

Osceola, Nebraska
July 7, 2026

Pursuant to notice published in the July 2nd, 2026 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 June 23, 2026 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 Krance presented a list of properties that were determined to be overvalued, undervalued or omitted for assessment year 2026 after the county's abstract was submitted to the Property Tax Administrator. A motion was made by Boss to approve the updated values for all of the properties listed on the report as presented by Assessor Krance. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye. Valuation change notices will be sent to those affected property owners.

Assessor Krance also presented Tax List Corrections No. 1034, No. 1035 and No. 1036. A motion was made by Boruch to approve the tax list corrections as presented. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. The corrections were for personal property tax returns for years 2023, 2024, and 2025 that were just recently filed.

Bob and Avis Blase met with the Board to express their concerns with the increase in the ag land value of their property. Their property borders commercial property and they have no concerns with the value of the house and outbuildings.

Clark Grant provided three additional exhibits for his protest of the value of his cabin at Ernst Lake. He doesn't feel the Assessor has the needed information regarding the leases for the lake properties and assessing leasehold interests is unlawful.

Angela Foster informed the Board that no improvements have been made to their 1966 mobile home that is located on a leased lot in Osceola and therefore, the value should not have increased.

Bill Sparks did not appear for his scheduled hearing.

Jeff Kroese was not able to appear for his scheduled hearing but did submit photos of the exterior of his home to Clerk Girard who shared them with the Board and County Assessor Krance.

Tim Hopwood met with the Board to discuss the office building for L & A Order Buyers and his cabin at Clear Creek East. The office building should be classified as a commercial building and not a residential home as it has no basement and only a ½ bath. The cabin at Clear Creek East has no basement and is an older home that was moved to the lake. An overhang was added and only the windows and siding were replaced. No interior changes were made.

Don Machacek did not appear for his scheduled hearing.

Ron Kutschkau did not appear for the hearing scheduled for CARAK Enterprises, LLC.

Tim Wemhoff discussed his rural parcel with the Board and feels that at 35% increase in the value is too much.

Boyd Jones met with the Board to discuss the value of his recreational acreage and felt his increase was more than the increase received by neighboring properties. The structure has no basement or place to go to during severe weather.

Kendall Perry informed the Board that his cabin at Ernst Lake is on a very small lot between the lake and the county road. He had started to demolish the existing cabin with plans to rebuild it but zoning regulations will not allow it without a variance. The structure that remains is basically just a shell.

Cheryl Vrooman discussed the appraisal of her home at Duncan Lakes which she recently purchased.

Alexandra Borden informed the Board that the residential building assessed on their parcel is actually a 24' x 24' hunting cabin on skids. The cabin was constructed with leftover building materials and has no plumbing or heating.

Daniel Lombard did not appear for his scheduled hearing.

Pam Micek met with the Board to discuss the value of two parcels. One of the leased parcels does not have lake access at Ernst Lake (only a pond and the creek) and the other parcel is a shed on skids with no well on leased land.

Mark and Lori Schott discussed the value of their home in Osceola which they feel is too high when compared to other 2 bedroom homes in Osceola. Their home has only a partial basement but the value has doubled in the last couple of years. They also had questions about the value assessed to empty lots.

Robert Glasser met with the Board to discuss the value of a home in Polk that is being sold to a grandson for much less than the assessed value. He provided sales information regarding other similar homes in Polk that have sold recently for less than \$100,000. An appointment was made for an interior inspection.

Bev Pensick discussed the substantial increase in the value of two of her parcels at Ernst Lake. Both are on the main lake but one is only a trailer. An appointment to view the properties was made.

There being no further business, the Board of Equalization adjourned at 4:45 p.m.

Approved: /S/ Debra S. Girard /S/ Jerry Westring

County Clerk

Chairman