Osceola, Nebraska May 23, 2023

Pursuant to notice published in the May 18th, 2023 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 May 2nd, 2023 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 to open the hearing on the motor vehicle exemption application received from the Good Samaritan Society of Osceola as advertised. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. No interested persons appeared. 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 approve the motor vehicle exemption for the 2010 Dodge van purchased by the Good Samaritan Society of Osceola. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye.

Assessor Krance presented Tax List Corrections # 969 through #978 for approval. Several corrections were for changes in the amounts of homestead exemptions awarded following an audit of homestead applications by the Nebraska Dept. of Revenue for tax year 2020. Several others were for an ATV that sales tax was not paid on and the ATV was not then listed on a personal property schedule. One was for personal property that had been transferred to another owner and two were for properties that had been transferred to the Village of Polk and the Village of Shelby. A motion was made by Boss to approve the tax list corrections as presented. The motion was seconded by Westring and the roll call vote was Boss, aye; Westring, aye; Boruch, aye.

Assessor Krance certified to the Board of Equalization that the values for the real estate assessment roll for tax year 2023 have been set.

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