

**Board of Equalization
June 28, 2022**

At 9:30 a.m. a meeting of the Board of Equalization was called to order by Chairman Jerad Sornson. Answering present at roll call were Commissioner Freshman, Commissioner Sornson, and Commissioner Thurman. Also, in attendance were the Otoe County Assessor, Christi Smallfoot, and County Clerk, Jennifer Bassinger.

Chairman Sornson informed the public in attendance that a current copy of the Open Meetings Act is posted. Additional copies are available upon request.

Freshman made a motion, seconded by Thurman to accept the agenda as posted. Voting aye were Freshman, Sornson, and Thurman. Nay – none. Motion carried.

Thurman made a motion, seconded by Freshman to approve the minutes from the previous meeting and not have them read as each member was furnished with a copy of the same. Voting aye were Sornson, Thurman, and Freshman. Nay – none. Motion carried.

Pursuant to Nebraska Public Meeting laws, notice of said meeting was posted in the County Clerk's Office and submitted for publication in the June 24th, 2022, edition of the Nebraska City News Press. As prescribed by State Statute 77-1502, the Board of Equalization has set the following three dates for hearing and acting upon valuation protests: June 28, 2022; July 7, 2022, and if it becomes necessary, July 12, 2022, with final determinations on July 19, 2022.

Chairman Sornson acknowledged receipt of the Assessor's three-year plan for assessing properties.

In preparation for conducting the protest hearings, County Assessor, Christi Smallfoot presented general documents as evidence of record. Copies of Exhibits A thru F are attached and identified as evidence for the 2022 valuation hearings. Exhibits G thru K are kept current and on file for inspection in the County Assessor's Office. These documents and manuals were used to determine the valuation of real property in Otoe County and are listed below.

- Exhibit A) Certification of the Completion of 2022 Assessment Roll to County News Media by County Assessor including the 2022 Level of Value
- Exhibit B) 2022 Findings and Order as determined by the Nebraska Tax Equalization and Review Commission
- Exhibit C) 2022 Agricultural Land Values by Market Area for Otoe County
- Exhibit D) 2022 Otoe County Agricultural Market Area Map
- Exhibit E) Ag Ground Sales Sheet used to set 2022 values
- Exhibit F) Office Policy and Procedures for the Otoe County Assessor's Office
- Exhibit G) Otoe County 2022 Reports and Opinions of the Property Tax Administrator
- Exhibit H) Nebraska Ag Land Valuation Manual
- Exhibit I) Nebraska Assessor's Reference Manual
- Exhibit J) Marshall and Swift Residential and Commercial Cost Manual
- Exhibit K) Volume 4A – Nebraska Statutes – Chapter 77

In addition, the County Clerk submitted Exhibits L thru N.

- Exhibit L) Copy of instruction letter dated June 1, 2022, addressed to taxpayers advising them on procedures for filing protests, including a list of acceptable documentation to validate protest.
- Exhibit M) Copy of Public Notice informing taxpayers of the dates set by the Board of Equalization to hear and act upon valuation protests.
- Exhibit N) Copy of Agenda that was posted listing the dates and times the Board of Equalization will meet to hear and/or act upon valuation protests including a list of scheduled appointments

Thurman made a motion, seconded by Freshman to accept Exhibits A thru N as presented for tax year 2022. Voting aye were Thurman, Freshman, and Sornson. Nay – none. Motion carried.

Thurman made a motion, seconded by Freshman, to recess at 9:35 a.m. Voting aye were Freshman, Sornson, and Thurman. Nay – none. Motion carried. The meeting reconvened at 9:45 a.m.

The board held protest hearings and the following individuals were present to give testimony on their individual protest:

Name	Exhibit #	Parcel #
Steve Painter	22-1	002853000
Thomas Kastens	22-2	999555861

This concluded the protest hearings for June 28, 2022.

There being no further appointments, Freshman made a motion, seconded by Thurman, to recess the Board of Equalization meeting at 10:12 a.m. The Board will reconvene at 9:00 a.m. on July 7, 2022. If no appointments are scheduled for July 7, 2022, the Board of Equalization will not meet and will reconvene on July 19, 2022, for final determinations. Voting aye were Sornson, Freshman, and Thurman. Nay – none. Motion carried.

I, Jennifer Bassinger, Otoe County Clerk, do hereby certify that the above minutes were taken by me and are true and correct to the best of my knowledge. I therefore set my hand and affix my seal this 28th day of June 2022.

