

Board of Equalization  
January 26, 2021

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 Parsons. Absent were Commissioner Thurman and Commissioner Crownover.

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, Freshman, and Parsons. 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 Freshman, Parsons, and Sornson. Nay – none. Motion carried.

Christi Smallfoot, County Assessor, presented the following tax list corrections to the board: 1) Parcel #004572500 – deduct \$1,440.10 from tax year 2020 – governmental property used for community development; 2) Parcel #999554537 – deduct \$2,184.10 from tax year 2020 – property was put on tax roll due to being leased. The lease was not in effect as of January 1, 2020 so the property should have been exempt for 2020. Being held for public purpose for well fields and buffer for shooting range; 3) Parcel #569552114 – add \$1420.78 to tax year 2021 – accelerated taxes paid due to the sale of mobile home; 4) Parcel #999555618 – add \$157.22 to tax year 2021 – accelerated taxes paid due to the sale of mobile home; 5) Parcel #999555619 – add \$187.62 to tax year 2021 – accelerated taxes paid due to the sale of mobile home; 6) Parcel #999555620 – add \$227.14 to tax year 2021 – accelerated taxes paid due to the sale of mobile home. Commissioner Freshman made a motion, seconded by Commissioner Parsons, to approve the tax list corrections as presented. Voting aye were Commissioners Parsons, Sornson and Freshman. Nay – none. Motion carried.

Ms. Smallfoot presented six applications for tax exemption from real estate and personal property in 2020. She noted that her recommendation is to approve portions of several applications and to deny exemption for several of the applications. By statute, a public hearing to hear comments regarding the approval or disapproval of tax exemptions must be held by June 1, 2021. The public hearing will be scheduled for a future date.

Six qualifying nonprofit organizations submitted applications for tax exemption on motor vehicles. They include: Syracuse Area Health, Evangelical Lutheran Good Samaritan Society, Girl Scout Spirit of Nebraska, Heartland Church Network, First Baptist Church, and Lourdes Central Catholic School. Commissioner Parsons made a motion, seconded by Commissioner Freshman, to approve the motor vehicle applications as presented. Voting aye were Commissioners Sornson, Freshman, and Parsons. 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 8:32 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 26<sup>th</sup> day of January 2021.

Jennifer Bassinger/Otoe County Clerk