

BOARD OF EQUALIZATION PROCEEDINGS

March 17, 2025

The Pierce County Board of Equalization met pursuant to adjournment on Monday, March 17, 2025 at 9:00 A.M. with the following members present: John Steinkraus, Brad Albers and Carl Martinson. Co. Assessor Jean Lubke, Co. Clerk Shannon Wragge, Co. Treasurer Chris Bahr, Co. Attorney Ted Lohrberg, Zoning Adm. Heather McWhorter, EMS Bobbi Risor, Tom Kuether, Tracy Golden, Mandy Backer, Matt Sorenson, Ned Porter and News Reporter Randee Falter 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 Steinkraus, seconded by Martinson, to approve the agenda. Roll call vote: Aye: Steinkraus, Albers and Martinson. Nay: None. Motion carried.

The minutes of March 3, 2025 were approved as printed.

Co. Treasurer Chris Bahr was present and discussion held on the submitted Form 457 by CHI Health on two vehicles.

Motion by Albers, seconded by Martinson, to approve the two vehicles on Form 457, Motor Vehicle Exemption Application, for CHI Health, Omaha, NE, as submitted by County Treasurer Christine Bahr. Roll call vote: Aye: Steinkraus, Albers and Martinson. Nay: None. Motion carried.

The legal was read for the 9:00 a.m. public hearing to receive public comments concerning the list of 2025 Permissive Exemption Applications for personal property, Form 451’s, as presented by County Assessor Jean Lubke.

Chairman Albers opened the public hearing at 9:03 a.m. There were no written comments or objections and no one from the public was present pertaining to the applications. Assessor Lubke explained the “Form 451’s and 451A’s - 2025 Exemption Applications” to the County Board being applied for numerous real and personal property. Chairman Albers closed the hearing at 9:04 a.m.

Motion by Martinson, seconded by Steinkraus, to approve the following Form 451A’s and 451’s, 2025 Exemption Applications:

PIERCE

<ul style="list-style-type: none"> • Avera Sacred Heart Health Hospital Attn: Heather Puck • Avera Medical Group – Pierce • 501 Summit Street • Yankton SD 57078 	<ul style="list-style-type: none"> • Medical clinic furnishing and equipment located at 503 N 6th St- • Charitable • • - PPR # 000017564 Inactive
<ul style="list-style-type: none"> • Christ Evangelical Lutheran Church • 506 S Second St • Pierce, NE 68767 	<ul style="list-style-type: none"> • Mohr’s First Addition Blk 1 Lot 8 N 50’ LOT 7 (Church) • Other – Religious • 700003588 • Incorporated NEBRASKA
<ul style="list-style-type: none"> • Christ Evangelical Lutheran Church • 506 S Second St • Pierce, NE 68767 	<ul style="list-style-type: none"> • Pierce O.T. Blk 55, S ½, Lots 5 & 6 (Fellowship) • Other – Religious • 700002317 • Incorporated NEBRASKA
<ul style="list-style-type: none"> • Christ Evangelical Lutheran Church • 506 S Second St • Pierce, NE 68767 	<ul style="list-style-type: none"> • Pierce O.T. Blk 55 N1-2 LOTS 5 & 6 (Unimproved Lot) • Other – Religious • 700002310 • Incorporated NEBRASKA
<ul style="list-style-type: none"> • Pierce Carnegie Library Foundation • c/o Todd Wragge • 102 E Main St • Pierce, NE 68767 	<ul style="list-style-type: none"> • Pierce Original Town Blk 44 Lots 7 & 8 (-27.2 SF to Hwy) (Old Library) • Charitable • 700001854 • Incorporated NEBRASKA
<ul style="list-style-type: none"> • Pierce Carnegie Library Foundation • c/o Todd Wragge • 102 E Main St • Pierce, NE 68767 	<ul style="list-style-type: none"> • Pierce OT Blk 44 Lots 1 and 2 (Library Parking Lot) • Charitable • 700001852 • Incorporated NEBRASKA
<ul style="list-style-type: none"> • Pierce Senior Citizens Center • 107 W Main St • Pierce, NE 68767 	<ul style="list-style-type: none"> • Pierce OT Blk 25 Lots 9, 22’x124’ • Charitable • 700000980 • Incorporated NEBRASKA

