Pursuant to notice published in the July 16th, 2020 issue of the Polk County News, the Polk County Board of Equalization convened at 1:00 p.m. with Westring and Boruch present. Boss was present via Zoom and telephone. Minutes of the July 14th, 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.

The Board reviewed and discussed the seventy-five 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, thereby reducing the value on 29 parcels and leaving the value unchanged on 46 parcels. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye.

The following action was taken:

12. Leo & Lynn Ziemba

	The following action was taken:	
1.	Deborah R. Franz	Lot 3, S 3' Lot 2 & 80' x 85' in Lot 6, Block 1, Boostrom's Add., Stromsburg
	Lower valuation from \$21,645 to \$19,867	210011 1, 200011011 0 110011, 0 12011100 0118
	Deborah R. & Lowell D. Franz	N 60' of E $\frac{1}{2}$ Lot 3 & N 60' of Lots 4 & 5, Blk 12, Buckley's 1st Add., Stromsburg
	No change as recommended by Assessor	
3.	Dean & Brenda Thomas	N 34' of Lot 11 & all Lot 12, Block 5, Original Polk
	Lower valuation from \$48,524 to \$11,689	Original Folk
4.	David P. Crane	Structure on Lot 35, Block A, Duncan Lakes in 13-16-2
	No change as recommended by Assessor	
5.	Cale Pallas	Lots 5 & 6, Block 2, Morrill's Add., Stromsburg
	Lower valuation from \$46,293 to \$24,468	Stomsourg
6.	James M. Kresha	E 80' of Lot 12 & E 80' of S ½ Lot 11, Blk 3, Smith's 2 nd Add., Osceola
	Lower valuation from \$40,500 to \$3,600	
7.	James M. Kresha	W 70' of Lot 12 & W 70' of S ½ Lot 11, Blk 3, Smith's 2 nd Add., Osceola
	No change as recommended by Assessor	,
8.	Scott Rabourn	Lots 6, 7 & E ½ Lot 8, Blk 1, Tarbles Ad Shelby
	Lower valuation from \$195,485 to \$179,220	,
9.	Robert J. Wyman No change as recommended by Assessor	NE ¼ 6-15-2
10.	Cheryl L. Leavitt Revocable Trust	Structure on Lot 45, Block A, Duncan Lakes in 13-16-2
	Lower valuation from \$97,841 to \$75,000	Lakes III 13-10-2
11.	Christen A. & Jessica R. Tordrup No change as recommended by Assessor	Lot 21, Elementary Park Sub., Stromsburg

Lot 4 & N ½ Lot 6, Blk. 16, Original Polk

Lower valuation from	\$16,013 to \$8,438
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13.	Kristen Cheek/Bush	N 60' of E 90' of S ½ Lot 2, Blk 5,
10.	Lower valuation from \$95,113 to \$84,260	Buckley's 1 st Add., Stromsburg
1.4		01/001/7151
14.	Henry F. Augustin, Trustee No change as recommended by Assessor	S ½ SE ¼ 7-15-1
15.	Kirtus H. Augustin, Trustee No change as recommended by Assessor	N ½ SE ¼ 7-15-1
16.	RKS Farms, Inc. No change as recommended by Assessor	NW ¹ / ₄ 10-15-2
17.	Pamela Shorney, Trustee No change as recommended by Assessor	NE 1/4 29-16-1 less 1 acre tract
18.	Ron Hitch	Structure on Lot 42, Block A, Duncan
	No change as recommended by Assessor	Lakes in 13-16-2
19.	Frontier Cooperative Company	Lot 1 thru 18 less SW 60' x 150', Blk 13 Morningside Add. & ½ vacated Valley St., Osceola
	No change as recommended by Assessor	Osceola
20.	Frontier Cooperative Company	Elevator on UPRR ROW in SE 1/4 SW 1/4
	No change as recommended by Assessor	16-14-2
21.	Frontier Cooperative Company No change as recommended by Assessor	Storage bins on UPRR ROW in 16-14-2
22.	Don Walford No change as recommended by Assessor	924' x 265' in N ½ NW ¼ 22-14-3
23.	Kathie Andrews	Tax Lot B in Block 16, Ekeley's Add.,
	No change as recommended by Assessor	Stromsburg
24.	Kathie Andrews	Tax Lot A in Block 16, Ekeley's Add.,
	No change as recommended by Assessor	Stromsburg
25.	Kathie Andrews	E 45' of Lot 4 & all Lot 5, Blk 10,
	Lower valuation from \$46,368 to \$43,125	Buckley's 1 st Add., Stromsburg
26.	Kathie Andrews Lower valuation from \$160,430 to \$152,300	Lots 22 thru 24, Blk 8, Orig. Stromsburg
27.	Floyd Andrews	W ½ Lot 23 & all Lot 24, Blk 5, Orig.
	No change as recommended by Assessor	Stromsburg
28.	Marilyn Schreiber	Gov't Lots 4 & 5 & accretion in SW 1/4 24-
	No change as recommended by Assessor	15-4
29.	Robert A. Hegi	Part of Lots 5-7, all Lots 8 & 9 & S ½ SE ¼ less tract 15-16-1

