

**BOARD OF EQUALIZATION  
PROCEEDINGS  
March 6, 2023**

The Pierce County Board of Equalization met pursuant to adjournment on Monday, March 6, 2023 at 9:00 A.M. with the following members present: Tom Kuether, Brad Albers and Carl Martinson. Co. Assessor Jean Lubke, Co. Clerk Shannon Wragge, Hwy Supt. Brian McDonald 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 9:01 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 Kuether, seconded by Martinson, to approve the agenda. Roll call vote: Aye: Kuether, Albers and Martinson. Nay: None. Motion carried.

The minutes of February 21, 2023 were approved as printed.

No Tax List Corrections or Demands for Refund.

The legal was read for the 9:00 a.m. public hearing to receive public comments concerning the list of 2023 Permissive Exemption Applications for personal property (Form 451’s and Form 451A’s) as presented by County Assessor Jean Lubke.

Chairman Albers opened the 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 451A’s 2023 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 451A’s, 2023 Exemption Applications:

**PIERCE**

Christ Evangelical Lutheran Church Second St Pierce, NE 68767	<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> </ul>
Christ Evangelical Lutheran Church 506 S Second St Pierce, NE 68767	<ul style="list-style-type: none"> <li>• Pierce O.T. Blk 55, S ½, Lots 5&amp;6 (Fellowship Hall &amp; Parking Lot)</li> <li>• Pierce O.T. Blk 55 N1-2 LOTS 5 &amp; 6 (Unimproved Lot)</li> <li>• Other – Religious</li> <li>• 700002317 &amp; 700002310</li> </ul>
Pierce Carnegie Library Foundation c/o Todd Wragge 102 Main St Pierce, NE 68767	<ul style="list-style-type: none"> <li>• Pierce Original Town Blk 44 Lots 7 &amp; 8 (-27.2 SF to Hwy) (Old Library)</li> <li>• Pierce OT Blk 44 Lots 1 and 2 (Library Parking Lot)</li> <li>• Charitable</li> <li>• 700001854 &amp; 700001852</li> </ul>
Pierce Senior Citizens Center 107 Main St Pierce, NE 68767	<ul style="list-style-type: none"> <li>• Pierce OT Blk 25 Lots 9, 22'x124' &amp;</li> <li>• Pierce OT Blk 25 Lot 10 22'x124' (Apartments are No Value)</li> <li>• Charitable</li> <li>• 700000980 &amp; 700000987</li> </ul>
Pierce United Church of Christ 303 South Brown (109 W WILLOW ST, CHRISTINE GRIFFITH) Pierce, NE 68767	<ul style="list-style-type: none"> <li>• Pierce Original Town Blk 46 Lots 1 &amp; 2 (Church)</li> <li>• Other – Religious</li> <li>• 700001912</li> </ul>
St. John’s Lutheran Church of the Unaltered Augsburg Confession 55203 854 <sup>th</sup> Rd Pierce, NE 68767	<ul style="list-style-type: none"> <li>• PT SW1/2, SW ¼ 19-26-1 6.05 AC (Parsonage, Church &amp; Parish Hall)</li> <li>• PT SW1-4SW1-4 19-26-1 PT T.L 2 3 AC (CEMETARY)</li> <li>• Other – Religious</li> <li>• 700028092 &amp; 700028093</li> </ul>
St. Joseph’s Catholic Church of Pierce c/o Pansing Hogan Lawfirm 10250 Regency Circle, Suite 300 Omaha, NE 68114	<ul style="list-style-type: none"> <li>• Pierce Original Town Blk 53 (Church, Parsonage, Parish Center &amp; Parking Lot)</li> <li>• Other – Religious</li> <li>• 700002234</li> </ul>
St. Joseph’s Catholic Church of Pierce c/o Pansing Hogan Lawfirm 10250 Regency Circle, Suite 300	<ul style="list-style-type: none"> <li>• Pierce Tax Lot 144 .38A 27-26-2 (Parking Lot for Overflow Parking)</li> <li>• Other – Religious</li> <li>• 700003682</li> </ul>

Omaha, NE 68114	
Tomek-Otto Post #72 American Legion PO Box 71 Pierce, NE 68767-0071	<ul style="list-style-type: none"> <li>Pierce Original Town Blk 25 Lot 8</li> <li>Charitable</li> <li>700000974</li> </ul>
United Methodist Church of Pierce PO Box 85 Pierce, NE 68767	<ul style="list-style-type: none"> <li>Pierce Original Town Blk 38 Lot 3 &amp; 4 (Church &amp; Fellowship Hall)</li> <li>Other – Religious</li> <li>700001646</li> </ul>
Zion Evangelical Lutheran Church 520 East Main Street Pierce, NE 68767	<ul style="list-style-type: none"> <li>Pierce Cones ADD Blk 3 (Church, School, Parish Hall &amp; Reception Hall)</li> <li>Other – Religious</li> <li>700002717</li> </ul>
Zion Evangelical Lutheran Church 520 E Main Street Pierce, NE 68767	<ul style="list-style-type: none"> <li>Pierce Cones ADD Blk 4 Lots 6-7-8 (Parking Lot &amp; Storage Shed)</li> <li>Other – Religious</li> <li>700002759</li> </ul>
Zion Evangelical Lutheran Church 520 East Main Street Pierce, NE 68767	<ul style="list-style-type: none"> <li>Pierce Cones Add Blk 8 Lot 3 &amp; E 54' of Lot 4 (Residence of School Staff)</li> <li>Other – Religious</li> <li>Parcel #700002962/Card #412.1</li> </ul>

