

Osceola, Nebraska  
August 19, 2025

Pursuant to notice published in the August 14<sup>th</sup>, 2025 issue of the Polk County News, the Polk County Board of Equalization convened at 9:30 a.m. with all members present. Minutes of the July 22<sup>nd</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 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 Westring and the roll call vote was Boss, aye; Westring, aye; Boruch, aye. Valuation change notices will be sent to those affected property owners.

Assessor Krance also presented her three year plan of assessment as required by statute.

There being no further business, the Board of Equalization adjourned at 9:20 a.m.

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