

**Board of Equalization  
June 20, 2023**

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 Sornson, Commissioner Freshman, and Commissioner Parsons. Also, in attendance were the Otoe County Assessor, Christi Smallfoot, and County Clerk, Jenny 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 Parsons to accept the agenda as posted. Voting aye were Sornson, Freshman, and Parsons. Nay – none. Motion carried.

Parsons 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 Freshman, Parsons, and Sornson. 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 16th, 2023, 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 20, 2023; July 6, 2023, July 11, 2023, and if it becomes necessary, July 18, 2023, with final determinations on July 25, 2023.

Christi Smallfoot, Otoe County Assessor, presented the following board notices to the Board:

Parcel #	2022 Value	2023 value prior to change	2023 value after changes	Reason for change
999555931	\$0	\$0	\$584,584	The value for this parcel was omitted from the 2023 assessment in error after the land split was processed per deed 2023-00274. Error was corrected and value was assigned to parcel for 2023.
999555580	\$259,436	\$339,700	\$297,920	Due to a clerical error the land value was calculated into the total value twice when processing the income approach to value. The error was corrected, and the value was adjusted for the 2023 assessment.
001272000	\$85,740	\$95,460	\$77,100	Property owner submitted maps and compatible use agreements for this parcel. Land use was corrected, and value was adjusted for the 2023 assessment.
001272500	\$136,091	\$154,934	\$111,862	Property owner submitted maps and compatible use agreements for this parcel. Land use was corrected, and value was adjusted for the 2023 assessment.
999555643	\$23,392	\$30,024	\$10,980	Property owner submitted maps and compatible use agreement for this parcel. Land use was corrected, and value was adjusted for the 2023 assessment.
999554980	\$405,890	\$621,393	\$597,567	After review of value, it was discovered that the increase was applied to improvements in error. The error was corrected, and the value was adjusted for the 2023 assessment.
002511500	\$900	\$39,598	\$2,178	After review of information submitted by property owner it was determined that the building and improvements are exempt from taxation as they are leased by the United States Postal Service. The building and improvement value was removed for the 2023 assessment.

Ms. Smallfoot explained that there was a computer error and that a group of parcels was omitted from the 40% dwelling value increase of 2023 rural residential properties. The following board notices were presented for those parcels:

Owner	Parcel #	2022 Value	2023 Value
ARKFELD TIMOTHY W & LUANNE	000893000	208,710	245,190
ARTHUR LEON & CINDI K	003395500	254,050	305,782
AVERY TYLER R & ASHLEY N	002315100	264,690	355,166
BANDO MARVIN	002158500	155,889	191,265
BARAJAS EFREN & ROMANA	003178500	240,560	309,960
BAUMANN STEVEN L & TRACY L	001270000	174,740	220,928
BEERS TTEES ALLISON L & DREW R	999553052	269,300	352,932
BIEHL BENJAMIN D & KATY R	999555080	423,510	559,630
BLUM KENT & STACY	004463500	354,730	487,030
BREDTHAUER AL L & ASHLEY R	002746000	210,090	274,066
BROWN ELDR0 BLAINE	001205500	513,690	702,846
BUDA TTEES MARIO C & JANICE L	002031135	313,760	416,812
BUDDENBERG JASON C & EMILY J	003936000	300,780	406,552
BUDT GORDON P & DELTA M	004499500	293,820	388,776
BURBACH DAVID E & CAYLE L	001079500	245,580	304,180
CARPENTER DENNIS & MAUREEN A	004516000	355,030	473,482
CHAMBERS JEFFREY MAX & MELINDA SUE	004615500	257,510	311,694
DANKLEFF CHRISTOPHER L & TAYLOR A	003618000	245,570	292,282
DIRKSEN ALAN & SUSAN	004022000	127,090	149,690
DONOVAN DARREN P & CRYSTAL MICHELLE	999554373	261,890	345,982
DOVEL DAVID W & ANNE C	002121000	474,890	589,470
EVEREST TTEE DAVID M	002651500	495,450	634,754
FERGUSON KENNETH R & ROBYN G	999555062	325,050	435,202

FIDDES DAVID W & SHARON K	001754000	374,200	473,572
GERSTENSCHLAGER KARL T & VICKY L	999553289	278,520	333,208
GIGSTAD JAMES F & TAMMIE L	569553598	356,330	466,978
GIITTINGER DANIEL P & RICHARDA A	004550500	127,710	165,434
GROVER HOLMAN L & ROXANNA L	003805000	116,704	136,582
HARDER JERRY J	002655500	88,780	97,400
HARRIS WILLIAM S & NOREEN F	999552856	416,450	563,190
HEMJE CRAIG D & TAMMI A	001878000	246,040	291,612
HILLMAN DANIEL L & JUDY L	000860000	98,210	111,778
HUETHER MICHAEL J & CHRISTINE M	999554688	476,190	605,974
ISAACS GLEN L & APRIL A	003940000	124,750	152,418
JACKSON MARY T	999554445	297,990	369,334
JANSSEN WADE & JILL	999555424	358,650	482,270
JEANNERET ALLAN L & TAMMY M	000640500	332,190	436,906
KELLY ROBERT LAWRENCE	003313000	117,610	133,142
KENT EMILY & GABE	003189500	170,080	205,468
KIRCHHOFF JESS R & LORI B	004412500	163,300	197,884
KROG ANDREW J & LINDSAY K	003301500	289,035	359,299
LENHOFF RICHARD & ANDREA	001371500	280,780	369,132

MARTIN JEROME V & SUZANNE I	003421000	178,150	241,682
MASTERS DAN	999554377	346,430	431,582
MCCAULEY TTEE PATRICIA M	999554750	295,130	364,782
MCGINNIS TTEES KENT A & CINDY L	569552345	330,560	439,976
MCINTOSH KELLY D & BRENDA J	002656500	273,200	348,224
MCKILLIP MONTE E & KATHRYN L	002295000	61,050	72,110

