

Osceola, Nebraska
May 26, 2026

Pursuant to notice published in the May 21st, 2026 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 April 21, 2026 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.

At 9:05 a.m., motion was made by Boruch to open the hearing on the motor vehicle exemption for the Midwest Covenant Home. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, 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 2026 Forest River bus recently purchased by the Midwest Covenant Home. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye.

Assessor Krance presented her letter stating that the values for the real estate assessment roll have been certified for tax year 2026.

Assessor Krance presented Tax List Correction No. 1033. The correction added personal property that was not reported for 2025 until now. A motion was made by Boss to approve the tax list correction as presented. The motion was seconded by Westring and the roll call vote was Boss, aye; Westring, aye; Boruch, 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