

SIOUX COUNTY BOARD OF COMMISSIONERS
ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION
HARRISON, NEBRASKA

January 2, 2024

The Sioux County Board of Equalization met at the Sioux County Courthouse meeting room at 1:00 P.M. January 2, 2024, with the following present: Commissioners Hal Downer, J.W. Geiser, Josh Skavdahl 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 2023-34 was reviewed. Motion made by Geiser, seconded by Downer to approve the correction. On roll call vote, Downer, yes; Geiser, yes. Motion carried.

Tax List Correction 2023-35 was reviewed. Motion made by Downer, seconded by Geiser to approve the correction. On roll call vote, Downer, yes; Geiser, yes. Motion carried.

Tax List Correction 2023-36 was reviewed. Motion made by Geiser, seconded by Downer to approve the correction. On roll call vote, Downer, yes; Geiser, yes. Motion carried.

Tax List Correction 2023-37 was reviewed. Motion made by Downer, seconded by Geiser to approve the correction. On roll call vote, Downer, yes; Geiser, yes. Motion carried.

Tax List Correction 2023-38 was reviewed. Motion made by Downer, seconded by Geiser to approve the correction. On roll call vote, Downer, yes; Geiser, yes. Motion carried.

Tax List Correction 2023-40 was reviewed. Motion made by Geiser, seconded by Downer to approve the correction. On roll call vote, Downer, yes; Geiser, yes. Motion carried.

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

March 1, 2024

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. March 1, 2024, 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 (2), 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.

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

April 1, 2024

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. April 1, 2024, 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.

A public hearing to hear public comment on permissive exemptions was opened at 1:00. No one from the public was present. The Board of Equalization closed the hearing and reconvened into regular session at 1:02 p.m.

Motion made by Geiser, seconded by Downer to approve the following permissive exemption applications as submitted:

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 (2), Redeemer Lutheran Church (1), Sioux County Historical Society (2), Sioux County VFW Post (1), Sunshine Senior Center (1), Sioux County Fair (2) On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried.

Tax list correction 43 was reviewed. Motion made by Geiser, seconded by Downer to approve the correction. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

Tax list correction 47 was reviewed. Motion made by Downer, seconded by Geiser to approve the correction. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

An Application for Recorded Exemption filed by Dan Skavdahl to split 13.60 acres from an existing parcel for Thomas Lange 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.

Motion made by Geiser, seconded by Downer to approve the renewal of a building permit application 2024-3 filed by Brad and Kristina Ferguson. 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

Chairman of the Board

/s/ Michelle Zimmerman

Sioux County Clerk

SIOUX COUNTY BOARD OF COMMISSIONERS
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HARRISON, NEBRASKA

May 1, 2024

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. May 1, 2024, 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 three permissive exemption applications that the Department of Revenue found incomplete. Additional information was gathered from the applicants and added to the applications. Motion made by Downer, seconded by Geiser to approve the permissive exemption applications. 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

SIOUX COUNTY BOARD OF COMMISSIONERS
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June 3, 2024

The Sioux County Board of Equalization met at the Sioux County Courthouse meeting room at 1:00 P.M. June 3, 2024, with the following present: Commissioners 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.

Recorded exemption #2024-2 submitted by Adam & Sue Clapp to split 15.63 acres from an existing parcel in Sections 19 and 30, Township 24, Range 54 was reviewed. Upon a motion by Geiser, seconded by Skavdahl, the exemption was approved. On roll call vote; Geiser, yes; Skavdahl, yes. Motion carried.

There being no further business to come before the Board, the meeting was adjourned at 1:03 P.M.

/s/Joshua Skavdahl_____

Chairman of the Board

/s/Michelle Zimmerman_____

Sioux County Clerk

SIOUX COUNTY BOARD OF COMMISSIONERS
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July 1, 2024

The Sioux County Board of Equalization met at the Sioux County Courthouse meeting room at 1:00 P.M. July 1, 2024, with the following present: Commissioners J.W. Geiser, Hal Downer 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.

Recorded exemption #2024-3 submitted by Elizabeth Sprock to split an existing parcel of 298.87 acres into 4 separate tracts in Section 15, Township 32, Range 53 was reviewed. Upon a motion by Geiser, seconded by Downer, the exemption was approved. 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 1:03 P.M.

