

Board of Equalization
January 16, 2024

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 Crownover, and Commissioner Cole.

Chairman Sornson informed the public in attendance that a current copy of the Open Meetings Act is located by the door of the courtroom.

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

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

Six motor vehicle exemptions were received from the following entities: Evangelical Lutheran Good Samaritan Society, Lourdes Central Catholic School, Girl Scouts Spirit of NE, American Legion Post 8, First Baptist Church. Cole made a motion, seconded by Parsons, to approve the motor vehicle exemptions. Voting aye were Parsons, Crownover, Cole, Sornson, and Freshman. Nay – none. Motion carried.

Christi Smallfoot, County Assessor, presented the following tax list corrections on personal property to the board: 1) Parcel ID #999555983 – add \$1,181.76 to tax year 2023 – created to correct an error when all of Parcel 999555842 was annexed into the City of Syracuse by mistake, only the part lying South of new Hwy 2 should have been annexed. The error has been corrected and value is allocated to the correct tax districts; 2) Parcel #999555842 – deduct \$1,633.88 from tax year 2023 – all of this parcel was originally annexed to the City of Syracuse in error, only the part lying South of new Hwy 2 should have been located in tax district 490, parcel was split and value was allocated to the correct tax districts; 3) Parcel #999555983 – add \$1,298.40 to tax year 2022 – this parcel was created to correct an error when all of parcel #999555842 was annexed to the City of Syracuse in error. On the part lying South of new Hwy 2 should have been annexed The error was corrected and value allocated to the correct tax districts; 4) Parcel #999555842 – deduct \$1,739.32 from tax year 2022 – all this parcel was originally annexed to City of Syracuse in error, only part lying South of new Hwy 2 should be in tax district 490. Parcel was split and value was allocated to correct tax district; 5) Parcel ID #999555983 – add \$1,259.20 to tax year 2021 – all of parcel #999555842 (54.68 acres) was annexed into City of Syracuse in error. This 31.06-acre tract was created to allocate value to correct tax district so taxes could be properly distributed; 6) Parcel ID#999555842 – deduct \$1,700.22 from tax year 2021 – all 54.68-acre tract was annexed into City of Syracuse in error. The parcel should have been split into two tracts. This corrects the error and allocates the value to the correct tax districts; 7) Parcel #999555983 – add \$1,285.72 to tax year 2020 – parcel was annexed to City of Syracuse per ordinance #94 (2014) in error. This portion should have remained in Tax District 660. Parcels were split to correct error and value was allocated to the correct tax district for tax distribution; 8) Parcel ID# 002026000 – deduct \$1,727.02 from tax year 2020 – parcel was annexed to City of Syracuse per ordinance #942 (2014) but only portion lying South of new Hwy 2 should have been annexed. To correct the error a parcel split must be done and value needs to be allocated to the correct tax districts for taxes to be properly distributed; 9) Parcel #453203072 – deduct \$236.80 from tax year 2023 – item reported from Treasurer was added to return but it was sold prior to January 1, 2023 and is now removed; 10) Parcel #453203810 – deduct \$556.48 from tax year 2023 – filed amended 2023 personal property return and federal depreciation worksheet. Amended value and corrected tax amount. Freshman made a motion, seconded by Crownover, to approve the tax list corrections. Voting aye were Crownover Cole, 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 8:31 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 16th day of January 2024.

Jennifer Bassinger
Otoe County Clerk