

BOARD OF EQUALIZATION
PROCEEDINGS
July 16, 2024

The Pierce County Board of Equalization met pursuant to adjournment on Tuesday, July 16, 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 and Deputy Co. Assessor Bailey Backer 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 2024 Valuation Protests that had been heard on July 9, 2024 were discussed and County Assessor Jean Lubke gave the County Board of Equalization her recommendation on each of the protests.

Motion by Albers, seconded by Martinson, to approve and concur with the Assessor on the 2024 Protests as follows:

| Protest No. | Legal Description | Current Value | Value |
|--------------------|---|----------------------|--------------|
| #2024-1 | SW ¼ 1-28-2 (160 acres), Pierce County NE | | |
| | LAND | \$694,920 | \$694,920 |
| | BUILDINGS | \$86,555 | \$69,930 |
| | TOTAL | \$781,485 | \$764,850 |

| Protest No. | Legal Description | Current Value | Value |
|--------------------|---|----------------------|--------------|
| #2024-2 | Blk 29, Lots 3,4,5 & 6, Osmond Pacific Townsite Co 1 st Addn, Pierce County NE | | |
| | LAND | \$32,500 | \$32,500 |
| | BUILDINGS | \$277,425 | \$211,325 |
| | TOTAL | \$309,425 | \$243,825 |

| Protest No. | Legal Description | Current Value | Value |
|--------------------|---|----------------------|--------------|
| #2024-3 | Osmond TL 4,5 & 6 in pt 36-28-3, Pierce County NE | | |
| | LAND | \$42,670 | \$16,000 |
| | BUILDINGS | \$171,600 | \$171,600 |
| | TOTAL | \$214,270 | \$187,600 |

| Protest No. | Legal Description | Current Value | Value |
|--------------------|--|----------------------|--------------|
| #2024-4 | Lake Canyon 1 st Addn, Lot 1, pt 22-25-1, Pierce County, NE | | |
| | LAND | \$58,000 | \$58,000 |
| | BUILDINGS | \$885,705 | \$885,705 |
| | TOTAL | \$943,705 | \$943,705 |

| Protest No. | Legal Description | Current Value | Value |
|--------------------|---|----------------------|--------------|
| #2024-5 | Pierce Willow Ridge Phase 2 Addition, Blk B, Lot 3, Tract 1 (1.93 acres), Pierce County, NE | | |
| | LAND | \$31,300 | \$31,300 |
| | BUILDINGS | \$348,495 | \$348,495 |
| | TOTAL | \$379,795 | \$379,795 |

| Protest No. | Legal Description | Current Value | Value |
|--------------------|--------------------------|----------------------|--------------|
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|---------|---|-----------|-----------|
| #2024-6 | SE ¼ 21-28-7 (160 acres), Pierce County, NE | | |
| | LAND | \$787,585 | \$787,585 |
| | BUILDINGS | \$78,495 | \$9,785 |
| | TOTAL | \$866,080 | \$797,370 |

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|--------------------|---|----------------------|--------------|
| Protest No. | Legal Description | Current Value | Value |
| #2024-7 | Blk 4, S ½ Lots 6 & 7, Pierce Cones 2 nd Addition, Pierce County, NE | | |
| | LAND | \$17,425 | \$17,425 |
| | BUILDINGS | \$116,890 | \$109,770 |
| | TOTAL | \$134,315 | \$127,195 |

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|--------------------|---|----------------------|--------------|
| Protest No. | Legal Description | Current Value | Value |
| #2024-8 | Hadar Tract 3 Replat of Outlot A to Lage Lot Split, Pierce County, NE | | |
| | LAND | \$5,905 | \$5,905 |
| | BUILDINGS | \$0 | \$0 |
| | TOTAL | \$5,905 | \$5,905 |

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|--------------------|---|----------------------|--------------|
| Protest No. | Legal Description | Current Value | Value |
| #2024-9 | Hadar Heckman's 2 nd Addition, Blk 2 Lots 1 & 2, Pierce County, NE | | |
| | LAND | \$29,665 | \$29,665 |
| | BUILDINGS | \$286,150 | \$286,150 |
| | TOTAL | \$315,815 | \$315,815 |

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|--------------------|--|----------------------|--------------|
| Protest No. | Legal Description | Current Value | Value |
| #2024-10 | 12x46 New Moon 1973 Mobile Home in pt 27-26-2, Pierce County, NE | | |
| | LAND | \$17,120 | \$17,120 |
| | BUILDINGS | \$12,785 | \$1,600 |
| | TOTAL | \$29,905 | \$18,720 |

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|--------------------|---|----------------------|--------------|
| Protest No. | Legal Description | Current Value | Value |
| #2024-11 | Plainview Pacific Townsite Co's 2 nd Addition, Blk 20, W 110' Lots 6,7 & 8 and E 7' of vacated 8 th Street, Pierce County, NE | | |
| | LAND | \$13,690 | \$13,690 |
| | BUILDINGS | \$200,545 | \$183,915 |
| | TOTAL | \$214,235 | \$197,605 |

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|--------------------|--|----------------------|--------------|
| Protest No. | Legal Description | Current Value | Value |
| #2024-12 | Plainview Pacific Townsite Co's 1 st Addition, Blk 13, W 110' Lots 5 – 14 and vacated Pacific Street and alley, Pierce County, NE | | |
| | LAND | \$25,960 | \$9,000 |
| | BUILDINGS | \$0 | \$0 |
| | TOTAL | \$25,960 | \$9,000 |

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|--------------------|---|----------------------|--------------|
| Protest No. | Legal Description | Current Value | Value |
| #2024-13 | West Osmond-TL 116 (.66 acres) in pt 31-28-2, Pierce County, NE | | |
| | LAND | \$31,600 | \$31,600 |
| | BUILDINGS | \$148,315 | \$94,540 |
| | TOTAL | \$179,915 | \$126,140 |

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|--------------------|---|----------------------|--------------|
| Protest No. | Legal Description | Current Value | Value |
| #2024-14 | 46.25 acres in pt N ½ 6-27-3, Pierce County, NE | | |

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| LAND | \$254,375 | \$254,375 |
| BUILDINGS | \$33,887,490 | \$33,881,490 |
| TOTAL | \$34,141,865 | \$34,141,865 |

| Protest No. | Legal Description | Current Value | Value |
|-------------|---|---------------|----------|
| #2024-15 | pt NE ¼ NW ¼ of the Gubbels Lot Split in 3-27-2 (5.01 acres), Pierce County, NE | | |
| | LAND | \$41,585 | \$41,585 |
| | BUILDINGS | \$86,953 | \$41,725 |
| | TOTAL | \$128,540 | \$83,310 |

Roll call vote: Aye: Kuether, Albers and Martinson. Nay: None. Motion carried.

There being no further business, Chairman Albers adjourned the meeting at 9:25 A.M. and will meet again at a regular meeting on Monday, July 22, 2024 at 9:00 A.M. as County Board of Equalization, said meeting is open to the public. An agenda for such meeting, kept continuously current, is available for public inspection at the office of the County Clerk.

/s/ Brad Albers
Chairman, Pierce County
Board of Equalization

/s/ Shannon Wragge
Pierce County Clerk

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
