

Dakota County Board of Equalization
Monday, March 2, 2026
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 Stephanie Gatzemeyer, Treasurer, Christy Abts, Assessor, 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 – January 5, 2026
2. NEW BUSINESS
 - a. 2:45 p.m. Public Hearings for Applicants requesting Tax Exemption on Real and Personal Property by Qualifying Organizations for the purpose of hearing oral and/or written testimony from the qualifying organizations who filed an Exemption Application Form 451. §77-202.01
 - Arbor-Fin Investment LLC aka Regency Square Propco LLC
 - b. Board to consider the recommendation of the County Assessor and any other information it may obtain; and shall approve or deny the applicants request for tax exemption on real and personal property on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner.
 - Arbor-Fin Investment LLC aka Regency Square Propco LLC
 - c. Board to approve, appoint and set compensation for the use of Certified Appraisers as Referees for Property Valuation Protests 2026. §77-1502.01. Compensation to be paid from General Miscellaneous Fund.
 1. Approve Referee Agreement with Innovative Appraisal Service, Inc. for Residential and Commercial.
 2. Approve Referee Agreement with Helvig Agricultural Service Company for Ag parcels.
 - d. Christy Abts, Assessor, requesting approval of tax list corrections (if any).
#10081 220165904 Joel Houck
#10082 220274468 CDA of SSC
#10083 220274468 DCA of SSC
#10084 to #10102 Homestead Exemption corrections issued by the Dept of Revenue
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 January 5, 2026, meeting. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Chair Van Berkum called for the hearing at 2:49 pm on the Public Hearing for Arbor-Fin Investment LLC aka Regency Square Propco LLC requesting Tax Exemption on Real and Personal Property by Qualifying Organizations for the purpose of hearing oral and/or written testimony. §77-202.01. There were no comments. Chair Van Berkum closed the public hearing at 2:50 pm.

Board Member Bousquet moved, seconded by Board Member Reed to approve the Arbor-Fin Investment LLC aka Regency Square Propco LLC request for Form 451NF tax exemption on real and personal property on the basis of law and of rules and regulations adopted and promulgated by the Tax Commissioner with a recommendation from the County Assessor. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Hohenstein to approve the Referee Agreement appointing Innovative Appraisal Service, Inc. for Residential and Commercial properties. Compensation to be paid from General Miscellaneous Fund. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Rodriguez to approve the Referee Agreement appointing Helvig Agricultural Service Company for Ag properties. Compensation to be paid from General Miscellaneous Fund. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Yes. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Hohenstein to approve Christy Abts, Assessor, requests for approval of tax list corrections for #10081 220165904 Joel Houck, #10082 220274468 CDA of SSC, #10083 220274468 DCA of SSC and acknowledge the Homestead Exemption corrections issued by the Department of Revenue for #10084 220030693 Anderson, #10085 220051518 Hansen, #10086 220086532 Lussier, #10087 220050252 Monk, #10088 220060495 Oligmueller, #10089 220009716 Sides, #10090 220066272 Zeisler, #10091 220022224 Eickhoff, #10092 220002592 Heaton, #10093 220011303 Bailey, #10094 220077908 Ford, #10095 220029806 Barajas, #10096 220029148 Comstock, #10097220016976 O'Dell, #10098 220040990 Wenger, #10099 220045380 Montang, #10100 220021120 Munhofen, #10101 220079358 Wilke, and #10102 220026335 Wagner. ROLL CALL VOTE: Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business, or public comment.

Chair Van Berkum moved to adjourn, seconded by Board Member Bousquet the March 2, 2026, Board of Equalization meeting at 2:55 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk