

**Board of Equalization
June 18, 2024**

At 9:45 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.

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

Freshman made a motion, seconded by Parsons, 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 14, 2024, 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 18, 2024; July 1, 2024, July 11, 2024, and if it becomes necessary, July 16, 2024, with final determinations on July 23, 2024.

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

Parcel #	2023 Value	2024 value prior to change	2024 value after changes	Reason for change
005667500	\$19,958	\$19,958	\$319,366	Added value of dwelling that was previously omitted from the property record.
004505500	\$569,127	\$662,867	\$608,040	Reduce the value based on land use recalculation due to FSA map submitted by property owner.
001052500	\$663,558	\$698,771	\$698,641	Correct a clerical error to remove building value.
000898000	\$1,063,195	\$1,069,231	\$952,025	Corrected value of dwelling and buildings due to error during software conversion.

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

Chairman Sornson acknowledged receipt of the Assessor’s three-year plan for assessing properties for 2025, 2026, and 2027.

In preparation for conducting the protest hearings, County Assessor, Christi Smallfoot presented general documents as evidence of record. Copies of Exhibits A through F are attached and identified as evidence for the 2024 valuation hearings. Exhibits G through 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 2024 Assessment Roll to County News Media by County Assessor including the 2023 Level of Value
- Exhibit B) 2024 Findings and Order as determined by the Nebraska Tax Equalization and Review Commission
- Exhibit C) 2024 Agricultural Land Values by Market Area for Otoe County
- Exhibit D) 2024 Otoe County Agricultural Market Area Map
- Exhibit E) Ag Ground Sales Sheet used to set 2024 values
- Exhibit F) Office Policy and Procedures for the Otoe County Assessor’s Office
- Exhibit G) Otoe County 2024 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 through N.

- Exhibit L) Copy of the cover letter provided with Valuation Protest Forms requested from the Clerk's office.
- 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 2024. 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 #
James Austin Smith, Jr.	24-001	005216000
Ryan McConnell	24-002	999555252
Ryan McConnell	24-003	000192000

This concluded the protest hearings for June 18, 2024.

There being no further appointments, Chairman Sornson announced that the Board of Equalization meeting would recess until 9:45 a.m. on July 1, 2024.

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 18th day of June 2024.

Jenny Bassinger – Otoe County Clerk

**Board of Equalization
July 1, 2024**

At 9:55 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 Cole and Commissioner Freshman. 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.

Christi Smallfoot, Otoe County Assessor, presented a recommendation to approve a permissive exemption application submitted by Lourdes Central Catholic Schools. The Board of Equalization will act on the application following a public hearing at a future meeting.

Ms. Smallfoot presented the following board notices to the Board:

Parcel #	2023 Value	2024 value prior to change	2024 value after changes	Reason for change
001865500	\$204,472	\$224,919	\$232,722	Outbuildings were removed prior to January 1, 2024. Corrected outbuilding value and updated land value after replat.
000668200	\$611,268	\$256,854	\$296,339	Corrected acre count from 63.84 acres to 73.17 acres per survey filed for land split and updated land value per land use.
569553262	\$307,234	\$307,234	\$211,342	Changed property class to agricultural and corrected land use per information and FSA map submitted by property owner.

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

Freshman made a motion, seconded by Cole. to accept the agenda as posted. Voting aye were Cole, Freshman, and Sornson. 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 #
Tim Levins	24-015	002072000
Craig Bolz	24-021	999554324
Craig Bolz	24-022	002939500
Bolz Family Farm, LLC	24-023	002777500
Craig Bolz	24-024	003535500
Larry Starner	24-028	003759000
Larry Starner	24-029	999554339
Thomas & Kathie Hall	24-030	000171500
Justun Hampton (by phone)	24-032	001821500
Teddy Leefers	24-036	001442000
Teddy Leefers	24-037	999554409
Teddy Leefers Ttee	24-038	002571500
Stephen E. Gillott	24-044	003042500
H & S Ventures 1 LLC – Stephen Gillot, Owner	24-045	002610500
Stephen E. Gillot	24-046	004068500
David & Linda Willson	24-047	000845000

This concluded protest hearings for July 1, 2024.

There being no further business or appointments, Freshman made a motion, seconded by Cole, to recess the Board of Equalization meeting until July 11, 2024, at 9:00 a.m. Voting aye were Freshman, Sornson, 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 1st day of July 2024.

Jenny Bassinger – Otoe County Clerk

**Board of Equalization
July 11, 2024**

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 Cole and Commissioner Crownover. 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 as posted. Voting aye were Sornson, Cole, and Crownover. 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 #
Ruth Neemann	24-011	000602000
Ruth Neemann	24-012	002635500
Jennifer Frye	24-009	002624000
George & Dixie Formanack	24-039	002031125

Cole made a motion, seconded by Crownover, to recess at 9:37 a.m. Voting aye were Cole, Crownover, and Sornson. Nay – none. Motion carried. Cole made a motion, seconded by Crownover, to reconvene at 9:44 a.m. Voting aye were Crownover, Sornson, and Cole. Nay – none. Motion carried.