<ul style="list-style-type: none"> Pierce Senior Citizens Center 107 W Main St Pierce, NE 68767 	<ul style="list-style-type: none"> Pierce OT Blk 25 Lot 10 22'x124' (Apartments are No Value) Charitable 700000987 Incorporated NEBRASKA
<ul style="list-style-type: none"> Pierce United Church of Christ 303 South Brown St Pierce, NE 68767 	<ul style="list-style-type: none"> Pierce Original Town Blk 46 Lots 1 & 2 (Church) Other – Religious 700001912
<ul style="list-style-type: none"> St. John's Lutheran Church of the Unaltered Augsburg Confession 55203 854th Rd Pierce, NE 68767 	<ul style="list-style-type: none"> PT SW1/2, SW ¼ 19-26-1 6.05 AC (Parsonage, Church & Parish Hall) Other – Religious 700028092 Incorporated NEBRASKA
<ul style="list-style-type: none"> St. John's Lutheran Church of the Unaltered Augsburg Confession 55203 854th Rd Pierce, NE 68767 	<ul style="list-style-type: none"> PT SW1-4SW1-4 19-26-1 PT T.L 2 3 AC (CEMETARY) Other – Religious 700028093 Incorporated NEBRASKA
<ul style="list-style-type: none"> St. Joseph's Catholic Church of Pierce c/o Pansing Hogan Buser Ernest Buser LLP 10250 Regency Circle, Suite 300 Omaha, NE 68114 	<ul style="list-style-type: none"> Pierce Original Town Blk 53 (Church, Parsonage, Parish Center & Parking Lot) Other – Religious 700002234 c/o PATRICK FLOOD 402-397-5500 PFLOOD@PHEBLAW.COM Incorporated NEBRASKA
<ul style="list-style-type: none"> St. Joseph's Catholic Church of Pierce c/o Pansing Hogan Buser Ernest Buser LLP 10250 Regency Circle, Suite 300 Omaha, NE 68114 	<ul style="list-style-type: none"> Pierce Tax Lot 144 .38A 27-26-2 (Parking Lot for Overflow Parking) Other – Religious 700003682 c/o PATRICK FLOOD 402-397-5500 PFLOOD@PHEBLAW.COM Incorporated NEBRASKA
<ul style="list-style-type: none"> Tomek-Otto Post #72 American Legion PO Box 71 Pierce, NE 68767-0071 	<ul style="list-style-type: none"> Pierce Original Town Blk 25 Lot 8 Charitable 700000974 Incorporated NEBRASKA
<ul style="list-style-type: none"> Cornerstone Christian Church of Pierce PO Box 85 Pierce, NE 68767 	<ul style="list-style-type: none"> Pierce Original Town Blk 38 Lot 3 & 4 (Church & Fellowship Hall) Other – Religious 700001646 Incorporated NEBRASKA
<ul style="list-style-type: none"> Zion Evangelical Lutheran Church 520 East Main Street Pierce, NE 68767 	<ul style="list-style-type: none"> Pierce Cones ADD Blk 3 (Church, School, Parish Hall & Reception Hall) Other – Religious 700002717 Incorporated NEBRASKA
<ul style="list-style-type: none"> Zion Evangelical Lutheran Church 520 East Main Street Pierce, NE 68767 	<ul style="list-style-type: none"> Pierce Cones ADD Blk 4 Lots 6-7-8 (Parking Lot & Storage Shed) Other – Religious 700002759 Incorporated NEBRASKA
<ul style="list-style-type: none"> Zion Evangelical Lutheran Church 520 East Main Street Pierce, NE 68767 	<ul style="list-style-type: none"> Pierce Cones Add Blk 8 Lot 3 & E 54' of Lot 4 (Residence of School Staff) Other – Religious Parcel #700002962/Card #412.1 Incorporated NEBRASKA

PLAINVIEW

<ul style="list-style-type: none"> CHI Health Alegent Health 3400 Data Drive Rancho Cordova, CA 95670 	<ul style="list-style-type: none"> Plainview College Addition All of Blk 5 (Including Vacated Alley)-Hospital Charitable 700005720 Incorporated NEBRASKA
<ul style="list-style-type: none"> CHI Health Alegent Health 3400 Data Drive Rancho Cordova, CA 95670 	<ul style="list-style-type: none"> Plainview O.T. Blk 5 LOTS 1 & 2 Charitable 700009429 Incorporated NEBRASKA

