

Board of Equalization  
August 13, 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 by the door in the courtroom. Additional copies are available upon request.

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.

The Assessor presented tax list corrections: 1) Add \$194.37 to property owned by OPPD in lieu of tax payment - to balance the Treasurer's receipts for actual taxes collected; 2) Deduct \$3414.82 from parcel #003050000, owned by American Meter – per final order and decision before the TERC for 2017 tax year; 3) Deduct \$10,720.88 from parcel #003051000, owned by American Meter – per final order and decision before the TERC for 2017 tax year; 4) Deduct \$3,372.76 from parcel #003050000, owned by American Meter - per final order and decision before the TERC for 2018 tax year; 5) Deduct \$10,588.78 from parcel #003051000, owned by American Meter - per final order and decision before the TERC for 2018 tax year. Ms. Smallfoot also submitted a correction for Black Hills NE Gas Utility Co, LLC – a tax list correction of \$4,311.42 was submitted to the board on 6-11-19; the corrected value is \$4,418.34; an increase of \$106.92. Commissioner Speth made a motion, seconded by Commissioner Thurman to approve the tax list correction as presented by the County Assessor. There being no further discussion, Chairman Sornson called for a vote. Voting aye were Freshman, Speth, Thurman, Sornson and Parsons. Nay – none. Motion carried.

County Assessor, Christi Smallfoot, said that she is requesting board approval to send out notices for a change in valuation to three landowners regarding the following three parcels: \$6,990 was added to the value of Parcel #005667500 due to an exempt property being sold to a non-exempt entity on or after January 1<sup>st</sup> and on or before levy date; \$52,100 was added to Parcel #999555612 due to an exempt property being sold to a non-exempt entity on or after January 1<sup>st</sup> and on or before levy date; \$3,620 was added to Parcel #005561000 due to exempt property being sold to a non-exempt entity on or after January 1<sup>st</sup> and on or before levy date. Commissioner Parsons made a motion, seconded by Commissioner Freshman to direct the County Assessor to send a Notice of Change in Valuation to the affected landowners on behalf of the Board of Equalization. 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.

Chairman Sornson acknowledged receipt of the list of 37 cemeteries located in Otoe County, all of which are exempt from property taxes.

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 this meeting adjourned at 8:31 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 13<sup>th</sup> day of August 2019.

Jennifer Bassinger  
Otoe County Clerk