Pursuant to notice published in the July 20<sup>th</sup>, 2023 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 11<sup>th</sup>, 2023 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-three protests that had been filed. Assessor Krance was also present for the discussion. A motion was made by Boss to agree with the Assessor's recommendation on all of the filed protests, except No. 66 and No. 67, thereby reducing the value on 9 parcels and leaving the value unchanged on 62 parcels. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye. A motion was made by Boruch to agree with the Assessor's recommendation on protests No. 66 and No. 67, thereby reducing the value on both parcels. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, abstain. Motion carried.

The following action was taken:

18.

Peggy J. Johnson

No change as recommended by Assessor

	The following action was taken.	
1.	Rich Hayes	Tract in Lot 1 in SW NE 16-14-2
	No change as recommended by Assessor	
2.	Daniel Seim	120' x 150' in W 1/2 Block 2
	Lower valuation from \$226,810	Ekeley's Add., Stromsburg
	to \$197,910	
3.	Dennis Koinzan	Lots 1-3, Block 2, Frawley's Sub.,
	Lower valuation from \$66,215 to \$56,790	Stromsburg
4.	Michael Tibbetts	N 1/2 Lot 14 & all Lot 15, Block 8,
	No change as recommended by Assessor	Orginal Polk
5.	Toni Marker/Katrina Talbot (owner)	W 150' of S 203' in Sublot 10 in SE SE
	No change as recommended by Assessor	16-14-2
6.	Joseph D. Dahlkoetter	660' x 660' in SE 12-16-1
	No change as recommended by Assessor	
7.	Scott A. & Barb A. Fowler	Tax Lot D in W SW 10-14-4
	No change as recommended by Assessor	
8.	Hayden Fowler	Lot 2, Replat of Block 2, Buckley's First
	No change as recommended by Assessor	Add., Stromsburg
9.	Carol Jasper	317' x 162' in SE SW 32-15-1
	No change as recommended by Assessor	
10.	Robert M. Lundstrom	S 1/2 Lots 6 & 7, Block 7, Buckley's First
	No change as recommended by Assessor	Add., Stromsburg
11.	Dale A. Donelson	Tax Lot 1 in NE NW 10-13-3
	No change as recommended by Assessor	
12.	Dale A. Donelson	Tax Lot B in SE SW 3-13-3
	No change as recommended by Assessor	
13.	Randy Gissler	Tax Lot A in NW 33-14-2
	No change as recommended by Assessor	
14.	Dennis D. & Betty L. Hinkle	500' x 670' in SW NW 14-15-3
	No change as recommended by Assessor	
15.	Theresa Johnson	Lot 3, Block 1, Ekeley's Add., Stromsburg
	No change as recommended by Assessor	
16.	Craig & Stephanie Jacobson	Lot 2, Deer Lake Develop. Subdivision
	Lower valuation from \$482,817 to	
	\$373,307	
17.	Peggy J. Johnson	Irregular Tract in SE SE 14-14-1
	No change as recommended by Assessor	

