

Board of Equalization
January 17, 2023

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.

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.

Freshman made a motion, seconded by Crownover, 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.

Six motor vehicle exemptions were received from the following entities: Evangelical Lutheran Good Samaritan Society, Lourdes Central Catholic School, Girl Scouts Spirit of NE, American Legion Post 8, First Baptist Church. Freshman made a motion, seconded by Crownover, to approve the motor vehicle exemptions as presented. Voting aye were Parsons, Crownover, Sornson, and Freshman. Nay – none. Motion carried.

Christi Smallfoot, County Assessor, presented recommendations for the following Form 451 Exemption Applications for tax year 2023: 1) Parcel #999555862 – approve; exempt modular building only as IOLL used for educational purposes; 2) Parcel #004554000 – deny; does not meet five-part test for exclusive use as charitable or educational; 3) Parcel #0453201286 – deny; personal property used at location, does not meet five-part statutory test for exclusive use as charitable or educational; 4) Parcel #005003500 – approve a portion; exemption granted for portion of property that is used as a research center; 5) Parcel #005004000 – approve a portion; partial exemption for first acre and residence used by interns from UNL; 6) Parcel #000658500 – approve a portion; partial exemption for first acre and residence used by interns from UNL; 7) Parcel #005004500 – deny; does not meet five-part statutory test for exclusive use as educational or charitable. The recommendations to the board will be reviewed and the Board of Equalization will make a determination at a future meeting.

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 17th day of January 2023.

Jennifer Bassinger
Otoe County Clerk