

Board of Equalization
June 22, 2021

At 10:00 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 and Commissioner Thurman. Also, in attendance were the Otoe County Assessor, Christi Smallfoot, and County Clerk, Jennifer Bassinger.

Chairman Sornson informed the public in attendance that a current copy of the Open Meetings Act is posted. Additional copies are available upon request.

Parsons made a motion, seconded by Thurman to accept the agenda as posted. Voting aye were Sornson, Parsons and Thurman. Nay – none. Motion carried.

Thurman made a motion, seconded by Parsons to approve the minutes from the previous meeting and not have them read as each member was furnished with a copy of the same. Voting aye were Thurman, Parsons and Sornson. Nay – none. Motion carried.

Pursuant to Nebraska Public Meeting laws, notice of said meeting was posted in the County Clerk's Office and submitted for publication in the June 15th, 2021, edition of the Nebraska City News Press. As prescribed by State Statute 77-1502, the Board of Equalization has set the following three dates for hearing and acting upon valuation protests: June 22, 2021; July 6, 2021 and if it becomes necessary, July 20, 2021 with final determinations on July 20, 2021.

Chairman Sornson acknowledged receipt of the Assessor's three-year plan for assessing properties.

In preparation for conducting the protest hearings, County Assessor, Christi Smallfoot presented general documents as evidence of record. Copies of Exhibits A thru F are attached and identified as evidence for the 2021 valuation hearings. Exhibits G thru K are kept current and on file for inspection in the County Assessor's Office. These documents and manuals were used to determine the valuation of real property in Otoe County and are listed below.

- Exhibit A) Certification of the Completion of 2021 Assessment Roll to County News Media by County Assessor including the 2021 Level of Value
- Exhibit B) 2021 Findings and Order as determined by the Nebraska Tax Equalization and Review Commission
- Exhibit C) 2021 Agricultural Land Values by Market Area for Otoe County
- Exhibit D) 2021 Otoe County Agricultural Market Area Map
- Exhibit E) Ag Ground Sales Sheet used to set 2021 values
- Exhibit F) Office Policy and Procedures for the Otoe County Assessor's Office
- Exhibit G) Otoe County 2021 Reports and Opinions of the Property Tax Administrator
- Exhibit H) Nebraska Ag Land Valuation Manual
- Exhibit I) Nebraska Assessor's Reference Manual
- Exhibit J) Marshall and Swift Residential and Commercial Cost Manual
- Exhibit K) Volume 4A – Nebraska Statutes – Chapter 77

In addition, the County Clerk submitted Exhibits L thru N.

- Exhibit L) Copy of instruction letter dated June 1, 2021 addressed to taxpayers advising them on procedures for filing protests, including a list of acceptable documentation to validate protest.
- Exhibit M) Copy of Public Notice informing taxpayers of the dates set by the Board of Equalization to hear and act upon valuation protests.

Exhibit N) Copy of Agenda that was posted listing the dates and times the Board of Equalization will meet to hear and/or act upon valuation protests including a list of scheduled appointments

Thurman made a motion, seconded by Parsons to accept Exhibits A thru N as presented for tax year 2021. Voting aye were Parsons, Sornson, and Thurman. Nay – none. Motion carried.

Christi Smallfoot, County Assessor, presented the following board notices:

Parcel #	Reason for change
004456500	2021 Assessed value was incorrect due to clerical error when transferring value in computer system. Adjusted value to previous value.
999554680	Adjusted value of outlying parcel acres due to being land locked
999554887	Adjusted value of parcel as outlying acres to adjoining parcel in same ownership
000378500	Adjusted land value to reflect agricultural use of parcel
002039000	Corrected acreage breakdown as outlying acres to adjoining parcel
999554853	Adjusted land value to reflect agricultural use of parcel contiguous to adjoining parcel
999553352	Adjusted land value to reflect agricultural use of parcel contiguous to adjoining parcel
200046180	Corrected land use acres per FSA map and valued per ag land values in market area
999555264	Corrected land use acres per FSA map and valued per ag land values in market area
004221500	Adjusted land value to be equalized with agricultural parcels in the market area. Owns and farms adjoining 149.96 acres

A complete list of board notices with value changes is on file in the County Clerk's office. Thurman made a motion, seconded by Parsons, to approve the board notices as presented. Voting aye were Sornson, Thurman, and Parsons. Nay – none. Motion carried.