	No change as recommended by Assessor	
30.	Nancy Hegi-Cuba No change as recommended by Assessor	SW 1/4 NW 1/4 28-16-1
31.	Nancy Hegi-Cuba	N ½ NE ¼, N ½ NW ¼ & L shaped strip in
	No change as recommended by Assessor	SE ¹ / ₄ NW ¹ / ₄ 28-16-1
32.	Phil Burke Lower valuation from \$88,632 to \$72,553	Lot 10, McCune's Sub., Stromsburg
33.	Phil Burke	Lots 10 & 11, Blk 3, Headstrom's 3 rd Add., Stromsburg
	Lower valuation from \$2,975 to \$1,240	Stromsburg
34.	Phil Burke	Lots 1 thru 3, Blk 1, Headstrom's 3 rd Add.,
	Lower valuation from \$4,219 to \$1,860	Stromsburg
35.	Phil Burke	Lots 1 thru 3, Blk 2, Headstrom's 3 rd Add., Stromsburg
	Lower valuation from \$4,250 to \$1,875	Stromsburg
36.	Phil Burke	Lots 10 & 11, Blk 4, Headstrom's 3 rd Add.,
	Lower valuation from \$2,975 to \$1,240	Stromsburg
37.	Phil Burke	N 200' of Blk 3, Headstrom's 2 nd Add.,
	Lower valuation from \$11,581 to \$2,155	Stromsburg
38.	Ricky A. Jones Lower valuation from \$41,789 to \$28,589	Tax Lot A in NE 1/4 18-14-3
39.	Ricky A. Jones No change as recommended by Assessor	W ½ 8-14-3
40.	Ricky A. Jones No change as recommended by Assessor	E ½ NE 7-14-3
41.	Ricky A. Jones No change as recommended by Assessor	N ½ SW ¼ & N ½ SE ¼ 7-14-3
42.	Ricky A. Jones No change as recommended by Assessor	N ½ NW 17-14-3
43.	Richard Kropatsch No change as recommended by Assessor	N ½ 1-15-3
44.	Richard Kropatsch No change as recommended by Assessor	Gov't Lot 3 in E ½ NW ¼ 31-16-2
45.	Richard Kropatsch No change as recommended by Assessor	NW ¹ / ₄ less tract 6-15-2
46.	Richard Kropatsch	Gov't Lot 3 & accretion in NW 1/4 & SW 1/4
	No change as recommended by Assessor	30-16-2
47.	Dennis Koinzan	Lots 4, 5 & 6, Blk 2, Wilson's Sub., Stromsburg

