

Board of Equalization  
February 13, 2018

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

Chairman Freshman informed the public in attendance that a current copy of the Open Meetings Act is posted on the south wall of the Courtroom.

Commissioner Hauptman made a motion, seconded by Commissioner Sornson to accept the agenda as posted. There being no further discussion Chairman Freshman called for a vote. Voting aye were Commissioners Freshman, Sornson, Hauptman and Speth. Nay – none. Motion carried.

Commissioner Sornson made a motion, seconded by Commissioner Hauptman to accept the minutes from the previous meeting and not have them read as each member was furnished with a copy of same. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Sornson, Hauptman, Speth and Freshman. Nay – none. Motion carried.

Chief Deputy County Attorney, John Palmtag, requested that the Board go into closed session to discuss ongoing litigation regarding a valuation settlement being offered for parcel #004290500. At 8:26 a.m. Commissioner Sornson made a motion, seconded by Commissioner Hauptman to go into closed to discuss pending litigation; closed session is necessary for the protection of public interest. Voting aye were Commissioners Hauptman, Speth, Freshman and Sornson. Nay –none. Motion carried. Chairman Freshman restated that pending litigation regarding Parcel #004290500 will be the only topic discussed while in closed session. The purpose for closed session is for the protection of public interest. In addition to the four board members, County Attorney Dave Partsch, Chief Deputy County Attorney John Palmtag, County Assessor Christi Smallfoot, County Clerk Janene Bennett and Administrative Assistant Jenny Bassinger were asked to remain in the meeting room.

At 8:34 a.m. Commissioner Sornson made a motion, seconded by Commissioner Hauptman to go back into regular session. Voting aye were Commissioners Speth, Freshman, Sornson and Hauptman. Nay – none. Motion carried. No action was taken while in executive session.

Commissioner Sornson made a motion, seconded by Commissioner Hauptman to agree with the proposed settlement regarding the valuation of Parcel #004290500 and to authorize Chief Deputy County Attorney Palmtag to offer the proposal to the landowner on behalf of the County. There being no further discussion, Chairman Freshman asked for a vote. Voting aye were Commissioners Freshman, Sornson, Hauptman and Speth. Nay – none. Motion carried.

County Assessor Christi Smallfoot presented a list of parcels that are being penalized for late filing of their tax exemption applications. The amount of penalties being assessed totaled \$2,148.00. She said the Board has no authority to waive the penalty; the report is being presented to the Board for notification purposes only per State Statute 77-202.

Ms Smallfoot presented the following six tax list corrections: 1) Parcel #999555240 - Add \$61.56 – accelerated taxes paid due to sale of mobile home; 2) Parcel #002768500 - Add \$214.44 to tax year 2016 – adjustment to homestead exemption amount; 3) Parcel #002768500 - Add \$169.36 to tax year 2017 – adjustment to homestead exemption amount; 4) Parcel #004633500 - Deduct \$780.32 from tax year 2016 – per TERC decision; 5) Parcel #999555396 - Deduct \$165.20 from tax year 2016 – correct clerical error regarding in lieu of tax amount; 6) Parcel #999555396 - Deduct \$166.74 from tax year 2017 – correct clerical error regarding in lieu of tax amount. Commissioner Hauptman made a motion, seconded by Commissioner Sornson to approve the tax list corrections as presented above.

There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Sornson, Hauptman, Speth 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 Freshman declared the meeting adjourned at 8:35 a.m.

I, Janene Bennett, 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 13<sup>th</sup> day of February 2018.

Janene Bennett  
Otoe County Clerk