Jennifer Bassinger – Otoe County Clerk

**Board of Equalization
July 7, 2022**

At 9:13 a.m. the Otoe County Board of Equalization reconvened and was called to order by the Chairman of the Board, Jerad Sornson. Answering present at roll call were Commissioner Sornson, Commissioner Crownover and Commissioner Parsons. Also, in attendance were the Otoe County Assessor, Christi Smallfoot, and County Clerk, Jenny Bassinger.

The board held protest hearings and the following individuals were present to give testimony on their individual protest:

Name	Exhibit #	Parcel #
Patsy Tischofer	22-3	001659500
Letti Connelly	22-4	000711500

The board recessed at 9:43 a.m. Jennifer Varenhorst and Harvey Varenhorst were scheduled at 9:45 a.m. for Exhibit #22-5; Parcel #000429500 but did not appear for the hearing. The board waited in recess and reconvened at 9:50 a.m. and continued the hearings.

Kevin Steimer	22-6	004118000
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The board

recessed at 10:05 a.m. and reconvened at 10:06 a.m. and continued hearings.

Linda Willson	22-7	000845000
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The board recessed at 10:20 a.m. and reconvened at 10:23 a.m. and continued hearings.

D. Eric Willson	22-8	000845500
Chris Osborn	22-25	002193000
Chris Osborn	22-26	004764500
Chris Osborn	22-27	003774500

This concluded protest hearings for July 7, 2022.

There being no further business to come before the Board of Equalization, Chairman Sornson adjourned the meeting at 10:50 a.m. The final determinations will be presented at the next Board of Equalization meeting held on Tuesday, July 19, 2022, at 8:25 a.m.

I, Jennifer Bassinger, Otoe County Clerk, do hereby certify that the above minutes were taken by me and are true and correct to the best of my knowledge. I therefore set my hand and affix my seal this 7th day of July 2022.

Jennifer Bassinger – Otoe County Clerk

**Board of Equalization
July 19, 2022**

At 8:25 a.m. the Otoe County Board of Equalization was called to order by the Vice-Chairman of the Board, Rick Freshman. Answering present at roll call were Commissioner Freshman, Commissioner Parsons, Commissioner Crownover, and Commissioner Thurman. Also, in attendance were the Otoe County Assessor, Christi Smallfoot, and County Clerk, Jenny Bassinger. Commissioner Sornson was absent.

Vice-Chairman Freshman informed the public in attendance that a current copy of the Open Meetings Act is posted. Additional copies are available upon request.

Parsons made a motion, seconded by Crownover to accept the agenda as posted. Voting aye were Freshman, Parsons, Crownover, and Thurman. Nay – none. Motion carried.

Parsons made a motion, seconded by Freshman, to accept the previous minutes. Voting aye were Parsons, Crownover, Thurman, and Freshman. Nay – none. Motion carried.

Valuation Protests:

Listed below are protests that were filed by taxpayers who did not request a public hearing before the Board of Equalization but were reviewed and considered individually:

Name	Exhibit #	Parcel #
Shari & Jeff Scheitel	22-9	999555368
Fred & Pamela Rumery	22-10	001358500
Lidia & Casey Borer	22-11	000193000
Matthew Lamb	22-12	003843500
Garry Carman	22-13	004775500
Martin E. Neal	22-14	001988000
David M. Ramold	22-15	999555085
Paula Plowman	22-16	004908500
Kevin Jorgenson	22-17	003257500
Dustin Wardyn	22-18	004095000
Douglas & Melissa Diltz	22-19	999554212
Joseph & Linda Barton	22-20	004664500
Justin & Marci Gartner	22-21	004126200
Nicholas Ruskamp	22-22	999554429
Jacob Vallery	22-23	999554242 (Form 422)

The following was not present for a scheduled appointment and was reviewed

Jennifer Varenhorst and Harvey Varenhorst	22-5	004290500
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The following are Reports of Destroyed Real Property (Form 425) that were filed on/before July 19, 2022:

Jacob Vallery	22-24	999554242 (Form 425)
D. Eric Willson	22-28	000845500

A complete copy of all filed Form 422s and Form 425s will be held on file in the Otoe County Clerk's office.

The commissioners reviewed all protests numbered 22-1 through 22-23 and 22-25 through 22-27, taking into consideration the contents of Exhibit A through N entered as evidence of record at the opening of the hearings on June 28, 2022, and reviewed the evidence presented by individuals on a case-by-case basis. Commissioner Parsons made a motion, seconded by Commissioner Thurman to agree with the Assessor's

recommendation for Exhibits 22-1 through 22-23 and 22-25 through 22-27. There being no further discussion, Vice-Chairman Freshman called for a vote. Voting aye were Crownover, Thurman, Freshman and Parsons. Nay- none. Motion carried.