MEYER BRETT J & EMILY A	999554923	476,950	627,646
MILLER PATRICIA J & KIRK A	004006500	125,620	155,828
MOYER CO-TTEES JOHN BRADLEY & LORI ILENE	001394500	200,420	242,688
MUELLER SCOTT J & WENDY G	001761500	386,900	485,584
NIEDERMEYER MICHAEL L & TONI R	004596500	253,220	319,948
OBERLE DAVID DEAN & JENNY	999554386	268,068	356,400
O'CONNOR JR RAYMOND C & CONNIE K	999554554	330,160	410,000
PASEKA MICHAEL & KIMBERLY	999555463	397,840	529,812
PORTER ROBERT C & SUSANNA R	003821000	201,300	251,540
RADEMACHER GARY L & PAMELA A	004059000	383,470	471,478
RAY MICHAEL M & MICHELE C	001373000	623,460	694,764
RENKEN SCOTT S & BARBARA L	000646500	413,920	530,932
RENKEN STEVEN R & MARY K	003321500	144,420	187,908
ROHLFS KEVIN & DEANA IRWIN	003725500	138,139	175,200
ROHRS TTEE LEE M	999555289	433,270	589,546
ROZENDAL JEFFREY LYNN & MARY LOUISE	003958500	394,400	503,596
RUTT BARRY & AMY	200017530	287,940	383,788
SADLER MAUREEN R	999553814	335,830	448,358
SHEELER GARY E & JILLIEN R	001220500	81,940	100,276
SHIGLEY RONALD	002304000	184,174	222,628
SMULLING TIMOTHY W & SHARON L	001425500	202,500	268,656
STALL MATTHEW & ERIKA	999554206	391,240	518,812
STANDER BRIAN R & KAY M	001041500	217,120	270,052
STANEK PAUL M & BETH L	002031120	264,380	355,128
STUKENHOLTZ TTEES STEVEN E & AMY S	999553963	232,800	312,148

SUEDMEIER TTEE HARLAN L	004459500	387,150	520,878
SWANSON MARK A & KATHRYN S	002674000	325,360	404,468
SWIFT BRIAN & ALISSA	002314300	285,340	384,076
WELDON JACOB L & ERIN E	003757000	171,570	226,250
WIRTH ALAN M & MEGAN	569552940	280,080	377,152
WURTELE LOU A & GAYLE L	001555000	69,630	83,430
ZAROBAN KENNETH J & CARLA M	002314100	327,940	443,716

Owners of the parcels that were omitted from the 40% increase would have until July 20<sup>th</sup> to file a valuation protest form. Freshman made a motion, seconded by Parsons, to approve the board notices. Voting aye were Parsons, Sornson, and Freshman. Nay – none. Motion carried.

Christi Smallfoot, Otoe County Assessor, also presented the following tax list corrections to the Board: 1) Parcel #001226000 – deduct \$162.34 from tax year 2022 – due to a clerical error when survey was filed in 2011 the acre count was entered as 31.01 acres and should have been listed as 28.09 acres. Error was

corrected and value was adjusted per 77-1734.01; 2) Parcel #001226000 – deduct \$157.36 from tax year 2021 – due to a clerical error when survey was filed in 2011 the acre count was entered as 31.01 acres and should have been listed as 28.09 acres. Error was corrected and value was adjusted per 77-1734.01; 3) Parcel #001226000 – deduct \$160.66 from tax year 2020 – due to a clerical error when survey was filed in 2011 the acre count was entered as 31.01 acres and should have been listed as 28.09 acres. Error was corrected and value was adjusted per 77-1734.01; 4) Parcel #999554027 – add \$478.38 to tax year 2020 – after income verification by Nebraska Department of Revenue the exemption amount was changed from 80% to 60% for the 2020 assessment year; 5) Parcel #569553024 – add \$717.66 to tax year 2020 – after income verification by the Nebraska Department of Revenue the exemption was changed from 100% to 70% for the 2020 assessment year; 6) Parcel #005277000 – add \$384.84 to tax year 2020 – after income verification by the Nebraska Department of Revenue the exemption amount was changed from 70% to 0% for the 2020 assessment year; 7) Parcel #001701000 – add \$1029.68 to tax year 2020 – after income verification by the Nebraska Department of Revenue the exemption was changed from 100% to 40% for the 2020 assessment year; 8) Parcel #002702000 – add \$793.18 to tax year 2020 – after income verification by Nebraska Department of Revenue the exemption was changed from 50% to 20% for 2020 assessment year; 9) Parcel #003379500 – add \$134.42 to tax year 2020 – after income verification by Nebraska Department of Revenue the exemption was changed from 100% to 0% for 2020 assessment year. Parsons made a motion, seconded by Freshman, to approve the tax list corrections. Voting aye were Sornson, Freshman, and Parsons. Nay – none. Motion carried.

Chairman Sornson acknowledged receipt of the Assessor's three-year plan for assessing properties for 2024, 2025, and 2026.

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 2023 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 2023 Assessment Roll to County News Media by County Assessor including the 2023 Level of Value

Exhibit B) 2023 Findings and Order as determined by the Nebraska Tax Equalization and Review Commission

Exhibit C) 2023 Agricultural Land Values by Market Area for Otoe County

Exhibit D) 2023 Otoe County Agricultural Market Area Map

Exhibit E) Ag Ground Sales Sheet used to set 2023 values

Exhibit F) Office Policy and Procedures for the Otoe County Assessor's Office

Exhibit G) Otoe County 2023 Reports and Opinions of the Property Tax Administrator

Exhibit H) Nebraska Ag Land Valuation Manual

Exhibit I) Nebraska Assessor's Reference Manual

Exhibit J) Vanguard Appraisal, Inc. 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, 2023, 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.

