

Osceola, Nebraska  
July 8, 2025

Pursuant to notice published in the July 3<sup>rd</sup>, 2025 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 June 24<sup>th</sup>, 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.

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.

Tim Hartshorn provided a spreadsheet that compared his structure at Duncan Lakes to other lake properties and feels his assessed value per square foot is unfairly higher than the properties he provided as comparisons.

Pat Sokol sold approximately 40 acres of the original parcel he purchased and kept the remaining farm ground which is irrigated by the tenant's well on an adjacent farm. The value of the remaining farm ground is now assessed as high as the original parcel last year. He questioned whether the farm ground should be assessed as irrigated since there is no well on the farm. Assessor Krance will verify that the land is to be assessed as irrigated if the acres are certified as irrigated acres with the NRD and FSA.

Gary Huismann did not appear for his hearing.

Clark Grant provided copies of statutes and his lease for the structure at Ernst Lake and feels it is unlawful to assess a leasehold interest. He is also disputing the value of the leasehold and it should not be the same for each lot as the lots vary in size and waterfrontage.

Dale and Debra Murcek are protesting the assessing of the leasehold interest and also feel the same value should not be applied to all lots because of the difference in size.

Bill Brigham questioned how the valuation of his home was determined. He provided a listing of comparable properties in Shelby which were valued lower than his parcel.

Kay Hassler did not provide any additional information but wanted the Board to know that she feels taxing the leasehold interest is unfair and is double taxation as the lake owner is also assessed taxes on the lots.

Rich Lacy feels the over \$200,000 increase in the valuation of his home is too excessive. While realizing there have been sales in his area for more than the assessed value, it is not fair to those who are not selling their properties to raise their values.

Tucker Tejkl did not appear for his hearing.

Robert Person did not appear for his hearing.

Kirk Selden protested the leasehold value of \$38,000. After protesting last year, the leasehold value was removed and questioned why it was put back on again for this year.

August Schrad protested the assessment of the leasehold interest and does not understand the process.

Jim Grant and Traci Ryba Grant protested the assessment of the leasehold interest as they feel there is no value to their lease which can't be sold. After referencing state statutes, they don't feel the leasehold interest is taxable in Nebraska.

Steve Melcher did not appear for his hearing.

Mike McMeekin discussed the valuations placed on the garage and other older outbuildings located on his property and provided an estimate for the cost of the materials for a similar garage.

The Board recessed at 11:45 a.m. for lunch and reconvened at 12:45 p.m.

Russ Karpisek stated that the average value of a home in Polk County is \$118 per square foot and his is assessed at \$210 per square foot. He would not oppose an interior inspection of his home and Assessor Krance will set up an appointment for the inspection to make sure the information on the property record card is accurate.

Tom Settje feels the assessment of the leasehold interest is unfair, the same as the other lake lot lessees.

Randy Peterson is protesting the assessment of the leasehold interest especially when they can't live at Gonka Lake year round. The market value is too high for a property that is only used 6 months out of a year.

Tom and Marlene Woracek feel that it is unlawful to tax a leasehold interest on their property that they only use 3 months out the year. The assessment of \$38,000 across the board for the leasehold interest doesn't seem fair as not all lessees are located on the lake.

Ron Preister is protesting the assessment of the leasehold interest and feels is it double taxation. Any improvements he has made have been made to the lot itself which benefits the lake owner and can't be taken with him should the lease be terminated.

Pam Micek does not feel the assessment of the same value for the leasehold interest to all leased lake properties is fair. The lots are not all the same size and not all lots have the same access to the lake. As the manager of Ernst Lake, she stated that the lessees can not sell their leases.

William Seipel did not appear for his hearing.

Lee Kohrs protested the assessment of the leasehold interest and feels it is double taxation. Leasehold interests are allowed to be assessed on public lands but these lakes are on private property. He also protested the lack of uniformity in assessing the same leasehold interest value on all the lots, regardless of size or lake access. He requested the Board reduce the leasehold interest value on all properties to zero.

June Reed did not appear for her hearing.

Bev Pensick protested the assessment of the leasehold interest and stated her leases can not be sold. She leases two lots on the main lake and two lots on the creek at Ernst Lake and feels the across the board assessment of \$38,000 is unfair.

Don Machacek did not appear for his hearing.

John Salerno was unable to attend his hearing but did present additional information regarding his protest in an email that was presented to the Board by Clerk Girard.

Robert and Lana Urban protested the assessment of the leasehold interest because they are leasing private property, not public property. The lots are of different sizes so they shouldn't be assessed the same value.

Dan Woulfe did not appear for his hearing.

Bill Kosch protested the assessment of the leasehold interest. His cabin at Gonka Lake is overvalued and is willing to have Assessor Krance do an interior inspection.

Jerome Lind expressed concerns on the increase in the value of his improvements even though he did not make any improvements.

Kevin Barton did not appear for his hearing.

Rick Pickinpaugh did not appear for his hearing.

Drew Hopwood did not appear for his hearing.

Roland Johnson of Johnson Sand & Gravel informed the Board that a portion of his parcel has been stripped and is being pumped and therefore is no longer farmed. Assessor Krance will work with Mr. Johnson to determine how much of the farm is now in gravel production.

Andy Vrbka protested the value assessed to the leasehold interest and asked for a list of counties who also assess the leasehold interest. He also feels the across the board assessment of the same amount for the leasehold interest is unfair.

Gerald and Monica Osmera protested the assessment of the leasehold interest because it is private land, making it unlawful. The fairness of assessing the same amount to all lots was also questioned.

There being no further business, the Board of Equalization adjourned at 4:40 p.m.

Approved:           /S/ Debra S. Girard            
County Clerk

          /S/ Jerry Westring            
Chairman