Osceola, Nebraska July 23, 2019

Pursuant to notice published in the July 18th, 2019 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 9th, 2019 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.

Assessor Cermak presented her three year Plan of Assessment to the Board as required by statute.

A motion was made by Westring to approve Tax List Correction #783 as presented by Assessor Cermak. The motion was seconded by Boss and the roll call vote was Westring, aye; Boss, aye; Boruch, aye. The correction removed personal property that was erroneously reported to two counties.

Assessor Cermak presented a report of overvalued, undervalued or omitted real property for assessment year 2019. After the Board's review, a motion was made by Boruch to approve the report as presented. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. The property owners of all of the parcels on the report will be mailed a copy of their valuation change by the County Clerk.

The Board reviewed and discussed the thirteen 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 Boss to agree with the Assessor's recommendation on all of the filed protests, thereby increasing the value on two parcels, reducing the value on six parcels and leaving the value unchanged on five parcels. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye.

The following action was taken:

- 1. Larry J. & Kristi K. Bruns Increase valuation from \$24,880 to \$84,880
- 2. Thomas D. Mines Tax Lot 2 in SW ¹/₄ 12-14-2 Increase valuation from \$208,145 to \$243,935
- 3. David Crane Structure on Lot 35, Block A, Duncan Lakes in 13-16-2 Lower valuation from \$168,305 to \$158,635
- Robert L. Leavitt, Co. Trustee Structure on Lot 45, Block A, Duncan Lakes in 13-16-2
 Lower valuation from \$95,225 to \$88,145
- 5. Russell & Michaela Sabata Lot 9 & 10, Block 7, Original Town of Polk Lower valuation from \$9,120 to \$8,605
- 6. Ernest E. Hines Lots 11 & 12 & E 10' Lot 13, Block 2, Wilson's Addition, Polk Lower valuation from \$88,960 to \$77,580
- 7. Holly Dravitzki Lot 29, Heron Point Lake in 8-14-4 Lower valuation from \$142,115 to \$93,110
- 8. Holly Dravitzki Lot 30, Heron Point Lake in 8-14-4 No change as recommended by Assessor
- 9. Holly Dravitzki Lot 52, Heron Point Lake in 8-14-4 No change as recommended by Assessor

- 10. Paula K. Timperley Structure on Lot 11, Block C, Duncan Lakes in 13-16-2 Lower valuation from \$101,905 to \$98,715
- 11. Dale Kaliff Lot 3, Block 11, Ekeley's Addition, Stromsburg No change as recommended by Assessor
- 12. Dale Kaliff Lot 2, Block 2, Headstrom's Addition, Stromsburg No change as recommended by Assessor
- 13. James E. Papik, Trustee N¹/₂ NW¹/₄ 34-14-1 No change as recommended by Assessor

There being no further business, the Board of Equalization adjourned at 9:35 a.m.

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