

Dakota County Board of Equalization
Monday, April 27, 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. Absent: Rodriguez. 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 – April 13, 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
 - Siouxland Tennis Association, Inc.
- 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.
 - Siouxland Tennis Association, Inc
- c. Hearing for Heartland Counseling Services, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2011 Buick Lucerne CX Sedan VIN#1G4HA5EM8BU124954 and (2) 2016 Dodge Grand SXT VAN VIN#2C4RDGCG8GR343376. The vehicles are used by staff to provide community support services, crisis response, peer support and day support services to clients who have mental health and/or substance abuse issues. 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)
- d. Hearing for Haven House, application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for a 2023 Chrysler Pacifica Touring LF VIN#2C4RC1BG4PR546606. The vehicle is used by staff to provide transportation of clients and conduct business on behalf of victims of domestic violence and sexual assault. 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)
- e. Christy Abts, Assessor, requesting approval of Clerical Errors and/or Tax List corrections.
 - Randy Howard – 220274901 #10103
- f. Discuss upcoming protest hearings and set dates and times.
(Start at 9:00 AM on June 22nd, July 6th, July 20th and possibly July 22nd, 23rd and 24th depending on number of protests filed.)

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 Rodriguez from the meeting. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED

Board Member Bousquet moved, seconded by Board Member Reed to approve the minutes of the April 13, 2026, meeting. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez – Absent, Van Berkum-Yes, Bousquet-Yes. UNANIMOUS MOTION CARRIED.

Chair Van Berkum called for the hearing at 2:46 pm on the Public Hearing for Siouxland Tennis Association Inc. requesting Tax Exemption on Real and Personal Property by Qualifying Organizations Form 451 for the purpose of hearing oral and/or written testimony. §77-202.01. Scott Bieber, Treasurer of the Siouxland Tennis Association, spoke in favor of the request for tax exemption and read 77-202(1)(a). Christy Abts, County Assessor, spoke in opposition stating this matter is still in a prior pending

TERC Case with the State and the government form was altered to add a category and the form cannot be altered. Board Member Hohenstein moved, seconded by Board Member Reed to Deny the Exemption Application Form 451 from the Siouxlant Tennis Association, Inc. for Tax Exemption on Real and Personal Property as this organization is still in pending TERC cases from previous years and the State form cannot be altered to add a category that isn't on the form. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez – Absent, Van Berkum-Yes, Bousquet-Yes, Reed-Yes. UNANIMOUS MOTION CARRIED.

Chair Van Berkum called for a hearing at 2:48 p.m. for the Board's consideration of Heartland Counseling Service's request for exemption from motor vehicle taxes by a qualifying nonprofit organization used for providing 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 a recommendation of approval from Treasurer Gatzemeyer. Chair Van Berkum closed the hearing at 2:48 p.m. Board Member Bousquet moved, seconded by Board Member Hohenstein to approve the Application for Exemption of motor vehicle taxes on motor vehicles (1) 2011 Buick Lucerne CX Sedan VIN#1G4HA5EM8BU124954 and (2) 2016 Dodge Grand SXT VAN VIN#2C4RDGCG8GR343376 for Heartland Counseling Services, Inc. ROLL CALL VOTE: Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Absent. UNANIMOUS MOTION CARRIED.

Chair Van Berkum called for a hearing at 2:49 p.m. for the Board's consideration of Haven House request for exemption from motor vehicle taxes by a qualifying nonprofit organization used by staff to provide transportation of clients and conduct business on behalf of victims of domestic violence and sexual assault. The application comes with a recommendation of approval from Treasurer Gatzemeyer. Chair Van Berkum closed the hearing at 2:49 p.m. Board Member Bousquet moved, seconded by Board Member Hohenstein to approve the Application for Exemption of motor vehicle taxes on motor vehicles (1) 2011 Buick Lucerne CX Sedan VIN#1G4HA5EM8BU124954 and (2) 2016 Dodge Grand SXT VAN VIN#2C4RDGCG8GR343376 for Heartland Counseling Services, Inc. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Absent, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Board Member Hohenstein moved, seconded by Board Member Reed to approve Christy Abts, Assessor, requests for approval of tax list correction for #10103 220274901 Howard correction of 2025 Federal depreciation schedule. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Absent. UNANIMOUS MOTION CARRIED.

The Board set the following dates and time for the upcoming Protest hearings: starting at 9:00 a.m. June 22nd, July 6th, July 20th and possibly July 22nd, 23rd and 24th depending on number of protests filed.

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

Chair Van Berkum moved to adjourn, seconded by Board Member Bousquet the April 27, 2026, Board of Equalization meeting at 2:51 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk