Osceola, Nebraska
July 12, 2022

Pursuant to notice published in the July 7th, 2022 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 June 28th, 2022 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 additional properties that were determined to be overvalued, undervalued or omitted for assessment year 2022 after the county's abstract was submitted to the Property Tax Administrator. A motion was made by Boruch to approve the updated values for all of the properties listed on the report as presented by Assessor Krance. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. Valuation change notices will be sent to those affected property owners.

Assessor Krance presented her three year Plan of Assessment to the Board as required by statute.

Before the Board began hearing additional testimony from those who had filed property valuation protests, Assessor Krance 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.

Jeff Kuhnel appeared before the Board on behalf of Makenzi Hays and stated that finding comparables for her non in home daycare is difficult. Josh Garris with Stanard Appraisal asked for more information regarding the construction and layout of the property.

Tammy Norquest and Anita Norquest were present to discuss Anita's residential property in Polk which saw an $80,000 increase in value. They do not feel the sales support this much of an increase for this property that was a manufactured home placed on an unfinished basement.

An interior inspection of the property owned by David Rich east of Shelby was requested by the owner. The floors are either dirt or sloped concrete. Following the meeting, Josh Garris with Standard Appraisal will view the property.

David Crane informed the Board that no recent improvements have been made to his property at Duncan Lakes. The A frame cabin was added on to in 2004 during a remodel that changed the property to a 2 story structure, however the deck is from the 1980's. Standard Appraisal will also view this property.

The poultry facility owned by Green Tip Ranch was discussed by Brett Yochum. The equipment in the building should be classified and taxed as personal property and not real property. The current value on his barns, which were completed in December of 2020, are not comparable to other similar barns located in surrounding counties, such as Seward County.

Tom Woracek was present to request an interior inspection of his cabin at Ernst Lake which they have owned for approximately 25 years with no improvements. Josh Garris with Stanard Appraisal will review the interior of the property following the meeting.

There being no further business, the Board of Equalization adjourned at 11:35 a.m.

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