Freshman made a motion, seconded by Parsons to accept Exhibits A through N as presented for tax year 2023. Voting aye were Freshman, Parsons, and Sornson. Nay – none. Motion carried.

Parsons made a motion, seconded by Freshman, to recess at 9:42 a.m. Voting aye were Parsons, Sornson, and Freshman. Nay – none. Motion carried. Parsons made a motion, seconded by Freshman, to come out of recess at 9:45 a.m. Voting aye were Sornson, Freshman, and Parsons. Nay – none. Motion carried.

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

Name	Protest #	Parcel #
Wayne Gansemer	23-01	999555800
Richard Bristol	23-02	001429000
Gul Ahmad	23-03	002889000

Parsons made a motion, seconded by Freshman, to recess at 10:17 a.m. Voting aye were Freshman, Parsons, and Sornson. Nay – none. Motion carried. Parsons made a motion, seconded by Freshman, to come out of recess at 10:25 a.m. Voting aye were Parsons, Sornson, and Freshman. Nay – none. Motion carried.

Ollie Higgins	23-04	000211000
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Freshman made a motion, seconded by Parsons, to recess at 10:34 a.m. Voting aye were Sornson, Freshman, and Parsons. Nay – none. Motion carried. Parsons made a motion, seconded by Freshman, to come out of recess at 10:43 a.m. Voting aye were Freshman, Parsons, and Sornson. Nay – none. Motion carried.

Pamela Huie	23-05	001173500
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Richard Shefferd, Protest #23-06, Parcel #002901500, was scheduled at 11:00 a.m. but did not attend.

Freshman made a motion, seconded by Parsons, to recess at 11:03 a.m. Voting aye were Parsons, Sornson, and Freshman. Nay – none. Motion carried. Parsons made a motion, seconded by Freshman, to come out of recess at 11:13 a.m. Voting aye were Sornson, Freshman, and Parsons. Nay – none. Motion carried.

Shaun James	23-07	003680500 (phone)
Joe Murnan	23-08	000896000 (phone)
Nicole Vonderschmidt	23-09	004350000
Donald Green	23-10	004454000

This concluded the protest hearings for June 20, 2023.

There being no further appointments, Parsons made a motion, seconded by Freshman, to recess the Board of Equalization meeting until 9:00 a.m. on July 6, 2023. Voting aye were Freshman, Parsons, and Sornson. Nay – none. Motion carried.

I, Jenny 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 20<sup>th</sup> day of June 2023.

Jenny Bassinger – Otoe County Clerk

**Board of Equalization  
July 6, 2023**

At 9:00 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 Cole. Also, in attendance were the Otoe County Assessor, Christi Smallfoot, and County Clerk, Jenny 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.

Cole made a motion, seconded by Crownover, to accept the agenda. Voting aye were Sornson, Crownover, and Cole. Nay – none. Motion carried.

Christi Smallfoot, Otoe County Assessor, presented the following board notices to the Board:

Parcel #	2022 Value	2023 value prior to change	2023 value after changes	Reason for change
002673000	\$321,058	\$405,173	\$338,663	40% increase was applied to the rural residential dwelling values for 2023. There are three dwellings located on this parcel. After review, reduced value to reflect market.
002637500	\$70,260	\$81,713	\$128,353	A land use recalculation was completed after parcel was reported as being tillable since 2022. Parcel is equalized with agricultural land in the same market area. Previously undervalued.

Crownover made a motion, seconded by Cole, to approve the board notices. Voting aye were Crownover, Cole, and Sornson. Nay – none. Motion carried.

Ms. Smallfoot presented the following tax list correction to the Board: 1) Parcel #002702000 – deduct \$793.18 from tax year 2020 – reversing previous tax list correction 2022-13 due to correction not being properly filed. Per State Statute, correction cannot be made to tax list if homestead applicant no longer owns the property. Parcel was sold on Oct. 1, 2020. Cole made a motion, seconded by Crownover, to approve the tax list correction. Voting aye were Cole, Crownover, and Sornson. Nay – none. Motion carried.

Cole made a motion, seconded by Crownover, to recess at 9:03 a.m. Voting aye were Sornson, Crownover, and Cole. Nay – none. Motion carried. Cole made a motion, seconded by Crownover, to reconvene at 9:15 a.m. Voting aye were Crownover, Cole, and Sornson. Nay – none. Motion carried. The Board reconvened to state that they would be waiting for the scheduled 9:15 appointment. Sornson made a motion, seconded by Cole, to recess at 9:18 a.m. Voting aye were Cole, Sornson, and Crownover. Nay – none. Motion carried. Cole made a motion, seconded by Crownover, to reconvene at 9:26 a.m. Voting aye were Sornson, Crownover, and Cole. Nay – none. Motion carried.

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

Leslie Lien, Protest #23-11, Parcel #001123500 was scheduled at 9:15 a.m. but did not attend.

Name	Protest #	Parcel #
Patsy Tischofer	23-12	001659500

Crownover made a motion, seconded by Cole, to recess at 9:41 a.m. Voting aye were Crownover, Cole, and Sornson. Nay – none. Motion approved. Crownover made a motion, seconded by Cole, to reconvene at 9:53 a.m. Voting aye were Cole, Sornson, and Crownover. Nay – none. Motion approved.

Jim McCord	23-13	001580000
Kenneth Maybee	23-14	004188500
Mark Stubbendeck	23-15	001059000
Betti Cook	23-16	001780000

Cole made a motion, seconded by Crownover, to recess at 10:44 a.m. Voting aye were Sornson, Crownover, and Cole. Nay – none. Motion carried. Crownover made a motion, seconded by Cole, to reconvene at 11:00 a.m. Voting aye were Crownover, Cole, and Sornson. Nay – none. Motion carried.