<ul style="list-style-type: none"> • First Congregational Church of Plainview • PO Box 128 • Plainview, NE 68769-0128 	<ul style="list-style-type: none"> • Plainview Chilver's 2nd ADD Blk 3 W2-3 Lots 10-11-12 (Church) • Other – Religious • 700008016 • Incorporated NEBRASKA
<ul style="list-style-type: none"> • Our Savior Lutheran Congregation of Plainview • PO Box 458 • Plainview, NE 68769-0458 	<ul style="list-style-type: none"> • Plainview Chilvers 6th ADD Blk 9 Lots 1 through 6 • (Church, Parsonage & Parking Lot) • Other – Religious • 700008359 • Incorporated NEBRASKA
<ul style="list-style-type: none"> • Plainview Historical Society • 1880 Depot Museum • PO Box 495 • Plainview, NE 68769 	<ul style="list-style-type: none"> • PT NW ¼ NW ¼ TL 27 4-27-4 .20A • Work Phone = 402-582-3385 • Educational • 700022121 • Incorporated NEBRASKA
<ul style="list-style-type: none"> • Plainview Masonic Lodge #204 • PO Box 671 • Plainview, NE 68769-0671 	<ul style="list-style-type: none"> • Plainview Chilvers 6th ADD Blk 11 Lot 12 • Charitable • 700008478 • Incorporated NEBRASKA
<ul style="list-style-type: none"> • Plainview Senior Service Center, Inc. • PO Box 206 • Plainview, NE 68769-0206 	<ul style="list-style-type: none"> • Plainview Original Town Blk 1 S 25' of Lot 4 & 15x45 of W ½ of N 35' of Lot 4 • Charitable • 700009171 • Incorporated NEBRASKA
<ul style="list-style-type: none"> • St. Paul's Catholic Church • c/o Pansing Hogan Buser Ernest Buser LLP • 10250 Regency Circle, Suite 300 • Omaha, NE 68114 	<ul style="list-style-type: none"> • PT SE ¼ TL 9 33-28-4 (Church & Hall) • Other – Religious • 700008814 • c/o PATRICK FLOOD 402-397-5500 PFLOOD@PHEBLAW.COM • Incorporated NEBRASKA
<ul style="list-style-type: none"> • United Methodist Church of Plainview • PO Box 100 • Plainview, NE 68769-0100 	<ul style="list-style-type: none"> • Plainview Pittack's ADD All Blk 3 Except Lots 1-3 & 10-12 (Church) • Other – Religious • 700007309
<ul style="list-style-type: none"> • Zion Lutheran Church • PO Box 159 • Plainview, NE 68769-0159 	<ul style="list-style-type: none"> • Other – Religious • 700008988 • Plainview Peed's 2nd ADD Blk 8 W ½ Lots 5 & 6 (Garage)
<ul style="list-style-type: none"> • Zion Lutheran Church • PO Box 159 • Plainview, NE 68769-0159 	<ul style="list-style-type: none"> • Other – Religious • 700008807 • Plainview Peed's ADD Blk 4 (Church, School, & Parsonage)

OSMOND

<ul style="list-style-type: none"> • American Legion Post #326 • PO Box 222 • Osmond, NE 68765-0273 	<ul style="list-style-type: none"> • Osmond Original Town Blk 7 Lot 15 • Charitable • 700011971
<ul style="list-style-type: none"> • Immanuel Lutheran Church Unaltered Augsburg Confession of Osmond • PO Box 10 • Osmond, NE 68765-0010 	<ul style="list-style-type: none"> • Other – Religious • Part NW ¼ 31-28-2, TL 10, 141 & 140 & First Addition, Blk 44 Lot 12 (Church, Fellowship Hall & Parking Lot) • 700014162 •
<ul style="list-style-type: none"> • Immanuel Lutheran Church Unaltered Augsburg Confession of Osmond • PO Box 10 • Osmond, NE 68765-0010 	<ul style="list-style-type: none"> • 31-28- 2 T.L. 129 .56AC 166X148 (PARKING LOT) • Other – Religious • 700014483 •
<ul style="list-style-type: none"> • Immanuel Lutheran Church Unaltered Augsburg Confession of Osmond • PO Box 10 • Osmond, NE 68765-0010 	<ul style="list-style-type: none"> • PT NW ¼ 31-28-2, TL 9 (Parsonage) • Other – Religious • 700014163
<ul style="list-style-type: none"> • Osmond General Hospital, Inc. • PO Box 429 • Osmond, NE 68765-0429 	<ul style="list-style-type: none"> • Blk 8 E 75' Lot 13 & E 75' Lots 14 & 15 • Less N 5' of W 40' E 75' Lot 15 Less E 30' of Lots 13-14-15 • Parking • Charitable • 700012022 • Incorporated NEBRASKA
<ul style="list-style-type: none"> • Osmond General Hospital, Inc. • PO Box 429 	<ul style="list-style-type: none"> • Osmond O.T. Blk 7 Lots 1-4 • Charitable

