Osceola, Nebraska May 19, 2020

Pursuant to notice published in the May 14th, 2020 issue of the Polk County News, the Polk County Board of Equalization convened via Zoom at 9:00 a.m. with all members present. Minutes of the April 21st, 2020 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 on the Polk County website.

Assessor Cermak discussed Tax List Correction #798. The Tax List correction is needed because outbuildings and structures were listed on the wrong parcel. A motion was Boruch to approve Tax List Correction #798 as presented by Assessor Cermak. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye.

At 9:05 a.m., a motion was made by Boss to open the hearing on the applications for property tax exemption as advertised. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye. Also present for the hearing was Assessor Cermak. No other interested persons appeared. The applications and Assessor Cermak's recommendation were reviewed. 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 accept the Assessor's recommendation on all 26 applications for exemption, thereby approving the exemptions as requested on all of the applications. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye. The breakdown of the approved exemptions is Charitable, seven; Religious, eighteen; and Educational, one.

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