

AGENDA
PERKINS COUNTY BOARD OF EQUALIZATION
PERKINS COUNTY COURTHOUSE – 200 LINCOLN AVENUE – GRANT, NE 69140
AUGUST 3, 2026 ~ 10:00 A.M

- I. Call to Order
- II. Roll Call
- III. Announcement by Clerk of Notice of Meeting
- IV. Announcement by Chairman of Open Meetings Act – N.R.S. §84-1412 (8)
- V. Review and Action on Agenda
- VI. Review and Action of Previous Minutes – July 20, 2026
- VII. Tax List Corrections
 - a. #2026-10, Dustin Dolezal, 2023 Personal Property
 - b. #2026-11, Dustin Dolezal, 2024 Personal Property
 - c. #2026-12, Dustin Dolezal, 2025 Personal Property
- VIII. Adjournment
 - ❖ The Perkins County Clerk's Office will keep the agenda continuously current and available for review in the County Clerk's Office, modifications may occur up to 24 hours prior to said meeting.
 - ❖ The agenda is advisory in nature and the order the Perkins County Board of Equalization handles agenda items may be modified by the board for the convenience of the board, those with items on the agenda, and members of the public in attendance.
 - ❖ The Perkins County Board of Equalization reserves the right to enter into closed session at any time as necessary per Nebraska Revised Statute §84-1410 to discuss the agenda item currently before the board.

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

Tax List Correction

PERKINS County, Nebraska

Property ID: 680075633 - PP (680075633)

Date: 07-29-2026

No: 10

Name and Address:
DOLEZAL, DUSTIN S

Description of Property:
PERSONAL PROPERTY

Tax Year: 2023
100 School: 68-0020

District: 0020V

P O BOX 636
GRANT, NE 69140

Stmnt No: 599

	Actual Valuation	Tax Rate	Consolidated Tax	Farmer Credit		Exemption Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	0		0.00	0.00		0.00	0.00	0.00	0.00	0.00
Corrected Amount	15,643	1.00388400	157.04	0.00		0.00	39.26	98.15	98.15	196.30
Additional Amount	15,643	1.00388400	157.04				39.26	98.15	98.15	196.30
Deducted Amount										

Reason for Correction: PERSONAL PROPERTY NOT FILED IN 2023

I hereby direct the County Treasurer of PERKINS County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____, _____

Chairman

Regina J. Berry
County Assessor - County Clerk

By _____
Deputy

COPY

Tax List Correction

PERKINS County, Nebraska

Property ID: 680075633 - PP (680075633)

Date: 07-29-2026

No: 11

Name and Address:
DOLEZAL, DUSTIN S

Description of Property:
PERSONAL PROPERTY

Tax Year: 2024
100 School: 68-0020
District: 0020V

P O BOX 636
GRANT, NE 69140

Stmnt No: 583

	Actual Valuation	Tax Rate	Consolidated Tax	Farmer Credit		Exemption Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	0		0.00	0.00		0.00	0.00	0.00	0.00	0.00
Corrected Amount	22,505	0.87715500	197.40	0.00		0.00	49.36	123.38	123.38	246.76
Additional Amount	22,505	0.87715500	197.40				49.36	123.38	123.38	246.76
Deducted Amount										

Reason for Correction: PERSONAL PROPERTY NOT FILED IN 2024

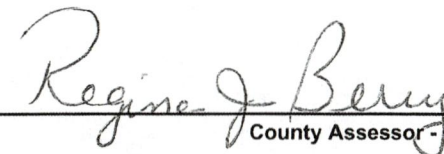
I hereby direct the County Treasurer of PERKINS County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____, _____

Chairman



County Assessor - County Clerk

By _____
Deputy

COPY

Tax List Correction

PERKINS County, Nebraska

Property ID: 680075633 - PP (680075633)

Date: 07-29-2026

No: 12

Name and Address:
DOLEZAL, DUSTIN S

Description of Property:
PERSONAL PROPERTY

Tax Year: 2025
100 School: 68-0020

District: 0020V

P O BOX 636
GRANT, NE 69140

Stmnt No: 557

	Actual Valuation	Tax Rate	Consolidated Tax	Farmer Credit		Exemption Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	0		0.00	0.00		0.00	0.00	0.00	0.00	0.00
Corrected Amount	27,377	0.84474200	231.28	0.00		0.00	57.82	144.55	144.55	289.10
Additional Amount	27,377	0.84474200	231.28				57.82	144.55	144.55	289.10
Deducted Amount										

Reason for Correction: PERSONAL PROPERTY NOT FILED IN 2025

I hereby direct the County Treasurer of PERKINS County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____, _____

Chairman

COPY

Regina J. Berry

County Assessor - County Clerk

By _____

Deputy