

Board of Equalization
November 19, 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 Crownover, 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 Freshman, 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 #004816000 – deduct \$199.14 from tax year 2023 – clerical error regarding the acre count not being corrected when the error was reported to our office by the property owner; 2) Parcel #004816000 – deduct \$205.38 from tax year 2021 - clerical error regarding the acre count not being corrected when the error was reported to our office by the property owner; 3) Parcel #004816000 – deduct \$218.80 from tax year 2022 - clerical error regarding the acre count not being corrected when the error was reported to our office by the property owner; 4) Parcel #453204036 – deduct \$305.66 from tax year 2023 – clerical error regarding the property not being removed from the record when it was reported to the office that the property was located in Cass County. Freshman 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
004816000	\$39,555	\$42,349	\$25,086	Due to a clerical error the acre count was not updated in the computer system when part of the parcel was sold for highway right of way.
000076000	\$4,310	\$4,310	\$0	The mobile home was removed in 2023 but due to a clerical error the value was not updated to \$0 in the computer system for the 2024 assessment.

Crownover made a motion, seconded by Parsons, 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 19th day of November 2024.

Jennifer Bassinger
Otoe County Clerk