

Board of Equalization
June 11, 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 Freshman, Commissioner Speth and Commissioner Thurman. Absent: Commissioner Parsons.

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

Commissioner Thurman made a motion, seconded by Commissioner Speth, 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 Freshman, Speth, Thurman and Sornson. Nay – none. Motion carried.

Chairman Sornson opened a public hearing for considering approval of the permissive tax exemption application submitted by Ministerio Internacional Dios Es Amor, Inc. for real property Parcel #005435000. The application listed the use of the property as for worship and bible study. Otoe County Assessor, Christi Smallfoot, reported that the property meets the five point test to determine tax exemption and recommends the approval of the tax exemption. There being no public comment, the public hearing was closed. Commissioner Freshman made a motion seconded by Commissioner Speth to approve the tax exemption application. Commissioner Sornson called for a vote. Voting aye were Commissioners Speth, Thurman, Sornson and Freshman. Nay – none. Motion carried.

The assessor presented the following tax list corrections for centrally assessed property for Black Hills Nebraska Gas: 1) Deduct \$3,429.98 to tax year 2009; 2) Add \$1,663.32 to tax year 2010; 3) Add \$4,143.06 to tax year 2011; 4) Add \$455.10 to tax year 2012; 5) Add \$403.42 to tax year 2013; 6) Add \$417.14 to tax year 2014; 7) Add \$278.28 to tax year 2015; 8) Add \$217.00 to tax year 2016; 9) Add \$164.08 to tax year 2017. Mrs. Smallfoot reported that this is state assessed property and the company appealed for 2009-2018. There are corrections for all years except 2018 because there was no change for that year. The funds received from the additions, will be redistributed by the County Treasurer. Commissioner Freshman made a motion, seconded by Commissioner Thurman to approve the tax list corrections as presented above. There being no further discussion, Chairman Sornson called for a vote. Voting aye were Commissioners Thurman, Sornson, Freshman and Speth. Nay – none. Motion carried.

Any changes in property valuations that are brought to the attention of the Assessor after March 19th, are required to be reported to the Board of Equalization. Mrs. Smallfoot presented a list of eleven parcels that were overvalued or undervalued; then adjusted with corrections. She stated that most are land value related. Commissioner Freshman made a motion, seconded by Commissioner Speth to agree with the Assessor's adjustments. There being no further discussion, Chairman Sornson called for a vote. Voting aye were Commissioners Sornson, Freshman, Speth and Thurman. Nay – none. Motion carried. The Assessor will send a Notice of Valuation Change to the landowners on behalf of the Board of Equalization. The report is being held on file in the County Clerk's office.

County Attorney, Jenniffer Panko-Rahe, spoke in regards to the American Meter properties. An appraisal of the property was completed and the Assessor has received an Offer to Confess Judgement in pending TERC cases. In previous years, American Meter has protested the value of two properties. The requested values of the properties on the prior protest were \$1,200,000.00 for the main plant and \$1,000,000 for the East plant. The previous value as assessed by Otoe County were

\$5,424,990 for the main building and \$1,765,670 for the East building. The appraisal values are \$5,212,964 and \$1,049,890. The Offer to Confess Judgement is an agreeance to the value of the appraisal. The Assessor feels the appraisal is fair and believes the value would be upheld if the protest were to go to TERC. Commissioner Thurman made a motion, seconded by Commissioner Freshman to accept the Offer to Confess Judgement. There being no further discussion, Chairman Sornson called for a vote. Voting aye were Commissioners Freshman, Speth, Thurman and Sornson.

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 8:42 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 11th day of June 2019.

Jennifer Bassinger
Otoe County Clerk