Board of Equalization October 25, 2022

At 8:25 a.m. a meeting of the Board of Equalization was called to order by Chairman Jerad Sornson. Answering present at roll call were Commissioner Sornson, Commissioner Freshman, Commissioner Parsons, and Commissioner Crownover. Absent – Commissioner Thurman.

Chairman Sornson informed the public in attendance that a current copy of the Open Meetings Act is posted on the south wall of the Courtroom.

Freshman made a motion, seconded by Parsons, to accept the agenda as posted. There being no further discussion Chairman Sornson called for a vote. Voting aye were Sornson, Freshman, Parsons, and Crownover. Nay – none. Motion carried.

Crownover made a motion, seconded by Freshman, to accept the minutes from the previous meeting and not have them read as each member was furnished with a copy of same. There being no further discussion, Chairman Sornson called for a vote. Voting aye were Freshman, Parsons, Crownover, and Sornson. Nay – none. Motion carried.

Christi Smallfoot, County Assessor, presented tax list corrections to the board: 1) OPPD – in lieu of tax payment: deduct \$110.04 from tax year 2021; correction of record to balance Treasurer's receipt for actual amount of taxes collected for 2021; 2) Parcel 001182000 – deduct \$1,454.28 total from tax years 2015-2020 – taxes were stricken from tax roll per District Court Order Case No. Cl21-80; 3) Parcel 002937000 – deduct \$78.44 total from tax years 2015-2020 – taxes were stricken from tax years 2015-2020 – taxes were stricken from tax roll per District Court Case No. Cl 21-108; 4) Parcel 000018500 – deduct \$16.38 from tax year 2019 – taxes stricken from tax roll per prior approval of Otoe Co. Board on Sept. 13, 2022 for the Otoe County Treasurer's distress warrants; 5) Parcel 453203356 – deduct \$48.60 from tax year 2019 – taxes stricken from tax roll per prior approval of the Otoe County Board upon request of Otoe County Treasurer on Sept. 13, 2022; 6) Parcel 453203373 – deduct \$308.66 from tax year 2019 – taxes stricken from tax roll per prior approval of Otoe County Treasurer on Sept. 13, 2022. Parsons made a motion, seconded by Freshman, to approve the tax list correction. Voting aye were Parsons, Crownover, Sornson, and Freshman. Nay – none. Motion carried.

| Parcel # | 2021 Value | 2022 value prior to change | 2022 value after changes | Reason for change |
|-----------|------------|----------------------------------|--------------------------------|---|
| 001604000 | \$17,970 | \$17,970 | \$0 | Parcel was sold to a political subdivision and value was removed for 2022 assessment |
| 001182000 | \$13,200 | \$13,200 | \$0 | Parcel was sold to a political subdivision and value was removed for 2022 assessment |
| 002937000 | \$1,070 | \$1,070 | \$0 | Parcel was sold to a political subdivision and value was removed for 2022 assessment |
| 999555770 | \$96,870 | \$96,870 | \$633,702 | Value of dwelling and building were previously omitted due to a clerical error. After the error was discovered, the information was corrected, and value was added for 2022. |

Ms. Smallfoot, presented board notices to the board:

Freshman made a motion, seconded by Crownover, to approve the tax list correction. Voting aye were Crownover, Sornson, Freshman, and Parsons. Nay – none. Motion carried.

There being no further business to come before the Board at this time, and since all items on the agenda have been disposed of, Chairman Sornson declared the meeting adjourned at 8:31 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 25th day of October 2022.

Jennifer Bassinger/Otoe County Clerk