

Board of Equalization  
February 27, 2024

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 located by the door of the courtroom.

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

Cole 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. Voting aye were Freshman, Parsons, Crownover, Cole, and Sornson. Nay – none. Motion carried.

A letter was received from the Apostolic Christian Church UPCI of Nebraska City- Northside Pentacostal requesting a waiver for a late filed Form 451 Permissive Exemption Application. Freshman made a motion, seconded by Parsons, to approve the waiver for late filing of a permissive exemption. Voting aye were Parsons, Crownover, Cole, Sornson, and Freshman. Nay – none. Motion carried.

Following the approval of the waiver, Christi Smallfoot, Otoe County Assessor, presented a recommendation to approve the exemption application submitted by Apostolic Christian Church UPCI of Nebraska City – Northside Pentacostal. The board will act on the application following a public hearing at a future meeting.

The following tax list corrections were presented to the board: 1) Parcel #005003500 – deduct \$1,440.92 from tax year 2019 – TERC order for case no. #19E0030; 2) Parcel #005003500 – deduct \$1,319.88 from tax year 2020 – TERC order for case no. #120E0070. Freshman made a motion, seconded by Parsons, to approve the tax list corrections. 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 8:29 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 27<sup>th</sup> day of February 2024.

Jennifer Bassinger  
Otoe County Clerk