

Osceola, Nebraska
July 22, 2025

Pursuant to notice published in the July 17th, 2025 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 July 11th, 2025 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 one hundred six protests that had been filed. Assessor Krance was also present for the discussion. A motion was made by Westring to agree with the Assessor’s recommendation on all of the filed protests, thereby reducing the value on 19 parcels, increasing the value on 1 parcel and leaving the value unchanged on 86 parcels. The motion was seconded by Boss and the roll call vote was Westring, aye; Boss, aye; Boruch, aye. The Board’s decision this year on the leasehold interest is based on prior and pending TERC cases and the recommendation of the County Attorney.

The following action was taken:

Timothy J. Hartshorn	Lot 14, Blk. E, Duncan Lakes
No change as recommended by Assessor Pat Sokol	in NE 1/4 13-16-2
No change as recommended by Assessor Gary Huismann	Lots 1 & 2 in NE1/4 32-16-2
No change as recommended by Assessor Clark J. & Marcia D. Grant	Lot 7, Blk. I, Duncan Lakes
No change as recommended by Assessor Dale D. & Deborah D. Murcek	in NW 1/4 18-16-1
No change as recommended by Assessor Donald & Beverly Brigham	Lot 44, Ernst Lake in W1/2 SW1/4 21-16-1
No change as recommended by Assessor Kay L. Hassler	Lot 6, Ernst Lake in W1/2 SW1/4 21-16-1
No change as recommended by Assessor John P. Woodward	Lots 11 & 12, Southwood
No change as recommended by Assessor Tucker T. Tejkl	Subdivision, Shelby
No change as recommended by Assessor Robert Person	Lots 48 & 49, Blk. A, Duncan Lakes
No change as recommended by Assessor Troy Euse	In NE1/4 13-16-2
No change as recommended by Assessor Kirk Selden	Lot 42, Ernst Lake in W1/2 SW1/4 21-16-1
No change as recommended by Assessor August Schrad	Lot 20, Replat of Southwood
No change as recommended by Assessor Corey Rathje	Subdivision, Shelby
No change as recommended by Assessor James R. Grant	E1/2 of Lots 5 & 6, Blk. 5,
No change as recommended by Assessor James R. Grant & Traci L. Ryba-Grant	Original Town, Polk
No change as recommended by Assessor Steven Melcher	Lot 31, Ernst Lake in W1/2 SW1/4 21-16-1
No change as recommended by Assessor Michael McMeekin	Lot 22, Ernst Lake in W1/2 SW1/4 21-16-1
Lower valuation to \$286,660	Lot 12, Ernst Lake in W1/2 SW 1/4 21-16-1
Michael McMeekin	Lot 23, Ernst Lake in W1/2 SW1/4 21-16-1
No change as recommended by Assessor	Lot 63, Ernst Lake in W1/2 SW1/4 21-16-1
	Lot 64, Ernst Lake in W1/2 SW1/4 21-16-1
	Lot 7, Ernst Lake in W1/2 SW1/4 21-16-1
	206.75 X 150' of Sublots 2 & 3
	In SW1/4 NE1/4 16-14-2
	Part of Tax Lot B in SW1/4 NE1/4 16-14-2

J. Curtis Ingalls
No change as recommended by Assessor
Tom Settje
No change as recommended by Assessor
Randy Peterson
No change as recommended by Assessor
Brenda Huey
No change as recommended by Assessor
Thomas & Marlene Woracek
No change as recommended by Assessor
Ronald C. & Ronnette M. Preister
No change as recommended by Assessor
Pam Micek
No change as recommended by Assessor
Pam Micek
No change as recommended by Assessor
William J. & Sharlene A. Seipel
No change as recommended by Assessor
Richard & Bonnie Lacy
No change as recommended by Assessor
June E. Reed
No change as recommended by Assessor
David A. & Sharon A. Polzin
No change as recommended by Assessor
Beverly J. Pensick
No change as recommended by Assessor
Beverly J. Pensick
No change as recommended by Assessor
Beverly J. Pensick
No change as recommended by Assessor
Beverly J. Pensick
No change as recommended by Assessor
Donald E. & Judith K. Machacek
No change as recommended by Assessor
John E. Salerno
No change as recommended by Assessor
Robert L. & Lana S. Urban
No change as recommended by Assessor
Dan Woulfe
No change as recommended by Assessor
Dan Woulfe
No change as recommended by Assessor
William C. Kosch
Lower valuation to \$110,215
Ronda Thomson
No change as recommended by Assessor
Jerome Lind
Increase valuation to \$21,510
Jerome Lind
No change as recommended by Assessor
Kevin Barton
No change as recommended by Assessor
Susan Antulov-Sharp
No change as recommended by Assessor
Rick Pickinpaugh
No change as recommended by Assessor