	Lower valuation from \$304,345 to \$280,049	
48.	Kristi Brazda	Lots 9 thru 13, Blk 1, Frawley's Sub.,
Lower valuation from \$202,577 to \$191	Lower valuation from \$202,577 to \$191,385	Stromsburg
49.		E 175' of Lot 2, Blk 9, Buckley's 1st Add.,
	Lower valuation from \$249,969 to \$209,051	Stromsburg
50.	Carol Runge	Lot 6, Clear Creek Dev. Sub. in E ½ SE ¼ 20-16-1
	No change as recommended by Assessor	20-10-1
51.	Ronald L. Micek No change as recommended by Assessor	NE ¹ / ₄ less tract 35-16-1
52.	Ronald L. Micek Lower valuation from \$107,713 to \$97,463	Tax Lot 1 in SW ¹ / ₄ NW ¹ / ₄ 2-15-1
53.	Ronald L. Micek	Structure on Lot 26, Gonka Lake in SW 1/4 21-16-1
No change as recommended by Assessor	21-10-1	
54.	Ronald L. Micek No change as recommended by Assessor	W ½ NW ¼ NW ¼ 12-15-1
55.	Ronald L. Micek No change as recommended by Assessor	NE ¹ / ₄ NW ¹ / ₄ & E ¹ / ₂ NW ¹ / ₄ 12-15-1
56.	Ronald L. Micek No change as recommended by Assessor	Tract in NE ¼ 12-15-1
57.	Ronald L. Micek Lower valuation from \$131,073 to \$123,328	Tract in SE ¹ / ₄ NE ¹ / ₄ 35-16-1
58.	Raymond Urban Estate Lower valuation from \$6,980 to \$4,375	Lot 9, Blk 4, Smith's 2 nd Add., Osceola
59.	Raymond Urban Estate Lower valuation from \$16,450 to \$3,130	Tract in NE ¼ W ½ NW ¼ 21-14-2
60.	Marlene M. Duffy	Lot 2, Replat of Lots 8 & 9, Blk 2, Smith's 2 nd Add., Osceola
No change as re	No change as recommended by Assessor	2 Add., Osceola
61.	Linda Arcader No change as recommended by Assessor	Lot 4 in W ½ SW ¼ 17-16-1
62.	Linda Arcader	E part of S ½ NE ¼ & E part of Gov't Lo 1 & accretion in 14-16-2
	No change as recommended by Assessor	1 & accionon in 17-10-2
63.	Jerome Lind No change as recommended by Assessor	Lots 2 & 3, Blk 3, Hastert's Add., Shelby
64.	Dale Kaliff Lower valuation from \$40,928 to \$38,750	Lot 3, Blk 3, Ekeley's Add., Stromsburg

Lot 2, Blk 2, Headstrom's Add.,

Stromsburg

Lower valuation from \$40,928 to \$38,750

Lower valuation from \$24,763 to \$23,600

65. Dale Kaliff

66.	Linda Arcader No change as recommended by Assessor	Part Gov't Lot 6 in E ½ SE ¼ 18-16-1
67.	Jalayne K. Westring Lower valuation from \$126,569 to \$118,569	Lot 1, Blk 1, Boostrom's Sub., Stromsburg
68.	Janice Kopke	Gov't Lots 3 & 4 & S ½ SW ¼ less tract 26-16-2
	No change as recommended by Assessor	
69.	Janice Kopke No change as recommended by Assessor	Gov't Lot 6 in E ½ SE ¼ 27-16-2
70.	Myron J. Prososki No change as recommended by Assessor	S 100.9 acres of NW ¼ 1-15-2
71.	Myron J. Prososki No change as recommended by Assessor	SE ¹ / ₄ less Tax Lot C 2-15-2
72.	John & Cynthia Schofield Lower valuation from \$23,365 to \$4,515	All of Blk 5, South Add., Stromsburg
73.	Myrtis E. Olds	Structure on Lot 24, Blk A, Duncan Lakes in 13-16-2
	No change as recommended by Assessor	-
74.	Bert Feik No change as recommended by Assessor	N ½ NE ¼ 20-15-3
75.	Jolaine M. Nielsen Living Trust	Gov't Lots 5, 6 & 9 & accretion & E ½ SE ¼ 2-16-1
	Lower valuation from \$492,769 to \$464,000	

A motion was made by Boruch to approve Tax List Correction #799 as presented by Assessor Cermak. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye. The correction was necessary after the Nebraska Dept. of Revenue completed their audit of a homestead exemption from 2017 and lowered the homestead credit for the applicant.

There being no further business, the Board of Equalization adjourned at 2:10 p.m.

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