Osceola, Nebraska August 24, 2021

Pursuant to notice published in the August 19th, 2021 issue of the Polk County News, the Polk County Board of Equalization convened at 1:00 p.m. with all members present. Minutes of the July 20th, 2021 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.

Before the Board began hearing additional testimony from those who had filed protests following the receipt of a valuation change notice resulting from the July 20, 2021 overvalued, undervalued, omitted and clerical error report, 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.

Matt Peterson met with the Board to discuss the value of his property in the Clear Creek East Subdivision as compared to other tracts in the subdivision. Assessor Cermak noted that the structure was incorrectly listed as 2 ½ stories instead of 1 ½ stories.

Dan Gabel discussed the assessed value of his cabin on a leased lot at Gonka Lake. Reclaimed materials were used to build and furnish the structure which is not completed.

The Board reviewed and discussed seven of the eight protests that had been filed. Assessor Cermak was also present for the discussion. After the protests had been reviewed, a motion was made by Boruch to agree with the Assessor's recommendation on the seven filed protests being reviewed, except No. C2 and No. O/U1, thereby reducing the value on 5 parcels. The value was also lowered on protest No. C2, but not as much as recommended by Assessor Cermak. The value was also lowered on No. O/U1, but more than proposed by Assessor Cermak. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye.

The following action was taken:

C1.	Joel S. Linn	E 175' Lot 2, Block 9, Buckley's Add., Stromsburg
	Lower valuation from \$242,120 to \$220,815	
C2.	Nathan R. Luchsinger	W ¹ / ₂ Lots 7 and 8 & N 20' W ¹ / ₂ Lot 9, Block 4, Matter's Addition, Shelby
	Lower valuation from \$170,540 to \$150,040	
C3.	Lindburg Farms, Inc.	Lots 9 & 10 & ¹ ⁄ ₂ Vacated Alley, Block 11, Ekeley's Add., Stromsburg
	Lower valuation from \$240,804 to \$217,204	
C4.	Lynn Ann Pomeroy	65' x 150' in Lot 1, Block 2, Headstrom's 2 nd Add., Stromsburg
	Lower valuation from \$90,453 to \$70,263	
C5.	Kristen Cheek	N 60' of E 90' of S ¹ / ₂ Lot 2, Blk 5, Buckley's 1 st Add., Stromsburg
	Lower valuation from \$97,740 to \$84,260	

O/U1. Matthew & Brenda Peterson

Lower valuation from \$285,740 to \$160,000

O/U2. Dan Gabel

Lot 23, Clear Creek East Subdivision in 20-16-1

Structure on Lot 25, Gonkla Lake in 26-16-1

Lower valuation from \$96,190 to \$70,040

A hearing and action on the eighth filed protest is scheduled for September 7, 2021.

Assessor Cermak presented a report of Clerical Errors on Real Property for Assessment Year 2021. Two of the parcels listed on the report had the number of acres overreported and on four parcels the value was incorrectly split between the TIF base and the TIF excess. A motion was made by Boruch to approve the report of Clerical Errors on Real Property for Assessment Year 2021 which also included parcels with value changes due to clerical errors. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. As required by statute, notice of valuation change letters will be mailed to the affected owners.

There being no further business, the Board of Equalization adjourned at 2:30 p.m.

 Approved:
 /S/ Debra S. Girard
 /S/ Jerry Westring

 County Clerk
 Chairman