Osceola, Nebraska May 25, 2021

Pursuant to notice published in the May 20<sup>th</sup>, 2021 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 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.

Assessor Cermak presented Tax List Corrections numbered 916 through 936. Corrections No. 916 thru No. 932 involved the parcels in the City of Stromsburg that are located in the Tax Increment Financing District (TIF) where the tax list corrections were denied at last week's meeting. Correction No. 933 removed the taxes on personal property that had previously been sold. Correction No. 934 removed the taxes on an improvement on leased land that was double billed. Corrections No. 935 and No. 936 separated a building site parcel from the parcel the building site was deeded out of. After reviewing the corrections with Assessor Cermak and Treasurer Swanson, a motion was made Boruch to approve Tax List Corrections No. 916 through No. 934 as presented by Assessor Cermak. Tax List Corrections No. 935 and No. 936 were denied. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye. The denied tax list corrections did not offset each other with the difference being found in the amount of tax credit applied to each parcel.

There being no further business, the Board of Equalization adjourned at 9:20 a.m.

Approved:

<u>/S/ Debra S. Girard</u> County Clerk <u>/S/ Jerry Westring</u> Chairman