

Osceola, Nebraska
July 23, 2024

Pursuant to notice published in the July 18th, 2024 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, 2024 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 fifty-two protests that had been filed. Assessor Krance was also present for the discussion as well as other property owners from those lakes with leased lots. A motion was made by Boruch to agree with the Assessor's or the county contracted appraiser's recommendation on all of the filed protests that did not involve improvements on leased lots on a lake, thereby reducing the value on 39 parcels and leaving the value unchanged on 18 parcels. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. A motion was made by Boruch to remove the value of the leasehold interest on those protests filed on parcels with improvements on leased land located on a Polk County lake, thereby reducing the value on 95 parcels. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye.

The following action was taken:

1. Scott & Barb Fowler Tax Lot D in W 1/2 SW 1/4 10-14-4
Lower valuation to \$546,520
2. Adam R. Thomas North 25' of Lot 13 & all 14, Blk. 9, Original
Lower valuation to \$87,570 Town, Polk
3. Allen D. Bower Lots 20-22, Blk. 4, Original Town,
Lower valuation from to \$49,330 Stromsburg
4. Lindburg Farms, Inc. by Murray Lindburg NE 1/4 16-13-2, Polk County
Lower valuation to \$3,074,840
5. Brian Samuelson Tract (355'x400') in S 1/2 SE 1/4 30-13-4
No change as recommended by Assessor
6. Jane C. Swartz Lots 7 & 8, Blk. A, Duncan Lakes
Remove leasehold valuation NE 1/4 13-16-2
7. Jay Duffy Lots 10 & 11, Blk.2, Smith's 2nd Addition,
Lower valuation to \$44,165 Osceola
8. Keith W. Peterson Tax Lot C in SE 1/4 15-14-3
Lower valuation to \$366,890
9. Larry G. Newell Lot 24, Clear Creek West Sub in SW 1/4
No change as recommended by Assessor 20-16-1
10. Mark Jones for Carol & Duane Jones N 1/2 NW 1/4 & SE 1/4 NW 1/4 16-14-3
Lower valuation to \$846,360
11. Keet Redden Lot 10 West 1/2, Lot 11, Block 3
Lower valuation to \$152,975 Morrill's S Addition, Stromsburg