Linda Scholting – representing Louis & Shirley Riha Living Trust (by telephone)	24-019	002160000
Marcee Brownle– representing Donald Brownlee, Trustee	24-051	004710500
Shane Bottorff	24-052	004565000
Eric Carlson	24-053	004369500

Cole made a motion, seconded by Crownover, to recess at 10:29 a.m. Voting aye were Sornson, Cole and Crownover. Nay – none. Motion carried. Cole made a motion, seconded by Crownover, to reconvene at 10:55 a.m. Voting aye were Cole, Crownover, and Sornson. Nay – none. Motion carried.

Patrick Beans	24-057	001748500
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Cole made a motion, seconded by Crownover, to recess at 11:03 a.m. Voting aye were Crownover, Sornson, and Cole. Nay – none. Motion carried. Crownover made a motion, seconded by Cole, to reconvene at 11:11 a.m. Voting aye were Sornson, Cole, and Crownover. Nay – none. Motion carried.

Deanna Mulhair (by telephone)	24-058	004901500
William A. Aultz	24-060	001021000

Crownover made a motion, seconded by Cole, to recess at 11:30 a.m. Voting aye were Cole, Crownover, and Sornson. Nay – none. Motion carried. Cole made a motion, seconded by Crownover, to reconvene at 11:35 a.m. Voting aye were Crownover, Sornson, and Cole. Nay – none. Motion carried.

Aaron Walters (by telephone)	24-056	003247500
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Crownover made a motion, seconded by Cole, to recess at 11:42 a.m. Voting aye were Sornson, Cole, and Crownover. Nay – none. Motion carried. Cole made a motion, seconded by Crownover, to reconvene at 11:46 a.m. Voting aye were Cole, Crownover, and Sornson. Nay – none. Motion carried.

Tom Kastens	24-048	000291500
Tom Kastens	24-049	003109000
Tom Kastens	24-050	003545500

Cole made a motion, seconded by Crownover, to recess at 12:00 p.m. Voting aye were Crownover, Sornson, and Cole. Nay – none. Motion carried. Crownover made a motion, seconded by Cole, to reconvene at 12:04 p.m. Voting aye were Sornson, Cole, and Crownover. Nay – none. Motion carried.

Benji Thompkins– representing Walmart (by telephone)	24-055	999554796
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This concluded protest hearings for July 11, 2024.

There being no further business or appointments, Cole made a motion, seconded by Crownover, to recess the Board of Equalization meeting until July 23, 2024, at 9:00 a.m. Voting aye were Cole, Crownover, 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 11th day of July 2024.

Jenny Bassinger – Otoe County Clerk

**Board of Equalization
July 23, 2024**

At 9:02 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, Commissioner Cole and Commissioner Crownover. 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.

Commissioner Cole made a motion, seconded by Freshman, to approve granting waivers for late filings of permissive exemption applications. There were three letters received requesting a waiver for the late filings. Voting aye were Sornson, Freshman, Cole, and Crownover. Nay – none. Motion carried.

Valuation Protests:

Listed below are valuation 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 #
Curtis and Michelle Louthan	24-004	000963500
Clayton and Ana Damme	24-005	003928500
Gary Ehmke	24-006	000789000
Sharon Vollertsen	24-007	001819500
Cassandra Weitzenkamp	24-008	001190000
Sandra Borrego	24-010	003784500

Justin Walters	24-013	000935000
Jamilette de Leon Marrero	24-014	001505500
Jason Buddenburg	24-016	003936000
Jamie Woods	24-017	003210000
Don Davis	24-018	000898500
Frank & Barbara Palombo	24-020	003961000
Joyce A. Kinnison	24-025	004956000
Joyce A. Kinnison	24-026	003004500
Harlan Suedmeier, TTEE	24-027	004459500
Kurt Stutheit	24-031	005211000
Michael G. Leefers	24-033	002679000
Craig & Neely Taylor	24-034	001296000
Jennifer & Harvey Varenhorst	24-035	004290500
Neb. City Senior Patio Homes II LP	24-040	999554284
Daniel Gotschall	24-041	001816000
Pickard Investments	24-042	001702000
Jeff & Pam Pickard	24-043	001846000
Travis Kozal	24-054	002899500
Glen and Betty Royal	24-059	999555079
Clayton Johnson	24-061	002723500
Steven Barker	24-062	000189000
Clinton Burge	24-063	999555067

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

Freshman made a motion, seconded by Crownover, to approve the Otoe County Assessor's recommendation for all protests 24-001 through 24-063. Voting aye were Freshman, Cole, Crownover, and Sornson. Nay – none. Motion carried.

