

## **BOARD OF EQUALIZATION PROCEEDING**

**SEPTEMBER 8, 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: Commissioner Darin Robertson, Commissioner Steven Tucker, County Assessor Regina Berry, County Attorney Richard Roberts, and County Clerk James Brueggeman. Commissioner Mark Bottom absent.

Chairman Robertson called the meeting to order at 9:00 a.m. The Clerk announced that the quarterly meeting notice had been published in The Grant Tribune-Sentinel and that individual notice had been posted on the Perkins County website. Chairman Robertson also announced that the Open Meetings Act and Meeting Materials were available in the Commissioner's Room. The agenda was reviewed. Commissioner Tucker moved to approve the agenda, and Chairman Robertson seconded. The Chairman took a roll-call vote: Tucker and Robertson voted aye; Bottom absent; the motion carried. Commissioner Tucker moved to approve the minutes of the August 17, 2026, meeting, as published in The Grant Tribune-Sentinel, posted on the Perkins County website, and made available in the Clerk's Office. Chairman Robertson seconded. The Chairman took a roll-call vote: Tucker and Robertson voted aye; Bottom absent; the motion carried.

The Assessor presented the Commissioners with Tax List Correction 2026-15 for Roger Tjaden regarding his 2025 Homestead Exemption. Commissioner Tucker moved to approve the tax list correction and to have Chairman Robertson sign. Chairman Robertson seconded the motion. The Chairman took a roll-call vote: Tucker and Robertson voted aye; Bottom absent; the motion carried.

Commissioner Tucker moved to adjourn the Board of Equalization meeting, seconded by Chairman Robertson. The Chairman took a roll-call vote: Tucker and Robertson voted aye; Bottom absent; the motion carried.

The meeting adjourned at 9:03 a.m.

James D. Brueggeman  
Perkins County Clerk