Osceola, Nebraska June 25, 2024

Pursuant to notice published in the June 20<sup>th</sup>, 2024 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 June 4<sup>th</sup>, 2024 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 2024 after the county's abstract was submitted to the Property Tax Administrator. A motion was made by Boss to approve the updated values for all of the properties listed on the report as presented by Assessor Krance. The motion was seconded by Westring and the roll call vote was Boss, aye; Westring, aye; Boruch, aye. Valuation change notices will be sent to those affected property owners.

The Board reviewed the Report of Destroyed Real Property submitted by Darrell Kreis. Mr. Kreis's house was destroyed by fire on February 29, 2024. After determining that the amount of damage was more than 20% of the assessed value of the property and the damage was due to a calamity, a motion was made by Boruch to remove the value of his house from his parcel for the 2024 tax year. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye.

The Board was available to hear concerns on the assessed valuation of real property in the county. One person appeared to discuss their valuation.

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

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