

Dakota County Board of Equalization
Monday, November 27, 2023
2:45 p.m. Regular Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Love called the Board of Equalization meeting to order at 2:45 p.m. with the Pledge of Allegiance. Present: Love, Hohenstein, Launsby, Giese. Absent: Van Berkum. Also present was Dawn Bousquet, Treasurer, 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 – October 30, 2023

2. NEW BUSINESS

- a. 2:45 p.m. Hearing for Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096 and (2) 2016 Dodge Grand Caravan, VIN# 2C4RDGBG6GR335794. The 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 institutions or hospital admissions. The application comes with recommendation of approval by Dawn Bousquet, 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 The Salvation Army application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Dodge Ram VIN# 3D7KS28D07G844508. The Salvation Army is a charitable agency and uses the vehicle to transport personnel, clientele, and supplies to facilitate charitable missions. Application comes with recommendation of approval by Dawn Bousquet, 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 tax list corrections. §77-1613.02

3. MAIL AND/OR EMERGENCY BUSINESS

4. PUBLIC COMMENT

5. ADJOURNMENT

Board Member Love moved, seconded by Board Member Giese, to excuse Board Member Van Berkum from the meeting. ROLL CALL VOTE: Hohenstein-Yes, Launsby-Yes, Giese-Yes, Love-Yes. UNANIMOUS MOTION CARRIED.

Board Member Launsby moved, seconded by Board Member Giese to approve the minutes of the October 33, 2023, meeting. ROLL CALL VOTE: Launsby-Yes, Giese-Yes, Love-Yes, Hohenstein-Yes, Van Berkum-Absent. UNANIMOUS MOTION CARRIED.

Chair Love opened the hearing at 2:47 pm for Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096 and (2) 2016 Dodge Grand Caravan, VIN# 2C4RDGBG6GR335794. The 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 institutions or hospital admissions. Dawn Bousquet, Treasurer, stated she approves the application. Chair Love closed the hearing at 2:48 pm.

Board Member Van Berkum arrived at 2:48 pm

Board Member Launsby moved, seconded by Board Member Giese, to accept the recommendation of the Dakota County Treasurer and approve the tax exemption for Heartland Counseling's applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for (1) 2016 Chevy Impala, VIN# 2G1WA5E33G1131096 and (2) 2016 Dodge Grand Caravan, VIN# 2C4RDGBG6GR335794. ROLL CALL VOTE: Giese-Yes, Love-Yes, Van Berkum-Yes, Hohenstein-Yes, Launsby-Yes. UNANIMOUS MOTION CARRIED.

Chair Love called for the hearing 2:49 pm The Salvation Army application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Dodge Ram VIN# 3D7KS28D07G844508. The Salvation Army is a charitable agency and uses the vehicle to transport personnel, clientele, and supplies to facilitate charitable missions. Dawn Bousquet, Treasurer, stated she approves the application. Chair Love closed the hearing at 2:50 pm. Board Member Giese moved, seconded by Board Member Launsby, to accept the recommendation of the Dakota County Treasurer and approve the tax exemption for The Salvation Army application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for 2007 Dodge Ram VIN# 3D7KS28D07G844508. ROLL CALL VOTE: Love-Yes, Van Berkum-Yes, Hohenstein-Yes, Launsby-Yes, Giese-Yes. UNANIMOUS MOTION CARRIED.

There were no tax list corrections. There was no mail, emergency business or public comment.

Board Member Van Berkum moved, seconded by Board Member Giese to adjourn the meeting. All in favor. Chair Love adjourned the November 27, 2023, Board of Equalization meeting at 2:50 p.m.

County Board of Equalization

Scott Love, Chair

Cherie Conley, Secretary/County Clerk