Brent Shanholtz	23-17, 23-18, and 23-19	999558967, 00124400, 999555868
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Andrew Carrico, Protest #23-20, Parcel #001007500, was scheduled at 11:15 a.m. but did not attend. Michelle Louthan, Protest #23-21, Parcel #000963500, was scheduled at 11:30 a.m. but the Board was unable to reach her by phone. Robert Volker, Protest #s 23-22, 23-23, 23-24, 23-25, and 23-26, Parcel #s 000383500, 000335000, 000334500, 001360000, 003371500 was scheduled for 11:45 a.m. and did not attend. Cole made

a motion, seconded by Crownover, to recess at 11:30 a.m. Voting aye were Cole, Sornson, and Crownover. Nay – none. Motion carried. Cole made a motion, seconded by Crownover, to reconvene at 12:00 p.m. Voting aye were Sornson, Crownover, and Cole. Nay – none. Motion carried. Cole made a motion, seconded by Crownover, to recess at 12:01 p.m. until 1:00 p.m. Voting aye were Crownover, Cole, and Sornson. Nay – none. Motion carried. Crownover made a motion, seconded by Cole, to reconvene at 12:57 p.m. Voting aye were Cole, Sornson, and Crownover. Nay – none. Motion carried.

Erik Preston (Dollar Fresh)	23-27	000198000 (phone)
Carissa Phillips	23-28	003665000
Dan Miyoshi	23-29	001023500
James Vollman	23-30	000142000

Crownover made a motion, seconded by Cole, to recess at 1:37 p.m. Voting aye were Sornson, Crownover, and Cole. Nay – none. Motion carried. Cole made a motion, seconded by Crownover, to reconvene at 2:00 p.m. Voting aye were Crownover, Cole, and Sornson. Nay – none. Motion carried.

Aaron Walters	23-31	003247500 (phone)
Judy Hietbrink	23-32	001901000 (phone)

Crownover made a motion, seconded by Cole, to recess at 2:15 p.m. Voting aye were Cole, Sornson, and Crownover. Nay – none. Motion carried. Cole made a motion, seconded by Crownover, to reconvene at 2:19 p.m. Voting aye were Sornson, Cole, and Crownover. Nay – none. Motion carried.

John Langley	23-33	000182000
Jonna Pester	23-34	999553866
Russel Dietz	23-35	004029000

Cole made a motion, seconded by Crownover, to recess at 3:02 p.m. Voting aye were Crownover, Cole, and Sornson. Nay – none. Motion carried. Crownover made a motion, seconded by Cole, to reconvene at 3: 15 p.m. Voting aye were Cole, Sornson, and Crownover. Nay – none. Motion carried. David Wilberger, Protest #s 23-36 and 23-37, Parcel #s 005352000 and 005677500, was scheduled for 3:15 p.m. but did not attend.

Deanna Mulhair	23-38	004901500
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This concluded protest hearings for July 6, 2023.

There being no further business or appointments, Cole made a motion, seconded by Crownover, to recess the Board of Equalization meeting at 3:41 p.m. until on July 11, 2023, at 9:00 a.m. Voting aye were Sornson, Crownover, and Cole. Nay – none. Motion carried.

I, Jenny 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 6<sup>th</sup> day of July 2023.

Jenny Bassinger – Otoe County Clerk

**Board of Equalization  
July 11, 2023**

At 9:00 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 Freshman and Commissioner Cole. Also, in attendance were the Otoe County Assessor, Christi Smallfoot, and County Clerk, Jenny 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 Cole to accept the agenda as posted. Voting aye were Sornson, Freshman, and Cole. Nay – none. Motion carried.

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

Name	Protest #	Parcel #
Larry Starner	23-39 and 23-40	003759000 and 999554339

Bill Aultz, Protest #23-41, Parcel #001021000, was scheduled for 9:15 a.m. but did not attend at the scheduled time. Cole made a motion, seconded by Freshman to recess at 9:25 a.m. Voting aye were Sornson, Freshman, and Cole. Nay – none. Motion carried. Cole made a motion, seconded by Freshman, to reconvene at 9:36 a.m. Voting aye were Freshman, Cole, and Sornson. Nay – none. Motion carried. Marcia Galardi, Protest #23-42, Parcel #003422000, was scheduled for 9:30 a.m. but did not attend.

Brenda & Brad Othus	23-43	999555448
William Aultz	23-44	002968000
Rex Schroder	23-45	999555459
Kathie & Thomas Hall	23-46	000171500

Cole made a motion, seconded by Freshman, to recess at 10:28 a.m. Voting aye were Cole, Sornson, and Freshman. Nay – none. Motion carried. Cole made a motion, seconded by Freshman, to reconvene at 10:38 a.m. Voting aye were Sornson, Freshman, and Cole. Nay – none. Motion carried.

Randy Martens	23-47	200026680
Ryan McIntosh	23-48	999555751
Randy Emry	23-49 and 23-50	999554981 and 004099500

Freshman made a motion, seconded by Cole, to recess at 11:16 a.m. Voting aye were Freshman, Cole, and Sornson. Cole made a motion, seconded by Freshman, to reconvene at 11:22 a.m. Voting aye were Cole, Sornson, and Freshman. Nay – none. Motion carried.

Tim Levins	23-51	002072000
Danny & Kim Martacho	23-52	004221500

Freshman made a motion, seconded by Cole, to recess at 11:55 a.m. for lunch. Voting aye were Sornson, Freshman, and Cole. Nay – none. Motion carried. Freshman made a motion, seconded by Cole, to reconvene at 1:00 p.m. Voting aye were Freshman, Cole, and Sornson. Motion carried.

