

SIOUX COUNTY BOARD OF EQUALIZATION
HARRISON, NEBRASKA
July 22, 2026

The Sioux County Board of Commissioners, acting as the Sioux County Board of Equalization, met on July 22, 2026, at 9:00 A.M. in the Meeting room of the Sioux County Courthouse, Harrison, Nebraska for the purpose of hearing 2026 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, Josh Skavdahl, County Clerk/Ex-Officio Assessor Michelle Zimmerman and Deputy County Clerk/Assessor JoElla Norman. 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 2026 Protest Evidence Listing into the record.

92 parcels were filed for protest. During the scheduled hearing, the Board heard testimony from property owners 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 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 425 forms submitted to the County assessor regarding damaged real property was reviewed. Motion made by Downer, seconded by Geiser to deny all claims, due to there not enough sales or data to accurately assess a value. On roll call vote, Downer, yes; Geiser, yes; Skavdahl, yes. Motion carried.

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. Skavdahl, yes. Motion carried.

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 3:30 p.m.

/s/ Joshua Skavdahl
Chairman of the Board

/s/Michelle J. Zimmerman
County Clerk