, 2025 meeting. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Van Berkum-Yes, Bousquet-Yes, Rodriguez-Absent. UNANIMOUS MOTION CARRIED.

Chair Van Berkum called for a hearing at 2:49 a.m. for the Board's consideration of Heartland Counseling Service's request for exemption from motor vehicle taxes by a qualifying nonprofit organization used for providing 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 application comes with a recommendation of approval from Treasurer Gatzemeyer. Chair Van Berkum closed the hearing at 2:50 p.m. Board Member Bousquet moved, seconded by Board Member Reed to approve the Application for Exemption of motor vehicle taxes on motor vehicles (1) 2011 Buick Lucerne CX Sedan VIN#1G4HA5EM8BU124954 and (2) 2016 Dodge Grand SXT VAN VIN#2C4RDGCG8GR343376 for Heartland Counseling Services, Inc. ROLL CALL VOTE: Hohenstein-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Rodriguez-Absent. UNANIMOUS MOTION CARRIED.

There were no Clerical Errors and/or Tax List corrections.

The Board set the following dates and time for the upcoming Protest hearings: starting at 9:00 a.m. June 23rd, July 7th, July 21st and possibly July 22<sup>nd</sup>, 23<sup>rd</sup> and 24<sup>th</sup> depending on number of protests filed.

Mail and/or emergency business. None

Board Member Reed moved, seconded by Board Member Bousquet to adjourn the meeting. Chair Van Berkum adjourned the April 28, 2025 Board of Equalization meeting at 2:53 p.m.

County Board of Equalization
Brian Van Berkum, Chair