## Board of Equalization November 21, 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 Thurman. Absent – Commissioner Crownover.

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 Thurman. Nay – none. Motion carried.

Parsons made a motion, seconded by Thurman, 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, Thurman, and Sornson. Nay – none. Motion carried.

Christi Smallfoot, County Assessor, presented information to the board regarding a previously denied homestead exemption application. Feb. 14, 2022, Roberta Kidd filed a homestead exemption application. While certifying ownership status, it was found that the property was sold on August 8, 2022. A denial letter was mailed to the applicant on Oct. 21, 2022. Ms. Kidd provided a letter on Oct. 24, 2022, within the 30-day appeal timeframe, to provide additional information. The letter stated that a warranty deed was filed on August 8, 2022, transferring the ownership from her to her children. The deed filed was incorrect as it should have been a life estate deed where she would retain ownership until her death. Her attorney would be filing a corrected deed. Ms. Smallfoot stated that the corrected deed has been filed. With the corrected deed, Ms. Kidd retains ownership and would qualify for homestead exemption. Freshman made a motion, seconded by Sornson, to approve the homestead exemption application. Voting aye were Parsons, Thurman, Sornson, and Freshman. 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 8:30 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 21<sup>st</sup> day of November 2022.

Jennifer Bassinger Otoe County Clerk