Lot 16, Gonka Lakes in
SW 1/4 NW 1/4 21-16-1
Lot 37, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 1, Gonka Lake in
SW 1/4 NW 1/4 21-16-1
Lot 7, Blk. C, Duncan Lakes
in NE 1/4 13-16-2
Lot 60, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 36, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 25, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 26, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 59, Blk. A, Duncan Lakes
in NE 1/4 13-16-2
Tax Lot T in SE1/4 NW1/4 16-14-2

Lot 48, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 22, Blk. E, Duncan Lakes
in NE 1/4 13-16-2
Lot 14, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 18, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 15, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 16, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 9, Blk. I, Duncan Lakes
in NW 1/4 18-16-1
Lot 5, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 8 & W1/2 of Lot 9, Blk. C
Duncan Lakes in NE1/4 13-16-2
Lot 35, Blk. E, Duncan Lakes
in NE 1/4 13-16-2
Lot 34, Blk. E, Duncan Lakes
in NE 1/4 13-16-2
Lot 15, Gonka Lake in
SW 1/4 NW 1/4 21-16-1
Lot 46, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 4, Blk. 3, Haster's Addition, Shelby

Lots 2 & 3, Blk. 3, Haster's Addition, Shelby

Lot 50, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 3, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 38, Ernst Lake in W1/2 SW1/4 21-16-1

Drew & Peg Hopwood
No change as recommended by Assessor
Russ Karpisek
Lower valuation to \$420,675
Avis J. Rathje
Lower valuation to \$165,565
Roland Johnson/Johnson Sand & Gravel
Co.
Lower valuation to \$607,645
Andy Vrbka
No change as recommended by Assessor
Daniel L. Gabel
No change as recommended by Assessor
Marti L. English
No change as recommended by Assessor
Gerald & Monica Osmera
No change as recommended by Assessor
Gerald & Monica Osmera
No change as recommended by Assessor
Sylvia J. Dunlap
No change as recommended by Assessor
Lee Kohrs
No change as recommended by Assessor
Lee Kohrs
No change as recommended by Assessor
Mark & Patricia Croghan
No change as recommended by Assessor
Ernest E. Hines
Lower valuation to 168,320
Tim & Tina Schilz
No change as recommended by Assessor
Larry K. & Diane C. Rogers
No change as recommended by Assessor
Larry K. & Diane C. Rogers
No change as recommended by Assessor
Bryan D. Dickey
Lower valuation to \$111,165
Mary Kay Dixon
No change as recommended by Assessor
Mary Kay Dixon
No change as recommended by Assessor
Patrick Gabel
No change as recommended by Assessor
Rickie J. Johnson & Rachel Janssen
No change as recommended by Assessor
Rickie J. Johnson & Rachel Janssen
No change as recommended by Assessor
James P. Gustafson
No change as recommended by Assessor
James P. Gustafson
No change as recommended by Assessor
Roger & Brenda Fujan
No change as recommended by Assessor
Tiffany Seyler
Lower valuation to \$101,265
James Gruhn
No change as recommended by Assessor

Lot 18, Gonka Lake in
SW 1/4 NW 1/4 21-16-1
Lot 18 Southwood Subdivision, Shelby

Lots 16 & 17, Blk. 3
Matter's Addition, Shelby

S1/2 NE1/4 (less tract) &
SE1/4 NW1/4 (less strip) in 28-16-1
Lot 4, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 25, Gonka Lake in
SW 1/4 NW 1/4 21-16-1
Lot 24, Blk. A, Duncan Lakes
in NE 1/4 13-16-2
Lot 57, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 58, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 11, Blk. A, Duncan Lakes
in NE 1/4 13-16-2
Lot 67, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 68, Ernst Lake in W1/2 SW1/4 21-16-1

Lot 4, Blk. A, Duncan Lakes
in NE 1/4 13-16-2
Lots 11, 12, & E 10' of 13, Blk. 2
In Wilson's Addition, Polk
Lot 28, Blk. A, Duncan Lakes
in NE 1/4 13-16-2
Lot 52, Blk. A, Duncan Lakes
in NE 1/4 13-16-2
Lot 1, Blk. D, Duncan Lakes
in NE 1/4 13-16-2
Lot 5 & 6, Blk. 20, Ekeley's Addition,
Stromsburg
Lot 14, Blk. D, Duncan Lakes
in NE 1/4 13-16-2
Lot 13, Blk. D, Duncan Lakes
in NE 1/4 13-16-2
Lots 7-12, Blk. 1, Smith's 5th Addition,
Osceola
Lot 36, Blk. A, Duncan Lakes
in NE 1/4 13-16-2
Lot 10 & E1/2 Lot 9, Blk. C,
In Duncan Lakes in NE1/4 13-16-2
Lot 6 & 29, Blk. E
Duncan Lakes in NE1/4 13-16-2
Lot 5, Blk. E, Duncan Lakes
in NE 1/4 13-16-2
Lot 21, Ernst Lake in W1/2 SW1/4 21-16-1

