Osceola, Nebraska July 14, 2021

Pursuant to notice published in the July 8<sup>th</sup>, 2021 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 22<sup>nd</sup>, 2021 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.

Donald Bill Brigham met with the Board to discuss the protest he had filed and questioned why the value of his home had gone up so drastically. Assessor Cermak has physically inspected the property and noted that the value should be reduced.

Kevin Graves discussed the valuation of his house in Polk and has concerns regarding the disparity with other properties located in his block. Assessor Cermak noted that the quality of the home should be lowered.

Michele Fehringer was present but offered no comments regarding the protest she had filed concerning her house at Duncan Lakes. Assessor Cermak stated there were errors on the property record card and the quality of the structure should be lowered.

Gary Vrbka met with the Board to discuss the valuation of his property in Shelby and didn't understand why the value would go up that much. Assessor Cermak noted that the quality of the house should be changed which would lower the valuation of the property.

Kathie Andrews appeared to discuss both commercial and residential properties owned by the Andrews family. Assessor Cermak stated the commercial property was in need of some listing corrections and the quality of the home needed to be lowered.

Craig Beougher, representing Frontier Cooperative Co., met with the met to discuss the valuation of the grain bins located on the leased property along the railroad right of way in Osceola. He asked what the per bushel cost was that was used to determine the value and the amount of depreciation applied to the bins. Assessor Cermak reported that the incorrect number of bushels was listed in her records for the third bin and there were other conversion code errors.

There being no further business, the Board of Equalization adjourned at 11:30 a.m.

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