

Board of Equalization
April 14, 2020

At 8:33 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 Parsons, 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 Thurman to accept the agenda as posted. There being no further discussion Chairman Sornson called for a vote. Voting aye were Commissioners Sornson, Freshman, Parsons, Speth, and Thurman. Nay – none. Motion carried.

Commissioner Speth 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 Freshman, Parsons, Speth, Thurman, and Sornson. Nay – none. Motion carried.

Chairman Sornson opened a public hearing for to hear from entities who submitted permissive tax exemption applications for tax year 2020. The Assessor's recommendation was to approve all applications with the exception of: 1) Parcel #000714500: Denied - parcel is for sale and no longer occupied; 2) Parcel #0055285: Approval of a portion; 3) Parcel #005527500: Approval of a portion - parking lot to the West of the building partial exemption for use as charitable; 4) Parcel #002971000: Denied - property sold; 5) Parcel #005004500: Denied – Does not meet the five part statutory test for exemption due to not being exclusively for ownership; 6) Parcel #453201286: Denied - Personal property located at property and does not meet the five part statutory test for exclusive use as charitable or educational; 7) Parcel #004554000: Denied – Does not meet the five part statutory test for exemption; 8) Parcel #005003500: Approval of a portion – Exemption approved for a portion of property that is used as a research center; 9) Parcel #005004000: Approve of a portion: partial exemption of home, garage and first acre for use by interns; 10) Parcel #000658500: Approve a portion: partial exemption of first acre and residence for use by interns; 11) Parcel #999554236: Denied – residence is not occupied by pastor; 12) Parcel #005155500: Denied – for sale with contract pending as of 4/10/20, vacant and not used for educational purpose; 13) Parcel #002383000: Approval of a portion – portion of the building used as a dental clinic that is not exempt, portion used for exempt purpose is not taxed. Tim Moll, Tyler Vock and Ernie Wyneth spoke about the educational uses of the Kimmel Orchard parcels. Commissioner Parsons made a motion, seconded by Commissioner Speth, to agree with the County Assessor's recommendations to approve or deny the applications as presented. There being no further discussion, Chairman Sornson called for a vote. Voting aye were Commissioners Parsons, Speth, Thurman, Sornson and Freshman. Nay – none. Motion carried.

Christi Smallfoot, County Assessor, presented the following tax list corrections to the board: 1) Parcel #004711500 – deduct \$2,535.82 from tax year 2017 – per TERC order, 2017 value adjusted; 2) Personal Property #453203324 – deduct \$172.74 from tax year 2019 – due to clerical error, 259 exemption credit was not applied to schedule for 2019 assessment. Commissioner Thurman made a motion, seconded by Commissioner Freshman to approve the tax list corrections as presented. There being no further discussion, Chairman Sornson called for a vote. Voting aye were Commissioners Speth, Thurman, Sornson, Freshman and Parsons. Nay – none. Motion carried.

Letters were received the following entities in regards to taxable status of property:

- 1) City of Nebraska City: Parcel #999555526
- 2) City of Syracuse: Parcel #004693500
- 3) Palmyra School District: Parcel #002196500

The entities are requesting that the parcels be exempt from taxation. Ms. Smallfoot, County Assessor, stated that she recommends that the properties should not be taxed for the following reasons:

- 1) City of Nebraska City – the property is no longer leased
- 2) City of Syracuse - the letter was sent in error
- 3) Palmyra School District – the home was torn down and the garage is used for storage of equipment.

Commissioner Parsons made a motion, seconded by Commissioner Speth, to agree with the Assessor's recommendation to not tax the parcels for the 2020 tax year. Chairman Sornson called for a vote. Voting aye were Commissioners Thurman, Sornson, Freshman, Parsons and Speth. 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 9:04 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 14th day of April, 2020.

Jennifer Bassinger/Otoe County Clerk