Osceola, Nebraska July 20, 2021

Pursuant to notice published in the July 15th, 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 July 13th, 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.

The Board reviewed and discussed the twenty-seven protests that had been filed. Assessor Cermak was also present for the discussion. After all of the protests had been reviewed, a motion was made by Boruch to agree with the Assessor's recommendation on all of the filed protests, except No. 14, thereby reducing the value on 25 parcels, increasing the value on 1 parcel, and leaving the value unchanged on 1 parcel. The value was lowered on protest No. 14, but not as much as recommended by Assessor Cermak. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye.

The following action was taken:

1.	Forrest Gabrielson	Lot 2 & N ½ of Vacated 6 th Street, Gerrard's Subdivision, Stromsburg
	Lower valuation from \$142,228 to \$122,228	
2.	John & Cheri Giannou	Lot 7, Blk 1, Moore's Replat of Wilson &
	Lower valuation from \$228,630 to \$185,460	Anderson's Subdivision, Stromsburg
3.	Alan & Linda Hengelfelt	Triangular Tract in Blk 17 & ½ Vacated Street, Ekeley's Add., Stromsburg
	Lower valuation from \$25,590 to \$17,795	
4.	Millie Fey Lower valuation from \$11,803 to \$8,978	Lots 6 & 7, Block 13, Original Polk
5.	Kathie Andrews	E 45' Lot 4 and all Lot 5, Blk 10, Buckley's 1 st Add., Stromsburg
	Lower valuation from \$63,880 to \$42,965	
6.	Kathie Andrews	W ¹ / ₂ Lot 23 and all Lot 24, Blk 5, Original Stromsburg
	Lower valuation from \$33,247 to \$29,801	
7.	Mary Jo Uphoff	75' x 128' and 16' x 31' in E ¹ / ₂ Blk 1, Headstrom's 2 nd Add., Stromsburg
	Lower valuation from \$102,218 to \$89,693	
8.	Gary & Candice Vrbka Lower valuation from \$137,775 to \$34,850	Lots 11 & 12, Blk 4, Matter's Add., Shelby
9.	Helen Lavicky	Lots 3, 4 & 5, Blk 1, Central Bible Seminary Add., Stromsburg
	Lower valuation from \$159,942 to \$145,917	
10.	Donald & Beverly Brigham	Lots 11 & 12, Southwood Subdivision, Shelby
	Lower valuation from \$521,421 to \$357,056	Shelby
11.	Misty Lawrence	E 50' Lot 4, Blk 1, Ink's First Addition, Shelby
	Lower valuation from \$136,535 to \$92,825	

12.	David P. Crane	Structure on Lot 35, Blk A, Duncan Lakes in NE ¹ / ₄ 13-16-2
	No change as recommended by Assessor.	
13.	Kevin H. Graves	W 40' Lot 13, all Lot 14 & E ¹ / ₂ Lot 15,
	Lower valuation from \$37,192 to \$28,272	Blk 2, Wilson's Add., Polk
14.	Michael R. Cramer	W 120' of N 135' & Vacated Street. Blk
	Lower valuation from \$208,720 to \$190,225	10, Ekeley's Add., Stromsburg
15.	Frontier Cooperative Co.	Storage Bins on UPRR ROW at Osceola
	Lower valuation from \$2,492,626 to \$2,109,985	Elevator, Osceola
16.	Luke Ericson. Lower valuation from \$152,864 to \$121,969	In Sublot 5 in NE ¹ / ₄ SE ¹ / ₄ 16-14-2
17.	David Gembica	4 Season Mobile Home located in NE ¹ / ₄ NW ¹ / ₄ 10-15-3
	Lower valuation from \$82,745 to \$46,835	IN W 74 10-13-3
18.	David Gembica Lower valuation from \$298,725 to \$153,208	S ¹ / ₂ SW ¹ / ₄ 31-16-2
19.	Fay Jesse Barnett	Lot 16, Blk 1, Headstrom's Add., Stromsburg
	Lower valuation from \$49,336 to 43,301	
20.	Sherry Oberg	Lot 6, Blk.4, Boostrom's Sub-6, Stromsburg
	Lower valuation from \$41,171 to \$24,521	
21.	Randy & Teresa Reese	Lots 10 & 11, Blk 2, Smith's 4 th Add., Osceola
	Lower valuation from \$89,466 to \$83,390	
22.	Gordon L. Olsen	E 46.5' of Lot 2, Blk 1, Wood's Sub., Stromsburg
	Increase valuation from \$84,228 to \$99,988	Suomsourg
23.	Geraldine Windhorst Lower valuation from \$265,005 to \$213,840	W ¹ ⁄ ₂ Blk 19, Ekeley's Add., Stromsburg
24.	Corinne Adelson Lower valuation from \$23,162 to \$14,437	In NE ¹ / ₄ NE ¹ / ₄ 29-13-4, Suburbs Polk
25.	Michele Fehringer	Structure on Lots 16 & 17, Blk A, Duncan Lakes in NE ¼ 13-16-2
	Lower valuation from \$243,374 to \$137,880	
26.	Karen Stuhr	Lot 11, Clear Creek East Subdivision in E ¹ / ₂ SE ¹ / ₄ 20-16-1
	Lower valuation from \$45,293 to \$36,090	/2.52/7 20101
27.	Dale & Rosa Kaliff	Lot 2, Blk 2, Headstrom's Add., Stromsburg
	Lower valuation from \$32,280 to \$27,915	

Assessor Cermak presented a report of Overvalued, Undervalued and Omitted Real Property. The majority of the parcels listed on the report had their value changed after March 19, 2021 and before June 1, 2021 but the valuation change was not approved by the Board of Equalization as required. These parcels should have been included on the June 1, 2021 Overvalued, Undervalued and Omitted Real Property report due to clerical errors. A motion was made by Boss to approve the report of Overvalued, Undervalued and Omitted Real Property which also included parcels with value changes due to clerical errors. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye. As required by statute, notice of valuation change letters will be mailed to the affected owners.

Assessor Cermak also presented seven Homestead Exemption rejections. The rejection reasons included the applicant no longer living in the county, the income of the applicant exceeded the allowable limit, the application was incomplete, the applicant did not meet the age requirements, the disability certification was denied by the applicant's physician, and the applicant is now deceased.

At 10:10 a.m., a motion was made by Boss to go into executive session to discuss personnel matters. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye. At 10:25 a.m., a motion was made by Boss to come out of executive session. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye. Chairman Westring stated for the record that no formal action was taken and that only personnel matters were discussed.

There being no further business, the Board of Equalization adjourned at 10:25 a.m.

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

 County Clerk
 Chairman