SIOUX COUNTY BOARD OF COMMISSIONERS

ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

November 2, 2026

The Sioux County Board of Equalization met at the Sioux County Courthouse at 1:00 P.M. November 2, 2026, 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.

Sioux County Clerk, Michelle Zimmerman presented the Corrected Certification of Levies for the following taxing districts to the board: Sioux County, .188271, Harrison Rural Fire District, .024240, Sheep Creek Fire District, .031912, Sioux County Agricultural Society, .004092 Sioux County High School, .526552, and Village of Harrison, .376318. The Sheep Creek Fire District and Sioux County Agricultural Society levies were corrected, due to rounding errors in the previously approved levies. A motion was made by Geiser seconded by Downer to approve the levies as presented. On roll call vote: Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

Motion made by Gieser, seconded by Downer to deny protests 2026- 27 through 2026-38 based on the evidence presented. 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 1:15 P.M.

/s/Joshua Skavdahl

Chairman of the Board

/s/Michelle Zimmerman

Sioux County Clerk