## **PLAINVIEW**

CHI Health Alegent Health 3400 Data Drive Rancho Cordova, CA 95670	<ul style="list-style-type: none"> <li>Charitable</li> <li>700005720</li> <li>Plainview College Addition All of Blk 5 (Including Vacated Alley)-Hospital</li> <li>700009429</li> <li>Plainview O.T. Blk 5 LOTS 1 &amp; 2</li> </ul>
First Congregational Church of Plainview PO Box 128 Plainview, NE 68769-0128	<ul style="list-style-type: none"> <li>Plainview Chilvers 2<sup>nd</sup> ADD Blk 3 W2-3 Lots 10-11-12 (Church)</li> <li>Other – Religious</li> <li>700008016</li> </ul>
Our Savior Lutheran Congregation of Plainview PO Box 458 Plainview, NE 68769-0458	<ul style="list-style-type: none"> <li>Plainview Chilvers 6<sup>th</sup> ADD Blk 9 Lots 1 through 6 (Church, Parsonage &amp; Parking Lot)</li> <li>Other – Religious</li> <li>700008359</li> </ul>
Plainview Historical Society 1880 Depot Museum PO Box 495 Plainview, NE 68769	<ul style="list-style-type: none"> <li>PT NW ¼ NW ¼ TL 27 4-27-4 .20A</li> <li>Work Phone = 402-582-3385</li> <li>Educational</li> <li>700022121</li> </ul>
Plainview Masonic Lodge #204 PO Box 671 Plainview, NE 68769-0671	<ul style="list-style-type: none"> <li>Plainview Chilvers 6<sup>th</sup> ADD Blk 11 Lot 12</li> <li>Charitable</li> <li>700008478</li> </ul>
Plainview Senior Center, Inc. PO Box 206 Plainview, NE 68769-0206	<ul style="list-style-type: none"> <li>Plainview Original Town Blk 1 S 25' of Lot 4 &amp; 15x45 of W ½ of N 35' of Lot 4</li> <li>Charitable</li> <li>700009171</li> </ul>
St. Paul's Catholic Church c/o Pansing Hogan Lawfirm 10250 Regency Circle, Suite 300 Omaha, NE 68114	<ul style="list-style-type: none"> <li>PT SE ¼ TL 9 33-28-4 (Church &amp; Hall)</li> <li>Other – Religious</li> <li>700008814</li> </ul>
United Methodist Church of Plainview PO Box 100 Plainview, NE 68769-0100	<ul style="list-style-type: none"> <li>Plainview Pittack's ADD All Blk 3 Except Lots 1-3 &amp; 10-12 (Church)</li> <li>Other – Religious</li> <li>700007309</li> </ul>
Zion Lutheran Church PO Box 159 Plainview, NE 68769-0159	<ul style="list-style-type: none"> <li>Other – Religious</li> <li>700008988</li> <li>Plainview Peed's 2<sup>nd</sup> ADD Blk 8 W ½ Lots 5 &amp; 6 (Garage)</li> </ul>
Zion Lutheran Church PO Box 159 Plainview, NE 68769-0159	<ul style="list-style-type: none"> <li>Other – Religious</li> <li>700008807</li> <li>Plainview Peed's ADD Blk 4 (Church, School, &amp; Parsonage)</li> </ul>

