

BOARD OF EQUALIZATION
 PROCEEDINGS
 March 16, 2026

The Pierce County Board of Equalization met pursuant to adjournment on Monday, March 16, 2026 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, Mike Mayfield, Ron Westlake 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 2, 2026, were approved as printed.

The legal was read for the 9:00 a.m. public hearing to receive public comments concerning the list of 2026 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 451NF’s - 2026 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 Albers, to approve the following Form 451’s and 451NF’s as follows, 2026 Exemption Applications:

2026 EXEMPTION APPLICATIONS

PIERCE

<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 Chilvers'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

	<ul style="list-style-type: none"> • 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 • Osmond, NE 68765-0429 	<ul style="list-style-type: none"> • Osmond O.T. Blk 7 Lots 1-4 • Charitable • 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"> • O smond 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 	<ul style="list-style-type: none"> • Osmond O.T BLK 3 Lot 3 & S1-2 Lot 2 • Charitable • 700011683

<ul style="list-style-type: none"> • POB 429 • Osmond, NE 68765 	<ul style="list-style-type: none"> • 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 Replat Outlet A Lot One .62 ac (SCHOOL) 150x190 between Ash & Elm Immanuel Lutheran Church's ADD • 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 5 through 17 (Church & Parking Lot) • Parsonage Rented for 2025, corrected parcel Lot 1-2 700015025 • Other – Religious • 700015023 • Incorporated NEBRASKA

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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451 NF

<ul style="list-style-type: none"> • Crete Plus Five Property LLC • Accura Healthcare of Pierce • 515 E Main Street • Pierce NE 68767-1660 	<ul style="list-style-type: none"> • PT of SW1/4NW1/4 26-26-2 T.L.s 15 ,77 & 90 • Other – Skilled Nursing Facility • 700003507 • Incorporated NEBRASKA • Contact: Chris Anderson • chris.anderson@accura.healthcare • Chris #515-421-4877
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Co. Treasurer Chris Bahr was present and discussion held on the submitted Form 457 by CHI Health on a vehicle.

Motion by Albers, seconded by Steinkraus, to approve the vehicle 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.

Motion by Albers, seconded by Martinson, to approve the Demand For Refund of \$4,087.86 per Tax List Correction #950. Roll call vote: Aye: Steinkraus, Albers and Martinson. Nay: None. Motion carried.

There being no further business, Chairman Albers adjourned the meeting at 9:08 A.M. and will meet again at a regular meeting on Monday, March 30, 2026 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
