Osceola, Nebraska March 2, 2021

Pursuant to notice published in the February 25<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 with Boss participating via telephone. Minutes of the previous meeting were read and approved. Chairman Westring informed those in attendance that a current copy of the Open Meetings Act is posted on the wall of the Commissioner's room.

A motion was made by Boruch to open the hearing on the motor vehicle exemptions for the Osceola Good Samaritan Society, the Midwest Covenant Home and Stromsburg Busy Wheels. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye. No interested persons appeared. A motion was made by Boruch to close the hearing. The motion was seconded by Westring and all members voted in the affirmative. A motion was made by Boruch to approve the motor vehicle exemptions for the 2014 Ford Econoline van, 2016 Dodge Caravan, 1996 Chevrolet S10 pickup, and 2008 Chevrolet Uplander van owned by Osceola Good Samaritan Society; the 2003 Chevrolet Express van, 2006 Chevrolet Uplander van, 2006 GMC Sierra pickup, 2014 Chrysler van, 2007 Buick Lucerne sedan, and 2018 Yongqiang utility trailer owned by the Midwest Covenant Home; and to approve the motor vehicle exemption for the 1998 Mercury Grand Marquis sedan owned by Stromsburg Busy Wheels. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye.

A motion was made Boruch to approve Tax List Corrections No. 820 through No. 823 as presented by Assessor Cermak. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye. Two tax list corrections moved an improvement from one parcel to another and the other two tax list corrections removed a duplicate parcel.

There being no further business, the Board of Equalization adjourned at 9:20 a.m.

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