Osceola, Nebraska January 22, 2019

Pursuant to notice published in the January 17<sup>th</sup>, 2019 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 November 15<sup>th</sup>, 2018 meeting of the Polk County Board of Equalization were read and approved. Member 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 2019. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye.

A motion was made by Boss that Ron Boruch be elected as Vice Chairman for 2019. The motion was seconded by Westring and the roll call vote was Boss, aye; Westring, aye; Boruch, aye.

Assessor Cermak presented the list of organizations who had timely filed an application for tax exemption. This form certifies that the use of the said property is used for an exempt purpose by the applying organization. The Board approved the applications for exemption as submitted and as recommended by the Assessor.

In accordance with state law, Assessor Cermak also presented a listing of the cemeteries in Polk County and certified that they continue to be used for the interment of human dead.

Several Tax List Corrections were also presented by Assessor Cermak. Tax List Correction #746 corrected a clerical error, #747 removed the taxes from a property that is now owned by a tax exempt entity, #748 and #749 corrected the property a homestead exemption was applied to, and #750 corrected the amount of taxes due as a result of a homestead exemption denial following an audit. A motion was made by Boss to approve all of the tax list corrections as presented. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye.

There being no further business, the Board of Equalization adjourned at 9:25 a.m.		
Approved:	/S/ Debra S. Girard	/S/ Jerry Westring
	County Clerk	Chairman