

DAKOTA COUNTY BOARD OF EQUALIZATION
AGENDA, APRIL 27, 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 – 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

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."