Osceola, Nebraska April 22, 2025

Pursuant to notice published in the April 17<sup>th</sup>, 2025 issue of the Polk County News, the Polk County Board of Equalization convened at 9:00 a.m. with Westring and Boruch present. Boss was absent. Minutes of the March 25<sup>th</sup>, 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 #1005 through #1008 for the Board's approval. 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. Three of the corrections changed the name on parcels that had been sold prior to the printing of the tax statements but had not been updated in the system. The remaining tax list correction applied a homestead exemption to a parcel which the State failed to notify the Assessor had qualified for a full exemption for 2024.

There being no further business, the Board of Equalization adjourned at 9:10 a.m.		
Approved:	/S/ Debra S. Girard	/S/ Jerry Westring
11	County Clerk	Chairman