

BOARD OF EQUALIZATION  
PROCEEDINGS  
April 13, 2026

The Pierce County Board of Equalization met pursuant to adjournment on Monday, April 13, 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, David Hood, Zoning Adm. Heather McWhorter, Co. Attorney Ted Lohrberg 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 30, 2026 were approved as printed.

Motion by Steinkraus, seconded by Martinson, to approve Tax List Correction #952 to #954. 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 2026 Permissive Exemption Applications for personal property, Form 451's and 451FN's, as presented by County Assessor Jean Lubke. Public Hearing needed to be held again to correct 3 forms submitted to State.

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 Steinkraus, seconded by Martinson, to approve the following corrected Form 451 and 451NF's as follows, 2026 Exemption Applications:

**2026 CORRECTED EXEMPTION APPLICATIONS**

**PIERCE (FORM 451)**

<ul style="list-style-type: none"><li>• Christ Evangelical Lutheran Church</li><li>• 506 S Second St</li><li>• Pierce, NE 68767</li></ul>	<ul style="list-style-type: none"><li>• Mohr's First Addition Blk 1 Lot 8 N 50' LOT 7 (Church)</li><li>• Other – Religious</li><li>• 700003588</li><li>• Incorporated NEBRASKA</li></ul>
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**FORM 451 NF's**

<ul style="list-style-type: none"><li>• Crete Plus Five Property LLC</li><li>• Accura Healthcare of Pierce</li><li>• 515 E Main Street</li><li>• Pierce NE 68767-1660</li></ul>	<ul style="list-style-type: none"><li>• PT of SW1/4NW1/4 26-26-2 T.L.s 15 ,77 &amp; 90</li><li>• Other – Skilled Nursing Facility</li><li>• 700003507</li><li>• Incorporated NEBRASKA</li><li>• Contact: Chris Anderson <a href="mailto:chris.anderson@accura.healthcare">chris.anderson@accura.healthcare</a></li><li>• Chris #515-421-4877</li></ul>
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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, April 27, 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