

Board of Equalization
August 12, 2025

At 8:25 a.m. a meeting of the Board of Equalization was called to order by Vice-Chairman Rick Freshman. Answering present at roll call were Commissioner Freshman, Commissioner Parsons, Commissioner Crownover, and Commissioner Cole. Commissioner Sornson was absent.

Vice-Chairman Freshman informed the public in attendance that a current copy of the Open Meetings Act is located by the door of the courtroom.

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

Parsons 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 Parsons, Crownover, Cole, and Freshman. Nay – none. Motion carried.

Carol M. Wallman applied for homestead exemption in April 2025 and was denied due to selling the property on June 18, 2025. One of the requirements of qualifying for homestead exemption is owning the property between January 1 and August 15 of the current year. Ms. Wallman then purchased another home on July 15, 2025; within the timeframe of qualifying for homestead exemption. She sent a letter requesting that her homestead exemption application be reconsidered. Christi Smallfoot, Otoe County Assessor, presented a Notice of Reduction/Rejection of Homestead Exemption, Form 458R. Ms. Smallfoot explained the scenario, stated that the qualifications of homestead exemption were met, and recommended approval of the homestead exemption. Cole made a motion, seconded by Parsons, to approve a homestead exemption for Carol M. Wallman. Voting aye were Crownover, Cole, Freshman, and Parsons. Nay – none. Motion carried.

Vice-Chairman Freshman opened a public hearing regarding the Permissive Tax Exemption Application, Form 451NF, for parcel 000258000, as submitted by The Ambassador Nebraska City, Inc. Ms. Smallfoot explained that a 10% penalty is applied for the late filing; \$100 per month. The equals \$600 as the application was filed 6 months late. The penalty cannot be waived by the Board if properly applied. Ms. Smallfoot recommended a 27% exemption for tax year 2025. There were no public comments, and the public hearing was closed. Crownover made a motion, seconded by Cole, to approve the 27% permissive tax exemption and the \$600 late filing penalty for The Ambassador Nebraska City, Inc. Voting aye were Cole, Freshman, Parsons, and Crownover. Nay – none. Motion carried.

Vice-Chairman Freshman acknowledged receipt of the list of cemeteries located in Otoe County.

There being no further business to come before the Board at this time, and since all items on the agenda have been disposed of Vice-Chairman Freshman declared the meeting adjourned at 8:38 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 12th day of August 2025.

Jennifer Bassinger
Otoe County Clerk