

SIoux COUNTY BOARD OF COMMISSIONERS

ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

July 1, 2015

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. July 1, 2015, with the following present: Commissioners Josh Skavdahl, J.W. Geiser and Hal Downer; and County Clerk Michelle Zimmerman. Reference was made to the Open Meeting Laws posted in the meeting room. The Agenda was approved.

The board reviewed a recorded exemption submitted by Jodi Thomsen, which was previously approved by the planning commission. Motion made by Geiser, seconded by Downer to approve the exemption. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

Tax list correction 2015-6, an acceleration of tax to move a mobile home owned by Kenneth Lotton was reviewed. Motion made by Geiser, seconded by Downer to approve the tax list correction. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried.

There being no further business to come before the Board, the meeting was adjourned at 1:10 P.M.

/s/ Josh Skavdahl

Chairman of the Board

/s/ Michelle Zimmerman

Sioux County Clerk

SIOUX COUNTY BOARD OF EQUALIZATION  
HARRISON, NEBRASKA  
July 23, 2015

The Sioux County Board of Commissioners, acting as the Sioux County Board of Equalization, met on July 23, 2015, at 9:00 A.M. in the Meeting room of the Sioux County Courthouse, Harrison, Nebraska for the purpose of hearing 2015 real property valuation protests. The meeting was called to order at 9:00 A.M. by Chairman Josh Skavdahl. Present were Commissioners J.W. Geiser, Hal Downer and County Clerk/Ex-Officio Assessor Michelle Zimmerman. The meeting was opened with the pledge of allegiance. Commissioner Skavdahl led the meeting in prayer.

The agenda was approved. County Clerk Michelle Zimmerman read the 2015 Protest Evidence Listing into the record as follows:

1. 2015 Board of Equalization Protest Hearing Schedule.
2. 2015 Property Tax Administrator's Report & Opinions.
3. 2015 Roster-Agricultural and Horticultural Land.
4. 2015 Roster – Residential Property.
5. 2015 Roster – Commercial Property.
6. Nebraska Agricultural Land Valuation Manual.
7. Nebraska Assessor's Reference Manual.
8. 2015 Certificate of Real Property Revision of Assessment.
9. 2015 Certificate of Personal Property Revision of Assessment.
10. 2015 Statistical Measures-Sioux County.
11. 2015 TERC Findings and Orders.
12. Nebraska Statute Books.
13. Panhandle ag land values.
14. Any other information presented.

The following protests were presented.

Mrs. Alma Baldwin provided testimony on property owned by Baldwin Family Limited Partnership and William and Queeda Baldwin concerning protests 2015-5 Parcel #830000046, 2015-6 Parcel #830000064, 2015-7, Parcel #830000097, 2015-8 Parcel #830004882, 2015-9 Parcel #830004904, 2015-10 Parcel #830004963, 2015-11 Parcel #830004874. Mrs. Baldwin provided testimony stating that the use of a market area to value grassland for the southern portion of the county is not justified. There are no comparable sales for the assessment period that indicate the value applied by the assessor to grassland in that market area. Mrs. Baldwin stated that the value for grass rangeland should be valued equally across the county. Restricted access to the property was also a factor for the protest. A decision was tabled until July 24, 2015.

A list of Overvalued, Undervalued and Omitted Properties was presented to the board. Motion made by Downer, seconded by Geiser to approve the list. On roll call vote, Downer, yes; Geiser, yes. Skavdahl, yes. Motion carried.

A budget workshop was held.

There being no further business to come before the Board, the meeting was adjourned at 11:35 A.M. The Sioux County Board of Equalization will meet at 9:00 A.M. on Friday, July 24, 2015, at the Sioux County Board meeting room for the purpose of completing the 2015 property valuation protest process.

/s/ Joshua Skavdahl  
Chairman of the Board

/s/ Michelle J. Zimmerman  
County Clerk

SIOUX COUNTY BOARD OF EQUALIZATION  
HARRISON, NEBRASKA  
July 24, 2015

The Sioux County Board of Commissioners, acting as the Sioux County Board of Equalization, met on July 24, 2015, at 9:00 A.M. in the Meeting room of the Sioux County Courthouse, Harrison, Nebraska for the purpose of hearing and completing the 2015 real property valuation protests. The meeting was called to order at 9:00 A.M. by Chairman Josh Skavdahl. Present were Commissioners J.W. Geiser, Hal Downer and County Clerk/Ex-Officio Assessor Michelle Zimmerman. The meeting was opened with the pledge of allegiance. Commissioner Downer led the meeting in prayer.

