Osceola, Nebraska
March 3, 2026

Pursuant to notice published in the February 26th, 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 December 16th, 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.

A motion was made by Boruch that Jerry Westring be elected as Chairman for 2026. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye.

A motion was made by Boruch that Mike Boss be elected as Vice Chairman for 2026. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye.

At 9:05 a.m., motion was made by Westring 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 Boss and the roll call vote was Westring, aye; Boss, aye; Boruch, aye. No interested persons appeared. A motion was made by Boss to close the hearing. The motion was seconded by Boruch 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, 2008 Chevrolet Uplander van, and 2010 Dodge Caravan owned by Osceola Good Samaritan Society; the 2003 Chevrolet Express van, 2006 GMC Sierra pickup, 2014 Chrysler van, 2007 Buick Lucerne sedan, 2015 Toyota Sienna van, 2021 Chrysler Voyager van, and 2018 Yongqiang utility trailer owned by the Midwest Covenant Home; and to approve the motor vehicle exemption for the 2006 Dodge Stratus sedan owned by Stromsburg Busy Wheels. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye.

Assessor Krance presented Tax List Corrections No. 1014, No. 1015, No. 1017 through No. 1021, and No. 1023 through 1031. The majority of the corrections adjusted the amount of homestead credits applied to several parcels following audits of the homestead exemption applications by the Department of Revenue. One correction updated the year of construction for a grain bin and another removed a piece of personal property that had incorrectly been left on a personal property schedule. A motion was made by Boruch to approve the tax list corrections as presented. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye. Tax List Corrections No. 1016 and No. 1022 were voided.

There being no further business, the Board of Equalization adjourned at 9:25 a.m.

Approved: ____/S/ Debra S. Girard_____ _____/S/ Jerry Westring_____
County Clerk Chairman