

BOARD OF EQUALIZATION PROCEEDING

APRIL 21, 2025

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Steve Tucker, Darin Robertson, Mark Bottom, Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk James Brueggeman.

Chairman Tucker called the meeting to order at 9:30 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on April 17, 2025. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Chairman Tucker to approve the minutes of October 7, 2024, meeting as published in the Grant Tribune-Sentinel, seconded by Commissioner Bottom, roll call vote, 2 ayes, Robertson abstain, motion carried. Motion was made by Commissioner Robertson to approve the continuing agenda, seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton presented tax list corrections.

Commissioner Bottom moved to have the Chairman sign tax list corrections 2025-001 through 2025-006 for Foundation Energy tax year 2023. Commissioner Roberston seconded, roll call vote, 3 ayes, motion carried.

Commissioner Robertson moved to have the Chairman sign tax list correction 2025-007 for Nobel Energy tax year 2023. Commissioner Bottom seconded, roll call vote, 3 ayes, motion carried.

Commissioner Bottom moved to have the Chairman signed tax list corrections 2025-008 through 2025-010 for Jeremy Hagan tax years 2022, 2023, 2024. Commissioner Robertson seconded, roll call vote, 3 ayes, motion carried.

9:39 a.m. Commissioner Robertson made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

James D. Brueggeman
Perkins County Clerk

BOARD OF EQUALIZATION PROCEEDING

MAY 19, 2025

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Steve Tucker, Darin Robertson, Mark Bottom, Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk James Brueggeman.

Chairman Tucker called the meeting to order at 9:30 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on May 15, 2025. Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. A motion was made by Commissioner Bottom to approve the minutes of April 21, 2025, meeting as published in the Grant Tribune-Sentinel, seconded by Commissioner Robertson, roll call vote, 3 ayes, motion carried. Motion was made by Commissioner Bottom to approve the continuing agenda, seconded by Commissioner Robertson, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton presented tax list corrections. Commissioner Robertson moved to have the Chairman sign tax list corrections 2025-011 through 2025-013 for Wheatland Industries for tax years 2022-2024 with values determined by confession of judgment. Commissioner Bottom seconded, roll call vote, 3 ayes, motion carried.

Commissioner Bottom moved to have the Chairman sign tax list correction 2025-014 for Hendricks Cattle Company for tax year 2024. Commissioner Robertson seconded, roll call vote, 3 ayes, motion carried.

Commissioner Bottom moved to set Property Valuation Protest hearing dates for June 30, 2025, July 7, 2025, and July 21, 2025. Commissioner Robertson seconded, roll call vote, 3 ayes, motion carried.

9:41 a.m. Commissioner Robertson made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

James D. Brueggeman
Perkins County Clerk

BOARD OF EQUALIZATION PROCEEDING

JUNE 30, 2025

GRANT, NEBRASKA

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

Present: Steve Tucker, Darin Robertson, Mark Bottom, Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk James Brueggeman.

Chairman Tucker called the meeting to order at 9:08 a.m. It was announced that the notice of this meeting had been published in the Grant Tribune-Sentinel on June 26, 2025. Chairman announced the location of the Open Meetings Act Poster and Pamphlets in the Commissioner's Room. Motion was made by Commissioner Bottom to approve the continuing agenda, seconded by Commissioner Robertson, roll call vote, 3 ayes, motion carried. A motion was made by Commissioner Robertson to approve the minutes of May 19, 2025, meeting as published in the Grant Tribune-Sentinel, seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton presented tax list corrections. Commissioner Robertson moved to have the Chairman sign tax list corrections 2025-015 Dennis Hutt 2024 Personal Property, 2025-016 Darren Jensen 2024 Personal Property, and 2025-017 Regier Equipment 2024 Personal Property. Commissioner Bottom seconded, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton provided the Board of Equalization the Annual Perkins County Cemetery Report.

There were no Property Valuation Protests hearings scheduled for the June 30, 2025, meeting of the Perkins County Board of Equalization.

9:13 a.m. Commissioner Bottom made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Robertson, roll call vote, 3 ayes, motion carried.

James D. Brueggeman
Perkins County Clerk

BOARD OF EQUALIZATION PROCEEDING

JULY 7, 2025

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Commissioner Steve Tucker, Commissioner Darin Robertson, County Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk James Brueggeman. Commissioner Bottom absent.

