

AGENDA
PERKINS COUNTY BOARD OF EQUALIZATION
PERKINS COUNTY COURTHOUSE – 200 LINCOLN AVENUE – GRANT, NE 69140
AUGUST 17, 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 – August 3, 2026
- VII. Tax List Corrections
 - a. #2026-13, Roger Tjaden, 2023 Homestead Exemption
 - b. #2026-14, Marcia Spratt, 2023 Homestead Exemption
- VIII. Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization.
 - a. Mother of Sorrows Catholic Church, 2008 Dodge Avenger Sedan
- IX. 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

AUGUST 3, 2026

GRANT, NEBRASKA

The Board of Equalization meeting for Perkins County, Nebraska, was held at 10:00 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 10:03 a.m. It was announced that notice of the meeting had been published in The Grant Tribune-Sentinel on July 30, 2026. The chairman 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 three ayes, and the motion carried. Commissioner Tucker moved to approve the minutes of the July 20, 2026, meeting, as published in The Grant Tribune-Sentinel, on Perkins County's website, and made available in the Clerk's Office. Commissioner Bottom seconded. Roll call vote: three ayes, and the motion carried.

The Assessor presented the Commissioners with Tax List Corrections 2026-10, 2026-11, and 2026-12 for Dustin Dolezal concerning 2023, 2024, and 2025 Personal Property Taxes. Commissioner Tucker moved to approve the tax list corrections and have the Chairman sign. Commissioner Bottom seconded the motion, roll call vote, 3 ayes, and the motion carried.

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

The meeting adjourned at 10:08 a.m.

James D. Brueggeman
Perkins County Clerk

Tax List Correction

PERKINS County, Nebraska

Property ID: 680019715 - RE (680019715)

Date: 08-11-2026

No: 13

Name and Address:

TJADEN/ROGER & BERNITA

Description of Property:

11-10-37 PT SW1/4 SE1/4 9.06 ACRES NO
2228

REAL ESTATE

11-10-37 Ac: 9.060

Tax Year: 2023

90 School: 68-0020

District: 0020MM

33975 ROAD 760

MADRID, NE 69150

Strmnt No: 4127

* Tax Credit of 165.38 consists of 165.38 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

* Tax Credit of 165.38 consists of 165.38 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	148,593	1.00921200	1,499.62	165.38	123,058	1,241.92	0.00	46.16	46.16	92.32
Corrected Amount	148,593	1.00921200	1,499.62	165.38	0	0.00	0.00	667.12	667.12	1,334.24
Additional Amount								620.96	620.96	1,241.92
Deducted Amount					123,058	1,241.92				

Reason for Correction: ADJUSTMENT FOR 2023 HOMESTEAD EXEMPTION

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

Tax List Correction

PERKINS County, Nebraska

Property ID: 680003037 - RE (680003037)

Date: 08-11-2026

No: 14

Name and Address:
SPRATT/MARCIA

Description of Property:
GRANT LOT 6 BLK 29 OT NO 266

Tax Year: 2023
5 School: 68-0020

District: GRANT

REAL ESTATE

**PO BOX 105
GRANT, NE 69140**

Stmnt No: 3868

* Tax Credit of 170.60 consists of 170.60 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

* Tax Credit of 170.60 consists of 170.60 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	153,271	1.39870900	2,143.82	170.60	133,440	1,866.44	0.00	53.39	53.39	106.78
Corrected Amount	153,271	1.39870900	2,143.82	170.60	0	0.00	0.00	986.61	986.61	1,973.22
Additional Amount								933.22	933.22	1,866.44
Deducted Amount					133,440	1,866.44				

Reason for Correction: ADJUSTMENT FOR 2023 HOMESTEAD EXEMPTION

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



Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations

- To be filed with your county treasurer.
- Read instructions on reverse side.