561' x 1122' in SE SE 14-14-1

19.	Kent F. Urban	Tax Lot K in E NW 16-14-2
20.	No change as recommended by Assessor Philip L. & Lois J. Burke	Tract in NE NE 12-13-3
	No change as recommended by Assessor	
21.	Craig & Lillian Baker	Tax Lot A in SW SE 17-14-3
	Lower valuation from \$221,715 to	
	\$148,460	
22.	Donnie Jasper	W 50' Lot 10, Block 4, Morrill's Add.,
	No change as recommended by Assessor	Stromsburg
23.	Joseph I. Rystrom	E 60' of N 1/2 Lot 1, Block 5, Morrill's
	No change as recommended by Assessor	Add., Stromsburg
24.	Nicole M. Moore	Lot 6, Block 1, Wagner's Add., Shelby
	No change as recommended by Assessor	
25.	Joann Donelson	Lot 3, Cotter Sub., Stromsburg
26	No change as recommended by Assessor	1441 1571' NW 1/4 DI 1 1
26.	Susan Peterson	144' x 157' in NW 1/4 Block 1,
27	No change as recommended by Assessor	Nordberg's Add., Stromsburg
27.	Susan Peterson	Tax Lot A in SE 1/4 Block 1,
20	No change as recommended by Assessor	Nordberg's Add., Stromsburg
28.	Christine Lawrence	N 70' of Lot 10, Block 1, Ekeley's
20	No change as recommended by Assessor	Add., Stromsburg
29.	Gayleen Fowler Nestor	390' x 300' in NE SE 12-13-3
	Lower valuation from 191,235 to \$168,290	
30.	Adam Thomas	N 25' of Lot 12 & all Lot 14 Plack 0
30.	No change as recommended by Assessor	N 25' of Lot 13 & all Lot 14, Block 9, Original Town, Polk
31.	Bryan D. Dickey	Lots 5 & 6, Block 20, Ekeley's Add.,
51.	No change as recommended by Assessor	Stromsburg
32.	Anita Lindgren	E 120' in N 1/2 Block 3, Nordberg's
32.	No change as recommended by Assessor	Add., Stromsburg
33.	Terry Westring	Lot 4, Block 2, Morrill's Addition,
	No change as recommended by Assessor	Stromsburg
34.	Brett Yochum	15 acre tract in N SE 16-13-1
	No change as recommended by Assessor	
35.	Daphany D. Lane	Lot 2, Block 1, Smith's Addition,
	No change as recommended by Assessor	Stromsburg
36.	Michael R. Johnson	W 1/2 Lot 7 & all Lot 8, Block 8,
	No change as recommended by Assessor	Buckley's First Add., Stromsburg
37.	Tim & Kristi Brazda	Lots 9 - 13, Block 1, Frawley's Sub.,
	No change as recommended by Assessor	Stromsburg
38.	Joshua & Jennifer Werth	Tax Lot C in SW NW 8-13-2
	No change as recommended by Assessor	
39.	Donald W. Anderson	Lots 1-3 & N 7' of Lot 4, Block 11,
	No change as recommended by Assessor	Morningside Add., Osceola
40.	David Gembica	629.02' x 831' in SW SW 2-15-3
	No change as recommended by Assessor	
41.	David J. Gembica	NE NW 10-15-3
	No change as recommended by Assessor	
42.	Dallas Putney	Tax Lot C in S SW 29-14-3
	Lower valuation from \$283,700 to	
	\$229,960	
43.	Mary Jo Uphoff	75' x 128' & 16' x 31' in E 1/2 Block 1
	No change as recommended by Assessor	Headstrom's Add., Stromsburg
44.	David Jameson	Lots 1 - 4, Block 4., Original Town,
	Lower valuation from \$132,090 to	Stromehurg

