Osceola, Nebraska December 21, 2021

Pursuant to notice published in the December 16<sup>th</sup>, 2021 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 26<sup>th</sup>, 2021 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 informed the Board that there were clerical errors affecting the valuations for 2020 and 2021. A building was incorrectly listed on two parcels and should have been taxed as an improvement on leased land for both 2020 and 2021. A homestead exemption should have been moved from the parcel that was sold to the newly purchased residential property. A mobile home was incorrectly added to the 2021 tax year instead of 2022. The value was not removed from a parcel after it was combined with another rural building site parcel. Depreciation was inadvertently omitted on a parcel for 2021. Grain bins were moved from a rural parcel to being taxed as improvements on leased land. A motion was made by Boruch to approve the report of clerical errors as presented and to approve the corresponding tax list corrections. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. The approved tax list corrections were numbered #940 thru #949.

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

Approved:	/S/ Debra S. Girard	/S/ Jerry Westring
	County Clerk	Chairman