The board held protest hearings and the following individuals were present to give testimony on their individual protest:

Name	Exhibit #	Parcel #
Curtis and Kathy Martin	21-1	000840500

Board recessed at 10:18 a.m. and reconvened at 10:21 a.m.

Doug Delhay	21-2	001902000
John and Jane Jenkins	21-3	999554407
Michael Harvey representing Whitetail Hollow HOA	21-4	001061500

Board recessed at 10:50 a.m. and reconvened at 10:55 a.m.

Mary Causgrove	21-5	004365500
Craig Bolz	21-6	003535500

Board recessed at 11:18 a.m. and reconvened at 11:22 a.m.

Donald Reeves	21-7	003839500
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Board recessed at 11:28 a.m. and reconvened at 11:54 a.m.

Sheila Walters, Executor	21-8	003247500
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This concluded the protest hearings for June 22, 2021

There being no further appointments, Chairman Sornson recessed the Board of Equalization meeting at 12:05 p.m. The Board will reconvene at 10:00 a.m. on July 6, 2021.

I, Jennifer Bassinger, Otoe County Clerk, do hereby certify that the above minutes were taken by me and are true and correct to the best of my knowledge. I therefore set my hand and affix my seal this 22nd day of June, 2021.

Jennifer Bassinger – Otoe County Clerk

**Board of Equalization
July 6, 2021**

At 10:00 a.m. the Otoe County Board of Equalization reconvened and was called to order by the Chairman of the Board, Jerad Sornson. Answering present at roll call were Commissioner Sornson, Commissioner Thurman and Commissioner Crownover. Also, in attendance were the Otoe County Assessor, Christi Smallfoot, and County Clerk, Jenny Bassinger.

Chairman Sornson informed the public in attendance that a current copy of the Open Meetings Act is posted. Additional copies are available upon request.

Thurman made a motion, seconded by Crownover to accept the agenda as posted. Voting aye were Sornson, Thurman and Crownover. Nay – none. Motion carried.

Thurman made a motion, seconded by Crownover, to approve a motor vehicle exemption application submitted by American Legion Post 8. Voting aye were Thurman, Crownover, and Sornson. Nay – none. Motion carried.

Christi Smallfoot, County Assessor, presented the following board notices:

Parcel #	Reason for change
003722000	Owns adjoining farmland. Adjusted value to reflect agricultural use
999555301	Owns adjoining parcel. Adjusted value to reflect agricultural use per FSA certification.
002683500	Owns adjoining 235.66 ac farm. Adjusted value to reflect agricultural value per use.
999553915	Removed homesite acre and adjusted as outlying acres to adjoining rural residential parcel.
000836500	Overvalued due to clerical error when applying percentage increase to parcels per mass appraisal.

A complete list of board notices with value changes is on file in the County Clerk's office. Thurman made a motion, seconded by Crownover, to approve the board notices as presented. Voting aye were Crownover, Sornson, and Thurman. Nay – none. Motion carried.

The board held protest hearings and the following individuals were present to give testimony on their individual protest:

Name	Exhibit #	Parcel #
Mark Stubbendeck	21-9	001059000
Randy Emry	21-12	999554981
Boyd Heritage Farm	21-10	999555169
Ardell & James Simrell	21-11	000727500

Board recessed at 10:46 a.m. and reconvened at 10:55 a.m.

Louis Adkins	21-13	004725000
Frontier Cooperative Co.	21-14	720041266

Board recessed at 11:23 a.m. Louis Stukenholtz was scheduled for an 11:40 a.m. appointment and was not present. The Board recessed for lunch at 11:50 a.m. and reconvened at 12:54 p.m. Chairman Sornson called for an updated roll call. Present were Sornson, Freshman, and Crownover.

Ryan McIntosh	21-17	999555751
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Board recessed at 1:01 p.m. and reconvened at 1:03 p.m.

Glenda Willnerd	21-18	000879000
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Robert & Jennifer Richardson (by phone)	21-19	999553912
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Board recessed at 1:31 p.m. and reconvened at 1:33 p.m.

