

SIOUX COUNTY BOARD OF COMMISSIONERS

ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

January 2, 2014

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. on January 2, 2014, with the following present: Commissioners Kevin Lotton, Hal Downer and Joshua 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 an application for recorded exemption submitted by Tom Serres. The application had previously been approved by the planning commission. Motion made by Kevin Lotton, seconded by Hal Downer to approve the application. On roll call vote, Lotton, yes; Downer, yes; Skavdahl, yes. Motion carried.

Motion made by Hal Downer, seconded by Kevin Lotton to approve tax list correction 2014-1. The correction was made due to Cathy Brogdon removing a mobile home from Sioux County. On roll call vote, Lotton, 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

February 3, 2014

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. February 3, 2014, with the following present: Commissioners Kevin Lotton, Hal Downer and Joshua Skavdahl; 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 (2), Church of Nativity (1), 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 Kevin Lotton, seconded by Hal Downer to approve the applications. On roll call vote, Lotton, yes; Downer, yes, Skavdahl, yes. Motion carried.

The board reviewed a building permit submitted by Nancy Kile. This is a renewal permit. The permit had previously been approved by the planning commission. Motion made by Hal Downer, seconded by Kevin Lotton to approve the permit. On roll call vote, Lotton, yes; Downer, yes; Skavdahl, yes. Motion carried.

An exemption application submitted by T.R. and Kay Hughes which was previously approved by the zoning board, to split and reserve 3.828 acres was considered. Motion made by Kevin Lotton, seconded by Hal Downer to approve the application. On roll call vote, Downer, yes; Lotton, 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

March 3, 2014

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:40 P.M. March 3, 2014, with the following present: Commissioners Kevin Lotton, Hal Downer and Joshua Skavdahl; and County Clerk Michelle Zimmerman. Reference was made to the Open Meeting Laws posted in the meeting room. The Agenda was approved

An exemption application submitted by Palm Farming Partnership, which was previously approved by the zoning board, to split off a parcel of 3.75 acres was considered. Motion made by Hal Downer, seconded by Kevin Lotton to approve the application. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried.

There being no further business to come before the Board, the meeting was adjourned at 1:45 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, 2014

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. April 1, 2014, with the following present: Commissioners Kevin Lotton, Hal Downer and Joshua 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 Corrections 2014-2, 2014-3 and 2014-4 were considered by the board. The corrections are to remove personal property owned by Alan Holmgren, as the property was also reported in Dawes County. Motion made by Lotton, seconded by Downer to approve the correction. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried.

Tax List Corrections 2014-5 and 2014-6 were considered by the board. The corrections transferred ownership of a mobile home from Bryan Palm to Keya Paha Properties. Motion made by Downer, seconded by Lotton to approve the correction. On roll call vote, Lotton, yes; Downer, 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

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

May 1, 2014

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. May 1, 2014, with the following present: Commissioners Kevin Lotton, Hal Downer and Joshua Skavdahl; and County Clerk Michelle Zimmerman. The agenda was approved by a motion made by Downer, seconded by Lotton. On roll call vote, Lotton, yes; Downer, yes; Skavdahl, yes. Motion carried. Reference was made to the Open Meeting Laws posted in the meeting room. The Agenda was approved.

An exemption application submitted by Joshua Smith, which was previously approved by the zoning board, to split off a parcel of 4.95 acres and a parcel of 6.93 acres was considered. Motion made by Hal Downer, seconded by Kevin Lotton to approve the application. On roll call vote, Downer, yes; Lotton, 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

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

June 2, 2014

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. June 2, 2014, with the following present: Commissioners Kevin Lotton, Hal Downer and Joshua Skavdahl; and County Clerk Michelle Zimmerman. The agenda was approved by a motion made by Downer, seconded by Lotton. On roll call vote, Lotton, yes; Downer, yes; Skavdahl, yes. Motion carried. Reference was made to the Open Meeting Laws posted in the meeting room. The Agenda was approved.

