

Dakota County Board of Equalization
Monday, October 13, 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: Van Berkum, Reed, Hohenstein, Rodriguez. Absent: Bousquet. Also present was Kim Watson, County Attorney, Christy Abts, Assessor, 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 – September 15, 2025
2. NEW BUSINESS
 - a. Board approval to levy the necessary taxes for the current year and certify all levies. §77-1601(1)
 - b. Christy Abts, Assessor, requesting approval of clerical error corrections. (if any) §77-128
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 September 15, 2025 meeting. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Rodriguez to approve and certify all levies for the current year 2025-2026 as presented. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

DAKOTA COUNTY LEVIES 2025-2026						
DAKOTA COUNTY VALUATION \$3,038,822,149						
POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION						
COUNTY	General					TOTAL
County General Fund	0.288719					0.288719
CITY/VILLAGE	General	Bond	Police Pen.	Fire	Library	TOTAL
Dakota City	0.284705	0.132295			0.038671	0.455671
Homer	0.218980					0.218980
Hubbard	0.271933					0.271933
Jackson	0.354924					0.354924
South Sioux City	0.270198		0.023984	0.030000	0.064309	0.388491
SCHOOL DISTRICT	General	Bond	Qual. CPU	Sinking	Sp. Building	TOTAL
4 Ponca - H.S. Bond 2009	0.756760	0.075412			0.043787	0.875959
11 So. Sioux City	0.720230				0.140000	0.860230
11 So. Sioux City - (Jackson Affiliation)	0.720230				0.140000	0.860230
31R Homer	0.509459				0.064841	0.574300
561 Emerson Hubbard	0.513188				0.014426	0.527614
SUBDIVISION	General	Bond	Capitol Imp.	ADA/Haz M		TOTAL
Agricultural Society	0.003949		0.001810			0.005759
Historical Society	0.001779					0.001779
RURAL FIRE PROTECTION	General	Bond	Sinking	Ambulance		TOTAL
Dakota Covington	0.011173		0.009706			0.020879
Emerson	0.011278	0.009408				0.020686
Homer	0.030000		0.001651			0.031651

There was no mail, emergency business or public comment.

Board Member Van Berkum moved, seconded by Board Member Hohenstein to adjourn the meeting. Chair Van Berkum adjourned the October 13, 2025, Board of Equalization meeting at 2:50. p.m.
County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, Secretary/County Clerk