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| 12. | Ronald K. and Tammy M. Schroeder
Remove leasehold valuation | Lot 4, Blk. B, Duncan Lakes
in NW 1/4 18-16-1 |
| 13. | Clark J. and Marcia D. Grant
Remove leasehold valuation | Lot 44, Ernst Lake in W1/2 SW1/4 21-16-1 |
| 14. | Kirk Selden
Remove leasehold valuation | Lot 22, Ernst Lake in W 1/2 SW 1/4 21-16-1 |
| 15. | Michael & Brenda Huey
Remove leasehold valuation | Lot 7, Blk. C, Duncan Lakes, NE1/4 13-16-2 |
| 16. | Pat A. and Susan D. Tindall
Lower valuation to \$306,530 | Tax Lot C in S1/2 NE1/4 17-14-2 |
| 17. | Roland Johnson
No change as recommended by Assessor | Lot 14 Deer Lake Dev. NE1/4 SE1/4 19-16-1 |
| 18. | Roland Johnson
Lowered valuation to \$68,875 | Lot 10 Deer Lake Dev. NE 1/4 SE /4 19-16-1 |
| 19. | Roland Johnson
No change as recommended by Assessor | Lot 5 Deer Lake Dev. NE 1/4 SE 1/4 19-16-1 |
| 20. | Shiloh Rentals & Invest, LLC
No change as recommended by Assessor | N 80' of Lot 7, Blk. 3,
Morrill's Addition, Stromsburg |
| 21. | Arborville Land & Cattle, LLC
Lower valuation to \$761,325 | Lot 3 & Accretion in SW1/4 18-15-3 |
| 22. | Sylvia J. Dunlap
Remove leasehold valuation | Lot 11, Blk. A, Duncan Lakes in NE1/4
13-16-2 |
| 23. | Keith & Vikki Mihulka
Remove leasehold valuation | Lots 9 & 10, Block B, Duncan Lakes in
NW 1/4 18-16-1 |
| 24. | Kathryn & Justin Macken
Remove leasehold valuation | Lot 40, Blk A, Duncan Lakes in
NE 1/4 13-16-2 |
| 25. | John Woodward
Remove leasehold valuation | Lot 42 Ernst Lake in W1/2 SW1/4 21-16-1 |
| 26. | Christopher Wegner
Remove leasehold valuation | Lot 27, Blk. E, Duncan Lakes
in NE 1/4 13-16-2 |
| 27. | Steven J. and Corinne R. Fischer
Remove leasehold valuation | Lot 46, Blk A., Duncan Lakes
in NE 1/4 13-16-2 |
| 28. | David P. Crane
Remove leasehold valuation | Lot 35, Blk. A, Duncan Lakes
in NE 1/4 13-16-2 |
| 29. | Mary Ann Wilcox
Remove leasehold valuation | Lot 27, Blk. A., Duncan Lakes
in NE 1/4 13-16-2 |
| 30. | Ronald R. Erks
No change as recommended by Assessor | Lot 3, Clear Creek East
in E 1/2 SE 1/4 20-16-1 |
| 31. | Karen Schmidt, Trustee
Remove leasehold valuation | Lot 44, Block A, Duncan Lakes
in NE 1/4 13-16-2 |
| 32. | Debbie Niles-Maurer
Remove leasehold valuation | Lot 41, Blk. A, Duncan Lakes
in NE 1/4 13-16-2 |
| 33. | Kay Hassler | Lots 48 & 49, Blk. A, Duncan Lakes |

	Remove leasehold valuation	in NE1/4 13-16-2
34.	Murray D. and Ann K. Ostberg Lower valuation to \$289,710	Tax Lot 1 in E1/2 SE1/4 28-14-4
35.	David A. & Sharon A. Polzin Remove leasehold valuation	Lot 22, Blk. E, Duncan Lakes in NE1/4 13-16-2
36.	Marla J. Prosocki No change as recommended by Assessor	Lots 3 & 4, Peterson's Addition, Osceola
37.	Daniel L. Gabel Remove leasehold valuation	Lot 25 Gonka Lake, SW1/4 NW1/4 21-16-1
38.	Daniel L. Gabel Lower valuation to \$816,750	E1/2 NE1/4 27-14-1
39.	Patrick D. Gabel Lower valuation to \$15,235	Grain bins on SE 1/4 33-14-1
40.	Patrick Gabel No change as recommended by Assessor	Grain bins on NE1/4 NW1/4 4-13-1
41.	Patrick D. & Christine A Gabel, Trustees Lower valuation to \$263,645	SE1/4 NW1/4 & 2.65 Ac. In NE1/4 NW1/4 4-13-1
42.	Rick Pickinpaugh Remove leasehold valuation	Lot 38 Ernst Lake in W1/2 SW1/4 21-16-1
43.	Dan & Bev Pensick Remove leasehold valuation	Lot 14 Ernst Lake in W1/2 SW1/4 21-16-1
44.	Dan & Bev Pensick Remove leasehold valuation	Lot 18, Ernst Lake in W1/2 SW1/4 21-16-1
45.	Dan & Bev Pensick Remove leasehold valuation	Lot 15 Ernst Lake in W1/2 SW1/4 21-16-1
46.	Donald E. & Judith K. Machacek Remove leasehold valuation	Lot 9 Blk. I, Duncan Lakes in NW 1/4 18-16-1
47.	Sherman B. Conkel Remove leasehold valuation	Lot 37 Blk. A, Duncan Lakes in NE 1/4 13-16-2
48.	Douglas S. Michalak Remove leasehold valuation	Lot 1, Blk. H, Duncan Lakes in NE 1/4 13-16-2
49.	Eric Shemek Remove leasehold valuation	Lot 10, Blk. I, Duncan Lakes in NW 1/4 18-16-1
50.	Kurt Bogus Remove leasehold valuation	Lot 42, Blk. A, Duncan Lakes in NE 1/4 13-16-2
51.	Paula K. Timperley Remove leasehold valuation	Lot 12, Blk. C, Duncan Lakes in NE 1/4 13-16-2
52.	Paula K. Timperley Remove leasehold valuation	Lot 11, Blk. C, Duncan Lakes in NE 1/4 13-16-2
53.	Emil & Diane Turek Remove leasehold valuation	Lot 30, Blk. A, Duncan Lakes in NE 1/4 13-16-2
54.	M. Renee Brosnihan	Lot 29, Blk. A, Duncan Lakes