Listed below is the final determination for each parcel that was protested:

Protest #	Name	Parcel #	Recommendation
24-001	James Austin Smith, Jr.	005216000	To set the value at \$205,057
24-002	Ryan McConnell	999555252	To set the value at \$10,890
24-003	Ryan McConnell	000192000	To set the value at \$315,206
24-004	Curtis and Michelle Louthan	000963500	To set the value at \$74,860
24-005	Clayton and Ana Damme	003928500	To set the value at \$50,224
24-006	Gary Ehmke	000789000	To set the value at \$170,195
24-007	Sharon Vollertsen	001819500	To set the value at \$135,323
24-008	Cassandra Weitzenkamp	001190000	To set the value at \$201,278
24-009	Jennifer Fry	002624000	To set the value at \$84,197
24-010	Sandra Borrego	003784500	To set the value at \$83,678
24-011	Ruth Neeman	000602000	To set the value at \$183,163
24-012	Ruth Neeman	002635500	To set the value at \$205,157
24-013	Justin Walters	000935000	To set the value at \$293,013
24-014	Jamilette de Leon Marrero	001505500	To set the value at \$265,976
24-015	Tim Levins	002072000	To set the value at \$140,720
24-016	Jason Buddenburg	003936000	To set the value at \$410,187
24-017	Jamie Woods	003210000	To set the value at \$511,665
24-018	Don Davis	000898500	To set the value at \$284,567
24-019	Louis G. & Shirley Riha Living Trust	002160000	To set the value at \$469,261
24-020	Frank & Barbara Palombo	003961000	To set the value at \$353,903
24-021	Craig Bolz	999554324	To set the value at \$356,480
24-022	Craig Bolz	002939500	To set the value at \$357,344
24-023	Craig Bolz	002777500	To set the value at \$74,649

24-024	Craig Bolz	003535500	To set the value at \$164,023
24-025	Joyce A. Kinnison	004956000	To set the value at \$7,744
24-026	Joyce A. Kinnison	003004500	To set the value at \$146,180
24-027	Harlan Suedmeier, TTEE	004459500	To set the value at \$494,083
24-028	Larry Starner	003759000	To set the value at \$398,884
24-029	Larry Starner	999554339	To set the value at \$266,473
24-030	Thomas and Kathie Hall	000171500	To set the value at \$232,210
24-031	Kurt Stutheit	005211000	To set the value at \$114,157
24-032	Justun Hampton	001821500	To set the value at \$119,113
24-033	Michael G. Leefers, Trustee	002679000	To set the value at \$593,895
24-034	Craig and Neely Taylor	001296000	To set the value at \$128,830
24-035	Jennifer and Harvey Varenhorst	004290500	To set the value at \$28,551
24-036	Teddy and Cheryl Leefers, Co-Ttees	001442000	To set the value at \$727,039
24-037	Teddy and Cheryl Leefers	999554409	To set the value at \$640,574
24-038	Cheryl and Teddy Leefers, Co-Ttees	002571500	To set the value at \$121,709
24-039	George and Dixie Formanack	002031125	To set the value at \$330,487
24-040	Neb. City Senior Patio Homes II LP	999554284	To set the value at \$1,156,012
24-041	Daniel Gotschall	001816000	To set the value at \$84,638
24-042	Pickard Investments	001702000	To set the value at \$65,108
24-043	Jeff and Pam Pickard	001846000	To set the value at \$471,203
24-044	Stephen Gillot	003042500	To set the value at \$180,686
24-045	H & S Ventures 1 LLC	002610500	To set the value at \$55,087
24-046	Stephen Gillot	004068500	To set the value at \$129,213
24-047	David and Linda Willson	000845000	To set the value at \$200,099
24-048	Tom Kastens	000291500	To set the value at \$51,617
24-049	Tom Kastens	003109000	To set the value at \$63,151
24-050	Tom Kastens	003545500	To set the value at \$383,165
24-051	Donald Brownlee, Trustee	004710500	To set the value at \$1,082,328
24-052	Shane Bottorff	004565000	To set the value at \$115,338
24-053	Eric Carlson	004369500	To set the value at \$165,586
24-054	Travis Kozal	002899500	To set the value at \$198,223
24-055	Walmart – represented by Benji Thompkins	999554796	To set the value at \$5,695,442
24-056	Aaron Walters	003247500	To set the value at \$144,496
24-057	Patrick Beans	001748500	To set the value at \$468,000
24-058	Deanna Mulhair	004901500	To set the value at \$201,929
24-059	Glen and Betty Royal	999555079	To set the value at \$5,414
24-060	William A. Aultz	001021000	To set the value at \$168,811
24-061	Clayton Johnson	002723500	To set the value at \$89,263
24-062	Steven Barker	000189000	To set the value at \$299,140
24-063	Clinton Burge	999555067	To set the value at \$718,206

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, Chairman Sornson declared the meeting adjourned at 9:04 a.m.

I, Jenny Bassinger, County Clerk of 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 23rd day of July.

Jenny Bassinger
Otoe County Clerk