

Dakota County Board of Equalization
Monday, April 13, 2026
2:30 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 2:30 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 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 – March 2, 2026
2. NEW BUSINESS
 - a. Hearing for VSL Emerson LLC., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2015 Dodge Van 2C4RDGBG6FR531393, (2) 2005 Ford Truck 1FTPX14525FA59836 and (3) 2012 Dodge Van 2C4RDGBG8CR377443. The vehicles are used by staff of the VSL Emerson LLC which is a nonprofit that engages in skilled nursing, assisted living, and Home Health & Hospice facilities/agencies. 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).
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 March 2, 2026, meeting. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Hohenstein to approve recommendation of the County Treasurer, Stephanie, to approve the exemption for Hearing for VSL Emerson LLC., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2015 Dodge Van 2C4RDGBG6FR531393, (2) 2005 Ford Truck 1FTPX14525FA59836 and (3) 2012 Dodge Van 2C4RDGBG8CR377443. The vehicles are used by staff of VSL Emerson LLC which is a nonprofit that engages in skilled nursing, assisted living, and Home Health & Hospice facilities/agencies. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-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 April 13, 2026, Board of Equalization meeting at 2:52 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Paola Ledesma, Deputy County Clerk