FORM
457

Applicant's Name <u>Mother of Sorrows</u>			Type of Ownership ☒ Nonprofit Corporation ☐ Other (specify): _____
Street or Other Mailing Address <u>PO Box 536</u>		County <u>Perkins</u>	
City <u>Grant</u>	State <u>NE</u>	Zip Code <u>69140</u>	State Where Incorporated <u>NE</u>

IDENTIFY OFFICERS, DIRECTORS, OR PARTNERS OF THE NONPROFIT ORGANIZATION

Title	Name, Address, City, State, Zip Code
<u>Pastor</u>	<u>Thomas Bush</u> <u>745 Garfield Ave</u> <u>Grant, NE 69140</u>

DESCRIPTION OF THE MOTOR VEHICLES

• Attach an additional sheet, if necessary.

Motor Vehicle Make	Model Year	Body Type	Vehicle ID Number	Registration Date or Date of Acquisition, if Newly Purchased
<u>Dodge Avenger</u>	<u>2008</u>	<u>Sedan</u>	<u>1B3LC46N28</u> <u>N242502</u>	<u>8-7-2026</u>

Exempt Uses of Motor Vehicle:

- ☐ Agricultural/Horticultural ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give detailed description of use, including an explanation if multiple use classifications exist:

Used for driving to churches in
Elsie and Wallace and having
materials to and from
Grant as well as church
events in Grant

Are the motor vehicles used exclusively as indicated?

☒ YES ☐ NO

If No, give percentage of exempt use:

_____ %

Under penalties of law, I declare that I have examined this application and that it is, to the best of my knowledge and belief, true, complete, and correct. I also declare that I am duly authorized to sign this exemption application, and that the organization owning the above-listed property does not discriminate in membership or employment based on race, color, or national origin.

sign
here

Authorized Signature

[Signature]

Title

Pastor

Date

08-07-2065

FOR COUNTY TREASURER RECOMMENDATION

☒ APPROVAL

☐ DISAPPROVAL

COMMENTS: _____

[Signature]

Signature of County Treasurer



8.7.26

Date

FOR COUNTY BOARD OF EQUALIZATION USE ONLY

☐ APPROVAL

☐ DISAPPROVAL

COMMENTS: _____

Authorized Signature

Date

INSTRUCTIONS

WHO MAY FILE. Any organization or society may file for a motor vehicle tax exemption if:

1. The motor vehicle is owned by and used exclusively for agricultural and horticultural societies; or
2. The motor vehicle is:
 - a. Owned by an educational, religious, charitable, or cemetery organization;
 - b. Used exclusively for educational, religious, charitable, or cemetery purposes;
 - c. Not owned or used for financial gain or profit to either the owner or user; and
 - d. Not owned or used by an organization which discriminates in membership or employment based on race, color, or national origin.

Each motor vehicle must be listed separately to qualify for tax exempt status.

Please note: Exemption from motor vehicle tax does not exempt the motor vehicle from sales and use taxes or wheel tax.

WHEN AND WHERE TO FILE. All applications for exemption must be filed with the county treasurer of the county in which the motor vehicle is subject to tax, not more than 15 days before and not later than 30 days after the registration date of the motor vehicle. For a newly-acquired motor vehicle, the application must be made within 30 days of the date of purchase. Exempt status for a motor vehicle extends through one registration period. Failure to apply for tax exempt status within the allotted time is, a waiver of the exemption for the registration year.

APPEAL PROCEDURES. If an application for exemption is disapproved by the county board of equalization, appeal may be made to the Tax Equalization and Review Commission within 30 days of the final decision of the county board of equalization (board).

SPECIFIC INSTRUCTIONS

Indicate primary use of the motor vehicle by marking the appropriate block. State in detail the use of the motor vehicle and explain any circumstances existing when the motor vehicle may have multiple use classifications. If the motor vehicle is not used exclusively as indicated, give the approximate percentage of exempt use.

The completed Application for Exemption, Form 457, is retained by the county clerk after action by the board. The county treasurer may make copies for their records.