

Board of Equalization  
June 4, 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 near the door of the courtroom.

Freshman made a motion, seconded by Parsons, 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.

Christi Smallfoot, County Assessor, presented board notices to the board:

| Parcel #  | 2023 Value | 2024 value prior to change | 2024 value after changes | Reason for change   |
|-----------|------------|----------------------------|--------------------------|---|
| 004533500 | \$275,899  | \$300,077                  | \$263,119                | Reduced value of dwelling to salvage value per condition as of January 1, 2024  |
| 003016500 | \$812,407  | \$818,439                  | \$781,633                | Parcel was split after abstract date. Value updated for the 2024 assessment.  |
| 999554992 | \$570,290  | \$624,848                  | \$661,654                | Parcel was combined with part of adjacent tract of land after abstract date. Value was updated for the 2024 assessment. |
| 004954000 | \$0        | \$0                        | \$6,512                  | Parcel was previously exempt but was sold to a non-exempt entity. Valued for 2024 assessment year.                      |
| 001182000 | \$0        | \$0                        | \$13,200                 | Previously exempt but sold to a non-exempt entity.  |
| 005151000 | \$0        | \$0                        | \$1,525                  | Previously exempt but sold to a non-exempt entity.  |
| 999555870 | \$0        | \$0                        | \$230                    | Parcel was previously exempt and sold to a non-exempt entity and valued for 2024 assessment.                            |

Freshman made a motion, seconded by Crownover, to approve the board notices. Voting aye were Parsons, Crownover, Cole, 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 8:29 a.m.

I, Jenny 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 4<sup>th</sup> day of June 2024.

Jenny Bassinger  
Otoe County Clerk