## Board of Equalization October 24, 2023

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 near the door of the courtroom.

Freshman made a motion, seconded by Cole, to accept the agenda as posted. There being no further discussion Chairman Sornson called for a vote. Voting aye were Sornson, Freshman, Parsons, Crownover, and Cole. Nay – none. Motion carried.

Cole made a motion, seconded by Crownover, 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 Freshman, Parsons, Crownover, Cole, and Sornson. Nay – none. Motion carried.

There were no tax list corrections presented at this meeting.

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

| Parcel #  | 2022 Value | 2023<br>value prior<br>to change | 2023<br>value after<br>changes | Reason for change   |
|-----------|------------|----------------------------------|--------------------------------|---|
| 002716500 | \$0        | \$0                              | \$30,563                       | Parcel was granted a permissive exemption for 2023 as a religious organization. The parcel was sold to a taxable entity prior to levy date and is now taxable for the 2023 assessment year. |
| 002060500 | \$0        | \$0                              | \$3,550                        | Parcel was previously owned by governmental subdivision and was exempt. The parcel was sold to a taxable entity prior to levy date and is now taxable for the 2023 assessment year.         |

Cole made a motion, seconded by Freshman, to approve the board notices. Voting aye were Parsons, Crownover, Cole, Sornson, and Freshman. 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 8:27 a.m.

I, Jenny 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 24<sup>th</sup> day of October 2023.

Jenny Bassinger Otoe County Clerk