Ryan Sadler representing Gibbs Farms, Inc.	23-53	001391000
Jackie Moyer	23-54	004754000
Lucille Schiber	23-55 and 23-56	002991500 and 004785000
Clyde Brack	23-57	003649500

Cole made a motion, seconded by Freshman, to recess at 2:07 p.m. Voting aye were Cole, Sornson, and Freshman. Nay – none. Motion carried. Cole made a motion, seconded by Freshman, to reconvene at 2:28 p.m. Voting aye were Sornson, Freshman, and Cole. Nay – none. Motion carried. Jerry Joyce, Protest #23-58, Parcel #999553702, was scheduled for 2:15 p.m. but did not attend.

M. John Bailey	23-59	999553873 (phone)
Thomas Robinson	23-60	002314200



Kevin Steimer	23-61	004118000
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Freshman made a motion, seconded by Cole, to recess at 3:02 p.m. Voting aye were Freshman, Cole, and Sornson. Nay – none. Motion carried. Cole made a motion, seconded by Freshman, to reconvene at 3:11 p.m. Voting aye were Cole, Sornson, and Freshman. Nay – none. Motion carried.

Cynthia Richardson	23-62	005695000 (phone)
Benji Thompson representing Walmart	23-63	999554796 (phone)

This concluded protest hearings for July 11, 2023.

There being no further business or appointments, Freshman made a motion, seconded by Cole, to recess the Board of Equalization meeting at 3:39 p.m. until on July 18, 2023, at 9:30 a.m. Voting aye were Sornson, Freshman, and Cole. Nay – none. Motion carried.

I, Jenny 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 11<sup>th</sup> day of July 2023.

Jenny Bassinger – Otoe County Clerk

**Board of Equalization  
July 18, 2023**

At 9:35 a.m. the Otoe County Board of Equalization reconvened and was called to order by the Vice-Chairman of the Board, Rick Freshman. Answering present at roll call were Commissioner Freshman, Commissioner Cole and Commissioner Crownover. Also, in attendance were the Otoe County Assessor, Christi Smallfoot, and County Clerk, Jenny Bassinger.

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

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

Crownover made a motion, seconded by Cole, to recess at 9:36 a.m. Voting aye were Crownover, Cole, and Freshman. Nay – none. Motion carried. Crownover made a motion, seconded by Cole, to reconvene at 9:45 a.m. Voting aye were Cole, Crownover, and Freshman. Nay – none. Motion carried.

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

Name	Protest#	Parcel #
Phillip Spaulding	23-64	004263000
Mervin Barrett	23-65	001747500
Thomas Hall	23-66	005003000

Cole made a motion, seconded by Crownover, to recess at 10:35 a.m. Voting aye were Freshman, Crownover, and Cole. Nay – none. Motion carried. Cole made a motion, seconded by Crownover, to reconvene at 10:43 a.m. Voting aye were Crownover, Cole, and Freshman. Nay – none. Motion carried.

Debbie Danhnke	23-67	001824000 (phone)
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Steve Biltoft	23-68	005422000
Tammy Jeanneret	23-69	000640500
Letti Connelly	23-70	000711500 (phone)

This concluded protest hearings for July 18, 2023.

There being no further business or appointments, Cole made a motion, seconded by Crownover, to recess the Board of Equalization meeting at 11:27 p.m. until on July 25, 2023, at 8:35 a.m. Voting aye were Cole, Freshman, and Crownover. Nay – none. Motion carried.

I, Jenny 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 20<sup>th</sup> day of July 2023.

Jenny Bassinger – Otoe County Clerk

**Board of Equalization  
July 25, 2023**

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

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

Freshman made a motion, seconded by Cole to accept the agenda as posted. Voting aye were Sornson, Freshman, and Cole. 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	Protest #	Parcel #
Ambassador, Neb. City	23-71	000258000
Ambassador Wellness	23-72	005005500
Ambassador Wellness	23-73	005076500
Paula Aughenbaugh	23-74	002032000
Marsha Bacon	23-75	004105500
Steven & Roxanne Barker	23-76	000189000
Lisa Bartunek	23-77	004998500
Nancy Bauer	23-78	005645500
Brandon Berner	23-79	001910500
Brandon Berner	23-80	003335000
Brandon Berner	23-81	004824500
Troy Berner	23-82	004413000
Wallace Bettis Deborah Hassenfelt	23-83	002970000
Douglas & Pamela Boes	23-84	999552849
Sean Bogart	23-85	003537000
Dan Bokamper	23-86	004626000
Emily Bohnart	23-87	002836500
Casey & Lidia Borer	23-88	000193000
Raul & Sandra Borrego	23-89	003784500

Tom & Paula Brammier	23-90	999552590
Leonard Buchholz, Ttee	23-91	001267000
Tom & Patrice Budenholzer	23-92	003345000
John Callen	23-93	003135000
Tony & June Chaney	23-94	005630000
Patricia Coates	23-95	000534500
Shandra Cooper	23-96	999553730
William Copley	23-97	001659000
Brent Crumpton for Morton House	23-98	569552338
Craig & Joni Davis	23-99	999552863
Oliver Deng	23-100	004075000
Gary Denniston	23-101	001309000
Douglas & Melissa Diltz	23-102	999554212
Protest # voided	23-103	
Brian & Shelly Douglas	23-104	002042500
Gary Ehmke	23-105	000789000
Nicholas Fett	23-106	003095500
Linda Fleming Russell Sheehan	23-107	000785500
Lana Fry	23-108	000295000
Jennifer Frye	23-109	002624000
Justin & Marci Gartner	23-110	004126200
Linda Gibbs	23-111	005189500
James Gigstad	23-112	000278500
Jordan & Haylee Gustafson	23-113	200026675
Joshua & Ashley Hahn-May	23-114	999553066
Jacklyn Hale	23-115	002813000
Charlotte Hamlin	23-116	005149500
Lisa Harrah	23-117	003125500
Andrew Harris	23-118	001354000
Linda Hayden	23-119	000246000
James & Barbara Holtgrewe	23-120	003707500
James & Barbara Holtgrewe	23-121	003707000
James & Barbara Holtgrewe	23-122	003708500
Howard Isaacs	23-123	003203500
Arnold & Karen Jensen	23-124	999553878
Tyler Juilfs	23-125	001421700
Brian Kreifel	23-126	002031150
Derek Kreifel	23-127	200026685
Matthew Kreifels	23-128	999554843
Laurie Langdon	23-129	005240500
Dominic & Laura Martacho	23-130	000374000
Dwain & Rita Mathews	23-131	003854000
Regan Moran	23-132	000663000
Regan Moran	23-133	000662500
Larry & Peggy Neemann	23-134	002110500
Larry & Peggy Neemann	23-135	001693500
Larry & Peggy Neemann	23-136	002268000
Shane Oswald	23-137	001094500
Frank & Barbara Palombo	23-138	003961000
Clark Peery	23-139	999554982
Marlene Royer	23-140	004751000
Fred & Pamela Rumery	23-141	001358500

