

Osceola, Nebraska
December 16, 2025

Pursuant to notice published in the December 11th, 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 October 14th, 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.

Assessor Krance presented Tax List Corrections No. 1012 and No. 1013. The corrections adjusted the depreciation schedule applied to a parcel, removed a piece of personal property that had been added in error and updated the name of the property owner. A motion was made by Boss to approve the tax list corrections as presented. The motion was seconded by Westring and the roll call vote was Boss, aye; Westring, aye; Boruch, 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