Osceola, Nebraska April 16, 2024

Pursuant to notice published in the April 11th, 2024 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 March 5th, 2024 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 the exemption application of Kidz Adventure had been denied by the Nebraska Department of Revenue after the State's review of the exemption applications acted on at the March 5th meeting. A motion was made by Boss to reconsider the Board's initial approval of the exemption and now deny the application for exemption. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye. The basis for the reconsideration and denial was because the organization applying for the exemption was not the owner of record for the property.

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