A building permit application submitted by Jeff & Diane Edwards , which was previously approved by the zoning board, to build a house in Section 30 Township 25 Range 57 was considered. Motion made by Hal Downer, seconded by Kevin Lotton to approve the application. On roll call vote, Downer, yes; Lotton, 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/ Joshua Skavdahl

Chairman of the Board

/s/ Michelle Zimmerman

Sioux County Clerk

SIOUX COUNTY BOARD OF EQUALIZATION  
HARRISON, NEBRASKA  
July 14, 2014

The Sioux County Board of Commissioners, acting as the Sioux County Board of Equalization, met on July 14, 2014, at 9:00 A.M. in the Meeting room of the Sioux County Courthouse, Harrison, Nebraska for the purpose of hearing 2014 real property valuation protests. The meeting was called to order at 9:00 A.M. by Chairman Josh Skavdahl. Present were Commissioners Kevin Lotton, Hal Downer and County Clerk/Ex-Officio Assessor Michelle Zimmerman. The meeting was opened with the pledge of allegiance. Commissioner Lotton led the meeting in prayer.

The agenda was approved. County Clerk Michelle Zimmerman read the 2014 Protest Evidence Listing into the record as follows:

1. 2014 Board of Equalization Protest Hearing Schedule.
2. 2014 Property Tax Administrator's Report & Opinions.
3. 2014 Roster-Agricultural and Horticultural Land.
4. 2014 Roster – Residential Property.
5. 2014 Roster – Commercial Property.
6. Nebraska Agricultural Land Valuation Manual.
7. Nebraska Assessor's Reference Manual.
8. 2014 Certificate of Real Property Revision of Assessment.
9. 2014 Certificate of Personal Property Revision of Assessment.
10. 2014 Statistical Measures-Sioux County.
11. 2014 TERC Findings and Orders.
12. Nebraska Statute Books.
13. Panhandle ag land values.
14. Any other information presented.

The following protests were presented.

Nadine Baker Protest 2014-1 Parcel #830036431, 2014-2 Parcel #830037667, 2014-3 Parcel # 830036474. Ms. Baker testified that her research showed that her 440 acre parcel should be \$380 per acre. Curb appeal is important when selling property, and due to storms and fires it looks bad now. Keeping the property in the family has become quite a struggle. Ms. Baker provided pictures of her property. A listing of sales used in the sales study was provided to Ms. Baker. A decision was tabled until July 15, 2014.

Dave, Criss and Monte Hamaker 2014-4 Parcel # 830024484, 2014-5 Parcel # 830068223, 2014-6 Parcel # 830024921, 2014-7 Parcel # 830024948, 2014-8 Parcel # 830028463, 2014-9 Parcel # 830024433. Criss questioned how much more values can go up. Dave stated that Wyoming ag lands are valued on production, what it will run. He stated that his property is inaccessible with fairly significant canyons running through the property. Criss thinks the buildings are overvalued. A listing of sales used in the sales study was provided to Hamakers. A decision was tabled until July 15, 2014.

Esther Svitak, 2014-10 Parcel # 830007822. Ms. Svitak contacted the board by phone. Testimony provided by Ms Svitak was that due to the extended drought, her property has decreased grazing capabilities. This parcel does not have the irrigation potential that other property she has sold has had. A decision was tabled until July 15, 2014.

Vera Coffee 2014-11 Parcel # 830042962, 2014-12 Parcel # 830043098. Vera, Cyd, Dan and Jay Coffee provided testimony that they are worried about the change in value on two parcels and the trees are burned and it's not recreational anymore. Buildings are getting older and not improving. Board Chairman Skavdahl explained the sales study process and provided Coffee's with a list of sales that were used in the sales study to set values for 2014. A decision was tabled until July 14, 2014.

