

BOARD OF EQUALIZATION PROCEEDING

AUGUST 17, 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 Mark Bottom and Steven Tucker. Commissioner Darin Robertson was absent. County Assessor Regina Berry, County Attorney Richard Roberts, and County Clerk James Brueggeman were present.

Commissioner Tucker called the meeting to order at 9:00 a.m. It was announced that quarterly notice of the meeting had been published in The Grant Tribune-Sentinel and that weekly notice had been posted on the Perkins County website. Commissioner Tucker also announced that the Open Meetings Act and Meeting Materials were available in the Commissioner's Room. The agenda was reviewed. Commissioner Bottom moved to approve the agenda, seconded by Commissioner Tucker. A roll call vote was taken, with two ayes, Robertson absent, and the motion carried. Commissioner Tucker moved to approve the minutes of the August 3, 2026, meeting, as published in The Grant Tribune-Sentinel, posted on Perkins County's website, and made available in the Clerk's Office. Commissioner Bottom seconded. Roll call vote: two ayes, Robertson absent, and the motion carried.

The Assessor presented the Commissioners with Tax List Corrections 2026-13 for Roger Tjaden and 2026-14 for Marcia Spratt, concerning 2023 Homestead Exemptions. Commissioner Bottom moved to approve the tax list corrections and to have Commissioner Tucker sign. Commissioner Tucker seconded the motion. Roll call vote: 2 ayes, Robertson absent. The motion carried.

County Clerk James Brueggeman presented the Board of Equalization with an Application for Exemption from Motor Vehicle Taxes, filed with the Perkins County Treasurer's Office, for the Qualifying Nonprofit Organization Mother of Sorrows Catholic Church for a 2008 Dodge Avenger Sedan. Commissioner Bottom moved to approve the Application for Exemption and to have Commissioner Tucker sign. Commissioner Tucker seconded the motion. Roll call vote: 2 ayes, Robertson absent. Motion carried.

Commissioner Bottom moved to adjourn the Board of Equalization meeting, seconded by Commissioner Tucker. Roll call vote: 2 ayes, Robertson absent. Motion carried.

The meeting adjourned at 9:05 a.m.

James D. Brueggeman
Perkins County Clerk