

SIOUX COUNTY BOARD OF EQUALIZATION
HARRISON, NEBRASKA
July 21, 2025

The Sioux County Board of Commissioners, acting as the Sioux County Board of Equalization, met on July 21, 2025, at 9:00 A.M. in the Meeting room of the Sioux County Courthouse, Harrison, Nebraska for the purpose of hearing 2025 real property valuation protests. The meeting was called to order at 9:00 A.M. by Chairman Josh Skavdahl. Present were Commissioners Josh Skavdahl, J.W. Geiser, 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 2025 Protest Evidence Listing into the record.

3 parcels were filed for protest. During the scheduled hearing, the Board heard testimony from , Mario Zavala and Nathan Jagers, representing Hudson Chase, LLC requesting valuation changes. Both were sworn into record prior to 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; Skavdahl, yes; Geiser, yes. Motion carried.

Motion made by Geiser, seconded by Downer to adjourn the 2025 Board of Equalization Protest Hearing, and reconvene into the regular Sioux County Board meeting. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, 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 2:20 p.m.

/s/ Joshua Skavdahl
Chairman of the Board

/s/Michelle J. Zimmerman
County Clerk