

SIOUX COUNTY BOARD OF EQUALIZATION  
HARRISON, NEBRASKA  
July 17, 2017

The Sioux County Board of Commissioners, acting as the Sioux County Board of Equalization, met on July 17, 2017, at 9:00 A.M. in the Meeting room of the Sioux County Courthouse, Harrison, Nebraska for the purpose of hearing 2017 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 and County Clerk/Ex-Officio Assessor Michelle Zimmerman. The meeting was opened with the pledge of allegiance. Commissioner Downer led the meeting in prayer.

The agenda was approved. County Clerk Michelle Zimmerman read the 2017 Protest Evidence Listing into the record as follows:

1. 2017 Board of Equalization Protest Hearing Schedule.
2. 2017 Property Tax Administrator's Report & Opinions.
3. 2017 Roster-Agricultural and Horticultural Land.
4. 2017 Roster – Residential Property.
5. 2017 Roster – Commercial Property.
6. 2017 Certificate of Real Property Revision of Assessment.
7. 2017 Certificate of Personal Property Revision of Assessment.
8. 2017 Statistical Measures-Sioux County.
9. 2017 TERC Findings and Orders.
10. Panhandle ag land values.
11. Any other information presented.

The following protests were presented.

Harry Serres appeared regarding protests 2017-1 Parcel #830043144 and 2017-2 Parcel #830043152. Mr. Serres asked if everybody with grass around him was raised the same way as his. The potential isn't any different than it ever was. Commissioner Skavdahl stated that yes, others were raised due to sales. Mr. Serres stated regarding sales, they bought the ground not to make a living off of like we do, it's an income tax write off. As far as the grass, we don't get any more for running a cow, and we can't run anymore cows than I did 40 years ago. If all neighbors are the same, I understand we need more money for the budget. People with grass ground east, they can run twice as many cows as we can here. If neighbors grass went up the same way, I can't say nothing. Commissioner Skavdahl said the Legislature is trying to change the way property is valued and that county taxes don't go up much, the others, like colleges, go up a bunch. Motion made by Geiser seconded by Downer to make no change to parcel 830043144 based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried. Motion made by Downer seconded by Geiser to make no change to parcel 830043152 based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

Ovid Bob & Kathryn Reece appeared regarding protests 2017-3 Parcel #830072701, 2017-4 Parcel #830032762. Ovid and Kathryn Reece appeared to protest the value of their home and the land use of their property. Mrs. Reece provided a list of other homes that are close to and similar to theirs, including homes purchased since zoning has come into effect. She also provided a list and compared her home to the nicest homes they could think of. The home was assessed a few years ago, and she feels there was an error made and needs to be corrected. Mr. Reece questioned 39.81 acres of farm and 6.5 acres of site, asking about the difference between FARM at \$1000 per acre, and recreation property is less than \$850. Assessor Zimmerman responded that the reason for the SITE classification is due to zoning and when this property was split from agriculture property, it was classified as "rural residential" rather than an agriculture property. The assessor advised them that she has recommended that the land classifications be changed now to agriculture due to the fact that the Reece's have purchased agriculture property close to the subject property. Mr. Reece questioned the difference between HOME and SITE – Assessor Zimmerman explained that HOME is one acre where house is, including water and electricity. There was discussion on SITE vs. FARM designations. Discussion was held on the comparable listing of homes provided by Reece. Mrs. Reece testified that in the file, when the reappraisal was done, there is a notation of "mean dog", not sure how much information he got. Mrs. Reece said they paid too much for it, but there is a value to them to live close to Slim's parents. Motion made by Geiser seconded by Downer to change the land classifications on parcel 83003762 per the assessor's recommendation. On roll call vote, Downer, yes; Skavdahl, yes; Geiser, yes. Motion carried. Motion made by Downer, seconded by Geiser to change the land classifications, and make no change to the value of the

dwelling on parcel 830072701 per the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

Paul Post - 2017-5 Parcel #830004114, 2017-6 Parcel #830004262. No one appeared to provide testimony. Motion made by Geiser seconded by Downer to make no change to parcel 830004114 based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried. Motion made by Geiser seconded by Downer to make no change to parcel 830004262 based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

William and Anne Wilson 2017-7 Parcel #830036180, 2017-8 Parcel #830045287, 2017-9 Parcel # 830045155, 2017-10 Parcel # 830045279, 2017-11 Parcel #830045376, 2017-12 Parcel # 830036075 Bill Wilson testified that he was protesting parcels with the greatest increase, asking if certain grassland classes raised, or more than one. Assessor Zimmerman replied all. Mr. Wilson asked how often someone comes in with a certified appraisal on their land. Chairman Skavdahl replied that yes, it has happened. Mr. Wilson stated that earlier this year Cherry County had a battle with the Department of Revenue on their formula and were able to challenge it and win, they were supposed to increase their valuation by 21%. They contested the raise suggested by the Department of Revenue. Mr. Wilson's main comment is we have some state senators, Brewer and Erdman who are working hard to try to figure out something that is more fair and equitable on school funding. It may come down to a court case or state constitutional amendment to have it changed. If they come up with something worthwhile Mr. Wilson would hope the board would give it serious consideration and be well informed on it. While we would like some tax relief, we need to be careful as to how that gets structured. After the session Erdman stated that he would like to work more toward a ballot initiative that we would vote on in an election, rather than taking it through the Unicameral. Over in Dawes County, education is heavily funded by the agriculture community and they are a very small portion of the population of the county. Wilson stated as you know, I'm not crazy about Conservation Easements. In the past, John Geiser and Rod Gray got after The Nature Conservancy for their environmental trust funds that they used and what they promised to do on the "New Cherry". It forced them to go public and that leads to where we are today. Because The Nature Conservancy is a national/international organization they see the big picture and they know that people will pay for water. They know if they sat on the property someone would pay them to decommission those wells, they didn't get to do that. That's what we're doing today, at the southern end of the county, and I hope you're frustrated that it tracks like that. Area people who have paid their taxes for decades, and that works for a relatively new landowner. Mr. Wilson said he understood from the commissioner meeting minutes that they are going away from that approach. Mr. Wilson testified at the Nebraska Game and Parks in Scottsbluff a couple of weeks ago regarding elk and private property and the increasing elk herd on the Pine Ridge. The ability to generate income on elk is a variable. A lot of people are running elk without the ability to generate any income on it. A lively discussion was held with the group. One commissioner asked if there is baiting going on, and Mr. Wilson replied yes, there is. Regarding protests, Mr. Wilson stated I know you guys are bound by these rules, you have to have overwhelming evidence before you can make a change. Motion made by Geiser seconded by Downer to make no change to parcel 830036180 based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried. motion made by Downer seconded by Geiser to make no change to parcel 830045287 based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

motion made by Downer seconded by Geiser to make no change to parcel 830045155 based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

motion made by Geiser seconded by Downer to make no change to parcel 830045279 based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

motion made by Downer seconded by Geiser to make no change to parcel 830045376 based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

motion made by Geiser seconded by Downer to make no change to parcel 830036075 based on the assessor's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

The Sioux County Board of Equalization closed 2017 protest hearings at 11:25 a.m. upon a motion made by Hal Downer seconded by J. W. Geiser. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

/s/ Joshua Skavdahl

/s/Michelle J. Zimmerman

Chairman of the Board

County Clerk