Osceola, Nebraska
February 15, 2022

Pursuant to notice published in the February 10th, 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 January 15th, 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.

A motion was made by Boruch to open the hearing on the exemption application filed by the Nebraska Annual Conference of the Methodist Church for the property located in the NE ¼ SE ¼ of Section 21 Township 13 Range 4 as advertised. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. Also present were Assessor Krance and representatives of the Methodist Church in Polk. At the present time, the income from the farm ground is used by the church but the church is not located on the premises. Assessor Krance recommended denial of the request for exemption because the land itself is not used for religious purposes. A motion was made by Boss to close the hearing. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye.

A motion was made by Boruch to agree with the Assessor's recommendation and deny the Nebraska Annual Conference of the Methodist Church's application for exemption. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Wesring, aye.

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