

Board of Equalization
June 3, 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.

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

Parcel #	2024 Value	2025 value prior to change	2025 value after changes	Reason for change
001744000	\$1,869,273	\$1,869,273	\$1,876,528	The 2025 land value was not updated due to a computer error. The value has been updated and is equalized with other parcels with the same use.
000459500	\$19,240	\$14,011	\$0	The buildings are no longer and improvement on leased land due to being sold to the landowner.
004533500	\$47,769	\$64,283	\$77,372	Buildings formerly listed as IOLL ono 000459500 were added to this parcel due to being sold with the land.
999555862	\$73,720	\$0	\$0	The improvement value should have been exempted due to a permissive exemption granted for this parcel.

Freshman made a motion, seconded by Cole, to approve the board notice. 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, 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 3rd day of June 2025.

Jennifer Bassinger
Otoe County Clerk