

Osceola, Nebraska
August 18, 2026

Pursuant to notice published in the August 13th, 2026 issue of the Polk County News, the Polk County Board of Equalization convened at 9:00 a.m. with Westring and Boruch present. Boss was absent. Minutes of the August 4th, 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 Tax List Corrections #1037 through #1044. The corrections were necessary following an audit of the applications for homestead exemption from tax year 2023 which lowered the homestead exemption percentage on these parcels. A motion was made by Boruch to approve the Tax List Corrections as presented. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye.

There being no further business, the Board of Equalization adjourned at 9:15 a.m.

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