55.	Remove leasehold valuation Kent Urban Lower valuation to \$160,935	in NE 1/4 13-16-2 Tax Lot K in E1/2 NW1/4 NE1/4 16-14-2
56.	Betty Kirby Lower valuation to \$93,730	Tax Lot A in NW1/4 NE1/4 25-15-4
57.	Terry G. Evans Remove leasehold valuation	Lot 24 & 25, Blk. E, Duncan Lakes in NE 1/4 13-16-2
58.	Robert L. and Lana S. Urban Remove leasehold valuation	Lot 8 & W1/2 Lot 9, Blk. C, Duncan Lakes in NE 1/4 13-16-2
59.	Matthew R. Brase No change as recommended by Assessor	E1/2 NE1/4 27-15-1
60.	Jerome Lind Lower valuation to \$14,245	Lot 4, Blk. 3 Hastert's Addition, Shelby
61.	William J. & Sharlene A. Seipel Remove leasehold valuation	Lot 59, Blk A, Duncan Lakes in NE 1/4 13-16-2
62.	Michael A. Schleis Lower valuation to \$180,200	75'x140' in SE1/4 SE1/4 Suburbs of Shelby 9-14-1
63.	Joseph I. Rystrom No change as recommended by Assessor	East 60' of N1/2 Lot 1, Blk. 5 Morrill's Addition, Stromsburg
64.	Larry K. & Diane C. Rogers Remove leasehold valuation	Lot 1, Blk. D, Duncan Lakes in NE 1/4 13-16-2
65.	Dennis & Pam Micek Remove leasehold valuation	Lot 26 Ernst Lake, W1/2 SW1/4 21-16-1
66.	Dennis & Pam Micek Remove leasehold valuation	Lot 25 Ernst Lake W1/2 SW1/4 21-16-1
67.	Doyle & Darla Reinwald Remove leasehold valuation	Lot 35 Ernst Lake W1/2 SW1/4 21-16-1
68.	Donald Pickrel Remove leasehold valuation	Lot 30 Gonka Lake, SW1/4 NW1/4 21-16-1
69.	Thomas Woracek Remove leasehold valuation	Lot 60 Ernst Lake, W1/2 SW1/4 21-16-1
70.	Michael McMeekin Lower valuation to \$11,270	Part of Tax Lot B in SW1/4 NE1/4 16-14-2
71.	Mary Kay Dixon Remove leasehold valuation	Lot 14, Blk. D, Duncan Lakes in NE 1/4 13-16-2
72.	Mary Kay Dixon Remove leasehold valuation	Lot 13, Blk. D, Duncan Lakes in NE 1/4 13-16-2
73.	Lee Kohrs Remove leasehold valuation	Lot 67, Ernst Lake W1/2 SW1/2 21-16-1
74.	Lee Kohrs Remove leasehold valuation	Lot 68, Ernst Lake W1/2 SW1/4 21-16-1
75.	Keith A. Gottschall	Lot 55 & E1/2 Lot 56, Blk. A, Duncan Lakes