Scott Winkler	21-20	000708000
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Board recessed at 1:43 p.m. and reconvened at 1:57 p.m. Chairman Sornson called for an updated roll call. Present were Sornson, Freshman, Crownover, and Parsons.

Trevor Houghton	21-21	003320500
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Adrian Isaacs	21-22	005308500
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Board recessed at 2:23 p.m. and reconvened at 2:33 p.m. Vice-Chairman Freshman called for an updated roll call. Present were Freshman, Parsons and Crownover.

Jerry & Tammy Moeller (by phone)	21-23 and 21-24	004022500 and 004023500
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Clayton Johnson	21-25	002723500
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David and Linda Willson	21-30	000845000
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Patrick & Kelly Christiansen	21-26	004450500
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Board recessed at 3:17 p.m. and reconvened at 3:38 p.m.

Frank McMullen	21-27	003944500
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Nicholas Bronzan	21-28	002602000
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D. Eric & Kristina Willson	21-31	000845500
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This concluded protest hearings for July 6, 2021.

There being no further business to come before the Board of Equalization, Vice-Chairman Freshman recessed the meeting at 4:19 p.m. and to be reconvened at 9:30 a.m. on July 20, 2021.

I, Jennifer Bassinger, Otoe County Clerk, do hereby certify that the above minutes were taken by me and are true and correct to the best of my knowledge. I therefore set my hand and affix my seal this 6th day of July, 2021.

Jennifer Bassinger – Otoe County Clerk

**Board of Equalization
July 20, 2021**

At 9:30 a.m. the Otoe County Board of Equalization reconvened and was called to order by the Vice-Chairman of the Board, Rick Freshman. Answering present at roll call were Commissioner Freshman, Commissioner Thurman and Commissioner Crownover. Also, in attendance were the Otoe County Deputy Assessor, Rayna Lane, and County Clerk, Jenny Bassinger.

Vice-Chairman Freshman informed the public in attendance that a current copy of the Open Meetings Act is posted. Additional copies are available upon request.

Thurman made a motion, seconded by Crownover to accept the agenda as posted. Voting aye were Freshman, Thurman and Crownover. Nay – none. Motion carried.

The following personal property tax waiver applications were received and presented to the board:

Exhibit #21-070 filed by Dimitrios and Laura Hametis and

Exhibit #21-071 filed by Todd's Golf, LLC.

Thurman made a motion, seconded by Crownover, to approve the imposed penalty as applied by the Assessor. Voting aye were Thurman, Crownover, and Freshman. Nay – none. Motion carried.

The board held protest hearings and the following individual was present to give testimony on their individual protest:

Name	Exhibit #	Parcel #
Christopher Ely	21-67	999555603
Christopher Ely	21-68	999554341

NO APPOINTMENTS

Listed below are protests that were filed by taxpayers who did not request a public hearing before the Board of Equalization but were reviewed and considered individually:

Name	Exhibit #	Parcel #
Charles & Julie Cole	21-29	004156000
Jeff Bartek	21-32	999554641
Carrie Myers	21-33	002014500
Douglas Patton	21-34	000298500
Joyce Kinnison	21-35	004956000
John & Constance Motsinger	21-36	003327500
Robert Volker	21-37	000383500
Tim & Amy Frederick	21-38	999554465
Colton Hansen	21-39	002874500
Edgar & L. Gail Wurtele	21-40	999555535
Robert Wulf	21-41	999554442
Justin & Toni England	21-42	999555246
Brandon & Lacey Glasford	21-43	004076500
Gynae Bantz	21-44	004142000
Allan & Tammy Jeanneret	21-45	000640500
Debra Dubas	21-46	002478000
Linda Gibbs	21-47	005189500
Jeff Rodgers	21-48	569552163
Jacob Royal	21-49	004712000
Dean Scheideler	21-50	999555250
Jo Kreitman	21-51	001899500
Jo Kreitman	21-52	001901500
Dean Wellensiek	21-53	999553965
Terry Petersen	21-54	004633500
Nicole Calkins	21-55	005639500
Jason Poskochil	21-56	002275500
David Teten	21-57	003318000
Brian & Kimberly Zech	21-58	004802000

Bel Fury Investment Group, LLC	21-59	002588500
Keri Hincker	21-60	002724000
BAKOG, LLC %Gregg Zahn	21-61	999555013
BAKOG, LLC %Gregg Zahn	21-62	999554416
BAKOG, LLC %Gregg Zahn	21-63	999554432
BAKOG, LLC %Gregg Zahn	21-64	999554427
BAKOG, LLC %Gregg Zahn	21-65	999555012
BAKOG, LLC %Gregg Zahn	21-66	999554431
Harvey Varenhorst	21-69	004290500

A complete copy of all filed protests will be held on file in the Otoe County Clerk's office.

