Osceola, Nebraska July 14, 2020

Pursuant to notice published in the July 9<sup>th</sup>, 2020 issue of the Polk County News, the Polk County Board of Equalization convened at 1:00 p.m. with all members present. Minutes of the June 23<sup>rd</sup>, 2020 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.

Before the Board began hearing additional testimony from those who had filed property valuation protests, Assessor Cermak entered the following items into the record of the proceedings:

- 1. A copy of the Polk County Assessor's Real Estate Policies and Procedures;
- 2. A copy of the Residential, Agricultural and Commercial Breakdown as well as profiles (sales rosters) for each category;
- 3. A copy of the certification of completion of the assessment roll;
- 4. A copy of the "Measures of Central Tendency" as determined by the Tax Equalization and Review Commission, and as sent to the Polk County News.

Ron and Carol Micek met with the Board to discuss the protests they had filed. Several of the parcels were negatively affected by the soil conversion mandated by the passage of LB372 in 2019.

Robert Wyman discussed the valuation of his parcel of farm ground that has drainage Issues which should be considered.

Kathie Andrews appeared to discuss both commercial and residential properties owned by members of the Andrews family. The commercial properties are not being used as businesses, only as personal storage facilities, and therefore should not be assessed as true commercial properties. No improvements have been made to the residential properties and there are foundation issues with one of the parcels.

Dean and Brenda Thomas discussed the property they purchased at a Sheriff's sale. Even though the property is not livable, it can't be valued at zero because the structure is still there. The Thomas' stated following an asbestos inspection, they were planning to have the Polk Fire Department burn the structure.

Richard Kropatsch visited with the Board regarding the valuation of his parcels. All of his parcels were negatively affected by the mandated soil conversion, some more than others.

Cale Pallas was present to discuss the valuation of the property he purchased in Stromsburg in 2019. The structure is not inhabitable at this time and all utilities have been disconnected.

Deb Franz met with the Board to discuss two parcels she owns in Stromsburg. One parcel contains only outbuildings, one of which is in poor condition. The other residential property has not had any recent improvements to warrant the increased valuation.

Jim Kresha discussed the two adjacent parcels he owns in Osceola. On one, the house has been removed and on the other, changes have been made regarding the number of plumbing fixtures in the home.

There being no further business, the Board of Equalization adjourned at 3:55 p.m.		
Approved:	/S/ Debra S. Girard	/S/ Jerry Westring
11 -	County Clerk	Chairman