

SIoux COUNTY BOARD OF COMMISSIONERS

ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

January 4, 2016

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. January 4, 2016, 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.

Tax List Correction 2016-1 for Chuck Uhlarik, was reviewed. Mr. Uhlarik has sold and moved the mobile homes. Motion made by Downer, seconded by Geiser to approve the correction. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried.

Tax List Correction 2016-2 for Alan Ostler was reviewed. Mr. Ostler has sold the real estate including the pivots listed on personal property. Motion made by Downer, seconded by Geiser to approve the correction. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried.

An Application for Recorded Exemption submitted by Kenny and Kristy Lotton to split five acres from an existing parcel owned by Curtis Nelson was reviewed. The Sioux County Planning Commission has approved the exemption. Motion made by Geiser, seconded by Downer to approve the exemption. 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 COMMISSIONERS

ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

February 1, 2016

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. February 1, 2016, 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.

Sioux County Commissioners considered Form 451, permissive exemption applications. Applications for Bodarc Church (1), Church of Nativity (1), Bill & Virginia Coffee Foundation (3), The Diocese of Grand Island (1), Harrison Bible Church (2), The Memorial United Methodist Church (1), Redeemer Lutheran Church (1), Sioux County Historical Society (2), Sioux County VFW Post (1), Sunshine Senior Center (1), Sioux County Fair (2). Motion made by Geiser, seconded by Downer to approve the applications. On roll call vote, Geiser, yes; Downer, yes. Motion carried.

The board reviewed Building Permit 2016-1 submitted by Todd Semroska. The application has been approved by the Sioux County Planning Commission. Motion made by Geiser, seconded by 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

SIOUX COUNTY BOARD OF COMMISSIONERS

ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

March 1, 2016

The Sioux County Board of Equalization met at the Sioux County Courthouse meeting room at 1:00 P.M. March 1, 2016, 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 Recorded Exemption submitted by Grace M. Wilwand Trustee and Alan E. Wilwand Trustee. The application has been approved by the Sioux County Planning Commission. Motion made by Geiser, seconded by 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

SIOUX COUNTY BOARD OF COMMISSIONERS

ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

July 1, 2016

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. July 1, 2016, 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 amended to add approval of a building permit.

A Tax List Correction was presented for Owen Palm for acceleration of personal property due to sale of real estate. Motion made by Downer, seconded by Geiser to approve the 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 1:05 P.M.

/s/ Josh Skavdahl

Chairman of the Board

/s/ Michelle Zimmerman

Sioux County Clerk

SIOUX COUNTY BOARD OF EQUALIZATION
HARRISON, NEBRASKA
July 19, 2016

The Sioux County Board of Commissioners, acting as the Sioux County Board of Equalization, met on July 19, 2016, at 9:00 A.M. in the Meeting room of the Sioux County Courthouse, Harrison, Nebraska for the purpose of hearing 2016 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 2016 Protest Evidence Listing into the record as follows:

1. 2016 Board of Equalization Protest Hearing Schedule.
2. 2016 Property Tax Administrator's Report & Opinions.
3. 2016 Roster-Agricultural and Horticultural Land.
4. 2016 Roster – Residential Property.
5. 2016 Roster – Commercial Property.
6. Nebraska Agricultural Land Valuation Manual.
7. Nebraska Assessor's Reference Manual.
8. 2016 Certificate of Real Property Revision of Assessment.
9. 2016 Certificate of Personal Property Revision of Assessment.
10. 2016 Statistical Measures-Sioux County.
11. 2016 TERC Findings and Orders.
12. Nebraska Statute Books.
13. Panhandle ag land values.
14. Any other information presented.

The following protests were presented.

Jackie Herren did not appear to provide testimony on Protest 2016-1, but asked Assessor, Michelle Zimmerman to let the board know that she will be writing the check for her taxes for the same amount as she paid last year. A decision was tabled until July 20.

Thomas and William Braddock appeared regarding protests 2016-4 Parcel #830007245, 2016-5 Parcel #830007911, 2016-15 Parcel #830007253, 2016-16 Parcel #830007229, 2016-17 Parcel #830010998 and 2016-18 Parcel# 830007717. Tom Braddock asked why it raised so much, it is way out of range as far as he's concerned, a \$15,000 increase is too much. The ground isn't producing anymore, maybe less. Mr. Braddock owns 75 acres of farmland, the rest is waste and grass. Mr. Braddock stated that land around it sold for that, but that doesn't make his worth that. William Braddock added that the county board is aware of this, and the board can reduce mill levy. Skavdahl said we control ours, but the school maxes theirs every time. Braddock stated that people come from Colorado and sell it in a couple years for a big sale. We're gonna lose it. What can we do about it? Commissioner Downer stated the three large counties, Douglas, Sarpy and Lancaster control the state with the most legislators. We have one representative for ten counties. Commissioner Skavdahl encourages owners to protest and we will let the state know. The County keeps it's levy as low as it can. Ask the regents from WNCC to explain. Tom Braddock stated the valuation has more than doubled in the last five years. The value of his irrigated acres is as much as all the rest of the land. A decision was tabled until July 20.

