

Dakota County Board of Equalization
Tuesday, May 26, 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, Reed, Hohenstein, Rodriguez. Absent: Bousquet. 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 27, 2026
2. NEW BUSINESS
 - a. Hearing for Heartland Counseling Services, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2021 Chevrolet SUV Equinox LT VIN#3GNAXKEV0ML34035 and (2) 2025 Hyundai SUV Tucson VIN#5NMJBCDE3SH476624. 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)
 - b. Christy Abts, Assessor, requesting approval of Clerical Errors and/or Tax List corrections. (If any)
3. MAIL AND/OR EMERGENCY BUSINESS
Special BOE meeting June 1, 2026, at 8:30 a.m.
4. PUBLIC COMMENT
5. ADJOURNMENT

Board Member Van Berkum moved, seconded by Board Member Reed 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 Rodriguez to approve the minutes of the April 27, 2026, meeting. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Absent, Reed-Yes. UNANIMOUS MOTION CARRIED.

Board Member Van Berkum moved, seconded by Board Member Hohenstein to approve recommendation of the County Treasurer, Stephanie Gatzemeyer, to approve the exemption for Heartland Counseling Services, Inc., application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2021 Chevrolet SUV Equinox LT VIN#3GNAXKEV0ML34035 and (2) 2025 Hyundai SUV Tucson VIN#5NMJBCDE3SH476624. 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. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Bousquet-Absent, Reed-Yes, Hohenstein-Yes. UNANIMOUS MOTION CARRIED.

Christy Abts, County Assessor and Sam Ferrero, appraiser, advised the Board that there is a TERC hearing coming up on July 15, 2026 for the RoyDon Apartments-properties #220274361 and 220274618 in South Sioux City and they gave some background information that the property sold for \$49,500,000 on

April 10, 2025. Assessor's office inspection in May resulted in assessed value at \$48,554,740. The new owners protested this value based on an agreement with the City of South Sioux City that they are getting \$9,720,000 reimbursed back to them from the City of South Sioux City and feel this amount should be taken off the value setting it at \$37,698,690. In 2025 the BOE concluded that there was no change to the assessed value set by the Assessor and the owners then filed an appeal with TERC. These properties are in a TIF. No matter how the TERC hearing goes, the County will only get \$829.35 per year for property taxes. The Board asked that the Assessor's office reach out to the City of South Sioux City to see how they plan to proceed. This item will be on the June 1st Special Meeting agenda.

There was no public comment.

Chair Van Berkum moved to adjourn the May 26, 2026, Board of Equalization meeting at 3:06 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk