

## **BOARD OF EQUALIZATION PROCEEDING**

**OCTOBER 19, 2026**

**GRANT, NEBRASKA**

The Perkins County, Nebraska, Board of Equalization met at 9:00 a.m. at the County Courthouse in Grant, Nebraska.

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

Chairman Robertson called the meeting to order at 9:02 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 Bottom moved to approve the agenda, and Commissioner Tucker seconded. Chairman Robertson called for a roll call vote; all three Commissioners voted in favor, and the motion carried. Commissioner Tucker moved to approve the minutes of the September 8, 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. Chairman Robertson took a roll call vote: Tucker and Robertson voted aye; Bottom abstained due to absence at the previous meeting; the motion carried.

County Assessor Regina Berry presented the Board of Equalization with information on levies for Perkins County Political Subdivisions. County Clerk James Brueggeman presented the Board with a Resolution Establishing Levies for Tax Year 2026. Commissioner Tucker moved to adopt Resolution 2026-23, Establishing Levies for Tax Year 2026. Commissioner Bottom seconded the motion. Chairman Roberts called for a roll call vote. All voted in favor, and the motion carried.

Commissioner Bottom moved to adjourn the Board of Equalization meeting, and Commissioner Tucker seconded. The Chairman called for a roll call vote. All Commissioners voted in favor, and the motion carried.

The meeting adjourned at 9:12 a.m.

James D. Brueggeman  
Perkins County Clerk