Osceola, Nebraska July 9, 2019

Pursuant to notice published in the July 4th, 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 June 25th, 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 the 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 with the exception of the change made to parcel number 720012257. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. Assessor Cermak will review the corrections made to this parcel and submit an additional report of overvalued, undervalued or omitted real property at the next meeting of the Board of Equalization. The property owners of all of the parcels on the report will be mailed a copy of their valuation change by the County Clerk.

Before the Board began hearing additional testimony from those who had filed property valuation protests, Assessor Cermak entered the following items into the record of the proceedings:

- 1. A copy of the Polk County Assessor's Real Estate Policies and Procedures;
- 2. A copy of the Residential, Agricultural and Commercial Breakdown as well as profiles (sales rosters) for each category;
- 3. A copy of the certification of completion of the assessment roll;
- 4. A copy of the "Measures of Central Tendency" as determined by the Tax Equalization and Review Commission, and as sent to the Polk County News.

David Crane met the Board to discuss the value of his cabin is located at Duncan Lakes that has increased \$13,000 and was reappraised last year. An inspection of the property by the Assessor revealed that there is additional deterioration to the roof of the cabin. Assessor Cermak also explained that the past three years of sales of cabins at Duncan Lakes has shown that the assessed value of cabins at that lake were below the acceptable range of value as set by statute.

There being no further business, the Board of Equalization adjourned at 11:10 a.m.

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