

Osceola, Nebraska
July 25, 2023

Pursuant to notice published in the July 20th, 2023 issue of the Polk County News, the Polk County Board of Equalization convened at 1:00 p.m. with all members present. Minutes of the July 11th, 2023 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.

The Board reviewed and discussed the seventy-three protests that had been filed. Assessor Krance was also present for the discussion. A motion was made by Boss to agree with the Assessor's recommendation on all of the filed protests, except No. 66 and No. 67, thereby reducing the value on 9 parcels and leaving the value unchanged on 62 parcels. 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 on protests No. 66 and No. 67, thereby reducing the value on both parcels. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, abstain. Motion carried.

The following action was taken:

1. Rich Hayes Tract in Lot 1 in SW NE 16-14-2
No change as recommended by Assessor
2. Daniel Seim 120' x 150' in W 1/2 Block 2
Lower valuation from \$226,810 Ekeley's Add., Stromsburg
to \$197,910
3. Dennis Koinzan Lots 1-3, Block 2, Frawley's Sub.,
Lower valuation from \$66,215 to \$56,790 Stromsburg
4. Michael Tibbetts N 1/2 Lot 14 & all Lot 15, Block 8,
No change as recommended by Assessor Orginal Polk
5. Toni Marker/Katrina Talbot (owner) W 150' of S 203' in Sublot 10 in SE SE
No change as recommended by Assessor 16-14-2
6. Joseph D. Dahlkoetter 660' x 660' in SE 12-16-1
No change as recommended by Assessor
7. Scott A. & Barb A. Fowler Tax Lot D in W SW 10-14-4
No change as recommended by Assessor
8. Hayden Fowler Lot 2, Replat of Block 2, Buckley's First
No change as recommended by Assessor Add., Stromsburg
9. Carol Jasper 317' x 162' in SE SW 32-15-1
No change as recommended by Assessor
10. Robert M. Lundstrom S 1/2 Lots 6 & 7, Block 7, Buckley's First
No change as recommended by Assessor Add., Stromsburg
11. Dale A. Donelson Tax Lot 1 in NE NW 10-13-3
No change as recommended by Assessor
12. Dale A. Donelson Tax Lot B in SE SW 3-13-3
No change as recommended by Assessor
13. Randy Gissler Tax Lot A in NW 33-14-2
No change as recommended by Assessor
14. Dennis D. & Betty L. Hinkle 500' x 670' in SW NW 14-15-3
No change as recommended by Assessor
15. Theresa Johnson Lot 3, Block 1, Ekeley's Add., Stromsburg
No change as recommended by Assessor
16. Craig & Stephanie Jacobson Lot 2, Deer Lake Develop. Subdivision
Lower valuation from \$482,817 to
\$373,307
17. Peggy J. Johnson Irregular Tract in SE SE 14-14-1
No change as recommended by Assessor
18. Peggy J. Johnson 561' x 1122' in SE SE 14-14-1
No change as recommended by Assessor

19.	Kent F. Urban No change as recommended by Assessor	Tax Lot K in E NW 16-14-2
20.	Philip L. & Lois J. Burke No change as recommended by Assessor	Tract in NE NE 12-13-3
21.	Craig & Lillian Baker Lower valuation from \$221,715 to \$148,460	Tax Lot A in SW SE 17-14-3
22.	Donnie Jasper No change as recommended by Assessor	W 50' Lot 10, Block 4, Morrill's Add., Stromsburg
23.	Joseph I. Rystrom No change as recommended by Assessor	E 60' of N 1/2 Lot 1, Block 5, Morrill's Add., Stromsburg
24.	Nicole M. Moore No change as recommended by Assessor	Lot 6, Block 1, Wagner's Add., Shelby
25.	Joann Donelson No change as recommended by Assessor	Lot 3, Cotter Sub., Stromsburg
26.	Susan Peterson No change as recommended by Assessor	144' x 157' in NW 1/4 Block 1, Nordberg's Add., Stromsburg
27.	Susan Peterson No change as recommended by Assessor	Tax Lot A in SE 1/4 Block 1, Nordberg's Add., Stromsburg
28.	Christine Lawrence No change as recommended by Assessor	N 70' of Lot 10, Block 1, Ekeley's Add., Stromsburg
29.	Gayleen Fowler Nestor Lower valuation from 191,235 to \$168,290	390' x 300' in NE SE 12-13-3
30.	Adam Thomas No change as recommended by Assessor	N 25' of Lot 13 & all Lot 14, Block 9, Original Town, Polk
31.	Bryan D. Dickey No change as recommended by Assessor	Lots 5 & 6, Block 20, Ekeley's Add., Stromsburg
32.	Anita Lindgren No change as recommended by Assessor	E 120' in N 1/2 Block 3, Nordberg's Add., Stromsburg
33.	Terry Westring No change as recommended by Assessor	Lot 4, Block 2, Morrill's Addition, Stromsburg
34.	Brett Yochum No change as recommended by Assessor	15 acre tract in N SE 16-13-1
35.	Daphany D. Lane No change as recommended by Assessor	Lot 2, Block 1, Smith's Addition, Stromsburg
36.	Michael R. Johnson No change as recommended by Assessor	W 1/2 Lot 7 & all Lot 8, Block 8, Buckley's First Add., Stromsburg
37.	Tim & Kristi Brazda No change as recommended by Assessor	Lots 9 - 13, Block 1, Frawley's Sub., Stromsburg
38.	Joshua & Jennifer Werth No change as recommended by Assessor	Tax Lot C in SW NW 8-13-2
39.	Donald W. Anderson No change as recommended by Assessor	Lots 1-3 & N 7' of Lot 4, Block 11, Morningside Add., Osceola
40.	David Gembica No change as recommended by Assessor	629.02' x 831' in SW SW 2-15-3
41.	David J. Gembica No change as recommended by Assessor	NE NW 10-15-3
42.	Dallas Putney Lower valuation from \$283,700 to \$229,960	Tax Lot C in S SW 29-14-3
43.	Mary Jo Uphoff No change as recommended by Assessor	75' x 128' & 16' x 31' in E 1/2 Block 1 Headstrom's Add., Stromsburg
44.	David Jameson Lower valuation from \$132,090 to \$72,015	Lots 1 - 4, Block 4., Original Town, Stromsburg