Having reviewed all protests numbered 21-01 through 21-69 and taking into consideration the contents of Exhibit A through N entered as evidence of record at the opening of the hearings on June 22, 2021, along with all other evidence presented by individuals on a case-by-case basis, Commissioner Crownover made a motion, seconded by Commissioner Thurman to agree with the Assessor's recommendation for Exhibits 21-01 through 21-69. There being no further discussion, Vice-Chairman Freshman called for a vote. Voting aye were Commissioners Crownover, Freshman and Thurman. Nay- none. Motion carried.

Listed below are the determinations for each parcel that was protested:

21-01 Curtis & Kathryn Martin- Parcel #000840500: Accept Assessor's recommendation to set the value at \$177,670. No Change

21-02 Douglas & Mary Delhay – Parcel #001902000: Accept Assessor's recommendation to set the value at \$261,580. Adjusted land value to reflect agricultural use per FSA map and certification

21-03 John & Jane Jenkins – Parcel #999554407: Accept Assessor's recommendation to set the value at \$72,000. No change

21-04 Whitetail Hollow Homeowners Association – Parcel #001061500: Accept Assessor's recommendation to set the value at \$18,680. Corrected road acres in land use and valued remaining outlying rural residential acres.

21-05 Mary Causgrove – Parcel #004365500: Accept Assessor's recommendation to set the value at \$122,690. No change

21-06 Craig Bolz – Parcel #003535500: Accept Assessor's recommendation to set the value at \$133,780. No change

21-07 Donald & Susan Reeves – Parcel #003839500: Accept Assessor's recommendation to set the value at \$231,710. Adjusted land value to reflect agricultural use per FSA map and certification

21-08 Kenneth & Ruth Wiles – Parcel #003247500: Accept Assessor's recommendation to set the value at \$111,850. Corrected basement to minimal finish and adjusted value

21-09 Mark C. Stubbendeck – Parcel #001059000: Accept Assessor's recommendation to set the value at \$292,420. Adjusted land value to agricultural use as feed lot and cattle grazing per FSA map and certification

21-10 Boyd Heritage Farms, LLC – Parcel #999555169: Accept Assessor's recommendation to set the value at \$226,870. Adjusted land value to reflect flood damage

21-11 Ardell & James Simrell – Parcel #000727500: Accept Assessor's recommendation to set the value at \$122,200. After review, corrected information and adjusted value to market

21-12 Randy Emry – Parcel #999554981: Accept Assessor's recommendation to set the value at \$59,600. Adjusted land value to agricultural use per FSA map and certification.

21-13 Louis & Diane Adkins – Parcel #004725000: Accept Assessor's recommendation to set the value at \$242,600. Adjusted land value to reflect agricultural use per FSA map and certification.

21-14 Frontier Cooperative Co. – Parcel #999553758: Accept Assessor's recommendation to set the value at \$2,734,551. Corrected bushel capacity and per bushel cost adjusted value per cost tables.

21-15 Louis Stukenholtz – Parcel #569552821: Accept Assessor's recommendation to set the value at \$91,840. Adjusted land value to reflect flood damage

21-16 Louis Stukenholtz – Parcel #004511000: Accept Assessor's recommendation to set the value at \$126,740. Adjusted land value to reflect flood damage

21-17 Ryan & Leslie McIntosh – Parcel #999555751: Accept Assessor's recommendation to set the value at \$50,980. Property class was changed to rural residential for 2021 assessment. After review, it was determined the parcel is currently only used for agricultural purposes. Adjusted value to reflect agricultural land values in market area.

