Osceola, Nebraska
October 26, 2021

Pursuant to notice published in the October 21st, 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 October 12th, 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.

Assessor Krance informed the Board that there are clerical errors affecting the valuations for 2021. Two parcels that were previously tax exempt were sold and no longer qualify for tax exemption. A motion was made by Boruch to approve the report of clerical errors as presented. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye.

Three homestead exemption rejections were also presented. One was for property that had been transferred and the other two applications were rejected because the value of the property exceeded the maximum value allowed for a homestead exemption.

There being no further business, the Board of Equalization adjourned at 9:30 a.m.

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

County Clerk Chairman