Dean Scheideler	23-142	005632500
Dean Scheideler	23-143	999555250
Cheryl Schell	23-144	000567000
Joseph Schmucker	23-145	004035000
Joe Shay	23-146	005277000
Brett Smyth & Rylee Ehmke	23-147	001939500
Robert & Gail Stanberry	23-148	001273000
Jamie Stender	23-149	001729500
Valerie Sturdy	23-150	001218500
Kurt Stutheit	23-151	005211000
Brian Sutter	23-152	999554828
Craig & Neely Taylor	23-153	001296000
Lenny & Jenifer Tietz	23-154	001105500
Ryan Tonkin	23-155	999552821
Michael Venem	23-156	999552527
Travis & Tiffany Walters	23-157	001712500
Billy Weatherhogg	23-158	999554026
Cassandra Weitzenkamp	23-159	001190000
Randy and Deborah Weitzenkamp	23-160	999554365
Barbara White	23-161	002013000
Emily Wolken	23-162	003459500
Jamie Wurtele	23-163	999554343
Jeffery Yost	23-164	569553612

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

Cole made a motion, seconded by Freshman, to dismiss protests 23-112 and 23-146 due to incomplete filing requirements per Nebraska State Statute 77-1502(2). Voting aye were Freshman, Cole, and Sornson. Nay – none. Motion carried.

Cole made a motion, seconded by Freshman to approve the Otoe County Assessor's recommendation for all protests 23-01 through 23-164, excluding 23-112 and 23-146. Voting aye were Cole, Sornson, and Freshman. Nay- none. Motion carried.

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

- 23-01 Wayne Gansemer- Parcel #999555800: to set the value at \$484,478.
- 23-02 Richard Bristol – Parcel #001429000: to set the value at \$242,460.
- 23-03 Gul Ahmad – Parcel #002889000: to set the value at \$184,723.
- 23-04 Ollie Higgins – Parcel #000211000: to set the value at \$111,470.
- 23-05 Pamela Huie – Parcel #001173500: to set the value at \$92,648.
- 23-06 Richard Shefferd – Parcel #002901500: to set the value at \$113,030.
- 23-07 Walgreens – Parcel #003680500: to set the value at \$1,364,258.
- 23-08 Joe Murnan – Parcel #000896000: to set the value at \$288,704.
- 23-09 Cole & Nicole Vonderschmidt – Parcel #004350000: to set the value at \$196,686.
- 23-10 Donald Green – Parcel #004454000: to set the value at \$458,314.
- 23-11 Leslie Lien – Parcel #001123500: to set the value at \$140,516.
- 23-12 Patsy Tischofer– Parcel #001659500: to set the value at \$108,988.
- 23-13 Jim McCord – Parcel #001580000: to set the value at \$175,732.
- 23-14 Kenneth Maybee – Parcel #004188500: to set the value at \$125,868.
- 23-15 Mark Stubbendeck – Parcel #001059000: to set the value at \$356,834.
- 23-16 Betti Cook – Parcel #001780000: to set the value at \$67,150.
- 23-17 Brent B. Shanholtz – Parcel #999555867: to set the value at \$35,420.
- 23-18 Brent B. Shanholtz – Parcel #001244000: to set the value at \$148,580.
- 23-19 Brent B. Shanholtz – Parcel #999555868: to set the value at \$103,596.

