

Osceola, Nebraska

August 4, 2026

Pursuant to notice published in the July 30th, 2026 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 21st, 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 Correction #1037. The correction was necessary following an audit of an application for homestead exemption which lowered the homestead exemption percentage from 100% to 0%. A motion was made by Boss to approve the Tax List Correction as presented. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye.

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

Assessor Krance presented a property that was determined to be omitted for assessment year 2026 after the county's abstract was submitted to the Property Tax Administrator. A motion was made by Boruch to approve the addition of the omitted property as presented by Assessor Krance. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. A valuation change notice will be sent to the affected property owner.

The Board approved the Assessor's report of the cemetery properties in Polk County.

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

Approved: /S/ Debra S. Girard
County Clerk

/S/ Jerry Westring
Chairman