

Dakota County Board of Equalization
Monday, August 04, 2025
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Hohenstein, Reed, Rodriguez, Van Berkum, Absent: Commissioner Bousquet and Kim Watson, County Attorney. Also present was Paola Ledesma, Deputy 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 – July 21, 2025
2. NEW BUSINESS
 - a. 2:45 p.m. Hearing for Heartland Counseling’s application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2018 Jeep Renegade SUV bearing VIN# ZACCJBBB9JPG87706 and (2) 2017 Ford Fusion Sedan bearing VIN# 3FA6POHD6HR328408. Both vehicles are used to provide community support services, and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. The applications come 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 and omitted errors (if any).
3. MAIL AND/OR EMERGENCY BUSINESS
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Hohenstein moved, seconded by Board Member Van Berkum to excuse Board Member Bousquet from the meeting. Missed taking Roll Call.

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

Chair Van Berkum opened the hearing for Heartland Counseling’s application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2018 Jeep Renegade SUV bearing VIN# ZACCJBBB9JPG87706 and (2) 2017 Ford Fusion Sedan bearing VIN# 3FA6POHD6HR328408. Both vehicles are used to provide community support services, and/or substance abuse issues. These are to improve the quality of life and decrease the risk for institutions or hospital admissions. The applications come with recommendation of approval by Stephanie Gatzemeyer, Treasurer. Board Member Rodriguez moved, seconded by Board Member Reed to accept the recommendation of the Treasurer, and approve an exemption from motor vehicle taxes for Hearing for Heartland Counseling for their (1) 2018 Jeep Renegade SUV bearing VIN# ZACCJBBB9JPG87706 and (2) 2017 Ford Fusion Sedan bearing VIN# 3FA6POHD6HR328408. ROLL CALL VOTE: Rodriguez- Yes, Van Berkum-Yes, Reed-Yes, Hohenstein-Yes. Absent: Bousquet. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requesting approval of clerical error on parcel 220079714 out on Fiddler Creek Rd in Hubbard, NE. All the utilities in the mobile home were disconnected in 2024 since it was being sold. Did not take off for 2025 so this request is just to take it off for 2025. Board Member Reed moved, seconded by Board Member Rodriguez to approve Assessor’s request to correct the clerical error made on parcel 220079714 removing the trailer and changing the taxable value to \$22,500. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Reed-Yes. Absent: Bousquet. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Van Berkum moved to adjourn the August 4, 2025, Board of Equalization meeting at 2:56 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Paola Ledesma, Deputy County Clerk