

Osceola, Nebraska
July 14, 2026

Pursuant to notice published in the July 9th, 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 July 7, 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. Boss left the meeting at 11:15 a.m.

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 Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, absent. Valuation change notices will be sent to those affected property owners.

David Want met with the Board to express his concerns with the increase in the value of his lake property which is now similar to the assessed valuation of his home in Lincoln.

Paula Timperly informed the Board that she has not made any changes to her home at Duncan Lakes, only doing maintenance to the structure, but the value continues to increase substantially.

Dallas and Darlene Puntney told the Board that their acreage is not farmable and contains 11 acres of pasture. The water on the property is contaminated and must be treated before using.

Dan Gabel did not appear for his scheduled hearing.

Frontier Cooperative did not appear for their scheduled hearing.

Teresa Glandt provided comparisons for 4 other properties at the east end of Duncan Lakes and used square footage to compare the values.

Mike and Tammi Peters did not appear for their scheduled hearing.

Brian Schmidt expressed his concerns about the rising values of properties in our small communities and corresponding taxes. The increases make it difficult for young families to purchase or build homes.

Kathryn Schmidt shared information about the finish in the space above her garage and stated her concerns about the increase in the value of the leasehold interest on her lake property. Comparisons were provided for Butler County lake properties on leased lots.

Ron Ernst discussed the value of his property at East Creek East. His lot is long and narrow along the north side of the lake with no beach and feels it should not be valued the same as the other lots around the lake.

Kris Leavitt did not appear for her scheduled hearing.

Dennis Ditloff informed the Board that the two parcels he is protesting for Arborville Land and Cattle have houses that haven't been lived in for 10 years or more and therefore should not have 1 acre valued as house site on each parcel. Both parcels do have bins and/or cattle lots on a portion of the property.

Larry Tworek stated that his cabin on leased land has not had any improvements made to deserve an increase in the assessed value.

Glen Bower, Jr. met with the Board to discuss two parcels. He feels his home in Stromsburg, which took quite a jump in value, is overvalued because of its age. It also has no air conditioning and uses steam heat. The rural parcel has a home on it that is currently uninhabitable and would like the assessed value to reflect that.

The Board recessed for lunch at 12:10 p.m. and reconvened at 1:00 p.m.

William & Sharlene Seipel did not keep their scheduled appointment with the Board.

Lee Kohrs feels taxing the land and the leasehold interest is double taxation and where the value of the leasehold interest is located on the website is deceptive. Assessor Krance explained that the leasehold interest value was moved from land to outbuildings at the request of the Nebraska Dept. of Revenue. Mr. Kohrs feels the value of the leasehold interest should just be added to the structure value.

Kyle Sundberg expressed his concerns with the amount of the increase in one year. He feels the increase should be spread out over several years.

Gerald and Monica Osmera stated their concerns regarding the assessment of the leasehold interest.

Larry LeSuer did not appear for his scheduled hearing.

Ava and Jason Johnson did not appear for their scheduled hearing.

Jeff Church purchased his parcel at an auction in November of 2025 for less than the current assessment. The property has sat vacant for several years and currently has no complete heating or cooling and the plumbing has been damaged. Foundation and electrical issues exist as well. An interior inspection will be scheduled to view the interior of the property.

A representative of Four Arrows Properties, LLC did not appear for their scheduled hearing.

Sue Lehn informed the Board that her property increased \$100,000 over last year's value which she believe included the value of her 2024 addition. The current valuation is higher than fee appraisals done on property.

Action on the filed protests is scheduled for the July 21st meeting of the Board of Equalization.

There being no further business, the Board of Equalization adjourned at 2:50 p.m.

Approved: /S/ Debra S. Girard
County Clerk

 /S/ Jerry Westring
Chairman