

SIoux COUNTY BOARD OF COMMISSIONERS

ACTING AS THE SIOUX COUNTY BOARD OF EQUALIZATION

HARRISON, NEBRASKA

July 19, 2022

The Sioux County Board of Equalization met at the Sioux County Courthouse meeting room at 10:15 A.M. July 19, 2022, 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. Allen Jordan and Bill Wilson also attended the meeting.

A public hearing was opened for public comment regarding revocation of permissive exemption status on the United Memorial Methodist Church parsonage. Chairman Skavdahl asked Sioux County Assessor Zimmerman her recommendation, with Zimmerman stating that due to the parsonage not being used for a religious purpose, it should no longer be tax exempt. Skavdahl then asked for any comments from the public. Bill Wilson brought up the issue of freedom of religion, stating that it is interesting when the state starts telling a church its business, skating on thin ice. Wilson stated he would like to establish a time-line, saying he came to the assessor's office on a Monday morning and had a discussion with the assessor, asking how it was determined. Assessor Zimmerman advised Wilson that at that time she advised him that if the parsonage was rented out, it would be put on the tax roll. Wilson continued, saying that the issue had been discussed at a commissioner meeting, and asked if he had missed something between that discussion and the legal notice in the paper. He picked his mail up on Friday, and it was hard to find, how it was printed in the paper. Assessor Zimmerman advised Wilson that the paper comes out on Wednesday, the Notice of Public Hearing was in the paper, she had no control over how it was printed, or when Wilson read it. Wilson went on to point out the five mandated criteria mentioned in the notice. Wilson told of a church council meeting and read the guidelines for using the parsonage, with the chairperson overseeing a work log. The renter will be responsible for utilities. Chairman Skavdahl asked Mr. Wilson to cut it short and asked if he had pertinent information to this hearing. Wilson stated he believes it should be tax-exempt. Allen Jordan advised the board that when the Catholic church had a tenant, they asked for it to be on the tax roll. Wilson said that he was not aware of that. The public hearing was closed, and regular session resumed. Motion made by Geiser, seconded by Downer to revoke the exempt status, per Assessor Zimmerman's recommendation. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

A list of Overvalued, Undervalued and Omitted Properties was presented to the board. Motion made by Downer, seconded by Geiser to approve the list. On roll call vote, Downer, yes; Geiser, yes. Skavdahl, yes. Motion carried.

Motion made by Geiser, seconded by Downer to approve the assessor's 3-year plan of assessment. 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 11:00 A.M.

/s/Joshua Skavdahl

Chairman of the Board

/s/Michelle Zimmerman

Sioux County Clerk