

Board of Equalization  
April 23, 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 Parsons made a motion, seconded by Commissioner Freshman 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 Freshman made a motion, seconded by Commissioner Thurman 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.

Christi Smallfoot, County Assessor, presented the following tax list corrections: 1) Parcel #004832000 – Deduct \$543.68 from tax year 2018 – Clerical error 2) Parcel #002025100 – Add \$473.26 to tax year 2018 – error in ownership transfer while processing parcel split. 3) Parcel #999554170 - Add \$53.40 to tax year 2019– accelerated taxes paid due to sale of mobile home 4) Parcel #999554351 – Add \$244.88 to tax year 2019 – accelerated taxes paid due to sale of mobile home. Commissioner Parsons made a motion, seconded by Commissioner Speth to approve the tax list corrections as presented above. There being no further discussion, Chairman Sornson called for a vote. Voting aye were Commissioners Freshman, Speth, Thurman, Sornson and Parsons. Nay – none. Motion carried.

Jerry Stilmock, Attorney, was present to discuss the intent to tax the City of Syracuse for parcel #004693500. He presented a memorandum, a narrative testimony and a deed. Dane Simonsen, a Civil Engineer with JEO Consulting Group, Inc., read a portion of the narrative testimony. The City of Syracuse purchased the property to establish a well field. Currently, a large portion of the land is being leased as farm ground. The intent to tax was issued by the County Assessor based on information she had about the farm lease and irrigation. She had requested documentation to show the property being used for public use and had not received any information prior to the deadline to issue the intent to tax. She has researched the ground well registration and discovered that there are 5 wells on the property. She stated that although the predominate use appears to be farm ground, the land's primary use is for a well field. She noted that a similar situation was heard in York Co. vs York and found to be exempt by the Nebraska Supreme Court. She recommended that the parcel be exempt from real estate tax. Commissioner Parsons asked if there was a projected completion date for the wells. Mr. Stilmock indicated that there is not a set completion date and the city is moving as quickly as possible for the citizens of Syracuse. Commissioner Parsons asked if the entire parcel would be used for well fields. Mr. Stilmock responded that the city may need to drill in other areas of the property if the wells fail or test high for nitrates. Commissioner Parsons made a motion, seconded by Commissioner Speth to accept the Assessor's recommendation of tax exemption for the property. 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.

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 8:48 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 23<sup>rd</sup> day of April 2019.

Jennifer Bassinger  
Otoe County Clerk