23-20 Andrew M. Carrico – Parcel #001007500: to set the value at \$133,983.  
23-21 Michelle Louthan – Parcel #000963500: to set the value at \$74,860.  
23-22 Robert Volker – Parcel #000383500: to set the value at \$4,560.  
23-23 Robert Volker – Parcel #000335000: to set the value at \$113,676.  
23-24 Robert Volker - Parcel #000334500: to set the value at \$70,855.  
23-25 Robert Volker - Parcel #001360000: to set the value at \$102,685.  
23-26 Robert Volker – Parcel #003371500: to set the value at \$42,355.  
23-27 Dollar Fresh – Parcel #000198000: to set the value at \$2,790,255.  
23-28 Carissa Phillips – Parcel #003665000: to set the value at \$259,760.  
23-29 Dan Miyoshi – Parcel #001023500: to set the value at \$188,068.  
23-30 James Vollman – Parcel #000142000: to set the value at \$135,580.  
23-31 Aaron Walters – Parcel #003247500: to set the value at \$130,268.  
23-32 Judy Heitbrink – Parcel #001901000: to set the value at \$513,486.  
23-33 John Langley – Parcel #000182000: to set the value at \$384,373.  
23-34 Jonna Pester – Parcel #999553866: to set the value at \$274,792.  
23-35 Russel Dietz – Parcel #004029000: to set the value at \$330,526.  
23-36 David Wilberger – Parcel #005352000: to set the value at \$100,312.  
23-37 David Wilberger – Parcel #005677500: to set the value at \$88,380.  
23-38 Deanna Mulhair – Parcel #004901500: to set the value at \$198,198.  
23-39 Larry Starner – Parcel #003759000: to set the value at \$395,532.  
23-40 Larry Starner – Parcel #999554339: to set the value at \$259,048.  
23-41 Bill Aultz – Parcel #001021000: to set the value at \$151,730.  
23-42 Marcia Galardi – Parcel #003422000: to set the value at \$230,000.  
23-43 Brenda & Brad Osthus – Parcel #999555448: to set the value at \$380,518.  
23-44 William Aultz – Parcel #002968000: to set the value at \$144,500.  
23-45 Rex Schroder – Parcel #999555459: to set the value at \$174,883.  
23-46 Kathie & Thomas Hall – Parcel #000171500: to set the value at \$232,210.  
23-47 Randy Martens – Parcel #200026680: to set the value at \$442,416.  
23-48 Ryan McIntosh – Parcel #999555751: to set the value at \$494,020.  
23-49 Randy Emry – Parcel #999554981: to set the value at \$64,462.  
23-50 Randy Emry – Parcel #004099500: to set the value at \$188,718.  
23-51 Timothy Levins – Parcel #002072000: to set the value at \$126,305.  
23-52 Danny & Kim Martacho – Parcel #004221500: to set the value at \$156,220.  
23-53 Gibbs Farms, Inc. – Parcel #001391000: to set the value at \$397,313.  
23-54 Jackie Moyer – Parcel #004754000: set the value at \$132,023.  
23-55 Lucille Schiber – Parcel #002991500: to set the value at \$28,353.  
23-56 Lucille Schiber – Parcel #004785000: to set the value at \$311,227.  
23-57 Clyde Brack – Parcel #003649500: to set the value at \$164,470.  
23-58 Jerry Joyce – Parcel #999553702: to set the value at \$757,062.  
23-59 M. John Bailey – Parcel #999553873: to set the value at \$135,240.  
23-60 Thomas Robinson – Parcel #002314200: to set the value at \$350,477.  
23-61 Kevin Steimer – Parcel #004118000: to set the value at \$672,862.  
23-62 Cynthia Richardson – Parcel #005695000: to set the value at \$109,905.  
23-63 Walmart – Parcel #999554796: to set the value at \$6,904,602.  
23-64 Phillip Spaulding – Parcel #004263000: to set the value at \$173,220.  
23-65 Mervin Barrett – Parcel #001747500: to set the value at \$215,134.  
23-66 Thomas Hall – Parcel #005003000: to set the value at \$524,920.  
23-67 Debbie Dahnke – Parcel #001824000: to set the value at \$202,779.  
23-68 Steve Biltoft – Parcel #005422000: to set the value at \$135,405.  
23-69 Tammy Jeanneret – Parcel #000640500: to set the value at \$436,906.  
23-70 Letti Connelly – Parcel #000711500: to set the value at \$239,920.  
23-71 Ambassador Neb. City – Parcel #000258000: to set the value at \$3,003,000.  
23-72 Ambassador Wellness Center, LLC – Parcel #005005500: to set the value at \$1,048,704.  
23-73 Ambassador Wellness Center, LLC – Parcel #005076500: to set the value at \$63,004.  
23-74 Paula Aughenbaugh – Parcel #002032000: to set the value at \$270,215.  
23-75 Marsha Bacon – Parcel #004105500: to set the value at \$354,767.

23-76 Steven & Roxanne Barker – Parcel #000189000: to set the value at \$269,095.  
23-77 Alan & Lisa Bartunek – Parcel #004998500: to set the value at \$199,212.  
23-78 Nancy Bauer – Parcel #005645500: to set the value at \$121,892.  
23-79 Brandon Berner – Parcel #001910500: to set the value at \$157,468.  
23-80 Brandon Berner – Parcel #003335000: to set the value at \$386,740.  
23-81 Brandon Berner – Parcel #004824500: to set the value at \$452,639.  
23-82 Troy Berner – Parcel #004413000: to set the value at \$423,389.  
23-83 Wallace Bettis & Deborah Hassenfelt – Parcel #002970000: to set the value at \$181,620.  
23-84 Douglas Boes – Parcel #999552849: to set the value at \$427,607.  
23-85 Sean Bogart – Parcel #003537000: to set the value at \$149,560.  
23-86 Dan & Paula Bokamper – Parcel #004626000: to set the value at \$165,708.  
23-87 Seth Bohnart – Parcel #002836500: to set the value at \$107,200.  
23-88 Casey & Lidia Borer – Parcel #000193000: to set the value at \$224,829.  
23-89 Raul & Sandra Borrego – Parcel #003784500: to set the value at \$83,678.  
23-90 Thomas Brammier – Parcel #999552590: to set the value at \$468,440.  
23-91 Leonard Buchholz – Parcel #001267000: to set the value at \$9,447.  
23-92 Thomas & Patrice Budenholzer – Parcel #003345000: to set the value at \$439,926.  
23-93 John Callen – Parcel #003135000: to set the value at \$223,068.  
23-94 Tony & June Chaney – Parcel #005630000: to set the value at \$108,275.  
23-95 Patricia Coates – Parcel #000534500: to set the value at \$179,573.  
23-96 Shandra Cooper – Parcel #999553730: to set the value at \$186,468.  
23-97 William Copley – Parcel #001659000: to set the value at \$152,584.  
23-98 Morton Aid Propco, LLC – Parcel #569552338: to set the value at \$1,518,240.  
23-99 Craig & Joni Davis – Parcel #999552863: to set the value at \$527,342.  
23-100 Oliver Deng – Parcel #004075000: to set the value at \$131,512.  
23-101 Gary Denniston – Parcel #001309000: to set the value at \$196,845.  
23-102 Melissa Diltz – Parcel #999554212: to set the value at \$389,668.  
23-103 Protest Number Voided  
23-104 Brian & Michelle Douglas – Parcel #002042500: to set the value at \$267,389.  
23-105 Gary Ehmke – Parcel #000789000: to set the value at \$161,380.  
23-106 Nicholas Fett – Parcel #003095500: to set the value at \$453,440.  
23-107 Linda Fleming & Russell Sheehan – Parcel #000785500: to set the value at \$195,085.  
23-108 Lana Fry – Parcel #000295000: to set the value at \$147,022.  
23-109 Jennifer Frye – Parcel #002624000: to set the value at \$100,949.  
23-110 Justin and Marci Gartner – Parcel #004126200: to set the value at \$433,210.  
23-111 Linda Gibbs – Parcel #005189500: to set the value at \$256,888.  
23-112 James Gigstad – Parcel #000278500: to set the value at \$227,508.  
23-113 Jordan & Haylee Gustafson – Parcel #200026675: to set the value at \$389,046.  
23-114 Joshua & Ashley Hahn-May – Parcel #999553066: to set the value at \$356,704.  
23-115 Jacklyn Hale – Parcel #002813000: to set the value at \$112,810.  
23-116 Charlotte Hamlin – Parcel #005149500: to set the value at \$118,888.  
23-117 Lisa Harrah – Parcel #003125500: to set the value at \$75,653.  
23-118 Andrew Harris – Parcel #001354000: to set the value at \$157,529.  
23-119 Linda Hayden – Parcel #000246000: to set the value at \$284,030.  
23-120 James & Barbara Holtgrewe – Parcel #003707500: to set the value at \$158,432.  
23-121 James & Barbara Holtgrewe – Parcel #003707000: to set the value at \$360,704.  
23-122 James & Barbara Holtgrewe – Parcel #003708500: to set the value at \$169,721.  
23-123 Howard & Deborah Isaacs – Parcel #0003203500: to set the value at \$303,500.  
23-124 Arnold & Karen Jensen – Parcel #999553878: to set the value at \$354,798.  
23-125 Tyler & Kelly Juilfs – Parcel #001421700: to set the value at \$332,668.  
23-126 Brian & Krista Kreifel – Parcel #002031150: to set the value at \$398,292.  
23-127 Derek & Kayla Kreifel – Parcel #200026685: to set the value at \$438,304.  
23-128 Matthew & Sarah Kreifels – Parcel #999554843: to set the value at \$548,156.  
23-129 Laurie Langdon – Parcel #005240500: to set the value at \$104,420.  
23-130 Dominic & Laura Martacho – Parcel #000374000: to set the value at \$224,203.  
23-131 Dwain & Rita Mathews – Parcel #003854000: to set the value at \$188,528.