Parsons made a motion, seconded by Crownover, to grant a partial reassessment to Exhibit #22-24. The damage to the property was due to a natural disaster. Voting aye were Thurman, Freshman, Parsons, and Crownover. Nay – none. Motion carried.

Thurman made a motion, seconded by Freshman, to deny a reassessment to Exhibit #22-28. The damage to the property was not due to a natural disaster. Voting aye were Freshman, Parsons, Crownover, and Thurman. Nay – none. Motion carried.

Listed below are the determinations for each parcel that was protested:

22-01 Steve Painter- Parcel #002853000: Accept Assessor's recommendation to set the value at \$98,343. No Change

21-02 Thomas Kastens – Parcel #999555861: Accept Assessor's recommendation to set the value at \$368. Reduced the value to equalize with other like property

21-03 Patsy Tischofer – Parcel #001659500: Accept Assessor's recommendation to set the value at \$108,988. No change

21-04 Letti Connelly – Parcel #000711500: Accept Assessor's recommendation to set the value to \$219,400. Removed 10% increase that was applied to dwelling for 2022 assessment.

21-05 Harvey Varenhorst – Parcel #004290500: Accept Assessor's recommendation to set the value at \$28,551. Reduced value after adjusted depreciation

21-06 Kevin Steimer – Parcel #004118000: Accept Assessor's recommendation to set the value at \$617,346. Reduced the value after physical inspection and correction of property record card

22-07 Linda Willson – Parcel #000845000: Accept Assessor's recommendation to set the value at \$145,002. No change

22-08 D. Eric Willson – Parcel #00084500: Accept Assessor's recommendation to set the value at \$143,011. No change

22-09 Shari & Jeff Scheitel – Parcel #999555368: Accept Assessor's recommendation to set the value at \$125,800. No change

22-10 Fred & Pamela Rumery – Parcel #001358500: Accept Assessor's recommendation to set the value at \$117,121. Reduced the value to equalize with other like property

22-11 Lidia & Casey Borer – Parcel #000193000: Accept Assessor's recommendation to set the value at \$214,542. Reduced the value to equalize with other like properties

22-12 Matthew Lamb– Parcel #003843500: Accept Assessor's recommendation to set the value at \$215,250. Land use was changed to reflect agricultural use as cattle and hog operation. No change for building values.

22-13 Garry D. Carman – Parcel #004775500: Accept Assessor's recommendation to set the value at \$210,469. Land value was adjusted and is equalized with other agricultural parcels in the market area

22-14 Martin E. Neal – Parcel #001988000: Accept Assessor's recommendation to set the value at \$473,459. Reduced the value after physical review and receiving information from property owner.

22-15 David M. Ramold – Parcel #999555085: Accept Assessor's recommendation to set the value at \$283,070. Reduced the value to previous year's assessment based on condition

22-16 Paula Plowman – Parcel #004908500: Accept Assessor's recommendation to set the value at \$260,800. No change

22-17 Kevin Jorgenson – Parcel #003257500: Accept Assessor's recommendation to set the value at \$104,970. Reduced value to equalize with other like property

22-18 Dustin Wardyn – Parcel #004095000: Accept Assessor's recommendation to set the value at \$67,820. Reduced the value due to change in condition

22-19 Douglas & Melissa Diltz – Parcel #999554212: Accept Assessor's recommendation to set the value at \$287,375. Reduced the 20% increase of dwelling to 10% increase to equalize with neighborhood

22-20 Joseph & Linda Barton – Parcel #004664500: Accept Assessor's recommendation to set the value at \$81,880. No change

22-21 Justin & Marci Gartner – Parcel #004126200: Accept Assessor's recommendation to set the value at \$358,260. Reduced the value after correcting clerical error on property record card

22-22 Nicholas & Colette Ruskamp – Parcel #999554429: Accept Assessor's recommendation to set the value at \$41,860. Reduced the value to equalize with similar properties in the neighborhood

