

## **BOARD OF EQUALIZATION PROCEEDING**

**JULY 21, 2025**

**GRANT, NEBRASKA**

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Commissioner Steve Tucker, Commissioner Darin Robertson, Commissioner Mark Bottom, County Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk James Brueggeman.

Chairman Tucker called the meeting to order at 9:30 a.m. It was announced that the notice of this meeting had been published in The Grant Tribune Sentinel on July 17, 2025. Chairman announced the location of the Open Meetings Act Poster and Pamphlets in the Commissioner's Room. Motion was made by Commissioner Bottom to approve the continuing agenda, seconded by Commissioner Robertson, roll call vote, 3 ayes, motion carried. A motion was made by Commissioner Bottom to approve the minutes of July 7, 2025, meeting as published in The Grant Tribune-Sentinel, seconded by Commissioner Robertson, roll call vote, 2 ayes, Bottom abstain, motion carried.

Assessor Peggy Burton presented the Overvalue/Undervalue Report. Commissioner Robertson moved to approve Resolution 2025-11 Approval of the Overvalue/Undervalue Report, seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

Chairman Tucker opened Property Valuation Protest hearing 2025-002 Ronald Scott Hidalgo Part of the SW  $\frac{1}{4}$  13-10-37 Parcel #680020268. Chairman Tucker acknowledged receipt of Form 422 from the taxpayers and notice of hearing provided to the taxpayers by the County Clerk. The taxpayers did appear and presented evidence in support of lowering the assessed valuation. Commissioner engaged in dialog with the taxpayers concerning assessment and taxes in Nebraska. County Assessor Peggy Burton presented evidence and documentation in support of the assessed valuation. The taxpayers presented no rebuttal evidence. Commissioners took the protest under advisement with determination to be made no later than July 25, 2025.

Commissioner Robertson moved to accept the testimony of the Assessor presented in Property Valuation Protest Hearings 2025-001 Dennis & Kathleen Walsh SW  $\frac{1}{4}$  28-12-41 Parcel #680100253 on July 7, 2025, and 2025-002 Ronald Scott Hidalgo Part of the SW  $\frac{1}{4}$  13-10-37 Parcel 680020268 on July 21, 2025, which indicates no

change is need at this time as the valuation falls within the statutory range, seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton presented the Board a Form 425 Report of Damaged Real Property filed by Frenchman Valley Coop regarding Part of Block 43 Original Town of Grant Parcel #680004211 and provided background about recent damage sustained to the property by a severe summer weather event. Commissioner Bottom moved to lower the property value based upon submittal of Form 425 and the Assessor's review of the property following the storm. Commissioner Robertson seconded the motion, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton presented her written three-year Plan of Assessment for Perkins County that will be filed with the State of Nebraska.

10:07 a.m. Commissioner Robertson made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

James D. Brueggeman  
Perkins County Clerk