

Osceola, Nebraska
October 14, 2025

Pursuant to notice published in the October 9th, 2025 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 August 19th, 2025 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 to set the 2025-2026 property tax rates for the subdivisions based in Polk County as follows:

County General Fund	0.148086
Sinking Fund	0.001785
Veterans' Aid Fund	0.000040
Highway Bond Fund	0.030267
Total	0.180178
Polk County Agricultural Society	0.005260
Polk County Historical Society	0.001052
Village of Shelby, General	0.228307
City of Osceola, General	0.371730
City of Osceola, Bond	0.110453
Total	0.482183
City of Stromsburg, General	0.283604
City of Stromsburg, Fire Bond	0.000000
Total	0.283604
Village of Polk, General	0.239319
Village of Polk, Bond	0.154537
Total	0.393856
School Dist. #15, General	0.505277
School Dist. #15, Bond	0.080586
School Dist. #15, Special Building	0.012536
Total	0.598399
School Dist. #19, General	0.636379
School Dist. #19, Bond	0.078455
School Dist. #19, Qualified Capital Purchase	0.000000
School Dist. #19, Special Building	0.021203
Total	0.736037
School Dist. #32, General	0.491320
School Dist. #32, Bond	0.083643
School Dist. #32, Special Building	0.005000
Total	0.579963
School Dist. #75, General	0.468008
School Dist. #75 Special Building	0.060001
Total	0.528009

Osceola Rural Fire District, General	0.020000	
Stromsburg Rural Fire District, General	0.020000	
Stromsburg Rural Fire District, Sinking	0.000000	
Stromsburg Rural Fire District, Bond	0.000733	
Total	0.020733	
Polk Fire & Rescue District, General	0.020000	
Polk Fire & Rescue District, Bond	0.004939	
Total	0.024939	
Shelby Rural Fire District, General	0.014248	
Shelby Rural Fire District, Bond	0.004964	
Total	0.019212	
Hackberry Cemetery District	0.001124	
Polk County Sanitary Improve. District #1, General	0.310000	
Polk County Sanitary Improvement District #1, Bond	0.310000	
Total	0.620000	

The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye.

Assessor Krance presented a list of properties that were determined to be overvalued, undervalued or omitted for assessment year 2025 after the county’s abstract was submitted to the Property Tax Administrator. A motion was made by Boruch to approve the updated values for all of the properties listed on the report as presented by Assessor Krance. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye. Valuation change notices will be sent to those affected property owners.

Assessor Krance also presented Tax List Correction No. 1011. The correction added personal property that should have been reported in Polk County instead of York County for Tax Year 2024. A motion was made by Boruch to approve the tax list correction as presented. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye.

There being no further business, the Board of Equalization adjourned at 9:30 a.m.

Approved:

/S/ Debra S. Girard
County Clerk

/S/ Jerry Westring
Chairman