21-18 Glenda Willnerd – Parcel #000879000: Accept Assessor's recommendation to set the value at \$592,010. No change

21-19 Robert & Jennifer Richardson – Parcel #999553912: Accept Assessor's recommendation to set the value at \$285,000. No change

21-20 Scott Winkler – Parcel #000708000: Accept Assessor's recommendation to set the value at \$20,530. Adjusted depreciation per condition of SFR and valued per cost table.

21-21 Trevor & Melinda Houghton – Parcel #003320500: Accept Assessor's recommendation to set the value at \$426,830. No change

21-22 Adrian Isaacs – Parcel #005308500: Accept Assessor's recommendation to set the value at \$235,030. No change

21-23 Jerry & Tammy Moeller – Parcel #004022500: Accept Assessor's recommendation to set the value at \$94,010. No change

21-24 Jerry & Tammy Moeller – Parcel #004023500: Accept Assessor's recommendation to set the value at \$48,750. No change

21-25 Clayton & Barbara Johnson – Parcel #002723500: Accept Assessor's recommendation to set the value at \$69,740. Adjusted depreciation to reflect condition and repairs needed.

21-26 Patrick & Kelley Christiansen – Parcel #004450500: Accept Assessor's recommendation to set the value at \$255,110. Corrected land use to agricultural use and adjusted value.

21-27 Frank & Kelly McMullen – Parcel #003944500: Accept Assessor's recommendation to set the value at \$149,910. Corrected information of outbuilding and adjusted value. Adjusted depreciation of SFR to reflect condition. Adjusted value to reflect market.

21-28 Nicholas & Patricia Bronzan – Parcel #002602000: Accept Assessor's recommendation to set the value at \$119,640. No change

21-29 Charles & Julie Cole – Parcel #004156000: Accept Assessor's recommendation to set the value at \$3,670. Adjusted value to outlying rural residential acre value

21-30 David & Linda Willson – Parcel #000845000: Accept Assessor's recommendation to set the value at \$132,840. Adjusted depreciation and adjusted value.

21-31 D. Eric & Kristina Willson – Parcel #000845500: Accept Assessor's recommendation to set the value at \$130,670. Corrected information and adjusted value to market.

21-32 Jeff & Michelle Bartek – Parcel #999554641: Accept Assessor's recommendation to set the value at \$294,220. Reviewed parcel information and adjusted value per cost tables to reflect market.

21-33 Jimmie & Carrie Myers – Parcel #002014500: Accept Assessor's recommendation to set the value at \$148,310. No change

21-34 Douglas & Stephanie Patton – Parcel #000298500: Accept Assessor's recommendation to set the value at \$110,300. Adjusted value to be equalized with similar parcels.

21-35 Joyce Kinnison – Parcel #004956000: Accept Assessor's recommendation to set the value at \$7,040. Adjusted value to previous value due to parcel being in a flood plain.

21-36 John & Constance Motsinger – Parcel #003327500: Accept Assessor's recommendation to set the value at \$187,970. Adjusted outbuildings per condition and adjusted value.

21-37 Robert & Charleen Volker – Parcel #000383500: Accept Assessor's recommendation to set the value at \$8,000. No change

21-38 Timothy & Amy Frederick – Parcel #999554465: Accept Assessor's recommendation to set the value at \$4,940. Corrected road acres and adjusted value.

21-39 Colton & Duane Hansen – Parcel #002874500: Accept Assessor's recommendation to set the value at \$98,270. Adjusted value for removal of outbuilding in June 2020

21-40 Edgar & Gail Wurtele – Parcel #999555535: Accept Assessor's recommendation to set the value at \$58,090. Adjusted land value to reflect agricultural use to adjoining farm per FSA map and certification.

21-41 Robert & Patrice Wulf – Parcel #999554442: Accept Assessor's recommendation to set the value at \$7,670. Adjusted value as outlying rural residential acres to adjoining parcel.

21-42 Justin & Toni England – Parcel #999555246: Accept Assessor's recommendation to set the value at \$144,720. No change

21-43 Brandon & Lacey Glasford – Parcel #004076500: Accept Assessor's recommendation to set the value at \$127,940. No change

21-44 Gynae Bantz – Parcel #004142000: Accept Assessor's recommendation to set the value at \$265,440. No change.

