Osceola, Nebraska August 20, 2019

Pursuant to notice published in the August 15th, 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 July 23rd, 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 four Notice of Rejection of Homestead Exemption. Three were for individuals who sold homes prior to August 15th and the fourth was for an individual who passed away prior to August 15th.

At 9:05 a.m., a hearing was held on the three Overvalued, Undervalued or Omitted Property protests that had been filed. Assessor Cermak was present for the hearing but no other individuals appeared. There being no additional testimony, the protests were reviewed and a motion was made by Boss to agreement with the Assessor's recommendation on all of the filed protests, thereby reducing the value on all three parcels. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye.

The following action was taken:

- 1. Mark D. & Tamra S. Jones Decrease valuation from \$99,715 to \$96.755
- 2. Doyle Nelson Tax Lot C in W ¹/₂ SE ¹/₄ 7-14-2 Decrease valuation from \$141,640 to \$137,860
- 3. Greg Boruch Tax Lot A in 5-15-2 Lower valuation from \$338,040 to \$304,490

There being no further business, the Board of Equalization adjourned at 9:30 a.m.

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