

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, MARCH 2, 2026
2:45 p.m. Regular Meeting
County Board Meeting Room, first floor
Dakota County Courthouse, Dakota City, Nebraska

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

Dakota County Title VI Policy Statement: "No person in the United States shall, on the grounds of race, color, national origin, age, disability/handicap or sex, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity provided by Dakota County, whether those programs and activities are federally funded or not. Complaints with regard to this policy must be filed in writing with the County Clerk within 180 days of the alleged act of discrimination.

To the extent possible, accommodations will be provided for individuals with disabilities, in general, and interpreters, signers and alternate formatted materials will be provided, if requested. To assist Dakota County providing these accommodations, please contact the County Clerk, PO Box 39, Dakota City, NE 68731, telephone 402-987-2130 as far in advance as possible, but no later than 48 hours before the scheduled event."