

Board of Equalization
February 14, 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, Commissioner Crownover, and Commissioner Cole.

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

Parsons 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, Cole, and Sornson. Nay – none. Motion carried.

Crownover made a motion, seconded by Freshman, to approve the assessor's recommendation for permissive exemption applications. The recommendations and decisions are as follows for each application: 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. Voting aye were Parsons, Crownover, Cole, Sornson, and Freshman. Nay – none. Motion carried.

Christi Smallfoot, County Assessor, presented the following tax list corrections to the board: 1) Parcel #005407500 – deduct \$16.68 from tax year 2022 – parcel should have been exempt for 2022 assessment; due to clerical error after transfer of property through sheriff sale, value was not removed from file. Parsons made a motion, seconded by Cole, to approve the tax list correction. Voting aye were Crownover, Cole, 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 8:28 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 14th day of February 2023.

Jennifer Bassinger
Otoe County Clerk