Osceola, Nebraska
September 7, 2021

Pursuant to notice published in the September 2nd, 2021 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 24th, 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.

No one appeared to provide additional testimony in regards to their filed protest.

The Board reviewed and discussed the final protest of the eight protests that had been originally filed. Assessor Cermak was also present for the discussion. After the protest No. C6 had been reviewed, a motion was made by Boruch to lower the value on the property to the amount requested by the owner, but not as low as the Assessor's recommendation. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye.

The following action was taken:

C6.	Keet Redden	Lot 10 & W ½ Lot 11, Block 3, Morrill's Add., Stromsburg

Lower valuation from $120,665 to $112,263

Assessor Cermak presented a report of Clerical Errors on Real Property for Assessment Year 2020. The two parcels listed on the report had the number of acres overreported. A motion was made by Boruch to approve the report of Clerical Errors on Real Property for Assessment Year 2020. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye. In connection with the report of clerical errors for assessment year 2020, tax list corrections #938 and #939 were presented to correct the amount of property taxes assessed on these two parcels. A motion was made by Boruch to approve Tax List Corrections #938 and #939 as presented by Assessor Cermak. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye. (It was discovered after the meeting that #938 was erroneously assigned to two different Tax List Corrections. One of the Tax List Corrections approved on June 1, 2021 was also numbered #938).

Assessor Cermak presented a homestead exemption rejection for applicants that moved out of state prior to August 15th, making them ineligible for a homestead exemption.

There being no further business, the Board of Equalization adjourned at 9:25 a.m.

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

County Clerk Chairman