Osceola, Nebraska April 6, 2021

Pursuant to notice published in the April 1st, 2021 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 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 Boruch to approve Tax List Corrections No. 824 through No. 832 as presented by Assessor Cermak. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye. One tax list correction added a partial value for a cabin under construction as of January 1, 2020, one tax list correction removed the personal property taxes on items that were listed on both an individual's and their LLC's personal property schedules, four corrections accelerated the taxes on personal property that will be sold at auction, and three corrections added back in the omitted land value on parcels that had only included the assessed value of the improvements.

A motion was made by Boruch to approve the real property changes made from the abstract to the certification of the assessment roll, including the above listed tax list corrections. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye.

There being no further business, the Board of Equalization adjourned at 9:20 a.m.		
Approved: _	/S/ Debra S. Girard	/S/ Jerry Westring
• •	County Clerk	Chairman