## **BOARD OF EQUALIZATION PROCEEDINGS** July 9, 2024

The Pierce County Board of Equalization met pursuant to adjournment on Tuesday, July 9, 2024 at 9:00 A.M. with the following members present: Tom Kuether, Brad Albers and Carl Martinson. Co. Clerk Shannon Wragge, Co. Assessor Jean Lubke, Deputy Co. Assessor Bailey Backer, Larry Eddie, Amber Brown, Vernon Krause, Robert Fuerhoff, Wayne & Sylvia Furstenau, Chadwich & Lanette Goetzinger, Ronald Evans, Dan & Susanna Dennis and Duane Gubbels were present.

Notice of the meeting was given in advance as shown by the Certificate of Publication on file in the County Clerk's office. Availability of the agenda was communicated in the advance notice of the meeting. All proceedings hereafter shown were taken while the convened meeting was open to the public. Chairman Albers called the meeting to order at 9:00 A.M. and presided. Chairman Albers stated that the Open Meetings Act is posted on the north wall of the board room with more copies available at the County Clerk's office.

Motion by Martinson, seconded by Kuether, to approve the agenda. Roll call vote: Aye: Kuether, Albers and Martinson. Nay: None. Motion carried.

The following	g protests were heard:						
Protest No.	Legal Description		<b>Current Value</b>	Requested Value			
#2024-1	SW <sup>1</sup> / <sub>4</sub> 1-28-2 (160 acres), Pierce County NE						
		LAND	\$694,920	\$539,960			
		BUILDINGS	\$86,555	\$69,040			
		TOTAL	\$781,485	\$601,000			
Protest No.	<b>Legal Description</b> Blk 29, Lots 3,4,5 & 6, Osmond Pacific To		Current Value	Requested Value			
#2024-2 (called in)	DIK 29, LOIS 5,4,5 &	LAND	\$32,500	\$11,700			
		BUILDINGS	\$277,425	\$200,000			
		TOTAL	\$309,425	\$211,700			
Protest No.	Legal Description		<b>Current Value</b>	Requested Value			
#2024-3	Osmond TL 4,5 & 6	in pt 36-28-3, Pierce	•				
		LAND	\$42,670	\$15,495			
		BUILDINGS	\$171,600	\$171,600			
		TOTAL	\$214,270	\$187,095			
Protest No.	<b>Legal Description</b>		<b>Current Value</b>	<b>Requested Value</b>			
#2024-4 (No Show)	Lake Canyon 1st Add	Lake Canyon 1 <sup>st</sup> Addn, Lot 1, pt 22-25-1, Pierce County, NE					
		LAND	\$58,000	\$58,000			
		BUILDINGS	\$885,705	\$665,063			
		TOTAL	\$943,705	\$723,063			
Protest No.	<b>Legal Description</b>		<b>Current Value</b>	Requested Value			
#2024-5 (called in)	Pierce Willow Ridge Phase 2 Addition, B			•			
		I ANIIS		£21.200			
		LAND	\$31,300	\$31,300			
		BUILDINGS	\$348,495	\$338,004			
Protest No.	Legal Description	BUILDINGS TOTAL	\$348,495 \$379,795 <b>Current Value</b>	\$338,004			
<b>Protest No</b> . #2024-6		BUILDINGS TOTAL cres), Pierce County,	\$348,495 \$379,795 <b>Current Value</b> NE	\$338,004 \$369,304 <b>Requested Value</b>			
		BUILDINGS TOTAL  cres), Pierce County, LAND	\$348,495 \$379,795 <b>Current Value</b> NE \$787,585	\$338,004 \$369,304 <b>Requested Value</b> \$787,585			
		BUILDINGS TOTAL  cres), Pierce County, LAND BUILDINGS	\$348,495 \$379,795 <b>Current Value</b> NE \$787,585 \$78,495	\$338,004 \$369,304 <b>Requested Value</b> \$787,585 \$0			
		BUILDINGS TOTAL  cres), Pierce County, LAND	\$348,495 \$379,795 <b>Current Value</b> NE \$787,585	\$338,004 \$369,304 <b>Requested Value</b> \$787,585			
#2024-6  Protest No.	SE ¼ 21-28-7 (160 a  Legal Description	BUILDINGS TOTAL  cres), Pierce County, LAND BUILDINGS TOTAL	\$348,495 \$379,795 <b>Current Value</b> NE \$787,585 \$78,495 \$866,080 <b>Current Value</b>	\$338,004 \$369,304 <b>Requested Value</b> \$787,585 \$0 \$787,585 <b>Requested Value</b>			
