Osceola, Nebraska
May 18, 2021

Pursuant to notice published in the May 13th, 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 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.

Assessor Cermak presented Tax List Corrections numbered 834 through 915. All of the corrections involved some of the parcels in the City of Stromsburg that are located in the Tax Increment Financing District (TIF). The total value of the properties was correct but the split between the base value and the excess value was incorrect on these parcels. After reviewing the parcels with Assessor Cermak and Treasurer Swanson, a motion was made Boruch to approve Tax List Corrections No. 834 through No. 884, No. 887 through No. 892, No. 897 through No. 902, and No. 915 as presented by Assessor Cermak. Tax List Corrections No. 885, 886, 893 through No. 896, and No. 903 through No. 914 were denied. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. The denied tax list corrections did not appear to reflect the appropriate redistribution of the total valuation of the properties.

There being no further business, the Board of Equalization adjourned at 9:45 a.m.

Approved: _____/S/ Debra S. Girard _____ _____/S/ Jerry Westring_____
County Clerk Chairman