

## **BOARD OF EQUALIZATION PROCEEDING**

**MAY 18, 2026**

**GRANT, NEBRASKA**

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

Present: Commissioners Darin Robertson, Mark Bottom, and Steven Tucker; County Assessor Peggy Burton; County Attorney Richard Roberts; and County Clerk James Brueggeman.

Chairman Robertson called the meeting to order at 9:30 a.m. It was announced that notice of the meeting had been published in The Grant Tribune-Sentinel on May 14, 2026. The chairman also announced the location of the Open Meetings Act Poster in the Commissioner's Room. The agenda was reviewed. Commissioner Tucker moved to approve the agenda, seconded by Commissioner Bottom. A roll call vote was taken, with three ayes, and the motion carried. Commissioner Bottom moved to approve the minutes from the April 20, 2026, meeting, as published in The Grant Tribune-Sentinel, on Perkins County's website, and made available in the Clerk's Office. Commissioner Tucker seconded. Roll call vote: three ayes, and the motion carried.

County Assessor Peggy Burton presented Commissioners with tax list correction 2026-04 for Tommy Pankonin regarding 2022 Homestead Exemption adjustments issued by the Nebraska Property Tax Administrator. Commissioner Tucker moved to approve the correction as presented and have Chairman Robertson sign. Commissioner Bottom seconded the motion. The roll call vote resulted in 3 ayes, and the motion passed.

Commissioner Bottom moved to set the 2026 Property Valuation Protest Hearing Dates for June 30, July 6, and July 20. Commissioner Tucker seconded the motion. Roll call vote, all in favor; the motion carried.

Commissioner Tucker motioned to adjourn the Board of Equalization meeting, seconded by Commissioner Bottom; roll call vote: 3 ayes; motion carried.

Meeting adjourned at 9:38 a.m.

James D. Brueggeman  
Perkins County Clerk