Emery Fox Ranch, LLC, 2014-13 Parcel # 830038442, 2014-14 Parcel # 830038167, 2014-15 Parcel # 830038035, 2014-16 Parcel # 830037934, 2014-17 Parcel # 830038159, 2014-18 Parcel # 830038019, 2014-19 Parcel # 830037802, 2014-20 Parcel # 830038396, 2014-21 Parcel # 830038132, 2014-22 Parcel # 830038000, 2014-23 Parcel # 830038183, 2014-24

Parcel #830038043, 2014-25 Parcel # 830037969, 2014-26 Parcel # 830037799, 2014-27 Parcel # 830031790. Emery provided testimony stating that ag land is being overtaxed. Surrounding states value property a lot different. He said that in Nebraska ag population is 3% paying 40% of the tax. Questioned why others with other holdings other than ag such as CD's, IRA's, stocks and bonds aren't taxed. A decision was tabled until July 15, 2014.

The board adjourned for a lunch recess from 12:00 to 1:00 p.m.

Ovid and Kathryn Reece, 2014-30 Parcel # 830072701, 2014-31 Parcel # 83003272. Katie provided testimony listing homes that are in her opinion comparable to her house in size, age and proximity. Reece stated it doesn't seem like it's consistent. \$50,000 to \$60,000 is where it should be. Zimmerman asked if a professional appraisal had been done, Reece said no. Zimmerman advised that all buildings in the county were reappraised in 2010 by a professional appraisal company. Reece also provided a list of acreages under 320 acres from the GIS website as comparables. Reece stated that it is now being used for livestock. The board questioned why they want it lowered, but paid twice what they are asking the values to be set at. Reece stated she was aware they paid too much for it. The Reeces were told that their sale will be included in next year's sales study and this sale will help to set the values for 2015. A copy of the sales that were used in the sales study was provided to the Reece's. A decision was tabled until July 15, 2014.

William Wilson – 2014-28 Parcel # 830036075, 2014-29 Parcel # 830065784, 2014-30 Parcel # 830045139. Parcels were reviewed. No one appeared to provide testimony. A decision was tabled until July 15, 2014.

Charles Holmgren - Protest 2014-32 Parcel # 830043292, 2014-33 Parcel # 830037454. No one appeared to provide testimony. A decision was tabled until July 15, 2014.

George & Donita Leeling Protest 2014-34 Parcel # 830037691, 2014-35 Parcel # 830037586, 2014-36 Parcel # 830037977, 2014-37 Parcel # 830037942. George and Donita testified that they think it is unfair to raise the values when it was burned off last year. Fireguards were built across the place. The ground turned white on some of the hills. A copy of the list of sales that were used in the sales study was provided to the Leelings.

Shirley & Scott Schaefer Protest 2014-38 Parcel # 830038574, 2014-39 Parcel # 830038655, 2014-40 Parcel # 830040420, 2014-41 Parcel # 830040331, 2014-42 Parcel # 830040390, 2014-43 Parcel # 830040463, 2014-44 Parcel # 830033157, 2014-45 Parcel # 830033319, 2014-46 Parcel # 830033386. No one appeared to provide testimony. A decision was tabled until July 15, 2014.

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

There being no further business to come before the Board, the meeting was adjourned at 3:15 P.M. The Sioux County Board of Equalization will meet at 9:00 A.M. on Tuesday, July 15, 2014, at the Sioux County Board meeting room for the purpose of completing the 2014 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 15, 2014

The Sioux County Board of Commissioners, acting as the Sioux County Board of Equalization, met on July 15, 2014, at 9:10 A.M. in the Meeting room of the Sioux County Courthouse, Harrison, Nebraska for the purpose of completing 2014 real property valuation protests. The meeting was called to order at 9:10 A.M. by Chairman Josh Skavdahl. Present were Commissioners Kevin Lotton, Hal Downer and County Clerk/Ex-Officio Assessor Michelle Zimmerman. The meeting was opened with the pledge of allegiance. Commissioner Lotton led the meeting in prayer.

