

Osceola, Nebraska
June 23, 2026

Pursuant to notice published in the June 18th, 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 May 26, 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.

Assessor Krance presented a list of properties that were determined to be overvalued, undervalued or omitted for assessment year 2026 after the county's abstract was submitted to the Property Tax Administrator. A motion was made by Boruch to approve the updated values for all of the properties listed on the report as presented by Assessor Krance. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. Valuation change notices will be sent to those affected property owners.

The Board was available to hear concerns on the assessed valuation of real property in the county. No interested persons appeared to discuss their valuation.

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