Tract in NE1/4 NW1/4 13-16-2

Lot 3, Blk. E, Duncan Lakes
in NE 1/4 13-16-2

Wendy Nielsen
Lower valuation to \$307,420
Keith & Vikki Mihulka
No change as recommended by Assessor
Brian & Michele Fehringer
No change as recommended by Assessor
Mark Blessen
No change as recommended by Assessor
Dennis & Kandis Schissel
No change as recommended by Assessor
Marty & Colleen Lopez
No change as recommended by Assessor
Nicole M. Moore
Lower valuation to \$180,840
Karen Schmidt
No change as recommended by Assessor
Danny & Kimberly Klute
Lower valuation to \$93,990
Don Sterup
No change as recommended by Assessor
Don Sterup
No change as recommended by Assessor
Don Sterup
No change as recommended by Assessor
Jeanine Winslow
Lower valuation to \$120,155
Anna Mousel
Lower valuation to \$241,860
Keith A. Gottschall
No change as recommended by Assessor
Brian Opplinger
No change as recommended by Assessor
Dale Kaliff
Lower valuation to \$67,295
John R. & Mariella G. Medura
No change as recommended by Assessor
Greg Nuttelman
No change as recommended by Assessor
Marilyn A. Wombacher
Lower valuation to \$162,315
Christopher Wegner
No change as recommended by Assessor
Kathryn L. Schmidt
No change as recommended by Assessor
Orlando L. Stevenson
No change as recommended by Assessor
Karen Pinkelman
Lower valuation to \$73,645
Michael A. Schleis
Lower valuation to \$233,025
Maurice Lamonde
Lower valuation to \$105,940
Travis Barger
Lower valuation to \$271,580
Dennis Kruse
No change as recommended by Assessor

Tax Lot C in NE1/4 SW1/4, 16-14-2

Lots 9 & 10, Blk. B
In Duncan Lakes in NW1/4 18-16-1
Lots 16 & 17, Blk. A
In Duncan Lakes in NE1/4 13-16-2
Lot 14, Blk. A, Duncan Lakes
in NE 1/4 13-16-2
Lot 5, Blk. B, Duncan Lakes
in NW 1/4 18-16-1
Lot 9, Blk. E, Duncan Lakes
in NE 1/4 13-16-2
Lot 6, Blk. 1, Wagner's Addition, Shelby

Lot 44, Blk. A, Duncan Lakes
in NE 1/4 13-16-2
Lot 6, Blk. 3, Headstrom's Addition,
Stromsburg
Lot 2, Blk. E, Duncan Lakes
in NE 1/4 13-16-2
Lot 10, Blk. I, Duncan Lakes
in NW 1/4 18-16-1
156 X 150 of Sublot 4 in SW1/4 NE1/4
16-14-2
Lot 3 & 18' X 52.67' in SW corner of Lot 2
Blk. 8, Smith's 5th Addition, Osceola
S 13' Lot 3, Lot 4, & N1/2 of Lot 5, Blk. 9
Smith's 5th Addition, Osceola
Lots 55 & E1/2 of 56, Blk. A
In Duncan Lakes in NE1/4 13-16-2
Lot 11, Blk. I, Duncan Lakes
in NW 1/4 18-16-1
Lot 3, Blk. 11, Ekeley's Addition,
Stromsburg
Lot 8, Blk. I, Duncan Lakes
in NW 1/4 18-16-1
Tax Lot 2 in NW1/4 26-13-2

87' X 152.44' Tract
in NW 1/4 SW 1/4 10-14-1
Lot 27, Blk. E, Duncan Lakes
in NE 1/4 13-16-2
Lot 4, Blk. I, Duncan Lakes
in NW 18-16-1
Lots 11 & 12, Blk. 3, Matter's Addition,
Shelby
99' X 61' in SE corner Blk. 3
Headstrom's 2nd Addition, Stromsburg
75' X 140' in SE1/4 SE1/4 9-14-1

Lot 2, Replat of Lots 8 & 9, Blk. 2
Smith's 2nd Addition, Osceola
NW1/4 of 35-13-1

Lot 3, Blk. I, Duncan Lakes
in NW 1/4 18-16-1

Scott & Aimee Hollon	Lot 25, Blk.A, Duncan Lakes
No change as recommended by Assessor	in NE 1/4 13-16-2
Shawn LeClair	Lot 31, Blk. E, Duncan Lakes
No change as recommended by Assessor	in NE 1/4 13-16-2
Paul J. Dawn R. Hegert	Lot 15, Blk.A, Duncan Lakes
No change as recommended by Assessor	in NE 1/4 13-16-2

Assessor Krance presented a list of properties that were determined to be overvalued, undervalued or omitted for assessment year 2025 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 Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. Valuation change notices will be sent to those affected property owners.

The Board approved the Assessor’s report of the cemetery properties in Polk County.

There being no further business, the Board of Equalization adjourned at 2:35 p.m.

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