Lower valuation from \$132,090 to

\$72,015

Stromsburg

45.	David Jameson	Lots 1 & 2, Block 11, Ekeley's Add.,
	No change as recommended by Assessor	Stromsburg
46.	David Jameson	Lots 13 - 15, Block 1, Morningside Add.,
	No change as recommended by Assessor	Osceola
47.	David Jameson	Lots 7 & 8, Block 2, Headstrom's Add.,
	No change as recommended by Assessor	Stromsburg
48.	Bryce Jameson	S 1/2 Lot 12 & W 5' of S 1/2 Lot 13,
	No change as recommended by Assessor	Block 1, Smith's 4th Add., Osceola
49.	Ramona Teegerstrom	E 75' of NW of Block 4, Nordberg's
	No change as recommended by Assessor	Add., Stromsburg
50.	Scott Sundberg	Tax Lot D in N NW NW 2-13-3
	Lower valuation from \$551,210 to	
	\$483,750	
51.	Angel Ewing (Eschenweck)	Lots 1 & 2 less 5' x 84', Block 2,
	No change as recommended by Assessor	Morrill's Add., Stromsburg
52.	Susan K. Rosenbaum	Lot 10, Block 5, Morrill's Add.,
50	No change as recommended by Assessor	Stromsburg
53.	Nuttelman Rentals	S 1/2 Lots 1 - 6, Block 3, Original
<i>5</i> 1	No change as recommended by Assessor	Stromsburg
54.	Nuttelman Rentals	Lot 6, Block 4, Boostrom's Sub6,
55.	No change as recommended by Assessor Nuttelman Rentals	Stromsburg
33.	No change as recommended by Assessor	Lot 4, Block 1, Smith's Addition, Stromsburg
56.	Jay & Dawn Anderson	E 36' of Lot 2 & all Lot 3, Block 1,
50.	No change as recommended by Assessor	Coleman's Sub., Stromsburg
57.	Jay & Dawn Anderson	Lots 7 & 8, Block 2, Headstrom's Add.,
57.	No change as recommended by Assessor	Stromsburg
58.	Jay & Dawn Anderson	96' x 144' in N 1/2 Block 3, Nordberg's
	No change as recommended by Assessor	Add., Stromsburg
59	Scott & Cheryl Lindburg	W 1/2 NE 1/4 of Block 4, Nordberg's
	No change as recommended by Assessor	Add., Stromsburg
60.	Ricky R.Didier	700' x 300' in SE NE 33-15-2
	Lower valuation from \$80,950 to \$78,805	
61.	Steve & Michelle Teegerstrom	Lots 7 - 9, Block 3, Town Company's
	No change as recommended by Assessor	First Add., Stromsburg
62.	Steve L. & Michelle M. Teegerstrom	Lot 11, Block 2, Morrill's Add.,
	No change as recommended by Assessor	Stromsburg
63.	Brad Harris	Tax Lot A in NE NE 18-13-2
	No change as recommended by Assessor	
64.	Kevin & Melody Sandell	Lots 16 - 18, Block 2, Original Polk
- <b>-</b>	No change as recommended by Assessor	V . 14 0 15 DI 1 0 0 1 1 1 D II
65.	Kevin & Melody Sandell	Lots 14 & 15, Block 2, Original Polk
66	No change as recommended by Assessor	CE 1/4 Display 10 Elvalordo Add
66.	Jerome J. Westring	SE 1/4 Block 18, Ekeley's Add.,
	Lower valuation from \$94,425 to \$82,490	Stromsburg
67.	Jerome J. Westring	SW 1/4 Block 18, Ekeley's Add.,
07.	Lower valuation from \$266,015 to	Stromsburg
	\$259,855	Suomsourg
68.	Sherry Oberg	Lot 3, Block 1, Wood's Subdivision,
	No change as recommended by Assessor	Stromsburg
69.	Fay J. Barnett	Lot 16, Block 1, Headstrom's Add.,
	No change as recommended by Assessor	Stromsburg
70.	Kristen Cheek/Bush	N 60' of E 90' of S 1/2 Lot 2, Block 5,
	No change as recommended by Assessor	Buckley's Add., Stromsburg
71.	Travis Lane	Lot 15, Block 5, Headstrom's Add.,
	No change as recommended by Assessor	Stromsburg

72. Vernon Tallman
75' x 144' & 1/2 vacated street in SE
No change as recommended by Assessor
73. Vernon Tallman
No change as recommended by Assessor
No change as recommended by Assessor
Add., Stromsburg
Add., Stromsburg

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

Assessor Krance presented an additional list of properties that were determined to be overvalued, undervalued or omitted for assessment year 2023 after the county's abstract was submitted to the Property Tax Administrator. A motion was made by Westring to approve the updated values for the property listed on the report as presented by Assessor Krance. The motion was seconded by Boruch and the roll call vote was Westring, aye; Boruch, aye; Boss, aye. A valuation change notice will be sent to the affected property owner.

Glen W. Bower met with the Board to present additional information about his property that was purchased on a foreclosure auction. The property had been abandoned for several years and was very overgrown. The additions to the home were made with poor quality materials and there are also plumbing issues due to being abandoned.

There being no further business, the Board of Equalization adjourned at 3:25 p.m.

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