Osceola, Nebraska
October 20, 2026

Pursuant to notice published in the October 15th, 2026 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 September 1st, 2026 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 2026-2027 property tax rates for the subdivisions based in Polk County as follows:

County General Fund		0.141158
Sinking Fund		0.001746
Veterans' Aid Fund		0.000039
Hospital Fund		0.011643
Highway Bond Fund		0.026069
	Total	0.180655
Polk County Agricultural Society		0.005148
Polk County Historical Society		0.001030
Village of Shelby, General		0.237263
City of Osceola, General		0.428857
City of Osceola, Bond		0.085056
	Total	0.513913
City of Stromsburg, General		0.285812
City of Stromsburg, Fire Bond		0.000000
	Total	0.285812
Village of Polk, General		0.235138
Village of Polk, Bond		0.224358
	Total	0.459496
School Dist. #15, General		0.511759
School Dist. #15, Bond		0.079208
School Dist. #15, Special Building		0.008801
	Total	0.599768
School Dist. #19, General		0.638134
School Dist. #19, Bond		0.076773
School Dist. #19, Qualified Capital Purchase		0.000000
School Dist. #19, Special Building		0.021440
	Total	0.736347
School Dist. #32, General		0.470386
School Dist. #32, Bond		0.079675
School Dist. #32, Special Building		0.003092
	Total	0.553153
School Dist. #75, General		0.465453
School Dist. #75 Special Building		0.052281

	Total	0.517734
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		0.001493
	Total	0.021493
Polk Fire & Rescue District, General		0.020000
Polk Fire & Rescue District, Bond		0.002150
	Total	0.022150
Shelby Rural Fire District, General		0.020000
Shelby Rural Fire District, Bond		0.004836
	Total	0.024836
Hackberry Cemetery District		0.001127
Polk County Sanitary Improvement District #1, General		0.270000
Polk County Sanitary Improvement District #1, Bond		0.270000
	Total	0.540000

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 9:20 a.m.

Approved: /S/ Debra S. Girard
County Clerk

/S/ Jerry Westring
Chairman