Harold and Wilma Andrews appeared to provide testimony on 2016-6 Parcel #830001549. Wilma stated that they had received notice of value on the café and motel. She said they had been taxed on \$110,000 since they bought it and paid \$32,000 for it in 2014. They have done some improvements but from the notice received, taxes are going to go up another 65%. The 50,000 purchase price included the RV park. Zimmerman stated that taxes have been based on value of \$67,320 since 2013 and that due to the remodel and discovery of \$42,000 in remodel costs and the businesses being opened, the depreciation factor had been lowered. A decision was tabled until July 20.

David Bauer, Power of Attorney for Lynn Bauer protested 2016-7 Parcel #830014292, 2016-8 Parcel #830014411, 2016-9 Parcel # 830014314. 2016-10 Parcel # 830014241, 2016-11 Parcel # 830014225. 2016-12 Parcel # 830014144. Mr. Bauer

provided an appraisal done in the fall of 2012, stating that this is some of the most rugged country in southern Sioux county. Part of the issue with the valuation is water. Wells that are there were dug in 1910-20, there is not the water there needs to be, depreciating the value of the property. If I don't get taxed to death, I would like to make it a good working ranch again. The sales closest to his property sold for less. Section 14 is closest to value of any, being the flattest piece of ground there is. Protest shows a request for market value, not 71% of market. The value on the house has been reduced to 20,157 by the assessor and the barn has not been listed following review of pictures provided by David. Lynn and David are living in the house, and David has been able to do some handicap modifications to the home, Bauer added that structurally, it's pretty sound. Bauer stated that he can't compete with people who just need a write-off. Section 14 is worth 300 to 350 per acre actual value. Bauer would like to put more wells and a pipeline in. A copy of the appraisal was submitted as evidence. A decision was tabled until July 20.

Bonnie and William Shammel appeared to provide testimony for 2016-19 Parcel #830016821, 2016-20 Parcel # 830017186, 2016-21 Parcel # 830017240, 2016-22 Parcel # 830020799, 2016-23 Parcel # 830017275, 2016-24 Parcel # 830020837, 2016-25 Parcel # 830041575, 2016-26 Parcel #830064346, 2016-27 Parcel #830017232 Mr. Shammel stated that this is his first time protesting, he has done some figuring, and some of the values show a 27.5% increase. One parcel is at a 3% increase and I don't have a problem with that. Up to 27.5% was a little much making it hard to budget for when it takes that much of a jump. Shammels have no CRP, they rely on cattle to make a living. One place in the sales study, that is not a fair valuation, right southeast of them, sold for \$725 per acre. This doesn't do our place justice. He bought it for pheasant hunting. Shammel has no current pictures, but hasn't made any changes on the buildings. Shammel added that he doesn't know where the numbers come from, he has 90 acres of farm ground, and he doesn't sell crops because of the price of getting that to market, he feeds it to his calves. Selling corn and wheat is not justifiable, he can't do it. Shammels provided an appraisal from 2012 done by Pinnacle Bank, total value is 1,125,000. Shammel said they don't use new equipment and have made no improvements in the last 16 years, and they have been trying to put trees in. There is no irrigation due to the moratorium that has been imposed. Calf prices are going to be 2013 prices this year. The neighbor's feelings are that the property can't sustain these tax increases that we're seeing. Skavdahl stated that it's unfortunate the way it is done. The 2016 assessed value of the property is \$1,067,645. A decision was tabled until July 20.