## **OSMOND**

American Legion Post #326 PO Box 222	<ul style="list-style-type: none"> <li>Osmond Original Town Blk 7 Lot 15</li> <li>Charitable</li> <li>700011971</li> </ul>
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Osmond, NE 68765-0273	
Immanuel Lutheran Church Unaltered Augsburg Confession of Osmond (2021-2022 Chairman – Kent Ganseboom) PO Box 10 Osmond, NE 68765-0010	<ul style="list-style-type: none"> <li>• Other – Religious</li> <li>• 700014162</li> <li>• Part NW ¼ 31-28-2, TL 10, 141 &amp; 140 &amp; First Addition, Blk 44 Lot 12 (Church, Fellowship Hall &amp; Parking Lot)</li> <li>• 700014483</li> <li>• 31-28- 2 T.L. 129 .56AC 166X148 (PARKING LOT)</li> <li>•</li> </ul>
Immanuel Lutheran Church Unaltered Augsburg Confession of Osmond PO Box 10 Osmond, NE 68765-0010	<ul style="list-style-type: none"> <li>• PT NW ¼ 31-28-2, TL 9 (Parsonage)</li> <li>• Other – Religious</li> <li>• 700014163</li> </ul>
Osmond General Hospital, Inc. PO Box 429 Osmond, NE 68765-0429	<ul style="list-style-type: none"> <li>• Osmond O.T. Blk 8 E 120' Lot 13 &amp; E 75' of Lots 14 &amp; 15 Less N 5' of W 40' E 75' Lot 15 Less E 30' of Lots 13-14-15</li> <li>• Charitable</li> <li>• 700012019</li> <li>• Buildings - 2053</li> </ul>
Osmond General Hospital, Inc. PO Box 429 Osmond, NE 68765-0429	<ul style="list-style-type: none"> <li>• 700012089</li> <li>• Osmond Original Town Blk 9 Lots 19-20-21</li> <li>• Used for overflow parking – 2062</li> <li>• Charitable</li> <li>• Osmond O.T. Blk 7 Lots 1-4</li> <li>• 700011921</li> </ul>
Osmond General Hospital, Inc. PO Box 429 Osmond, NE 68765-0429	<ul style="list-style-type: none"> <li>• Osmond Original Town Blk 8 Lots 1 through 12 &amp; E 30' of Lots 13-14-15 (Storage)</li> <li>• Charitable</li> <li>• 700012026</li> <li>• 2053.1</li> </ul>
Osmond General Hospital, Inc. PO Box 429 Osmond, NE 68765-0429	<ul style="list-style-type: none"> <li>• Osmond Original Town Blk 3 Lot 4-5-6</li> <li>• Charitable</li> <li>• 700011684</li> <li>• Hospital 2007.1</li> </ul>
Osmond Senior Center PO Box 6 Osmond, NE 68765-0006	<ul style="list-style-type: none"> <li>• Osmond Original Town Blk 14 Lot 5</li> <li>• Charitable</li> <li>• 700012341</li> </ul>
St. Mary's of the Seven Dolors c/o Pansing Hogan Lawfirm 10250 Regency Circle, Suite 300 Omaha, NE 68114	<ul style="list-style-type: none"> <li>• Osmond Original Town Blk 1 &amp; part of Hill Street (School &amp; Shed)</li> <li>• Other – Religious</li> <li>• 700014080</li> </ul>
St. Mary's of the Seven Dolors c/o Pansing Hogan Lawfirm 10250 Regency Circle, Suite 300 Omaha, NE 68114	<ul style="list-style-type: none"> <li>• Osmond Original Town Blk 2, Lots 1- 6 Part Alley between Lots 3 &amp; 4 (Church, Parking lot &amp; Parsonage)</li> <li>• Other – Religious</li> <li>• 700014081</li> </ul>
United Methodist Church of Osmond PO Box 481 Osmond, NE 68765-0481	<ul style="list-style-type: none"> <li>• Osmond Pacific Townsite Co 1<sup>st</sup> Addition, Blk 30 Lots 4 through 9 (Church &amp; Educational Bldg &amp; Parsonage)</li> <li>• Other – Religious</li> <li>• 700013001</li> </ul>

## FOSTER

Trinity Lutheran Church of Foster 301 W Schneider Street Foster, NE 68765	<ul style="list-style-type: none"> <li>• Foster Schneider's ADD Blk 1 Lots 1-2-3-4 &amp; T.L. 19 (Church &amp; Parsonage &amp; Parish Hall)</li> <li>• Other – Religious</li> <li>• 700016234</li> </ul>
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## HADAR

Immanuel Lutheran Church % Todd Oestreich 55494 State Hwy 13 Norfolk NE 68701	<ul style="list-style-type: none"> <li>• Hadar Outlet A Between Ash &amp; Elm (School)</li> <li>• Other – Religious</li> <li>• 700015548</li> </ul>
Immanuel Lutheran Church % Todd Oestreich 55494 State Hwy 13 Norfolk NE 68701	<ul style="list-style-type: none"> <li>• Hadar Blk 4 Lots 1&amp;2 and 5 through 17 (Church, Parsonage &amp; Parking Lot)</li> <li>• Other – Religious</li> <li>• 700015023</li> </ul>

**RURAL**

VSS Catholic Communications Inc % James M Carroll 13326 A Street Omaha, NE 68144	<ul style="list-style-type: none"><li>• Improvements Only Located upon, SE ¼ 160ac 14-28-3</li><li>• Other – Religious</li><li>• 700019741</li></ul>
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as submitted by the County Assessor and on file at the respective office. Roll call vote: Aye: Kuether, Albers and Martinson. Nay: None. Motion carried.

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, March 20, 2023 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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