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| 45. | David Jameson
No change as recommended by Assessor | Lots 1 & 2, Block 11, Ekeley's Add.,
Stromsburg |
| 46. | David Jameson
No change as recommended by Assessor | Lots 13 - 15, Block 1, Morningside Add.,
Osceola |
| 47. | David Jameson
No change as recommended by Assessor | Lots 7 & 8, Block 2, Headstrom's Add.,
Stromsburg |
| 48. | Bryce Jameson
No change as recommended by Assessor | S 1/2 Lot 12 & W 5' of S 1/2 Lot 13,
Block 1, Smith's 4th Add., Osceola |
| 49. | Ramona Teegerstrom
No change as recommended by Assessor | E 75' of NW of Block 4, Nordberg's
Add., Stromsburg |
| 50. | Scott Sundberg
Lower valuation from \$551,210 to
\$483,750 | Tax Lot D in N NW NW 2-13-3 |
| 51. | Angel Ewing (Eschenweck)
No change as recommended by Assessor | Lots 1 & 2 less 5' x 84', Block 2,
Morrill's Add., Stromsburg |
| 52. | Susan K. Rosenbaum
No change as recommended by Assessor | Lot 10, Block 5, Morrill's Add.,
Stromsburg |
| 53. | Nuttelman Rentals
No change as recommended by Assessor | S 1/2 Lots 1 - 6, Block 3, Original
Stromsburg |
| 54. | Nuttelman Rentals
No change as recommended by Assessor | Lot 6, Block 4, Boostrom's Sub.-6,
Stromsburg |
| 55. | Nuttelman Rentals
No change as recommended by Assessor | Lot 4, Block 1, Smith's Addition,
Stromsburg |
| 56. | Jay & Dawn Anderson
No change as recommended by Assessor | E 36' of Lot 2 & all Lot 3, Block 1,
Coleman's Sub., Stromsburg |
| 57. | Jay & Dawn Anderson
No change as recommended by Assessor | Lots 7 & 8, Block 2, Headstrom's Add.,
Stromsburg |
| 58. | Jay & Dawn Anderson
No change as recommended by Assessor | 96' x 144' in N 1/2 Block 3, Nordberg's
Add., Stromsburg |
| 59. | Scott & Cheryl Lindburg
No change as recommended by Assessor | W 1/2 NE 1/4 of Block 4, Nordberg's
Add., Stromsburg |
| 60. | Ricky R. Didier
Lower valuation from \$80,950 to \$78,805 | 700' x 300' in SE NE 33-15-2 |
| 61. | Steve & Michelle Teegerstrom
No change as recommended by Assessor | Lots 7 - 9, Block 3, Town Company's
First Add., Stromsburg |
| 62. | Steve L. & Michelle M. Teegerstrom
No change as recommended by Assessor | Lot 11, Block 2, Morrill's Add.,
Stromsburg |
| 63. | Brad Harris
No change as recommended by Assessor | Tax Lot A in NE NE 18-13-2 |
| 64. | Kevin & Melody Sandell
No change as recommended by Assessor | Lots 16 - 18, Block 2, Original Polk |
| 65. | Kevin & Melody Sandell
No change as recommended by Assessor | Lots 14 & 15, Block 2, Original Polk |
| 66. | Jerome J. Westring
Lower valuation from \$94,425 to
\$82,490 | SE 1/4 Block 18, Ekeley's Add.,
Stromsburg |
| 67. | Jerome J. Westring
Lower valuation from \$266,015 to
\$259,855 | SW 1/4 Block 18, Ekeley's Add.,
Stromsburg |
| 68. | Sherry Oberg
No change as recommended by Assessor | Lot 3, Block 1, Wood's Subdivision,
Stromsburg |
| 69. | Fay J. Barnett
No change as recommended by Assessor | Lot 16, Block 1, Headstrom's Add.,
Stromsburg |
| 70. | Kristen Cheek/Bush
No change as recommended by Assessor | N 60' of E 90' of S 1/2 Lot 2, Block 5,
Buckley's Add., Stromsburg |
| 71. | Travis Lane
No change as recommended by Assessor | Lot 15, Block 5, Headstrom's Add.,
Stromsburg |