Doris and Mike Wickersham representing Dout Ranch & Cattle protested 2016-28 Parcel #830043411, 2016-29 Parcel # 830043438, 2016-30 Parcel #830043446, 2016-31 Parcel #830044086, 2016-32 Parcel # 830043470, 2016-33 Parcel # 830044272, 2016-34 Parcel # 830044302, 2016-35 Parcel #830044329, 2016-36 Parcel # 830047492, 2016-37 Parcel # 830044337. Assessor Zimmerman advised Wickersham's that she was called before TERC two years ago to raise irrigated land in Market Area 1 and testified that it's not a cash crop, we are not comparable to Box Butte County, we are unique and take care of ourselves. TERC didn't force a raise that year and hasn't questioned the values the last two years. Mike Wickersham questioned the board - you're basically in charge of 15% of the tax? Skavdahl replied yes. WNCC doesn't lower their levy. Mike asked if there is anything the county can do to lower taxes. Skavdahl said we can lower the counties levy, but we can't lower the school levy. WNCC maxes their levy. Mike asked if anybody ever asked the senator how we can get rid of WNCC, it is supposed to be a land based college, and they have no land based curriculum. Skavdahl stated it's an unfair tax on taxpayers. Mike said we could send our kids to Harvard for what we pay (WNCC). Mike stated that they have no data to back up their protest, they are just here to complain. He questioned the soil survey. Zimmerman showed him the GIS website which shows the landuse. Mike would like the soil survey checked into. Doris encouraged the board to draft a letter to send to the Nebraska legislature. Skavdahl added that the board would write one and send it to the governor, our representative and Al Davis, he also added - they're getting the same story from across the state. The cities don't care. Doris said that in the south end of the county, the soils are different, and that should be taken into consideration. They get more production than we do. Skavdahl stated - it's gonna be worse next year, with the prices we're seeing. Skavdahl suggested writing a letter to the college asking if they can get by without maxing their levy. A decision was tabled until July 20.

William Wilson appeared to provide testimony for 2016-38, Parcel # 830036075, 2016-39 Parcel # 830045287, 2016-40 Parcel 830036180. Bill stated he had submitted three protests, symbolic in nature. The tracts had significant increases due to the moving sales average that we work with. On the grassland, the issue is a non-economic answer to say stewardship - when land sells for big money, the buyer tends to overstock and overgraze it to get it to pay for itself and we are told we are to be taxed as they are, even though we believe they are overgrazing their property. Irrigated class - I have read the statute. - if you have small creeks with high value irrigated ground in central or eastern NE, it doesn't really matter to us, to us with irrigated rights on less than 70 acres, with more cattails, more wetlands and wet meadows, the grass is good value, so we put up with a lot of acres that aren't as productive to us. You have wasteland

and other classes of grassland, If you can split timber into two or three different classes, you should be able to split flood irrigation, and pivots two or three ways. Wilson questioned the sale of Witte to Turek. Zimmerman answered that there was shown on the Form 521 a benefit from the government lease. Wilson asked if there was any adjustment. Zimmerman stated the price in the sales study shows the adjustment. Wilson would like a copy of that. He questioned some of the sales in the study. What irrigated tracts are in this sales area? Zimmerman answered -Sioux Co Ranch to Seuper. Wilson stated that there are lots of anomalies in the moving average sales that impact what somebody does – 1031 exchanges, recreational land that is taxed as ag, game and parks properties acquired and conservation easements. A decision was tabled until July 20.

There being no further business to come before the Board, the meeting was adjourned at 1:45 P.M. The Sioux County Board of Equalization will meet at 9:00 A.M. on Wednesday, July 20, 2016, at the Sioux County Board meeting room for the purpose of completing the 2016 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 20, 2016

The Sioux County Board of Commissioners, acting as the Sioux County Board of Equalization, met on July 20, 2016, at 9:00 A.M. in the Meeting room of the Sioux County Courthouse, Harrison, Nebraska for the purpose of completing the 2016 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.

The board reviewed two proposals for installation of blinds for the second floor of the courthouse. Motion made by Geiser, seconded by Downer to approve ABC Blinds & Shades proposal for the blinds. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried.

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.

County Clerk Michelle Zimmerman read the 2016 Protest Evidence Listing into the record as follows:

1. 2016 Board of Equalization Protest Hearing Schedule.
2. 2016 Property Tax Administrator's Report & Opinions.
3. 2016 Roster-Agricultural and Horticultural Land.
4. 2016 Roster – Residential Property.
5. 2016 Roster – Commercial Property.
6. Nebraska Agricultural Land Valuation Manual.
7. Nebraska Assessor's Reference Manual.
8. 2016 Certificate of Real Property Revision of Assessment.
9. 2016 Certificate of Personal Property Revision of Assessment.
10. 2016 Statistical Measures-Sioux County.
11. 2016 TERC Findings and Orders.
12. Nebraska Statute Books.
13. Panhandle ag land values.
14. Any other information presented.

The following decisions were made based on protest hearings heard on July 19, 2016:

Jackie Herren Protest 2016-1, Parcel #830001689, 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.

Thomas and William Braddock protest 2016-4 Parcel #830007245, 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. Protest 2016-5 Parcel #830007911, 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. Protest 2016-15 Parcel #830007253, 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. Protest 2016-16 Parcel #830007229, 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. Protest 2016-17 Parcel #830010998, 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. Protest 2016-18 Parcel# 830007717, 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.

Harold and Wilma Andrews Protest 2016-6 Parcel #830001549 Motion was 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.

