ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

February 3, 2020

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. February 3, 2020, 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 (2), 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 Downer, seconded by Geiser to approve the applications. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

Tax list corrections 2020-1 was reviewed. The correction is due to a late Homestead Exemption filing. Motion made by Geiser, seconded by Downer to approve the correction. 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 1:15 P.M.

/s/ Joshua Skavdahl

/s/ Michelle Zimmerman

Chairman of the Board

ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

May 1, 2020

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. May 1, 2020, 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 2020-2 was reviewed. The correction is due to a clerical error of tax exempt status for State of NE Game & Parks. Motion made by Geiser, seconded by Downer to approve the correction. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

A building permit application filed by Bryan and Jessica Palm was reviewed. Motion made by Downer, seconded by Geiser to approve the 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 1:15 P.M.

/s/ Joshua Skavdahl

/s/ Michelle Zimmerman

Chairman of the Board

ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

June 1, 2020

The Sioux County Board of Equalization met at the Sioux County Courthouse meeting room at 1:00 P.M. June 1, 2020, 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.

Dave Sands, with The Nebraska Land Trust, representing Jack and Marie Kreman, telephonically presented a Conservation Easement to the board. The easement is for a total of 2,892 acres along the White River in Sioux County. Discussion was held on the easement. The Agreement was previously approved, and recommended approval from the Sioux County Commissioners by the Sioux County Planning Commission. Motion made by Geiser, seconded by Downer to approve the Easement. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried.

A Tax List Correction was presented for Gib Smith for acceleration of personal property due to sale of real estate. Motion made by Geiser, seconded by Downer to approve the correction. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried.

A building permit submitted by Michael & Judy Bowman to build a residence was reviewed. Motion made by Downer, seconded by Geiser to approve the permit. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried.

A building permit submitted by Donna Sue Willey to build a residence was reviewed. Motion made by Geiser, seconded by Downer to approve the permit. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried.

An Application for Recorded Exemption filed by Andrea Howell to split 9.33 acres from an existing parcel was reviewed. The Sioux County Planning Commission previously approved the application. Motion made by Downer, seconded by Geiser to approve the application. 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 1:15 P.M.

/s/Joshua Skavdahl

/s/Michelle Zimmerman

Chairman of the Board

SIOUX COUNTY BOARD OF EQUALIZATION HARRISON, NEBRASKA July 21, 2020

The Sioux County Board of Commissioners, acting as the Sioux County Board of Equalization, met on July 21, 2020, at 9:00 A.M. in the Meeting room of the Sioux County Courthouse, Harrison, Nebraska for the purpose of hearing 2020 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 2020 Protest Evidence Listing into the record.

One parcel was filed for protest. During the scheduled hearing, the Board heard testimony from Dorothy, Bryan, Dave and Shelly Henderson representing Open Easy Cattle Company, requesting valuation changes. All individuals were sworn into record prior to their testimony.

Board members and Clerk/Assessor reviewed information submitted by Protesters and the board made final decisions on that parcel. All proceedings of the meeting which are open to the public are on file at the Sioux County Clerk's Office. Protest forms, evidence submitted, and final decisions made by the Board will be placed in the property record file of each parcel being protested. Decisions of the Board of Equalization protest hearings will be mailed to all individuals submitting protests.

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.

There being no further business to come before the Board, the meeting was adjourned 9:45 A.M

<u>/s/ Joshua Skavdahl</u> Chairman of the Board <u>/s/Michelle J. Zimmerman</u> County Clerk

ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

August 3, 2020

The Sioux County Board of Equalization met at the Sioux County Courthouse meeting room at 1:00 P.M. August 3, 2020, 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.

A building permit submitted by Daryl Bonyor to build a residence was reviewed. Motion made by Downer, seconded by Geiser to approve the permit. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried.

Motion made by Geiser, seconded by Downer to send "Notice of Rejection of Homestead Exemption" notices to two applicants. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

Tax List Correction 2020-3 was reviewed. Motion made by Geiser, seconded by Downer 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 1:10 P.M.

/s/Joshua Skavdahl

/s/Michelle Zimmerman

Chairman of the Board

ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

October 1, 2020

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. October 1, 2020, with the following present: Commissioners J.W. Geiser, Hal Downer and Josh Skavdahl, and County Clerk Michelle Zimmerman. Also attending the public hearing was Michael Kurnik, Project Development Manager for Orion Renewable Energy Group, Lonnie and Daniel Starke, Marty and Lois Hanley, Rick Olson, and Rex and Karen Morse. Reference was made to the Open Meeting Laws posted in the meeting room. The Agenda was approved.

Sioux County Clerk, Michelle Zimmerman presented the Certification of Levies for the following taxing districts to the board: Sioux County, .2196220, Harrison Rural Fire District, .0213800, Sheep Creek Rural Fire District, .040000, Sioux County Agricultural Society, .005407 Sioux County High School, .583770, and Village of Harrison, .438500 A motion was made by Downer seconded by Geiser to approve the levies as presented. On roll call vote: Skavdahl, yes; Geiser, yes; Downer, yes. Motion carried.

An Application for Recorded Exemption, submitted by Monte Hamaker to split 32.5 acres from an existing parcel in Section 16 Township 31, Range 54, Sioux County was reviewed. Upon a motion made by Geiser, seconded by Downer, the exemption was approved. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried.

A public hearing was called to order at 1:00 p.m. by Chairman Skavdahl. The hearing was held to consider Conditional Use Permits 2020-1 and 2020-2. The purpose of the permits is for the temporary installation of wind monitoring towers for wind energy development, one in Section 1 Township 26, Range 54, and one in Section 1 Township 26, Range 55. Michael Kurnik explained that the permits are to place two wind monitoring towers around Highway 71. They are temporary towers and are below 200 feet tall. The towers are removable, with two days installation and two days decommission time. No roads are built during the process. Maintenance is done every two years on the towers. Kurnik advised those in attendance that the planning commission did not recommend approval of the towers.

Rex Morse encouraged the project, as wind towers pay money to the county which reduces land-holders burdens. He would like to see the board consider this a strategic investment in the county's future.

Lonnie Starke advised that these applications are only for test towers. They will only be up for two years. Starke also stated that Tri-State provides 30% renewable energy, with 50% expected in the next few years. The county needs to look at different revenue streams.

County Attorney Edmund stated that all the boxes had been ticked, and there is no reason to not approve the permits. If this project is denied, there has to be a reason.

Decommissioning was discussed. Kurnik stated that Orion has bonding and regulations in place for decommissioning.

Rick Olson advised that one of the towers is on his property, and he sees no problem with it, as long as there is some discussion in the future, before wind towers are installed.

Lois Hanley spoke adding that there is a tax advantage to the towers and the county should get into it since we have had financial issues in the past. Renewable energy sources wouldn't be against us.

The public hearing was closed and regular session reopened at 1:24.

Motion made by Downer seconded by Geiser to approve Conditional Use Permit 2020-1. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried.

Motion made by Geiser seconded by Downer to approve Conditional Use Permit 2020-2. 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 1:27 P.M.

/s/Joshua Skavdahl

/s/Michelle Zimmerman

Chairman of the Board