

Board of Equalization
May 6, 2025

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.

Chairman Sornson opened a public hearing regarding permissive exemption application submitted for 2025 by Great Plains Annual Conference of the United Methodist Church. The application for parcel #569553423 indicated that the property is used for the exempt category of religious organization. Christi Smallfoot, Otoe County Assessor, stated that the property had changed ownership and during the transition, the application for exemption was not filed before the deadline. She stated that a penalty of 10% of the tax due for the late period will be due. The penalty amount is \$132.90. The Otoe County Assessor provided a recommendation for approval on the application. There were no public comments, and the public hearing was closed. Freshman made a motion, seconded by Parsons, to approve the permissive exemption application submitted by Great Plains Annual Conference of the United Methodist Church. Voting aye were Parsons, Crownover, Cole, Sornson, and Freshman. Nay – none. Motion carried.

Ms. Smallfoot presented a tax list for acceleration of personal property for Twelve Ten Enterprises, Inc., Schedule #453203810 for tax year 2025 in the amount of \$1,275.34. Equipment located at 1655 S 11th St. had been sold on 3/31/25. Cole made a motion, seconded by Crownover, to approve a tax list acceleration. Cole made a motion, seconded by Crownover, to approve a tax list acceleration. Voting aye were Crownover, Cole, Sornson, Freshman, and Parsons. Nay – none. Motion carried.

Ms. Smallfoot presented the following tax list corrections: Correction No. 2025-011, Parcel# 000785000 for Ronald and Marilyn Reuter. Cole made a motion, seconded by Freshman, to approve the tax list corrections. Voting aye were Cole, Sornson, Freshman, Parsons, and Crownover. 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 on this 6th day of May 2025.

Jennifer Bassinger
Otoe County Clerk