

BOARD OF EQUALIZATION  
PROCEEDINGS

July 11, 2025

The Pierce County Board of Equalization met pursuant to adjournment on Friday, July 11, 2025 at 9:00 A.M. with the following members present: John Steinkraus and Brad Albers, Carl Martinson was absent. Co. Clerk Shannon Wragge and Co. Assessor Jean Lubke 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 Albers, to approve the agenda. Roll call vote: Aye: Steinkraus and Albers; Martinson absent. Nay: None. Motion carried.

Discussion was held on Form 422A – Protest #2025-6 as Husker Ag LLC Representative was unable to be present or call in on Tuesday, July 8, 2025 as Clerk received the protest on July 7, 2025 in the mail (postmarked June 30, 2025).

The Following Protest was heard on Friday, July 11, 2025:

Protest No.	Legal Description	Current Value	Value
#2025-6 (Did not call in as stated)	Pt N ½ of the N ½ 6-27-3, Pierce County, NE		
	REAL PROPERTY	\$34,202,415	\$10,000,000
	TOTAL	\$34,202,415	\$10,000,000

The 2025 Valuation Protests that had been heard on July 8 and 11, 2025 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 2025 Protests as follows:

The following protests were heard:

Protest No.	Legal Description	Current Value	Value
#2025-1	NE ¼ 7-28-3 (160 acres), Pierce County NE		
	LAND	\$1,047,505	\$1,028,300
	BUILDINGS	\$133,375	\$140,735
	TOTAL	\$1,180,880	\$1,169,035

Protest No.	Legal Description	Current Value	Value
#2025-2 (called in)	NE ¼ 18-28-1 (160 acres), Pierce County NE		
	LAND	\$953,965	\$952,615
	BUILDINGS	\$0	\$0
	TOTAL	\$953,965	\$952,615

Protest No.	Legal Description	Current Value	Value
#2025-3	pt NE ¼ NE ¼ (tract 6) 2-27-3 (13.23 acres), Pierce County NE		
	LAND	\$66,230	\$66,230
	BUILDINGS	\$426,790	\$418,520
	TOTAL	\$493,020	\$484,750

Protest No.	Legal Description	Current Value	Value
#2025-4	pt SW ¼ & pt SE ¼ 34-26-2 (267.59 acres), Pierce County, NE		
	LAND	\$2,014,430	\$2,014,430
	BUILDINGS	\$0	\$0
	TOTAL	\$2,014,430	\$2,014,430

Protest No.	Legal Description	Current Value	Value
#2025-5	Golfview Lot Split in pt 21-26-2 (2.30 acres), Pierce County, NE		
	LAND	\$44,680	\$44,680
	BUILDINGS	\$566,275	\$527,285
	TOTAL	\$610,955	\$571,965

Protest No.	Legal Description	Current Value	Value
#2025-6	Pt N ½ of the N ½ 6-27-3, Pierce County, NE		
	REAL PROPERTY	\$34,202,415	\$34,202,415
	TOTAL	\$34,202,415	\$34,202,415

Roll call vote: Aye: Steinkraus and Albers; Martinson absent. Nay: None. Motion carried.

There being no further business, Chairman Albers adjourned the meeting at 9:23 A.M. and will meet again at a regular meeting on Monday, July 21, 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

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