

Board of Equalization
September 10, 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.

Christi Smallfoot, Otoe County Assessor, presented the following tax list corrections: 1) Parcel #003622500 – deduct \$1,890.94 from tax year 2021 – per NE revised Statute 77-1734.01, the land acres were corrected, and the building value was removed per the deed filed as Instrument #201002807 with the Otoe County Register of Deeds; deed was not processed by the Assessor's office until 2024. 2) Parcel #003622500 – deduct \$1,933.72 from tax year 2022 - per NE revised Statute 77-1734.01, the land acres were corrected, and the building value was removed per the deed filed as Instrument #201002807 with the Otoe County Register of Deeds; deed was not processed by the Assessor's office until 2024; 3) Parcel #003622500 – deduct \$1,963.28 from tax year 2023 per NE revised Statute 77-1734.01, the land acres were corrected, and the building value was removed per the deed filed as Instrument #201002807 with the Otoe County Register of Deeds; deed was not processed by the Assessor's office until 2024. Parsons made a motion, seconded by Cole, to approve the tax list corrections. Voting aye were Parsons, Crownover, Cole, Sornson, and Freshman. 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
004749200	\$8,310	\$0	\$8,310	Parcel was sold to a non-exempt entity prior to levy date. The parcel taxable and is valued as residential for the 2024 assessment year.

Crownover made a motion, seconded by Freshman, to approve the board notice. 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 10th day of September 2024.

Jennifer Bassinger
Otoe County Clerk