<ul style="list-style-type: none"> Osmond, NE 68765-0429 	<ul style="list-style-type: none"> 700011921 Incorporated NEBRASKA
<ul style="list-style-type: none"> Osmond General Hospital, Inc. PO Box 429 Osmond, NE 68765-0429 	<ul style="list-style-type: none"> Osmond Original Town Blk 9 Lots 19-20-21 Used for overflow parking – 2062 Charitable 700012089 Incorporated NEBRASKA .
<ul style="list-style-type: none"> Osmond General Hospital, Inc. PO Box 429 Osmond, NE 68765-0429 	<ul style="list-style-type: none"> Osmond Original Town Blk 8 Lots 1 through 12 & E 30' of Lots 13-14-15 (Storage) Charitable 700012026 Incorporated NEBRASKA 2053.1
<ul style="list-style-type: none"> Osmond General Hospital, Inc. PO Box 429 Osmond, NE 68765-0429 	<ul style="list-style-type: none"> Osmond Original Town Blk 3 Lot 4-5-6 Charitable 700011684 Incorporated NEBRASKA <i>Hospital 2007.1</i>
<ul style="list-style-type: none"> Osmond Senior Center PO Box 6 Osmond , NE 68765-0006 	<ul style="list-style-type: none"> Osmond Original Town Blk 14 Lot 5 Charitable 700012341 Incorporated NEBRASKA
<ul style="list-style-type: none"> St. Mary's of the Seven Dolores c/o Pansing Hogan Buser Ernest Buser LLP 10250 Regency Circle, Suite 300 Omaha, NE 68114 	<ul style="list-style-type: none"> Osmond Original Town Blk 1 & part of Hill Street (School & Shed) Other – Religious 700014080 c/o PATRICK FLOOD 402-397-5500 PFLOOD@PHEBLAW.COM Incorporated NEBRASKA .
<ul style="list-style-type: none"> St. Mary's of the Seven Dolores c/o Pansing Hogan Buser Ernest Buser LLP 10250 Regency Circle, Suite 300 Omaha, NE 68114 	<ul style="list-style-type: none"> Osmond Original Town Blk 2, Lots 1- 6 Part Alley between Lots 3 & 4 (Church, Parking lot & Parsonage) Other – Religious 700014081 c/o PATRICK FLOOD 402-397-5500 PFLOOD@PHEBLAW.COM Incorporated NEBRASKA
<ul style="list-style-type: none"> United Methodist Church of Osmond PO Box 481 Osmond, NE 68765-0481 	<ul style="list-style-type: none"> Osmond Pacific Townsite Co 1st Addition, Blk 30 Lots 4 through 9 (Church & Educational Bldg & Parsonage) Other – Religious 700013001 Incorporated NEBRASKA
<ul style="list-style-type: none"> Osmond General Hospital OGH Tiny Tots Daycare 506 N Maple Street POB 429 Osmond, NE 68765 	<ul style="list-style-type: none"> Osmond O.T BLK 3 Lot 3 & S1-2 Lot 2 Charitable 700011683 Incorporated NEBRASKA
<ul style="list-style-type: none"> Osmond Housing Inc. Westside Apartments 406 North Meadow Street Osmond, NE 68765 	<ul style="list-style-type: none"> Osmond West Osmond Blk 3 Lots 4 & 5 Charitable 700013916 Incorporated NEBRASKA

FOSTER

<ul style="list-style-type: none"> Trinity Lutheran Church of Foster 301 W Schneider Street Foster, NE 68765 	<ul style="list-style-type: none"> Foster Schneider's ADD Blk 1 Lots 1-2-3-4 & T.L. 19 (Church & Parsonage & Parish Hall) Other – Religious 700016234 Incorporated NEBRASKA
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HADAR

<ul style="list-style-type: none"> Immanuel Lutheran Church % Todd Oestreich 55494 State Hwy 13 Norfolk NE 68701 	<ul style="list-style-type: none"> Hadar Outlet A Between Ash & Elm (School) Other – Religious 700015548 Incorporated NEBRASKA
<ul style="list-style-type: none"> Immanuel Lutheran Church % Todd Oestreich 55494 State Hwy 13 Norfolk NE 68701 	<ul style="list-style-type: none"> Hadar Blk 4 Lots 1&2 and 5 through 17 (Church, Parsonage & Parking Lot) Other – Religious 700015023

	<ul style="list-style-type: none"> • Incorporated NEBRASKA
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RURAL

<ul style="list-style-type: none"> • VSS Catholic Communications Inc • % James M Carroll • 13326 A Street • Omaha, NE 68144 	<ul style="list-style-type: none"> • Improvements Only Located upon, SE ¼ 160ac 14-28-3 • Other – Religious • 700019741 • Incorporated NEBRASKA
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as submitted by the County Assessor and on file at the respective office. Roll call vote: Aye: Steinkraus, Albers and Martinson. Nay: None. Motion carried.

Motion by Martinson, seconded by Albers, to approve Tax List Corrections #918B, #920 and #921. Roll call vote: Aye: Steinkraus, Albers and Martinson. Nay: None. Motion carried.

There being no further business, Chairman Albers adjourned the meeting at 9:06 A.M. and will meet again at a regular meeting on Monday, March 31, 2025 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
