Osceola, Nebraska June 1, 2021

Pursuant to notice published in the May 27<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 No. 937 and No. 938. Both of the corrections involved a tract that was deeded out of a larger parcel. After reviewing the corrections with Assessor Cermak and Treasurer Swanson, a motion was made Boruch to approve Tax List Corrections No. 937 and No. 938 as presented by Assessor Cermak. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye.

The report of overvalued, undervalued or omitted real property for assessment year 2021 was presented by Assessor Cermak. After the Board's review, a motion was made by Boruch to approve the report as presented. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. The property owners of all of the parcels on the report will be mailed a copy of their valuation change.

Assessor Cermak certified that the values for real estate assessment roll have been set for tax year 2021.

There being no further business, the Board of Equalization adjourned at 9:25 a.m.

 Approved:
 /S/ Debra S. Girard
 /S/ Jerry Westring

 County Clerk
 Chairman