

SIOUX COUNTY BOARD OF COMMISSIONERS
ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

October 1, 2026

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room at 1:00 P.M. October 1, 2026, 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, .188271, Harrison Rural Fire District, .024240, Sheep Creek Fire District, .031900, Sioux County Agricultural Society, .004100 Sioux County High School, .526552, and Village of Harrison, .376318. 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.

Emery Fox met with the board regarding a protest he had filed on the CBOE decision on his Form 425 filed previously. Discussion was held, the board will address the issue again at the October 5, 2026 meeting.

Building Permit 2026-4 filed by Deborah Courtney was reviewed. Motion made by, Geiser seconded by Downer to approve the building permit. On roll call vote, Downer, yes; Geiser, yes. Motion carried.

There being no further business to come before the Board, the meeting was adjourned.

/s/Josh Skavdahl

Chairman of the Board

/s/Michelle Zimmerman

Sioux County Clerk