

BOARD OF EQUALIZATION
PROCEEDINGS
July 17, 2026

The Pierce County Board of Equalization met pursuant to adjournment on Friday, July 17, 2026 at 9:00 A.M. with the following members present: John Steinkraus, Carl Martinson and Brad Albers. Co. Clerk Shannon Wragge, Co. Assessor Jean Lubke, Deputy Assessor Bailey Backer and Mike Mayfield 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, Albers and Martinson. Nay: None. Motion carried.

The 2026 Valuation Protests that had been heard on July 14, 2026 were discussed and County Assessor Jean Lubke and Deputy Assessor Bailey Backer gave the County Board of Equalization their recommendation on each of the protests.

Motion by Albers, seconded by Martinson, to approve the 2026 Protests as follows:

Protest No.	Legal Description	Current Value	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	Value
#2026-2 (called in)	Lot 1, Blk 2, Cones 2 nd Addition to Pierce, Pierce County NE		
	LAND	\$25,260	\$25,260
	BUILDINGS	\$163,960	\$163,960
	TOTAL	\$189,220	\$189,220
Protest No.	Legal Description	Current Value	Value
#2026-3 (called in)	NE ¼ NE ¼ 31-26-3 (40 acres), Pierce County NE		
	LAND	\$275,750	\$275,750
	BUILDINGS	\$0	\$0
	TOTAL	\$275,750	\$275,750
Protest No.	Legal Description	Current Value	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	\$36,715
	TOTAL	\$1,113,800	\$1,088,710
Protest No.	Legal Description	Current Value	Value
#2026-5 (called in)	NW ¼ 2-26-1 (160.74 acres), Pierce County, NE		
	LAND	\$898,435	\$898,435
	BUILDINGS	\$73,730	\$45,205
	TOTAL	\$972,165	\$943,645
Protest No.	Legal Description	Current Value	Value
#2026-6	Lots 5 & 6, Blk 26, OT of Pierce, Pierce County NE (WITHDREW PROTEST VIA PHONE)		
Protest No.	Legal Description	Current Value	Value
#2026-7	pt NW ¼ NW ¼ 36-26-2 (40 acres), Pierce County, NE		
	LAND	\$195,295	\$195,295
	BUILDINGS	\$13,045	\$12,970
	TOTAL	\$208,715	\$208,265
Protest No.	Legal Description	Current Value	Value
#2026-8	S ½ NW ¼ 15-26-3 (80 acres), Pierce County, NE		
	LAND	\$564,300	\$564,300
	BUILDINGS	\$0	\$0
	TOTAL	\$564,300	\$564,300
Protest No.	Legal Description	Current Value	Value
#2026-9	N ½ NW ¼ 15-26-3 (80 acres), Pierce County, NE		
	LAND	\$554,545	\$554,545
	BUILDINGS	\$0	\$0
	TOTAL	\$554,545	\$554,545

Protest No.	Legal Description	Current Value	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	\$606,795
	TOTAL	\$850,285	\$675,095
Protest No.	Legal Description	Current Value	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	\$62,280
	TOTAL	\$196,690	\$95,530
Protest No.	Legal Description	Current Value	Value
#2026-12	Lot 12, Blk 1 Holmes Addn to Pierce, Pierce County, NE		
	LAND	\$32,490	\$32,490
	BUILDINGS	\$	\$0
	TOTAL	\$32,490	\$32,490
Protest No.	Legal Description	Current Value	Value
#2026-13	pt E ½ 9-25-2 (314.99 acres), Pierce County, NE		
	LAND	\$1,885,210	\$1,600,170
	BUILDINGS	\$129,460	\$76,245
	TOTAL	\$2,014,670	\$1,676,415
Protest No.	Legal Description	Current Value	Value
#2026-14	Lot 6, Blk 20, OT of Pierce, Pierce County, NE		
	LAND	\$14,730	\$14,730
	BUILDINGS	\$28,895	\$28,895
	TOTAL	\$43,625	\$43,625
Protest No.	Legal Description	Current Value	Value
#2026-15	pt N ½ N ½ 6-27-3 (45.25 acres), Pierce County, NE		
	LAND/BLDGS/ REAL PROPERTY	\$35,171,105	\$35,171,105
	TOTAL	\$35,171,105	\$35,171,105
Protest No.	Legal Description	Current Value	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	\$1,019,825
	BUILDINGS	\$0	\$0
	TOTAL	\$1,019,825	\$1,019,825
Protest No.	Legal Description	Current Value	Value
#2026-17	NE ¼ 29-26-3 (160 acres), Pierce County, NE		
	LAND	\$1,079,765	\$1,079,765
	BUILDINGS	\$240,795	\$240,795
	TOTAL	\$1,320,560	\$1,320,560

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

There being no further business, Chairman Albers adjourned the meeting at 10:08 A.M. and will meet again at a regular meeting on Monday, July 20, 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