	Remove leasehold valuation	in NE 1/4 13-16-2
76.	Dean Cerny	Lot 12, Blk. I, Duncan Lakes
	Remove leasehold valuation	in NW 1/4 18-16-1
77.	Brian Opplinger	Lot 11, Blk. I, Duncan Lakes
	Remove leasehold valuation	in NW 1/4 18-16-1
78.	Nicholas P. & Kendra K. Augustine	Lot 8, Blk. B, Duncan Lakes
	Remove leasehold valuation	in NW 1/4 18-16-1
79.	John R. & Mariella G. Medura	Lot 8, Blk. 1, Duncan Lakes
	Remove leasehold valuation	in NW 1/4 18-16-1
80.	Alisha Fellows	Tax Lot A in 24-13-4
	No change as recommended by Assessor	
81.	James R. Grant	Lot 63 Ernst Lake in W1/2 SW1/4 21-16-1
	Remove leasehold valuation	
82.	James R. Grant & Traci L. Ryba-Grant	Lot 64 Ernst Lake in W1/2 SW 1/4 21-16-1
	Remove leasehold valuation	
83.	Cheryl Morris	Trailer Court, Blk. 2
	No change as recommended by Assessor	Morningside Addition, Osceola
84.	Jerome Lind	Lot 2 & 3, Blk. 3
	Lower valuation to \$177,710	Hastert's Addition, Shelby
85.	Jennifer Schott	N1/2 NW1/4 & Accretion & SE1/2 NW1/4
	Lower valuation to \$857,885	17-15-3
86.	Mike Haack	S1/2 NW1/4 & SW1/4 35-15-3
	Lower valuation to \$806,585	
87.	Scott W. Nickolite	Tract (134.62'x266.55') in SW1/4 SE1/4
	Lower valuation to \$83,550	20-16-1
88.	CJ & Cortny Augustine	S1/2 SW1/4 less Tax Lot A 14-15-1
	Lower valuation to \$519,875	
89.	Larry R. Tworek	Lot 4 Gonka Lake SW 1/4 NW 1/4 21-16-1
	Remove leasehold valuation	
90.	Larry R. Tworek	Tax Lot F in NE1/4 16-14-1
	No change as recommended by Assessor	Custer's Addition, Shelby
91.	Rick Johnson & Rachel Janssen	Lot 10 & E1/2 Lot 9, Blk. C, Duncan Lakes
	No change as recommended by Assessor	in NE 1/4 13-16-2
92.	Alex Fehringer	Lot 3 Gonka Lake SW 1/4 NW 1/4 21-16-1
	Remove leasehold valuation	
93.	Brian & Michele Fehringer	Lots 16 & 17, Blk. A, Duncan Lakes
	Remove leasehold valuation	in NE 1/4 13-16-2
94.	Daniel A. & Cheryl A. Luedtke	Lot 20, Blk. D, Duncan Lakes
	Remove leasehold valuation	in NE 1/4 13-16-2
95.	Tim & Tina Schilz	Lot 28, Blk. A, Duncan Lakes
	Remove leasehold valuation	in NE 1/4 13-16-2
96.	Darrel R. & Carol J. Norman	Lot 58, Blk. A, Duncan Lakes
	Remove leasehold valuation	in NE 1/4 13-16-2