#2024-6	SE ¼ 21-28-7 (160 a  Legal Description	BUILDINGS TOTAL  cres), Pierce County, LAND BUILDINGS TOTAL  7, Pierce Cones 2 <sup>nd</sup> A	\$348,495 \$379,795 <b>Current Value</b> NE \$787,585 \$78,495 \$866,080 <b>Current Value</b> ddition, Pierce County	\$338,004 \$369,304 <b>Requested Value</b> \$787,585 \$0 \$787,585 <b>Requested Value</b> , NE			
#2024-6  Protest No.	SE ¼ 21-28-7 (160 a  Legal Description	BUILDINGS TOTAL  cres), Pierce County, LAND BUILDINGS TOTAL  7, Pierce Cones 2 <sup>nd</sup> A LAND	\$348,495 \$379,795 <b>Current Value</b> NE \$787,585 \$78,495 \$866,080 <b>Current Value</b> ddition, Pierce County \$17,425	\$338,004 \$369,304 <b>Requested Value</b> \$787,585 \$0 \$787,585 <b>Requested Value</b> , NE \$10,890			
#2024-6  Protest No.	SE ¼ 21-28-7 (160 a  Legal Description	BUILDINGS TOTAL  cres), Pierce County, LAND BUILDINGS TOTAL  7, Pierce Cones 2 <sup>nd</sup> A LAND BUILDINGS	\$348,495 \$379,795 <b>Current Value</b> NE \$787,585 \$78,495 \$866,080 <b>Current Value</b> ddition, Pierce County. \$17,425 \$116,890	\$338,004 \$369,304 <b>Requested Value</b> \$787,585 \$0 \$787,585 <b>Requested Value</b> , NE \$10,890 \$113,420			
#2024-6  Protest No.	SE ¼ 21-28-7 (160 a  Legal Description	BUILDINGS TOTAL  cres), Pierce County, LAND BUILDINGS TOTAL  7, Pierce Cones 2 <sup>nd</sup> A LAND	\$348,495 \$379,795 <b>Current Value</b> NE \$787,585 \$78,495 \$866,080 <b>Current Value</b> ddition, Pierce County \$17,425	\$338,004 \$369,304 <b>Requested Value</b> \$787,585 \$0 \$787,585 <b>Requested Value</b> , NE \$10,890			
#2024-6  Protest No. #2024-7  Protest No.	SE 1/4 21-28-7 (160 a  Legal Description Blk 4, S 1/2 Lots 6 &	BUILDINGS TOTAL  cres), Pierce County, LAND BUILDINGS TOTAL  7, Pierce Cones 2 <sup>nd</sup> A LAND BUILDINGS TOTAL	\$348,495 \$379,795 <b>Current Value</b> NE \$787,585 \$78,495 \$866,080 <b>Current Value</b> ddition, Pierce County. \$17,425 \$116,890 \$134,315 <b>Current Value</b>	\$338,004 \$369,304 <b>Requested Value</b> \$787,585 \$0 \$787,585 <b>Requested Value</b> , NE \$10,890 \$113,420 \$124,310 <b>Requested Value</b>			
#2024-6  Protest No. #2024-7	SE 1/4 21-28-7 (160 a  Legal Description Blk 4, S 1/2 Lots 6 &	BUILDINGS TOTAL  cres), Pierce County, LAND BUILDINGS TOTAL  7, Pierce Cones 2 <sup>nd</sup> A LAND BUILDINGS TOTAL	\$348,495 \$379,795 <b>Current Value</b> NE \$787,585 \$78,495 \$866,080 <b>Current Value</b> ddition, Pierce County \$17,425 \$116,890 \$134,315 <b>Current Value</b> Lot Split, Pierce Count	\$338,004 \$369,304 <b>Requested Value</b> \$787,585 \$0 \$787,585 <b>Requested Value</b> , NE \$10,890 \$113,420 \$124,310 <b>Requested Value</b> y, NE			
#2024-6  Protest No. #2024-7  Protest No.	SE 1/4 21-28-7 (160 a  Legal Description Blk 4, S 1/2 Lots 6 &	BUILDINGS TOTAL  cres), Pierce County, LAND BUILDINGS TOTAL  7, Pierce Cones 2 <sup>nd</sup> A LAND BUILDINGS TOTAL	\$348,495 \$379,795 <b>Current Value</b> NE \$787,585 \$78,495 \$866,080 <b>Current Value</b> ddition, Pierce County \$17,425 \$116,890 \$134,315 <b>Current Value</b> Lot Split, Pierce Count	\$338,004 \$369,304 <b>Requested Value</b> \$787,585 \$0 \$787,585 <b>Requested Value</b> , NE \$10,890 \$113,420 \$124,310 <b>Requested Value</b> y, NE \$3,545			
#2024-6  Protest No. #2024-7  Protest No.	SE 1/4 21-28-7 (160 a  Legal Description Blk 4, S 1/2 Lots 6 &	BUILDINGS TOTAL  cres), Pierce County, LAND BUILDINGS TOTAL  7, Pierce Cones 2 <sup>nd</sup> A LAND BUILDINGS TOTAL	\$348,495 \$379,795 <b>Current Value</b> NE \$787,585 \$78,495 \$866,080 <b>Current Value</b> ddition, Pierce County \$17,425 \$116,890 \$134,315 <b>Current Value</b> Lot Split, Pierce Count	\$338,004 \$369,304 <b>Requested Value</b> \$787,585 \$0 \$787,585 <b>Requested Value</b> , NE \$10,890 \$113,420 \$124,310 <b>Requested Value</b> y, NE			