- 23-132 Regan Moran – Parcel #000663000: to set the value at \$28,000.
- 23-133 Regan Moran - Parcel #000662500: to set the value at \$28,000.
- 23-134 Larry & Peggy Neemann – Parcel #002110500: to set the value at \$55,275.
- 23-135 Larry & Peggy Neemann – Parcel #001693500: to set the value at \$78,911.
- 23-136 Larry & Peggy Neemann – Parcel #002268000: to set the value at \$43,880.
- 23-137 Jennifer & Shane Oswald – Parcel #001094500: to set the value at \$180,305.
- 23-138 Frank & Barbara Palombo – Parcel #003961000: to set the value at \$321,730.
- 23-139 Clark Peery – Parcel #999554982: to set the value at \$234,310.
- 23-140 Marlene Royer – Parcel #004751000: to set the value at \$119,335.
- 23-141 Fred & Pamela Rumery – Parcel #001358500: to set the value at \$133,047.
- 23-142 Dean Scheideler – Parcel #005632500: to set the value at \$41,918.
- 23-143 Dean Scheideler – Parcel #999555250: to set the value at \$20,107.
- 23-144 Cheryl Schell – Parcel #000567000: to set the value at \$73,500.
- 23-145 Joseph Schmucker – Parcel #004035000: to set the value at \$315,500.
- 23-146 Joe & Gayle Shay – Parcel #005277000: to set the value at \$29,710.
- 23-147 Brett Smyth & Rylee Ehmke – Parcel #001939500: to set the value at \$147,263.
- 23-148 Robert & Gail Stanberry – Parcel #001273000: to set the value at \$12,084.
- 23-149 Jamie Stender – Parcel #001729500: to set the value at \$149,170.
- 23-150 Robert & Barbara Fey – Parcel #001218500: to set the value at \$328,804.
- 23-151 Kurt & Gina Stutheit – Parcel #005211000: to set the value at \$114,157.
- 23-152 Brian and Sheila Sutter – Parcel #999554828: to set the value at \$450,600.
- 23-153 Craig & Neely Taylor – Parcel #001296000: to set the value at \$134,640.
- 23-154 Lenny & Jennifer Tietz – Parcel #001105500: to set the value at \$243,880.
- 23-155 Ryan & Katie Tonkin – Parcel #999552821: to set the value at \$230,600.
- 23-156 Michael & Darci Venem – Parcel #999552527: to set the value at \$404,820.
- 23-157 Travis & Tiffany Walters – Parcel #001712500: to set the value at \$679,851.
- 23-158 Billy Weatherhogg – Parcel #999554026: to set the value at \$286,288.
- 23-159 Cassandra Weitzenkamp – Parcel #001190000: to set the value at \$213,155.
- 23-160 Randy & Deborah Weitzenkamp – Parcel #999554365: to set the value at \$267,835.
- 23-161 Stanley & Barbara White – Parcel #002013000: to set the value at \$476,099.
- 23-162 Emily Wolken – Parcel #003459500: to set the value at \$119,296.
- 23-163 Jamie Wurtele – Parcel #999554343: to set the value at \$403,170.
- 23-164 Jeffery Yost – Parcel #569553612: to set the value at \$310,084.

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

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 Chairman Sornson declared the meeting adjourned at 8:27 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 July 2023.

Jennifer Bassinger  
Otoe County Clerk