97.	Kenneth A. Lee Remove leasehold valuation	Lots 16 & 17, Blk. E, Duncan Lakes in NE 1/4 13-16-2
98.	Mark & Patricia Crogham Remove leasehold valuation	Lot 4, Blk. A, Duncan Lakes in NE 1/4 13-16-2
99.	Marty B. Lopez Remove leasehold valuation	Lot 9, Blk. E, Duncan Lakes in NE 1/4 13-16-2
100.	Gary Huismann Remove leasehold valuation	Lot 7, Blk. I, Duncan Lakes in NW 1/4 18-16-1
101.	David J. Gembica Lower valuation to \$50,270	Mobile Home & Garage located on NE 1/4 NW 1/4 10-15-3
102.	Robert Kretz Remove leasehold valuation	Lot 28, Ernst Lake, W 1/2 SW 1/4 21-16-1
103.	Shawn LeClair Remove leasehold valuation	Lot 31, Blk. E, Duncan Lakes in NE 1/4 13-16-2
104.	James P. Gustafson Remove leasehold valuation	Lots 6 & 29, Blk. E, Duncan Lakes in NE 1/4 13-16-2
105.	James P. Gustafson Remove leasehold valuation	Lot 5, Blk. E, Duncan Lakes in NE 1/4 13-16-2
106.	Brett Yochum Lower valuation to \$1,958,145	N1/2 SE1/4 (15 Acre Tract) 16-13-1
107.	Jeremy Everson Lower valuation to \$35,480	Lots 1 & 2, Blk. 19 Original Town, Polk
108.	Jeremy Everson Lower valuation to \$39,060	Lot 13, Blk. 19 Original Town, Polk
109.	Jeremy Everson Lower valuation to \$24,270	Lot 3 & N1/2 Lot 4, Blk 9 Original Town, Polk
110.	Jeremy Everson Lower valuation to \$58,260	160' x 117' in NW1/4 28-13-4
111.	Jeremy Everson No change as recommended by Assessor	W1/2 of Lots 5 & 6, Blk. 5 Original Town, Polk
112.	Jeremy Everson No change as recommended by Assessor	Lot 4, Blk. 4 Stunkel's Addition, Polk
113.	Wayne A. Nestor Lower valuation to \$93,695	N 52' of Lots 1-3, Blk. 3 Wilson's Addition, Polk
114.	Robert Leavitt Remove leasehold valuation	Lot 45, Blk. A, Duncan Lakes in NE 1/4 13-16-2
115.	Roger & Brenda Fujan Remove leasehold valuation	Lot 21, Ernst Lake, W 1/2 SW 1/4 21-16-1
116.	Marv & Dianne Hilger Remove leasehold valuation	Lot 27, Ernst Lake, W1/2 SW1/4 21-16-1
117.	Jacob Nachtman Lower valuation to \$113,960	135' x 110', SW corner of Lot A Morningside Addition, Osceola

118.	Larry LeSuer No change as recommended by Assessor	Tract in S1/2 SW1/4 21-14-2
119.	Debra R. Doerr & Douglas E. Charko Remove leasehold valuation	Lot 8, Blk. D, Duncan Lakes in NE 1/4 13-16-2
120.	Bryant Alt Lower valuation to \$431,045	Tax Lot B in SE1/4 35-14-1
121.	Kathryn L. Schmidt Remove leasehold valuation	Lot 4, Blk I, Duncan Lakes in NW 1/4 18-16-1
122.	Michael L. Willman Remove leasehold valuation	Lot 3, Blk. G, Duncan Lakes in NE 1/4 13-16-2
123.	Dennis Kruse Remove leasehold valuation	Lot 3, Blk. I, Duncan Lakes in NW 1/4 18-16-1
124.	Mark Blessen Remove leasehold valuation & lower building value	Lot 14, Blk. A, Duncan Lakes in NE 1/4 13-16-2
125.	Wendell Lindsley Lower valuation to \$72,550	Tax Lot C in SE1/4 SW1/4 21-14-2
126.	James Krumbach Lower valuation to \$451,175	N1/2 SE1/4 (less 15 acre tract), N 225' in SE1/4 SE1/4 16-13-1
127.	Conrad & Susan Dush Remove leasehold valuation	Lots 5 & 6, Blk. A, Duncan Lakes in NE 1/4 13-16-2
128.	Timothy J. Hartshorn Remove leasehold valuation	Lot 14, Blk. E, Duncan Lakes in NE 1/4 13-16-2
129.	Paul J. & Dawn R. Hegert Remove leasehold valuation	Lot 15, Blk. A, Duncan Lakes in NE 1/4 13-16-2
130.	Kevin Barton Remove leasehold valuation	Lot 50, Ernst Lake, W 1/2 SW 1/4 21-16-1
131.	Tom Settje Remove leasehold valuation	Lot 37, Ernst Lake, W 1/2 SW 1/4 21-16-1
132.	Jody Harris Remove leasehold valuation	Lots 3 & 4, Blk. D, Duncan Lakes in NE 1/4 13-16-2
133.	Thomas J. & Mary E. Harris Remove leasehold valuation	Lot 53, Blk. A, Duncan Lakes in NE 1/4 13-16-2
134.	Richard L. Blessen Remove leasehold valuation	Lot 13, Blk. A, Duncan Lakes in NE 1/4 13-16-2
135.	Richard L. Blessen Remove leasehold valuation	Lot 12, Blk. A, Duncan Lakes in NE 1/4 13-16-2
136.	Lee Peterson Lower valuation to \$727,345	Tract 359.5' x 592.43' in SE1/4 26-13-3
137.	Daniel I. Woulfe Remove leasehold valuation	Lot 34, Blk. E, Duncan Lakes in NE 1/4 13-16-2
138.	Daniel I. Woulfe Remove leasehold valuation	Lot 35, Blk. E, Duncan Lakes in NE 1/4 13-16-2

