

BOARD OF EQUALIZATION
PROCEEDINGS
July 14, 2026

The Pierce County Board of Equalization met pursuant to adjournment on Tuesday, July 14, 2026 at 9:00 A.M. with the following members present: John Steinkraus, Brad Albers and Carl Martinson. Co. Clerk Shannon Wragge, Co. Assessor Jean Lubke, Deputy Co. Assessor Bailey Backer, Mike Mayfield, James Garza, Jennifer Cohen, Brandon Wagner, Josh Flesner, Candy Stemick, Bonita Lederer and Lydia Vyhldal 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 Steinkraus, to approve the agenda. Roll call vote: Aye: Steinkraus, Albers and Martinson. Nay: None. Motion carried.

The following protests were heard:

Protest No.	Legal Description	Current Value	Requested Value
#2026-1	pt N ½ SE ¼ 26-26-2 (6.15), Pierce County NE (WITHDREW PROTEST VIA PHONE)		
Protest No.	Legal Description	Current Value	Requested Value
#2026-2 (called in)	Lot 1, Blk 2, Cones 2 nd Addition to Pierce, Pierce County NE		
	LAND	\$25,260	\$17,425
	BUILDINGS	\$163,960	\$130,130
	TOTAL	\$189,220	\$147,555
Protest No.	Legal Description	Current Value	Requested Value
#2026-3 (called in)	NE ¼ NE ¼ 31-26-3 (40 acres), Pierce County NE		
	LAND	\$275,750	\$162,750
	BUILDINGS	\$0	\$0
	TOTAL	\$275,750	\$162,750
Protest No.	Legal Description	Current Value	Requested Value
#2026-4 (called in)	NE ¼ 27-27-1 (160 acres), Pierce County, NE		
	LAND	\$1,051,995	\$1,051,995
	BUILDINGS	\$61,805	\$33,470
	TOTAL	\$1,113,800	\$1,085,465
Protest No.	Legal Description	Current Value	Requested Value
#2026-5 (called in)	NW ¼ 2-26-1 (160.74 acres), Pierce County, NE		
	LAND	\$898,435	\$898,435
	BUILDINGS	\$73,730	\$35,380
	TOTAL	\$972,165	\$933,815
Protest No.	Legal Description	Current Value	Requested Value
#2026-6	Lots 5 & 6, Blk 26, OT of Pierce, Pierce County NE (WITHDREW PROTEST VIA PHONE)		
Protest No.	Legal Description	Current Value	Requested Value
#2026-7	pt NW ¼ NW ¼ 36-26-2 (40 acres), Pierce County, NE		
	LAND	\$195,295	\$195,295
	BUILDINGS	\$13,045	\$4,655
	TOTAL	\$208,715	\$200,325
Protest No.	Legal Description	Current Value	Requested Value
#2026-8	S ½ NW ¼ 15-26-3 (80 acres), Pierce County, NE		
	LAND	\$564,300	\$304,048
	BUILDINGS	\$0	\$0
	TOTAL	\$564,300	\$304,048
Protest No.	Legal Description	Current Value	Requested Value
#2026-9	N ½ NW ¼ 15-26-3 (80 acres), Pierce County, NE		
	LAND	\$554,545	\$298,798
	BUILDINGS	\$0	\$0
	TOTAL	\$554,545	\$298,798

Protest No.	Legal Description	Current Value	Requested Value
#2026-10	Lot 6 of Herbolsheimer Estates in pt SW ¼ NE ¼ 32-26-2 (4.33 acres), Pierce County, NE		
	LAND	\$68,300	\$68,300
	BUILDINGS	\$781,985	\$637,120
	TOTAL	\$850,285	\$705,420
Protest No.	Legal Description	Current Value	Requested Value
#2026-11 (called in)	Allen Lotsplit in pt of the NW ¼ NW ¼ 28-28-4 (5.01 acres), Pierce County, NE		
	LAND	\$33,250	\$33,250
	BUILDINGS	\$163,440	\$73,390
	TOTAL	\$196,690	\$106,640
Protest No.	Legal Description	Current Value	Requested Value
#2026-12	Lot 12, Blk 1 Holmes Addn to Pierce, Pierce County, NE		
	LAND	\$32,490	\$5,710.50
	BUILDINGS	\$	\$0
	TOTAL	\$32,490	\$5,710.50
Protest No.	Legal Description	Current Value	Requested Value
#2026-13	pt E ½ 9-25-2 (314.99 acres), Pierce County, NE		
	LAND	\$1,885,210	\$1,646,170
	BUILDINGS	\$129,460	\$68,505
	TOTAL	\$2,014,670	\$1,714,675
Protest No.	Legal Description	Current Value	Requested Value
#2026-14	Lot 6, Blk 20, OT of Pierce, Pierce County, NE		
	LAND	\$14,730	\$9,000
	BUILDINGS	\$28,895	\$15,485
	TOTAL	\$43,625	\$24,485
Protest No.	Legal Description	Current Value	Requested Value
#2026-15	pt N ½ N ½ 6-27-3 (45.25 acres), Pierce County, NE		
	LAND/BLDGS/ REAL PROPERTY	\$35,171,105	\$15,000,000
	TOTAL	\$35,171,105	\$15,000,000
Protest No.	Legal Description	Current Value	Requested Value
#2026-16	S ½ SE ¼ & SE ¼ SW ¼ & Tax Lot 3 in 30-26-1 (153.20 acres), Pierce County, NE		
	LAND	\$1,019,825	\$852,720
	BUILDINGS	\$0	\$0
	TOTAL	\$1,019,825	\$952,720
Protest No.	Legal Description	Current Value	Requested Value
#2026-17	NE ¼ 29-26-3 (160 acres), Pierce County, NE		
	LAND	\$1,079,765	\$1,053,745
	BUILDINGS	\$240,795	\$240,795
	TOTAL	\$1,320,560	\$1,294,540

Discussion was held on the 2026 filed protests. No action was taken.

There being no further business, Chairman Albers adjourned the meeting at 11:59 A.M. and will meet on Friday, July 17, 2026 at 9:00 a.m. to hear Protest #2025-6 and make a final decision on all heard protests. 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