

Osceola, Nebraska
March 5, 2024

Pursuant to notice published in the February 29th, 2024 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 February 6th, 2024 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.

At 9:05 a.m., motion was made by Boruch to open the hearing on the motor vehicle exemptions for the Osceola Good Samaritan Society, the Midwest Covenant Home and Stromsburg Busy Wheels. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye. No interested persons appeared. A motion was made by Boruch to close the hearing. The motion was seconded by Westring and all members voted in the affirmative. A motion was made by Boruch to approve the motor vehicle exemptions for the 2014 Ford Econoline van, 2016 Dodge Caravan, 1996 Chevrolet S10 pickup, 2008 Chevrolet Uplander van, and 2010 Dodge Caravan owned by Osceola Good Samaritan Society; the 2003 Chevrolet Express van, 2006 Chevrolet Uplander van, 2006 GMC Sierra pickup, 2014 Chrysler van, 2007 Buick Lucerne sedan, 2015 Toyota Sienna van, and 2018 Yongqiang utility trailer owned by the Midwest Covenant Home; and to approve the motor vehicle exemption for the 2006 Dodge Stratus sedan owned by Stromsburg Busy Wheels. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye.

At 9:15 a.m., a motion was made by Boruch to open the hearing on the applications for property tax exemption as advertised. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. Also present for the hearing were Marie Brown, (representing the Polk Senior Center), Joel Linn and Phil Burke (representing the Stromsburg Baptist Church), Assessor Krance, and Deputy Assessor Udey. No other interested persons appeared. Joel Linn presented additional testimony regarding the current uses by the church for the vacant lot south of the church. The applications and Assessor Krance's recommendation on each parcel were reviewed. A motion was made by Boss to close the hearing. The motion was seconded by Boruch and all members voted in the affirmative. A motion was made by Boss to accept the Assessor's recommendation on all 45 applications for exemption. The motion was seconded by Westring and the roll call vote was Boss, aye; Westring, aye; Boruch, aye.

The following is a listing of the applications for exemption and the action taken:

Religious:

Church of St. Vincent Ferrer, Osceola Parcel #720031927	Approved
First United Methodist Church, Osceola Parcel #720027979 Parcel #720027993	Approved Approved
St. Paul's Lutheran Church, Osceola Parcel #720039443 Parcel #720030716	Approved Approved
Evangelical Covenant Church, Stromsburg Parcel #720032963 Parcel #720032956	Approved Approved
United Methodist Church, Stromsburg Parcel #720032536 Parcel #720035798 Parcel #720035791	Approved Approved Approved
St. Mary's Catholic Church, Osceola Parcel #720043337	Approved

United Methodist Church, Shelby Parcel #720025004	Approved
Trinity Evangelical Lutheran Church, Polk Parcel #720038829	Approved
Evangelical Free Church, Stromsburg Parcel #720035000	Approved
High Prairie Community Church, Polk Parcel #720037723 Parcel #720037961	Approved Approved
Swedish Evangelical Lutheran Church, Stromsburg Parcel #720013916 Parcel #720013965	Approved Approved
Stromsburg Baptist Church Parcel #720033012 Parcel #720032543 Parcel #720033005	Approved Approved Approved
Evangelical Lutheran Good Samaritan Society, Osceola Parcel #720031577 Parcel #720031549	Approved Approved
Swede Plain Methodist Church, Polk Parcel #720005999	Denied
Sacred Heart Church, Shelby Parcel #720027622 Parcel #720008960	Approved Denied
Salem Evangelical Lutheran Church Parcel #720033166 Parcel #720033152	Approved Denied
Methodist Episcopal Church, Polk Parcel #720038297	Approved
Methodist Church of Polk Parcel #720038087	Denied
Midwest Covenant Home Parcel #720036379 Parcel #720042798 Parcel #720036407 Parcel #720035420 Parcel #720044994 Parcel #720036414 Parcel #720002289	Approved Approved Approved Approved Approved Approved Denied
<u>Charitable:</u>	
Polk Senior Center, Inc. Parcel #720037359	Approved
Blue Valley Community Action, Inc. Parcel #720028140	Approved
Stromsburg Chamber of Commerce Parcel #720036694	Approved

