

Dakota County Board of Equalization  
Monday, December 8, 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, Bousquet, Reed, Hohenstein, Rodriguez. Absent: None. 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 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 – November 10, 2025

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for The Salvation Army 457 application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Dodge Ram VIN# 3D7KS28D07G844508. The Salvation Army is a charitable agency and uses the vehicle to transport personnel, clientele, and supplies to facilitate charitable missions. 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 exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
- b. 2:45 p.m. Hearing for Heartland Counseling's 457 applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2 vehicles: (1) 2016 Dodge Grand Caravan, VIN# 2C4RDGBG6GR335794 and (2) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096. The vehicles are used to provide 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 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 exemption on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner. §77-202(1)(c)(d)
- c. Christy Abts, Assessor, requesting approval of tax list corrections. §77-1613.02
  - #10078 Parcel 220161526 Boyle
  - #10079 Parcel 220159521 Boyle
  - #10080 Parcel 220116873 Steinman

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

Board Member Reed moved, seconded by Board Member Rodriguez, to approve the minutes of the November 10, 2025 meeting. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Chair Van Berkum opened the hearing at 2:48 p.m. for The Salvation Army 457 application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Dodge Ram VIN# 3D7KS28D07G844508. The Salvation Army is a charitable agency and uses the vehicle to transport personnel, clientele, and supplies to facilitate charitable missions. Stephanie Gatzemeyer, Treasurer, stated she approves the application. Chair Van Berkum closed the hearing at 2:49 p.m.

Board Member Bousquet moved, seconded by Board Member Reed to accept the recommendation of the Dakota County Treasurer and approve The Salvation Army 457 application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Dodge Ram VIN# 3D7KS28D07G844508. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes. UNANIMOUS MOTION CARRIED.

Chair Van Berkum opened the hearing at 2:50 p.m. for Heartland Counseling's 457 applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2 vehicles: (1) 2016 Dodge Grand Caravan, VIN# 2C4RDGBG6GR335794 and (2) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096. The vehicles are used to provide 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. Stephanie Gatzemeyer, Treasurer, stated she approves the application. Chair Van Berkum closed the hearing at 2:51 p.m.

Board Member Bousquet moved, seconded by Board Member Reed to accept the recommendation of the Dakota County Treasurer and approve Heartland Counseling's 457 applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2 vehicles: (1) 2016 Dodge Grand Caravan, VIN# 2C4RDGBG6GR335794 and (2) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, requesting approval of clerical error correction pursuant to §77-128 for Parcel 220161526 Boyle was previously an exempt parcel, then purchased by a taxable entity for 2025. Total tax due of \$657.32; Parcel #220159521 Boyle was previously an exempt parcel, then purchased by a taxable entity for 2025. Total tax due of \$1,118.06 and Parcel #220116873 Steinman due to an email from the Department of Revenue changing applicants from 40% to 100% exempt for 2025. Total tax credit of \$756.38. Board Member Bousquet moved, seconded by Board Member Reed to approve the Tax List Correction #10078 for Boyle #220161526 changing to a taxable entity with total tax due for 2025 of \$657.32; Tax List Correction #10079 for Boyle #220159521 changing to a taxable entity with total tax due for 2025 of \$1,118.06 and Tax List Correction #10080 for Steinman Parcel #220116873 due to an email from the Department of Revenue changing applicants from 40% to 100% exempt for 2025. Total tax credit of \$756.38. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business or public comment.

Chair Van Berkum moved to adjourn the meeting December 8, 2025, Board of Equalization meeting at 2:55 p.m.

County Board of Equalization

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Brian Van Berkum, Chair

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Cherie Conley, Secretary/County Clerk