/s/Joshua Skavdahl_____

Chairman of the Board

/s/Michelle Zimmerman_____

Sioux County Clerk

SIOUX COUNTY BOARD OF EQUALIZATION
HARRISON, NEBRASKA
July 16, 2024

The Sioux County Board of Commissioners, acting as the Sioux County Board of Equalization, met on July 16, 2024, at 9:00 A.M. in the Meeting room of the Sioux County Courthouse, Harrison, Nebraska for the purpose of hearing 2024 real property valuation protests. The meeting was called to order at 9:00 A.M. by Vice-Chairman Hal Downer. Present were Commissioners J.W. Geiser and Hal Downer, and County Clerk/Ex-Officio Assessor Michelle Zimmerman. The meeting was opened with the pledge of allegiance. Commissioner Geiser led the meeting in prayer.

The agenda was approved. County Clerk Michelle Zimmerman read the 2024 Protest Evidence Listing into the record.

32 parcels were filed for protest. During the scheduled hearing, the Board heard testimony from Doug Bunge, requesting valuation changes. Mr. Bunge was sworn into record prior to his testimony. No other property owners filing protests appeared at the hearing.

Board members and Clerk/Assessor reviewed information submitted by Protesters and the board made final decisions on all parcels. 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 Geiser, seconded by Downer to approve the list. On roll call vote, Downer, yes; Geiser, yes. Motion carried.

Motion made by Geiser, seconded by Downer to adjourn the 2024 Board of Equalization Protest Hearing, and reconvene into the regular Sioux County Board meeting. On roll call vote, Downer, yes; Geiser, yes. Motion carried.

A budget workshop was held with various elected and appointed officials.

Upon a motion made by Hal Downer, seconded by J. W. Geiser, the meeting adjourned from 12:00 a.m. to 1:00 p.m. for a lunch recess.

There being no further business to come before the board, the meeting adjourned at 2:15 p.m.

/s/ Allerton Hal Downer
Vice Chairman of the Board

/s/Michelle J. Zimmerman
County Clerk

SIOUX COUNTY BOARD OF COMMISSIONERS
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HARRISON, NEBRASKA

September 11, 2024

The Sioux County Board of Equalization met at the Sioux County Courthouse at 9:30 A.M. September 11, 2024, with the following present: Commissioners 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.

Recorded exemption #2024-4 submitted by Whetham Ranch, LLC to split 160 acres from an existing parcel in Section 31, Township 26, Range 57 was reviewed. Upon a motion by Geiser, seconded by Skavdahl, the exemption was approved. On roll call vote; Geiser, yes; Skavdahl, yes. Motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:05 A.M.

/s/Joshua Skavdahl

Chairman of the Board

/s/Michelle Zimmerman

Sioux County Clerk

SIOUX COUNTY BOARD OF COMMISSIONERS
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October 1, 2024

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. October 1, 2024, with the following present: Commissioners 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.

Sioux County Clerk, Michelle Zimmerman presented the Certification of Levies for the following taxing districts to the board: Sioux County, .212090, Harrison Rural Fire District, .028995, Sioux County Agricultural Society, .005178 Sioux County High School, . 651179, and Village of Harrison, .433143. A motion was made by Geiser seconded by Downer to approve the levies as presented. On roll call vote: Geiser, yes; Downer, yes. Motion carried.

There being no further business to come before the Board, the meeting was adjourned at 1:07 P.M.

/s/Hal Downer_____

Vice-Chairman of the Board

/s/Michelle Zimmerman_____

Sioux County Clerk

SIOUX COUNTY BOARD OF COMMISSIONERS
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HARRISON, NEBRASKA

October 18, 2024

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 9:10 A.M. October 18, 2024, with the following present: Commissioners 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.

Max and Bonnie Cawiezel attended the meeting. Mr. Cawiezel answered questions regarding the fire district.

Sioux County Clerk, Michelle Zimmerman presented the Certification of Levy for the following taxing district to the board: Sheep Creek & Farmers Rural Fire District .036931. A motion was made by Geiser seconded by Skavdahl to approve the levy as presented. On roll call vote: Geiser, yes; Skavdahl, yes. Motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:18 A.M.

/s/Joshua Skavdahl

Chairman of the Board

/s/Michelle Zimmerman

Sioux County Clerk