The agenda was approved. County Clerk Michelle Zimmerman read the 2014 Protest Evidence Listing into the record as follows:

1. 2014 Board of Equalization Protest Hearing Schedule.
2. 2014 Property Tax Administrator's Report & Opinions.
3. 2014 Roster-Agricultural and Horticultural Land.
4. 2014 Roster – Residential Property.
5. 2014 Roster – Commercial Property.
6. Nebraska Agricultural Land Valuation Manual.
7. Nebraska Assessor's Reference Manual.
8. 2014 Certificate of Real Property Revision of Assessment.
9. 2014 Certificate of Personal Property Revision of Assessment.
10. 2014 Statistical Measures-Sioux County.
11. 2013 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 14, 2014

Nadine Baker Protest 2014-1 Parcel #830036431, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-2. Parcel #830037667, Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-3 Parcel # 830036474 Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried.

Dave, Criss and Monte Hamaker 2014-4 Parcel # 830024484 Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried., 2014-5 Parcel # 830068223 Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried., 2014-6 Parcel # 830024921 Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-7 Parcel # 830024948, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-8 Parcel # 830028463, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-9 Parcel # 830024433. Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried.

Esther Svitak, 2014-10 Parcel # 830007822 Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried.

Vera Coffee 2014-11 Parcel # 830042962, Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-12 Parcel # 830043098 Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried.

Emery Fox Ranch, LLC, 2014-13 Parcel # 830038442, Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-14 Parcel # 830038167, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-15 Parcel # 830038035, Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-16 Parcel # 830037934, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-17 Parcel # 830038159, Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-18 Parcel # 830038019, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-19 Parcel # 830037802, Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-20 Parcel # 830038396, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-21 Parcel # 830038132, Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-22 Parcel # 830038000, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-23 Parcel # 830038183 Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried., 2014-24 Parcel #830038043 Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried., 2014-25 Parcel # 830037969, Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-26 Parcel # 830037799, Motion made by Lotton, seconded by Downerto make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried.2014-27 Parcel # 830031790 Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried.

Ovid and Kathryn Reece, 2014-30 Parcel # 830072701, Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-31 Parcel # 83003272 Following review of properties considered comparables by the Reece's, Assessor Zimmerman advised the board that all properties were "grandfathered" so were not affected by zoning requirements. Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried.

William Wilson – 2014-28 Parcel # 830036075, Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-29 Parcel # 830065784, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-30 Parcel # 830045139. Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried.

Charles Holmgren Protest 2014-32 Parcel # 830043292, Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes.

Motion carried. 2014-33 Parcel # 830037454 Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried.

George & Donita Leeling Protest 2014-34 Parcel # 830037691, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-35 Parcel # 830037586, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-36 Parcel # 830037977, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-37 Parcel # 830037942 Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried.

Shirley & Scott Schaefer Protest 2014-38 Parcel # 830038574, Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-39 Parcel # 830038655, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-40 Parcel # 830040420, Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-41 Parcel # 830040331, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-42 Parcel # 830040390, Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-43 Parcel # 830040463, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-44 Parcel # 830033157, Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-45 Parcel # 830033319, Motion made by Lotton, seconded by Downer to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried. 2014-46 Parcel # 830033386 Motion made by Downer, seconded by Lotton to make no change to parcel, based on the assessor's recommendation. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried.

Motion made by Hal Downer, seconded by Kevin Lotton to adjourn the Sioux County Board of Equalization property valuation protest hearings for 2014. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried.

The board held a budget workshop.

The board adjourned for a lunch recess from 12:00 to 1:00 p.m.

County Assessor Michelle Zimmerman submitted her 3-Year Assessment Plan for the commissioner's review.

There being no business to come before the Board, the meeting was adjourned at 2:25 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

September 2, 2014

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. September 2, 2014, with the following present: Commissioners Kevin Lotton, Hal Downer and Joshua 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 2014-7 was considered by the board. The correction was to add personal property owned by Panhandle Acceptance Company for 2013, which had not previously been reported. Motion made by Downer, seconded by Lotton to approve the correction. On roll call vote, Downer, yes; Lotton, yes; Skavdahl, yes. Motion carried.

The board reviewed a building permit 2014-10 submitted by Bordner and Mary Munson. The permit had previously been approved by the planning commission. Motion made by Kevin Lotton, seconded by Hal Downer to approve the building permit. On roll call vote, Lotton, yes; Downer, 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

Chairman of the Board

/s/ Michelle Zimmerman

Sioux County Clerk