

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:

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| 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 ½ Lots 7 and 8 & N 20' W ½ Lot 9,
Block 4, Matter's Addition, Shelby |
| | Lower valuation from \$170,540 to
\$150,040 | |
| C3. | Lindburg Farms, Inc. | Lots 9 & 10 & ½ 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 ½ Lot 2, Blk 5,
Buckley's 1 st Add., Stromsburg |
| | Lower valuation from \$97,740 to \$84,260 | |

