Osceola, Nebraska
January 26, 2021

Pursuant to notice published in the January 21st, 2021 issue of the Polk County News, the Polk County Board of Equalization convened at 1:00 p.m. with all members present. The meeting was postponed from 9:00 a.m. due to the road conditions. Minutes of the previous meeting were read and approved. Chairman Westring informed those in attendance that a current copy of the Open Meetings Act is posted on the wall of the Commissioner's room.

A motion was made by Boruch that Jerry Westring be elected as Chairman for 2021. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye.

A motion was made by Westring that Ron Boruch be elected as Vice Chairman for 2021. The motion was seconded by Boss and the roll call vote was Westring, aye; Boss, aye; Boruch, aye.

A motion was made Boss to approve Tax List Corrections No. 803 through No. 819 as presented by Assessor Cermak. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye. Four of the tax list corrections changed the parcels that homestead exemptions were applied to, four corrections removed additional State Roads right-of-way from the tax rolls, two corrections moved a parcel from taxable to exempt status, five corrections resolved a double billing of personal property taxes, and two parcels corrected the number of acres following a parcel split.

A motion was made by Boss to approve the Real Property changes made from Certification to the Assessment Roll. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye. The changes included the approved tax list corrections and a clerical error made on the previous report.

Assessor Cermak presented a list of qualified organizations who had timely filed Statements of Reaffirmation of Exemption for their real property. The list also included a listing of the cemeteries in the county which are still be used for the interment of human dead.

There being no further business, the Board of Equalization adjourned at 1:20 p.m.

Approved: /S/ Debra S. Girard — County Clerk

/S/ Jerry Westring — Chairman