

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

March 3, 2025

The Sioux County Board of Equalization met at the Sioux County Courthouse meeting room March 3, 2025 at 11:45 a.m. with the following present: Commissioners, Hal Downer and J.W. Geiser. Also present was Deputy County Clerk JoElla Norman. Reference was made to the Open Meeting Laws posted in the meeting room. The agenda was approved.

A building permit for Jason Willmschen was presented. Motion by Geiser seconded by Downer to approve the building permit. On roll call vote, Downer, yes; Geiser, yes. Motion carried.

A recorded exemption for Jason Willmschen was presented. Motion by Geiser seconded by Downer to approve the exemption. On roll call vote, Downer, yes; Geiser, yes. Motion carried.

A recorded exemption for Gary Scott was presented. Motion by Geiser seconded by Downer to approve the exemption. On roll call vote, Downer, yes; Geiser, yes. Motion carried.

A recorded exemption for Kevin Miller was presented. Motion by Geiser seconded by Downer to approve the exemption. On roll call vote, Downer, yes; Geiser, yes. Motion carried.

A recorded exemption for Ehrlich Farm Co. was presented. Motion by Geiser seconded by Downer to approve the exemption. 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 12:00 p.m.

/s/Hal Downer
Vice-Chairman of the Board

/s/JoElla K. Norman
Sioux County Deputy Clerk

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April 1, 2025

The Sioux County Board of Equalization met at the Sioux County Courthouse at 1:00 P.M. April 1, 2025, 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.

Tax List Correction 49 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.

Notice of Rejection of Homestead Exemption was reviewed. Motion made by Downer, seconded by Geiser to approve the rejection. 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/Joshua Skavdahl

Chairman of the Board

/s/Michelle Zimmerman

Sioux County Clerk

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June 2, 2025

The Sioux County Board of Equalization met at the Sioux County Courthouse at 1:00 P.M. June 2, 2025, 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.

Discussion on Conservation Easement Application submitted by Paul G. Hamaker, Trustee. The Agricultural Land easement is intended to keep the grass for haying, grazing and cattle production. Restrictions do not change existing land use. The Sioux County Planning Commission recommended approval of the application. 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 1:05 P.M.

/s/Joshua Skavdahl

Chairman of the Board

/s/Michelle Zimmerman

Sioux County Clerk

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

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August 1, 2025

The Sioux County Board of Equalization met at the Sioux County Courthouse at 1:00 P.M. August 1, 2025, 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 Notice of Rejection of Homestead Exemption was reviewed. Motion made by Downer, seconded by Geiser to approve the notice. 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/Joshua Skavdahl _____

Chairman of the Board

/s/Michelle Zimmerman _____

Sioux County Clerk

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October 1, 2025

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. October 1, 2025, with the following present: Commissioners J.W. Geiser, Josh Skavdahl 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, .207181, Harrison Rural Fire District, .026213, Sheep Creek Fire District, .034790, Sioux County Agricultural Society, .004707 Sioux County High School, .575340, and Village of Harrison, .374134. A motion was made by Downer seconded by Geiser to approve the levies as presented. 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 1:07 P.M.

/s/Josh Skavdahl

/s/Michelle Zimmerman

Chairman of the Board

Sioux County Clerk