Osceola, Nebraska May 28, 2019

Pursuant to notice published in the May 23rd, 2019 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 16th, 2019 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.

Assessor Cermak presented several tax list corrections for the Board's approval. Tax List Corrections #770 thru #778 corrected the tax amounts due from Black Hills Energy for the tax years 2009 thru 2017. Black Hills Energy's appeal of their centrally assessed valuations was successful, resulting in the need for the tax list corrections. Tax List Corrections #779 and #780 were for a homestead exemption that was not applied in the computer and for another homestead exemption application denial that was successfully appealed. Tax List Correction #781 removed personal property from the tax rolls that was also listed in York County. Tax List Correction #782 added the value of new construction to a parcel. A motion was made by Boss to approve Tax List Corrections #770 thru #782 as presented by Assessor Cermak. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye.

A motion was made by Boss to approve the real property changes made from the abstract to the certification of assessment roll as presented by Assessor Cermak. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye.

Assessor Cermak presented the certification of the real estate assessment roll.

There being no further business, the Board of Equalization adjourned at 9:30 a.m.

Approved:	/S/ Debra S. Girard	/S/ Jerry Westring
11	County Clerk	Chairman