

Osceola, Nebraska

September 1, 2026

Pursuant to notice published in the August 27th, 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 August 18th, 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.

A motion was made by Boruch to open the hearing on the review of the exempt status of Lot 3, Block 8, Original Town of Osceola. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye. The only person attending the hearing was Assessor Krance. The property was sold by Blue Valley Community Action, Inc. to Melissa Iverson and Heath Cambern and will not be used for a tax exempt purpose. A motion was made by Westring to close the hearing. The motion was seconded by Boruch and all members voted in the affirmative. A motion was made by Boruch to deny the permissive exemption previously granted for Lot 3, Block 8, Original Town of Osceola for tax year 2026. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye.

Assessor Krance presented a correction of a clerical error on property for assessment year 2026 after the county's abstract was submitted to the Property Tax Administrator. A motion was made by Boss to approve the clerical error report as presented by Assessor Krance. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye. The garage on the property was incorrectly assessed as a new build instead of a used structure which was moved to the new location. A valuation change notice will be sent to the affected property owner.

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

Approved: /S/ Debra S. Girard
County Clerk

/S/ Jerry Westring
Chairman