

Board of Equalization
March 27, 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, 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, Parsons, Thurman, and Crownover. 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, Thurman, Crownover, and Sornson. Nay – none. Motion carried.

Christi Smallfoot, County Assessor, presented the following tax list corrections to the board: 1) Parcel #004741000 – add \$935.26 to tax year 2018 – Homestead exemption changed from 70% of the amount allowed to 10% after income verification by the NE Dept. of Revenue; 2) Parcel #999555531 – add \$497.96 to tax year 2021 – accelerated taxes paid due to the sale of mobile home; 3) Parcel #999555621 – add \$143.28 to tax year 2021 – accelerated taxes paid due to the sale of mobile home; 4) Parcel #999554351 – add \$210.70 to tax year 2021 – accelerated taxes paid due to the sale of mobile home; 5) Parcel #000068600 – add \$137.34 to tax year 2021 – accelerated taxes paid due to the sale of mobile home; 6) Parcel #999554352 – add \$73.58 to tax year 2021 – accelerated taxes paid due to the sale of mobile home; 7) Parcel #999555171 – add \$83.86 to tax year 2021 – accelerated taxes paid due to the sale of mobile home; 8) Parcel #000020500 – add \$74.04 to tax year 2021 – accelerated taxes paid due to the sale of mobile home; 9) Parcel #000025500 – add \$121.12 to tax year 2021 – accelerated taxes paid due to the sale of mobile home. Commissioner Thurman made a motion, seconded by Commissioner Parsons, to approve the tax list corrections as presented. Voting aye were Commissioners Parsons, Thurman, Crownover Sornson and Freshman. Nay – none. Motion carried.

Commissioner Parsons made a motion, seconded by Commissioner Freshman, to approve a motor vehicle tax exemption application submitted by CHI Health St. Mary's. Voting aye were Commissioner Thurman, Crownover, Sornson, Freshman, and Parsons. Nay – none. Motion carried.

Ms. Smallfoot, Otoe County Assessor, presented six application submitted by Kimmel Orchard & Vineyard Educational Foundation, Inc. for tax exemption from real estate and personal property tax for tax year 2021. Max Rodenbug, attorney representing Kimmel Orchard, spoke to the Board via Zoom. Ms. Smallfoot indicated that her recommendation is approval of a portion for three parcels: #000658500, #005003500, & #005004000 and denial for two parcels: #005004500, & #004554000, and personal property schedule #453201286. The Assessor stated that the denied parcels do not meet the five-part statutory test for exclusive use as charitable or educational. Commissioner Thurman made a motion, seconded by Commissioner Crownover, to approve the Assessor's recommendation on the applications. Voting aye were Commissioners Crownover, Sornson, Freshman, Parsons, and Thurman. 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 8:35 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 27th day of April, 2021.

Jennifer Bassinger/Otoe County Clerk