22-23 Jacob Vallery – Parcel #999554242: Accept Assessor’s recommendation to set the value at \$346,688. No change
 22-24 – Filed Form 425; J. Vallery
 22-25 Chris Osborn – Parcel #002193000: Accept Assessor’s recommendation to set the value at \$55,770. Reduced value to previous year’s assessment after review of property
 22-26 Chris Osborn – Parcel #004764500: Accept Assessor’s recommendation to set the value at \$66,790. Reduced the value for change of grade and condition after review
 22-27 Chris Osborn– Parcel #003774500: Accept Assessor’s recommendation to set the value at \$132,730. Reduced the value for change in condition after physical review
 22-28 Filed Form 425; D. Eric Willson

Determinations on filed Form 425s were as follows:

22-24 Jacob Vallery – Parcel #999554242: Reassessment value \$294,296. Partial reassessment granted; damage due to a natural disaster
 22-28 D. Eric Willson – Parcel #000845500: Reassessment value \$143,011. No change; damage was not due to a natural disaster

Christi Smallfoot, Otoe County Assessor, presented tax list corrections to the board: 1) Personal property ID #453203909 – add \$397.48 to tax year 2022 – personal property located at Anytime Fitness 1556 S 11th St., Neb. City, NE; 2) Parcel #001701000 – add \$958.62 to tax year 2019 – after income verification by NE Dept. of Revenue, the exemption has been adjusted from 100% to 40% of the maximum exempt value; 3) Parcel #005419000 – deduct a total of \$2,585.02 for tax years 2008-2020 – taxes were stricken from tax roll per District Court Order Case No CI 21-94; 4) Parcel #001932000 – deduct a total of \$793.28 for tax years 2007-2020 – taxes were stricken from tax roll per District Court Order Case CI 21-75; 5) Parcel #004954000 – deduct a total of \$1,191.94 for tax years 2007-2020 – taxes were stricken from tax roll per District Court Order Case No CI 21-110; 6) Parcel #005431500 – deduct a total of \$1,235.22 from tax years 2004-2020 – taxes stricken from tax roll per District Court Order Case CI 21-195; 7) Parcel #001453500 – deduct a total of \$705.68 for tax years 2009-2020 – taxes were stricken from tax roll per District Court Order Case No CI 21-79; 8) Parcel #005151000 – deduct a total of \$2,353.42 from tax years 2005-2020 – taxes stricken from tax roll per District Court Order Case CI 21-88; 9) Parcel #005301500 – deduct a total of \$4,012.76 from tax years 2000-2020 – taxes were stricken from tax roll per District Court Order Case No CI 21-90; 10) Parcel #005392500 – deduct a total of \$1,010.80 from tax years 2000-2020 – taxes stricken from tax roll per District Court Order Case CI 21-91; 11) Parcel #005408500 – deduct a total of \$951.76 from tax years 2011-2020 – taxes stricken from tax roll per District Court Order Case CI 21-93; 12) Parcel #002713000 – deduct a total of \$12.98 from tax years 2014-2020 – taxes stricken from tax roll per District Court Order Case CI 21-78. Jenniffer Panko-Rahe, County Attorney, explained that the tax list corrections ordered by District Court are properties that had not sold at tax sales and the county purchased. The county may sell the properties and include the stricken tax amounts and associated costs in the asking price of the property. Parsons made a motion, seconded by Thurman, to approve the tax list corrections as presented. Voting aye were Parsons, Crownover, Thurman, and Freshman. Nay – none. Motion carried.

Ms. Smallfoot presented board notices to the board:

Parcel #	2021 Value	2022 value prior to change	2022 value after changes	Reason for change
999555886	\$0	\$0	\$119,021	Value previously omitted from 2022 assessment due to clerical error when transferring values after land split
999555867	\$0	\$0	\$5,651	Value previously omitted from 2022 assessment due to clerical error when transferring values after land split
999555876	\$0	\$0	\$86,324	Value previously omitted from 2022 assessment due to clerical error when transferring values after land split
999555866	\$0	\$0	\$47,386	Value previously omitted from 2022 assessment due to clerical error when transferring values after land split

Crownover made a motion, seconded by Thurman, to approve the board notices as presented. Voting aye were Crownover, Thurman, Freshman, and Parsons. Nay – none. Motion carried.

There being no further business to come before the Board of Equalization at this time and since all the items on the agenda have been disposed of Vice-Chairman Freshman declared the meeting adjourned at 8:35 a.m.

I, Jennifer Bassinger, County Clerk for Otoe County, do hereby certify that the above minutes were taken by me and are true and correct to the best of my knowledge, and I therefore set my hand and affix my seal this 19th day of July 2022.

Jennifer Bassinger
Otoe County Clerk