David Bauer, Power of Attorney for Lyn Bauer Protest 2016-7 Parcel #830014292, 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. Protest 2016-8 Parcel #830014411, 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. Protest 2016-9 Parcel # 830014314 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. Protest 2016-10 Parcel # 830014241, 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. Protest 2016-11 Parcel # 830014225, 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. Protest 2016-12 Parcel # 830014144 motion made by Geiser seconded by Downer to reduce the value of the house based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

Bonnie and William Shammel Protest 2016-19 Parcel #830016821, 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. Protest 2016-20 Parcel # 830017186, 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. Protest 2016-21 Parcel # 830017240, 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. Protest 2016-22 Parcel # 830020799, 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. Protest 2016-23 Parcel # 830017275, 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. Protest 2016-24 Parcel # 830020837, 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. Protest 2016-25 Parcel # 830041575, 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. Protest 2016-26 Parcel #830064346, 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. Protest 2016-27 Parcel #830017232 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.

Doris and Mike Wickersham representing Dout Ranch & Cattle Protest 2016-28 Parcel #830043411, 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. Protest 2016-29 Parcel # 830043438, 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. Protest 2016-30 Parcel #830043446, 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. Protest 2016-31 Parcel #830044086, 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. Protest 2016-32 Parcel # 830043470, 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. Protest 2016-33 Parcel # 830044272, 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. Protest 2016-34 Parcel # 830044302, 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. Protest 2016-35 Parcel #830044329, 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. Protest 2016-36 Parcel # 830047492, 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. Protest 2016-37 Parcel # 830044337 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.

William Wilson Protest 2016-38 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, Geiser, yes; Downer, yes; Skavdahl, yes. Protest 2016-39 Parcel # 830045287, 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. Protest 2016-40 Parcel 830036180 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.

A budget workshop was held.

There being no further business to come before the Board, the meeting was adjourned at 12:05 P.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

August 1, 2016

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. August 1, 2016, 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 board reviewed building permit # 2016-3, submitted by Coffee & Sons, Inc. to build a house on their property in Section 21, Township 33, Range 56. The permit had previously been approved by the planning commission. Motion made by Downer, seconded by Geiser to approve the building permit. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

The board reviewed building permit #2016-4 submitted by Kenneth & Kristina Lotton to build a house on their property in Section 24, Township 31, Range 55. The permit had previously been approved by the planning commission. Motion made by Geiser, seconded by Downer to approve the building permit. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

There being no further business to come before the Board, the meeting was adjourned at 1:05 P.M.

/s/ Josh Skavdahl

Chairman of the Board

/s/ Michelle Zimmerman

Sioux County Clerk

SIOUX COUNTY BOARD OF COMMISSIONERS

ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

November 1, 2016

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. on November 1, 2016, with the following present: Commissioners Hal Downer, J.W. Geiser and Josh Skavdahl, 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 2016-7 submitted by John L. and Debra S. Deganhart. The permit had previously been approved by the planning commission. Motion made by Geiser, seconded by Downer to approve the building permit. On roll call vote, Skavdahl, yes; Downer, yes; Geiser, yes. Motion carried.

There being no further business to come before the Board, the meeting was adjourned at 1:15 P.M.

/s/Joshua Skavdahl

Chairman of the Board

/s/Michelle Zimmerman

Sioux County Clerk

SIoux COUNTY BOARD OF COMMISSIONERS

ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

December 1, 2016

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. December 1, 2016, with the following present: Commissioners Hal Downer, J.W. Geiser and Josh Skavdahl, and County Clerk Michelle Zimmerman. Reference was made to the Open Meeting Laws posted in the meeting room. The Agenda was approved. Barbara Cross, North Platte Natural Resources District (NPNRD) and Bill Wilson also attended the meeting.

Barbara Cross, NPNRD, explained the Agreement for Sale and Purchase of Conservation Easement between the NPNRD and The James E. Schneider and Jo Ann R. Schneider Living Trust. Cross stated the intention of the easement is to put 1,000 acres throughout the NPNRD back into the North Platte River. Attorney Edmund stated that it seems to fit in with our zoning ideals, as it is pro-agriculture. Conservation planning, putting it back to grass with an allowance of 4 inches of water to get the grasses established will be in place. Bill Wilson stated his dislike for perpetual conservation easements, the forever and ever part. Wilson feels the legal community could come up with wording more palatable than "perpetual". Wilson also believes there will be more conservation easements in the future. The Agreement was previously approved by the Sioux County Planning Commission. Motion made by Downer, seconded by Geiser to approve the Agreement. 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 1:15 P.M.

/s/Joshua Skavdahl

Chairman of the Board

/s/Michelle Zimmerman

Sioux County Clerk