Osceola, Nebraska June 27, 2023

Pursuant to notice published in the June 22nd, 2023 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 6th, 2023 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 2023 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.

Assessor Krance also presented Tax List Correction #980 for approval. The correction was for a change in the amount of fixtures listed on a parcel for 2022 which lowered the value and therefore, lowered the taxes due on the parcel. A motion was made by Boss to approve the tax list correction as presented. The motion was seconded by Boss and the roll call vote was Boss, aye; Boruch, aye; Westring, aye.

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 9:30 a.m.

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

 County Clerk
 Chairman