

Dakota County Board of Equalization
Monday, August 31, 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 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 – August 17, 20256

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for Glad Tidings Lighthouse's application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2018 Chevrolet 3-door VIN#1GZAGPFG3J1277083. The vehicle is used for trips and activities and ministry. The application comes with recommendation for approval from 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. 2:46 p.m. Hearing for Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2015 Chevy Impala bearing VIN#2G1WB5E34F1141602 and (2) 2020 Chrysler Voyager bearing VIN#2C4RC1DG8LR265285. Both 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 institution or hospital admissions. The applications come 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)
- c. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors. (if any)

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

Board Member Hohenstein 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 Hohenstein moved, seconded by Board Member Reed to approve the minutes of the August 17, 2026, meeting. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Chair Van Berkum opened the hearing for Glad Tidings Lighthouse's application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2018 Chevrolet 3-door VIN#1GZAGPFG3J1277083. The vehicle is used for trips and activities and ministry. The application comes with recommendation for approval from Stephanie Gatzemeyer, Treasurer. Board Member Hohenstein moved, seconded by Board Member Reed to accept the recommendation of the Treasurer, and approve an exemption from motor vehicle taxes for Glad Tidings Lighthouse's application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2018 Chevrolet 3-door VIN#1GZAGPFG3J1277083. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Chair Van Berkum opened the hearing for Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2015 Chevy Impala bearing VIN#2G1WB5E34F1141602 and (2) 2020 Chrysler Voyager bearing VIN#2C4RC1DG8LR265285. Both 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 institution or hospital admissions. The applications come with recommendation of approval by Stephanie Gatzemeyer, Treasurer. Board Member Reed moved, seconded by Board Member Rodriguez to accept the recommendation of the Treasurer and approve an exemption from motor vehicle taxes for Heartland Counseling's applications for Exemption from Motor

Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2015 Chevy Impala bearing VIN#2G1WB5E34F1141602 and (2) 2020 Chrysler Voyager bearing VIN#2C4RC1DG8LR265285. ROLL CALL VOTE: Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Christy Abts, Assessor, presented changes from the State on Homestead Exemptions requesting approval. Board Member Reed moved, seconded by Board Member Rodriguez to approve the submitted changes from the Nebraska Department of Revenue on Homestead Exemption changes for the following Parcels 22016992, 220040990, 220045380, 220001294, 220004536. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

There was no mail, emergency business, or public comment.
Chair Van Berkum moved to adjourn the August 31, 2026, Board of Equalization meeting at 2:52 p.m.

County Board of Equalization

Brian Van Berkum, Chair

Cherie Conley, County Clerk/Secretary