**Current Value Requested Value** Protest No. **Legal Description** Hadar Heckman's 2<sup>nd</sup> Addition, Blk 2 Lots 1 & 2, Pierce County, NE #2024-9 (No Show) **LAND** \$29,665 \$18,615

BUILDINGS	\$0	\$0
TOTAL	\$29,665	\$18,615

Protest No.	Legal Description	72 Makila Hawaii	Current Value	Requested Value		
#2024-10	12x46 New Moon 19		pt 27-26-2, Pierce Cour	•		
		LAND	\$10,465	\$10,465		
		BUILDINGS	\$12,785	\$2,500		
		TOTAL	\$23,250	\$12,965		
Protest No.	<b>Legal Description</b>		<b>Current Value</b>	Requested Value		
#2024-11	Plainview Pacific Townsite Co's 2 <sup>nd</sup> Addition, Blk 20, W 110' Lots 6,7 & 8 and E 7' of					
	vacated 8 <sup>th</sup> Street, Pierce County, NE					
		LAND	\$13,690	\$3,160		
		BUILDINGS	\$200,545	\$165,000		
		TOTAL	\$214,235	\$168,160		
Protest No.	Legal Description		<b>Current Value</b>	Requested Value		
#2024-12	Plainview Pacific Townsite Co's 1 <sup>st</sup> Addition, Blk 13, W 110' Lots 5 – 14 and vacated Pacific Street and alley, Pierce County, NE					
	Street and ancy, I for	LAND	\$25,960	\$9,000		
		BUILDINGS	\$25,700 \$0	\$0,000 \$0		
		TOTAL	\$25,960	\$9,000		
		IOIAL	\$23,900	\$9,000		
Protest No.	<b>Legal Description</b>		<b>Current Value</b>	Requested Value		
#2024-13	West Osmond-TL 116 (.66 acres) in pt 31-28-2, Pierce County, NE					
		LAND	\$31,600	\$20,000		
		BUILDINGS	\$148,315	\$137,400		
		TOTAL	\$179,915	\$157,400		
Protest No.	Legal Description		<b>Current Value</b>	Requested Value		
#2024-14 (no show)	• •					
,	1	LAND	\$254,375	\$254,375		
		BUILDINGS	\$33,887,490	\$10,000,000		
		TOTAL	\$34,141,865	\$10,254,375		
Protest No.	Legal Description		Current Value	Requested Value		
#2024-15 pt NE <sup>1</sup> / <sub>4</sub> NW <sup>1</sup> / <sub>4</sub> of the Gubbels Lot Split in 3-27-2 (5.01 acres), Piero				-		
		LAND	\$41,585	\$41,585		

Discussion was held on the 2024 filed protests. No action was taken.

There being no further business, Chairman Albers adjourned the meeting at 12:12 P.M. and will meet on Tuesday, July 16, 2024 at 9:00 a.m. to make a final decision on all heard protests. An agenda for such meeting, kept continuously current, is available for public inspection at the office of the County Clerk.

BUILDINGS

TOTAL

/s/ Brad Albers Chairman, Pierce County Board of Equalization /s/ Shannon Wragge Pierce County Clerk

\$30,000

\$71,585

I, Shannon Wragge, Pierce County Clerk, do hereby certify that all the subjects contained in the foregoing proceedings are contained in the agenda for the meeting kept continuously current and available for public inspection at my office; that such subjects were contained in said agenda for at least 24 hours prior to the meeting; that the minutes of said meeting were in written form and available for public inspection within 10 working days and prior to the next convened meeting of said body; that any news media requesting notification concerning said meetings or said County Board were provided advance notification of the time and place of said meetings and the subjects to be discussed at said meeting.

/s/ Shannon Wragge Pierce County Clerk

\$86,953

\$128,540

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