BOARD OF EQUALIZATION PROCEEDING

JULY 20, 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 9:01 a.m. It was announced that notice of the meeting had been published in The Grant Tribune-Sentinel on July 16, 2026. The chairman also announced that a copy of the Open Meetings Act and Meeting Materials was available 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 of the July 6, 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.

At 9:05 A.M., Chairman Robertson opened the Property Valuation Protest hearing 2026-002 for Dennis F. and Kathleen M. Walsh related to the SW ¼ 28-12-41, encompassing 159.64 acres, Number 4042, in Perkins County, Nebraska. He acknowledged receipt of Form 422 from the taxpayers and the notice of hearing from the County Clerk. The taxpayers did not appear to present or rebut evidence, as they had previously emailed stating they would not attend. Chairman Robertson read into the record the Walshes' reason for lowering their property valuation. County Assessor Regina Berry presented evidence and documentation supporting the assessed value. The commissioners took the protest under advisement, with decisions on protests 2026-001 and 2026-002 to be made before the Board of Equalization meeting concludes.

Commissioner Bottom moved to accept the Assessor's lowered valuation of $95,085.00 on rescinded Protest 2026-01 for Brian Gertsch, based on the Assessor's review and findings regarding the property's condition, and to have the Chairman sign. Commissioner Tucker seconded the motion; roll call vote resulted in three ayes, and the motion passed.

Commissioner Tucker moved to accept the Assessor's testimony, indicating no change at this time, as the $887,124.00 valuation falls within the statutory range on

Protest 2026-02 for Dennis F. and Kathleen M. Walsh. Seconded by Commissioner Bottom, roll call vote, three ayes, motion carried.

The Assessor submitted a Permissive Exempt Application filed by Prairie Sage Mennonite Church for Lots 7, 8, 9, and the S ½ Lot 10, Block 14, Original Town, Number 123, 505 Washington Avenue, Grant, Perkins County, Nebraska. Commissioner Bottom moved to approve the Permissive Exempt Application based on the building's use for religious purposes and to have the Chairman sign the application. Commissioner Tucker seconded the motion; roll call vote: 3 ayes. Motion carried.

The Assessor presented the Commissioners with Tax List Corrections 2026-07, 2026-08, and 2026-09 for Garrett Schimonitz concerning 2023, 2024, and 2025 Personal Property Taxes. Commissioner Tucker moved to approve the reimbursements outlined in the tax list corrections and have the Chairman sign. Commissioner Bottom seconded the motion, roll call vote, 3 ayes, and the motion carried.

The Assessor submitted her written three-year Plan of Assessment for Perkins County, which will be filed with the State of Nebraska.

The Assessor presented an Overvaluation / Undervaluation Report & Resolution to the Board of Equalization. Commissioner Bottom moved to approve Resolution 2026-15, which approves the Overvaluation / Undervaluation Report. Commissioner Tucker seconded the motion. A roll call vote was taken, with three ayes, and the motion passed.

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

The meeting adjourned at 9:45 a.m.

James D. Brueggeman
Perkins County Clerk