

BOARD OF EQUALIZATION PROCEEDING

JULY 6, 2026

GRANT, NEBRASKA

The Board of Equalization meeting for Perkins County, Nebraska, was held at 9:00 a.m. at the County Courthouse in Grant, Nebraska.

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

Chairman Robertson called the meeting to order at 9:03 a.m. It was announced that notice of the meeting had been published in The Grant Tribune-Sentinel on July 2, 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 June 30, 2026, meeting, as published in The Grant Tribune-Sentinel, on Perkins County's website, and made available in the Clerk's Office. Commissioner Robertson seconded. Roll call vote: two ayes, Tucker abstained, and the motion carried.

Chairman Robertson opened Property Valuation Protest hearing 2026-001 for Brian Gertsch, regarding the North 7 ½ feet of Lot 11 and the South 35 feet of Lot 11 in Block 20 of the Original Town of Grant, Number 186, Parcel #680002227. Chairman Robertson acknowledged receipt of Form 422 from the taxpayer and that the County Clerk provided notice of the hearing. The taxpayer did not appear to present or rebut evidence, as he had earlier requested that his Form 422 be withdrawn from the hearing. County Assessor Regina Berry presented evidence and documentation supporting a reduction of the assessed value to \$99,019, citing a corrective clerical change to the number of rooms and the condition and quality of the property. The commissioners took the protest under advisement, with a decision due no later than July 20, 2026.

Assessor Regina Berry presented the Board with a Form 425 Report of Damaged Real Property filed by Kimberly Schneider Revocable Trust concerning the NE ¼ 23-12-35, comprising 163.08 acres, Number 3697, Parcel #680053611, and provided background about recent damage to the buildings on the property caused by a fire. Commissioner Tucker moved to reduce the property value by \$3,540 based on the submission of Form 425 and the Assessor's review of a burned and destroyed

quonset on the property following the fire. Commissioner Bottom seconded the motion, roll call vote, 3 ayes, motion carried.

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

Meeting adjourned at 9:21 a.m.

James D. Brueggeman
Perkins County Clerk