Osceola, Nebraska January 21, 2020

Pursuant to notice published in the January 16th, 2020 issue of the Polk County News, the Polk County Board of Equalization convened at 9:00 a.m. with all members present. Minutes of the October 15th, 2019 meeting of the Polk County Board of Equalization were read and approved. Chairman Westring informed those in attendance that a current copy of the Open Meetings Act is posted in the meeting room.

A motion was made by Boruch that Jerry Westring be elected as Chairman for 2020. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye.

A motion was made by Westring that Ron Boruch be elected as Vice Chairman for 2020. The motion was seconded by Boss and the roll call vote was Westring, aye; Boss, aye; Boruch, aye.

Assessor Cermak discussed Tax List Corrections #785 thru #792. Two corrections were needed because the tax payers did not qualify for a homestead exemption, three were necessary because the homestead exemption was applied to the wrong parcel, one was needed to correct an incorrectly applied homestead exemption, another was needed following a partially successful appeal of a homestead exemption and one corrected the listing of personal property. A motion was Boruch to approve Tax List Corrections #785 thru #792 as presented by Assessor Cermak. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye.

| There being no further business, the Board of Equalization adjourned at 9:15 a.m. | | |
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| Approved: | /S/ Debra S. Girard | /S/ Jerry Westring |
| | County Clerk | Chairman |