Chairman Tucker called the meeting to order at 9:30 a.m. It was announced that the notice of this meeting had been published in The Grant Tribune Sentinel on July 3, 2025. Chairman announced the location of the Open Meetings Act Poster and Pamphlets in the Commissioner's Room. Motion was made by Commissioner Robertson to amend the meeting agenda time from 9:00 a.m. to 9:30 a.m. to coincide with the meeting time advertised in The Grant Tribune Sentinel and approve the continuing agenda, seconded by Commissioner Tucker, roll call vote, 2 ayes, motion carried. A motion was made by Commissioner Tucker to approve the minutes of June 30, 2025, meeting as published in The Grant Tribune-Sentinel, seconded by Commissioner Robertson, roll call vote, 2 ayes, motion carried.

Chairman Tucker opened Property Valuation Protest hearing 2025-001 Dennis and Kathleen Walsh SW $\frac{1}{4}$ 28-12-41 Parcel #680100253. Chairman Tucker acknowledged receipt of Form 422 from the taxpayers and notice of hearing provided to the taxpayers by the County Clerk. The taxpayers did not appear to present or rebut evidence. County Assessor Peggy Burton presented evidence and documentation in support of the assessed valuation. Commissioners took the protest under advisement with determination to be made no later than July 25, 2025.

9:40 a.m. Commissioner Robertson made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Tucker, roll call vote, 2 ayes, motion carried.

James D. Brueggeman
Perkins County Clerk

BOARD OF EQUALIZATION PROCEEDING

JULY 21, 2025

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Commissioner Steve Tucker, Commissioner Darin Robertson, Commissioner Mark Bottom, County Assessor Peggy Burton, County Attorney Rick Roberts and County Clerk James Brueggeman.

Chairman Tucker called the meeting to order at 9:30 a.m. It was announced that the notice of this meeting had been published in The Grant Tribune Sentinel on July 17, 2025. Chairman announced the location of the Open Meetings Act Poster and Pamphlets in the Commissioner's Room. Motion was made by Commissioner Bottom to approve the continuing agenda, seconded by Commissioner Robertson, roll call vote, 3 ayes, motion carried. A motion was made by Commissioner Bottom to approve the minutes of July 7, 2025, meeting as published in The Grant Tribune-Sentinel, seconded by Commissioner Robertson, roll call vote, 2 ayes, Bottom abstain, motion carried.

Assessor Peggy Burton presented the Overvalue/Undervalue Report. Commissioner Robertson moved to approve Resolution 2025-11 Approval of the Overvalue/Undervalue Report, seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

Chairman Tucker opened Property Valuation Protest hearing 2025-002 Ronald Scott Hidalgo Part of the SW ¼ 13-10-37 Parcel #680020268. Chairman Tucker acknowledged receipt of Form 422 from the taxpayers and notice of hearing provided to the taxpayers by the County Clerk. The taxpayers did appear and presented evidence in support of lowering the assessed valuation. Commissioner engaged in dialog with the taxpayers concerning assessment and taxes in Nebraska. County Assessor Peggy Burton presented evidence and documentation in support of the assessed valuation. The taxpayers presented no rebuttal evidence. Commissioners took the protest under advisement with determination to be made no later than July 25, 2025.

Commissioner Robertson moved to accept the testimony of the Assessor presented in Property Valuation Protest Hearings 2025-001 Dennis & Kathleen Walsh SW ¼ 28-12-41 Parcel #680100253 on July 7, 2025, and 2025-002 Ronald Scott Hidalgo Part of the SW ¼ 13-10-37 Parcel 680020268 on July 21, 2025, which indicates no

change is need at this time as the valuation falls within the statutory range, seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton presented the Board a Form 425 Report of Damaged Real Property filed by Frenchman Valley Coop regarding Part of Block 43 Original Town of Grant Parcel #680004211 and provided background about recent damage sustained to the property by a severe summer weather event. Commissioner Bottom moved to lower the property value based upon submittal of Form 425 and the Assessor's review of the property following the storm. Commissioner Robertson seconded the motion, roll call vote, 3 ayes, motion carried.

Assessor Peggy Burton presented her written three-year Plan of Assessment for Perkins County that will be filed with the State of Nebraska.

10:07 a.m. Commissioner Robertson made the motion to adjourn the Board of Equalization meeting seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried.

James D. Brueggeman
Perkins County Clerk

BOARD OF EQUALIZATION PROCEEDING

SEPTEMBER 2, 2025

GRANT, NEBRASKA

The meeting of the Board of Equalization of Perkins County, Nebraska, was held at 9:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Commissioner Steve Tucker, Commissioner Darin Robertson, Commissioner Mark Bottom, County Assessor Peggy Burton, County Treasurer Julie Sestak, County Attorney Rick Roberts, and County Clerk James Brueggeman.

