Osceola, Nebraska November 17, 2020

Pursuant to notice published in the November 12<sup>th</sup>, 2020 issue of the Polk County News, the Polk County Board of Equalization convened at 9:00 a.m. with Boruch and Boss present in person and Westring present via Zoom. Minutes of the October 13<sup>th</sup>, 2020 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.

Assessor Cermak presented a listing of real property changes since the end of protests and included a listing of homestead exemptions that were rejected either because the value of the property exceeded the maximum value or the applicant died prior to August 15<sup>th</sup>. A motion was made by Boruch to approve the changes as presented and authorize the Vice Chairman to sign the certification. 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.		
Approved:	/S/ Debra S. Girard	/S/ Jerry Westring
	County Clerk	Chairman