The agenda was approved. County Clerk Michelle Zimmerman read the 2015 Protest Evidence Listing into the record as follows:

1. 2015 Board of Equalization Protest Hearing Schedule.
2. 2015 Property Tax Administrator's Report & Opinions.
3. 2015 Roster-Agricultural and Horticultural Land.
4. 2015 Roster – Residential Property.
5. 2015 Roster – Commercial Property.
6. Nebraska Agricultural Land Valuation Manual.
7. Nebraska Assessor's Reference Manual.
8. 2015 Certificate of Real Property Revision of Assessment.
9. 2015 Certificate of Personal Property Revision of Assessment.
10. 2015 Statistical Measures-Sioux County.
11. 2015 TERC Findings and Orders.
12. Nebraska Statute Books.
13. Panhandle ag land values.
14. Any other information presented.

The following protests were presented.

Bill Wilson provided testimony on property owned by Bill and Anne Wilson concerning protests 2015-1 Parcel #830036180, 2015-2 Parcel # 830036075, 2015-3 Parcel #830065806 and 2015-4 Parcel # 830065784. Mr. Wilson stated that he can't argue with the upward trend in land values. The information that Lincoln needs to know about irrigated ground is accessible to them in public documents. They should not put pressure on us to be Box Butte County in regards to valuation of irrigated ground. They can take their time to research it. Mr. Wilson also stated he does not like the three-year moving average of valuing property. Wilson asked the board to think about accessibility regarding market values. After the June floods, roads have been impacted, which makes getting vehicles and equipment to properties difficult. Water rights on the Niobrara River versus center pivots irrigating ground is a concern. The following decisions were made: 2015-1 Parcel #830036180, Motion made by Geiser, seconded by Downer to make no change to the parcel based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried. 2015-2 Parcel # 830036075, Motion made by Downer, seconded by Geiser to make no change to the parcel based on the assessor's recommendation. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried. 2015-3 Parcel # 830065806 Motion made by Geiser, seconded by Downer to make no change to the parcel based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried. 2015-4 Parcel # 830065784. Motion made by Downer, seconded by Geiser to make no change to the parcel based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

The following decisions were made based on a protest hearing heard on July 23, 2015: Baldwin Family Limited Partnership and William and Queeda Baldwin protests 2015-5 Parcel #830000046, Motion made by Downer seconded by Geiser to make no change to the parcel based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried. 2015-6 Parcel #830000064, Motion made by Geiser seconded by Downer to make no change to the parcel based on the assessor's recommendation. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried. 2015-7 Parcel # 830000097, Motion made by Downer seconded by Geiser to make no change to the parcel based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried. 2015-8 Parcel #830004882, Motion made by Geiser seconded by Downer to make no change to the parcel based on the assessor's recommendation. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion

carried. 2015-9 Parcel #830004904, Motion made by Downer seconded by Geiser to make no change to the parcel based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried. 2015-10 Parcel #830004963, Motion made by Downer seconded by Geiser to make no change to the parcel based on the assessor's recommendation. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried. 2015-11 Parcel #830004874, Motion made by Downer seconded by Geiser to make no change to the parcel based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

County Assessor Michelle Zimmerman submitted her 3-Year Assessment Plan for the commissioner's review. Motion made by Downer, seconded by Geiser to accept the plan. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

Motion made by Hal Downer, seconded by J.W. Geiser to adjourn the Sioux County Board of Equalization property valuation protest hearings for 2015. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried. There being no further business to come before the Board, the meeting was adjourned at 10:50 A.M.

/s/ Joshua Skavdahl  
Chairman of the Board

/s/Michelle J. Zimmerman  
County Clerk

SIOUX COUNTY BOARD OF COMMISSIONERS

ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

September 1, 2015

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. September 1, 2015, with the following present: Commissioners Josh Skavdahl, Hal Downer and J.W. Geiser; and County Clerk Michelle Zimmerman. Reference was made to the Open Meeting Laws posted in the meeting room. The Agenda was approved.

The board reviewed a building permit 2015-8 submitted by Schnurr Ranch, LLC. The permit had previously been approved by the planning commission. Motion made by Hal Downer, seconded by J. W. Geiser to approve the building permit. On roll call vote, Skavdahl, yes; Downer, yes; Geiser, yes. Motion carried.

Two Application for Family Exemptions submitted by Mike and Linda Kesselring, which were previously approved by the zoning board, to split off one parcel of 15 acres and another parcel of 23.11 acres were considered. Motion made by J.W. Geiser, seconded by Hal Downer to approve the application. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried

There being no further business to come before the Board, the meeting was adjourned at 1:10 P.M.

/s/ Josh Skavdahl

Chairman of the Board

/s/ Michelle Zimmerman

Sioux County Clerk