21-45 Allan & Tammy Jeanneret – Parcel #000640500: Accept Assessor's recommendation to set the value at \$332,190. Adjusted value to reflect road acres within parcel.

21-46 John & Debra Dubas – Parcel #002478000: Accept Assessor's recommendation to set the value at \$205,700. No change

21-47 Linda Gibbs – Parcel #005189500: Accept Assessor's recommendation to set the value at \$208,620. No change

21-48 Jeffrey & Penny Rodgers – Parcel #569552163: Accept Assessor's recommendation to set the value at \$275,420. No change

21-49 Jacob & Stephanie Royal – Parcel #004712000: Accept Assessor's recommendation to set the value at \$277,420. No change

21-50 Dean Scheideler – Parcel #999555250: Accept Assessor's recommendation to set the value at \$24,350. Adjusted value for removal of outbuilding in 2020.

21-51 Royce & Joann Kreitman – Parcel #001899500: Accept Assessor's recommendation to set the value at \$46,460. Adjusted land value to reflect agricultural use of parcel.

21-52 Royce & Joann Kreitman – Parcel #001901500: Accept Assessor's recommendation to set the value at \$50,500. Adjusted value as outlying acres to adjoining rural residential parcel.

21-53 Dean & Jody Wellensiek – Parcel #999553965: Accept Assessor's recommendation to set the value at \$47,800. Adjusted land value to reflect agricultural use per FSA map and certification.

21-54 Terry & Patricia Petersen – Parcel #004633500: Accept Assessor's recommendation to set the value at \$89,140. No change

21-55 Jason & Nicole Calkins – Parcel #005639500: Accept Assessor's recommendation to set the value at \$4,130. No change

21-56 Jason Poskochil – Parcel #002275500: Accept Assessor's recommendation to set the value at \$284,380. No change

21-57 David Teten – Parcel #003318000: Accept Assessor's recommendation to set the value at \$393,250. Corrected land use per FSA certification map and adjusted land value per market area.

21-58 Brian & Kimberly Zech – Parcel #004802000: Accept Assessor's recommendation to set the value at \$263,070. No change

21-59 Bel Fury Investments, LLC – Parcel #002588500: Accept Assessor's recommendation to set the value at \$45,280. Adjusted depreciation per condition of improvements.

21-60 Scott & Keri Hincker – Parcel #002724000: Accept Assessor's recommendation to set the value at \$102,380. No change

21-61 BACOG, LLC %Gregg Zahn – Parcel #999555013: Accept Assessor's recommendation to set the value at \$53,210. No change

21-62 BACOG, LLC %Gregg Zahn – Parcel #999554416: Accept Assessor's recommendation to set the value at \$42,250. No change

21-63 BACOG, LLC %Gregg Zahn – Parcel #999554432: Accept Assessor's recommendation to set the value at \$32,500. No change

21-64 BACOG, LLC %Gregg Zahn – Parcel #999554427: Accept Assessor's recommendation to set the value at \$32,500. No change

21-65 BACOG, LLC %Gregg Zahn – Parcel #999555012: Accept Assessor's recommendation to set the value at \$32,500. No change

21-66 BACOG, LLC %Gregg Zahn – Parcel #999554431: Accept Assessor’s recommendation to set the value at \$32,500. No change

21-67 Christopher & Amanda Ely – Parcel #999555603: Accept Assessor’s recommendation to set the value at \$16,370. Adjusted value as outlying acres to adjoining rural residential parcel.

21-68 Christopher & Amanda Ely – Parcel #999554341: Accept Assessor’s recommendation to set the value at \$38,820. Adjusted value as outlying acres to adjoining rural residential parcel.

21-69 Harvey & Jennifer Varenhorst – Parcel #004290500: Accept Assessor’s recommendation to set the value at \$31,860. No change.

21-70 Dimitrios & Laura Hametis – Personal Property #453203970: Accept Assessor’s recommendation to impose penalty for late filing.

21-71 Todd’s Golf, LLC – Personal Property #453203650: Accept Assessor’s recommendation to impose penalty for late filing.

There being no further business to come before the Board of Equalization at this time and since all the items on the agenda have been disposed of Vice-Chairman Freshman declared the meeting adjourned at 10:00 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 20th day of July 2021.

Jennifer Bassinger
Otoe County Clerk