139.	Andrew J. Aldrich Remove leasehold valuation	Lot 51, Ernst Lake, W1/2 SW1/4 21-16-1
140.	Shelli Berck Lower valuation to \$823,650	Tax Lot B in E1/2 of SW1/4 31-14-1
141.	Ben Duffy Remove leasehold valuation	Lots 18 & 19, Blk. E, Duncan Lakes in NE 1/4 13-16-2
142.	Gerald & Monica Osmera Remove leasehold valuation	Lot 58, Ernst Lake, W 1/2 SW 1/4 21-16-1
143.	Gerald & Monica Osmera Remove leasehold valuation	Lot 57, Ernst Lake, W 1/2 SW 1/4 21-16-1
144.	Mary J. Williamson Lower valuation to \$430,270	N1/2 NE1/4 (less tract) & NE1/4 NW1/4 13-16-1
145.	Michelle Stewart Remove leasehold valuation	Lot 23, Blk. A, Duncan Lakes in NE 1/4 13-16-2
146.	Susan Antulov-Sharp Remove leasehold valuation	Lot 3, Ernst Lake, W 1/2 SW 1/4 21-16-1
147.	Keith E. & Janelle R. Kline Remove leasehold valuation	Lot 5, Blk. C, Duncan Lakes in NE 1/4 13-16-2
148.	Craig A. Potthast Remove leasehold valuation & lower building value	Lot 1, Blk. F, Duncan Lakes in NE 1/4 13-16-2
149.	Scott Augustin No change as recommended by Assessor	NW1/4 7-15-1
150.	Scott & Aimee Hollon Remove leasehold valuation	Lot 25, Blk. A, Duncan Lakes in NE 1/4 13-16-2
151.	Marti L. English Remove leasehold valuation	Lot 24, Blk. A, Duncan Lakes in NE 1/4 13-16-2
152.	Dale D. & Deborah D. Murcek Remove leasehold valuation	Lot 6, Ernst Lake, W 1/2 SW 1/4 21-16-1

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

Assessor Krance presented Tax List Correction # 991 for approval. The correction adjusted the real estate taxes for a parcel that was appealed to TERC in 2023 and a confession of judgement was received which lowered the valuation of the property. A motion was made by Boss to approve the tax list correction as presented. The motion was seconded by Westring and the roll call vote was Boss, aye; Westring, aye; Boruch, aye.

Assessor Krance presented a list of properties that were determined to be overvalued, undervalued or omitted for assessment year 2024 after the county's abstract was submitted to the Property Tax Administrator. A motion was made by Westring to approve the updated values for all of the properties listed on the report as presented by Assessor Krance. The motion was

