

Board of Equalization
March 12, 2019

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 Parsons, Commissioner Freshman, Commissioner Speth and Commissioner Thurman.

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

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

Commissioner Parsons made a motion, seconded by Commissioner Freshman 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 Sornson called for a vote. Voting aye were Commissioners Parsons, Freshman, Speth, Thurman and Sornson. Nay – none. Motion carried.

Chairman Sornson opened a public hearing for consideration of approval of permissive tax exemption applications. The applications were submitted in 2018 and were currently found by the Assessor's office as being misfiled. The application was submitted by The Franciscan Sisters of the Sorrowful Mother for parcels: #001426000, #001427500 and #003268500. Ms. Smallfoot recommended approval of the applications submitted. The applications state that the property will be used for a mother house and space for prayer, vocational growth, spiritual studies and enrichment. Being no further discussion, Chairman Sornson closed the public hearing. Commissioner Parsons made a motion, seconded by Commissioner Freshman to agree with the Assessor's recommendation to approve the applications for tax exemption as submitted by The Franciscan Sisters of the Sorrowful Mother. Chairman Sornson called for a vote. Voting aye were Commissioners Freshman, Speth, Thurman, Sornson and Parsons. Nay – none. Motion carried.

Ms. Smallfoot provided information in regards to a request, submitted on behalf of Kimmel Orchard & Vineyard Educational Foundation, Inc., for a waiver to consider property tax exemption. The letter states the incorrect forms were submitted for parcels: #005004000, #005004500, #005003500 and #453201286 and would request a waiver allowing the assessor to review the property tax exemption applications. Ms. Smallfoot stated that Kimmel Orchard & Vineyard Educational Foundation, Inc. had not applied for tax exemption for the above stated parcels, but had submitted applications for four different parcels. She explained that by approving the waiver, would not approve the tax exemption, but would authorize her to review the applications. The approval or denial of the tax exemption would be discussed at a future date. Commissioner Parsons made a motion, seconded by Commissioner Freshman, to approve the waiver request submitted by Kimmel Orchard & Vineyard Education Foundation, Inc. and authorize Assessor, Christi Smallfoot, to review the application for consideration of tax exemption. There being no further discussion, Chairman Sornson called for a vote. Voting aye were: Commissioners Speth, Thurman, Sornson, Parsons and Freshman. Nay - none. Motion carried.

Assessor Smallfoot presented a tax list correction for personal property, ID 453203214 due to clerical error when entering the values. The value was listed as \$25,000 and the correct amount is \$2,500, decreasing the 2018 tax roll \$286.50. Commissioner Freshman made a motion, seconded by Commissioner Parsons to approve the tax list correction as presented. Being no further discussion, Chairman Sornson called for a vote. Voting aye were: Commissioners Thurman, Sornson, Parsons, Freshman and Speth. Nay – none. Motion carried.

Ms. Smallfoot also presented the following five tax list corrections for tax year 2019 as a result of tax acceleration collections received from the sale of mobile homes: 1) Add \$208.42 to Parcel

#999555109 owned by Mothership Homeco Various, LLC; 2) Add \$67.08 to Parcel #000046500 owned by Nebraska City MHP, LLC.; 3) Add \$254.88 to Parcel #000057600 owned by Scott Hobbie; 4) Add \$849.06 to Parcel #99955541 owned by Mothership Home Sales, LLC; 5) Add \$248.58 to Parcel #999555332 owned by Mothership Homeco Various, LLC. Commissioner Freshman made a motion, seconded by Commissioner Parsons to approve the tax list corrections due to tax accelerations as stated above. There being no further discussion, Chairman Sornson called for a vote. Voting aye were Commissioners Sornson, Parsons, Freshman, Speth and Thurman. 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 8:37 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 March 2019.

Jennifer Bassinger
Otoe County Clerk