Chairman Tucker called the meeting to order at 9:30 a.m. It was announced that the notice of this meeting had been published in The Grant Tribune Sentinel on August 28, 2025. The Chairman announced the location of the Open Meetings Act Poster in the Commissioner's Room. Commissioner Robertson made a motion to approve the continuing agenda, seconded by Commissioner Bottom, roll call vote, 3 ayes, motion carried. A motion was made by Commissioner Bottom to approve the minutes of the July 21, 2025, meeting as published in The Grant Tribune-Sentinel, seconded by Commissioner Robertson, roll call vote, 3 ayes, motion carried.

County Treasurer Julie Sestak presented a Motor Vehicle Tax Exemption for a 2008 Dodge Avenger used by Mother of Sorrows Catholic Church for religious use. Commissioner Bottom moved to approve the exemption. Commissioner Robertson seconded the motion, roll call vote, 3 ayes, motion carried.

County Assessor Peggy Burton presented and explained 2024 Tax List Corrections #18-2025 and #19-2025 for Kevin & Janet Schrotberger on Parcel 680040927. Commissioner Bottom made the motion to approve tax list corrections #18-2025 and #19-2025. Commissioner Robertson seconded the motion, and a roll-call vote was taken, with 3 ayes; the motion carried.

09:49 a.m. Commissioner Robertson made a motion to adjourn the Board of Equalization meeting, seconded by Commissioner Bottom, the motion carried by a roll-call vote of 3 ayes.

Meeting adjourned at 9:49 a.m.

James D. Brueggeman
Perkins County Clerk

BOARD OF EQUALIZATION PROCEEDING

OCTOBER 20, 2025

GRANT, NEBRASKA

The Board of Equalization meeting for Perkins County, Nebraska, was held at 9:30 a.m. at the County Courthouse in Grant, Nebraska.

Present: Commissioner Steve Tucker, Commissioner Darin Robertson, Commissioner Mark Bottom, County Assessor Peggy Burton, County Attorney Rick Roberts, and County Clerk James Brueggeman.

Chairman Tucker called the meeting to order at 9:30 a.m. It was announced that the notice of this meeting had been published in The Grant Tribune Sentinel on October 16, 2025. The Chairman pointed out the location of the Open Meetings Act Poster in the Commissioner's Room. Commissioner Bottom made a motion to approve the continuing agenda, seconded by Commissioner Robertson. Roll call vote: 3 ayes. Motion carried. A motion was made by Commissioner Robertson to approve the minutes of the September 2, 2025, meeting as published in The Grant Tribune-Sentinel, seconded by Commissioner Bottom. Roll call vote: 3 ayes. Motion carried.

County Clerk James Brueggeman presented Commissioners with Resolution 2025-17, which establishes levies for all political subdivisions in Perkins County for the 2025 tax year. County Assessor Peggy Burton provided Commissioners with a spreadsheet comparing the levies for the 2024 and 2025 tax years, noting that all levies decreased for the 2025 tax year. Commissioner Robertson moved to approve Resolution 2025-17, establishing the levies for the 2025 tax year. Commissioner Bottom seconded the motion. The roll call vote resulted in 3 ayes, and the motion passed.

Commissioner Bottom made a motion to adjourn the Board of Equalization meeting, seconded by Commissioner Robertson. The motion carried by a roll call vote of 3 ayes.

Meeting adjourned at 9:37 a.m.

James D. Brueggeman
Perkins County Clerk

BOARD OF EQUALIZATION PROCEEDING

NOVEMBER 17, 2025

GRANT, NEBRASKA

The Board of Equalization meeting for Perkins County, Nebraska, was held at 9:30 a.m. at the County Courthouse in Grant, Nebraska.

Present: Commissioners Steve Tucker, Darin Robertson, and Mark Bottom, County Assessor Peggy Burton, County Attorney Rick Roberts, and County Clerk James Brueggeman.

Chairman Tucker called the meeting to order at 9:30 a.m. It was announced that the notice of this meeting had been published in The Grant Tribune Sentinel on November 13, 2025. The Chairman pointed out the location of the Open Meetings Act Poster in the Commissioner's Room. Commissioner Bottom made a motion to approve the continuing agenda, seconded by Commissioner Robertson. Roll call vote: 3 ayes. Motion carried. Commissioner Robertson made a motion to approve the minutes of the October 20, 2025, meeting as published in The Grant Tribune-Sentinel, seconded by Commissioner Bottom. Roll call vote: 3 ayes. Motion carried.

County Assessor Peggy Burton presented Commissioners with tax list corrections 2025-20 and 2025-21 for RedBox Automated Retail concerning 2024 and 2023 personal property taxes. Commissioner Bottom moved to approve the corrections as presented. Commissioner Robertson seconded the motion. The roll call vote resulted in 3 ayes, and the motion passed.

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

Meeting adjourned at 9:33 a.m.

James D. Brueggeman
Perkins County Clerk