

AGENDA
PERKINS COUNTY BOARD OF EQUALIZATION
PERKINS COUNTY COURTHOUSE – 200 LINCOLN AVENUE – GRANT, NE 69140
SEPTEMBER 8, 2026 ~ 9:00 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 17, 2026
- VII. Tax List Corrections
 - a. #2026-15, Roger Tjaden, 2025 Homestead Exemption
- 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

AUGUST 17, 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 Mark Bottom and Steven Tucker. Commissioner Darin Robertson was absent. County Assessor Regina Berry, County Attorney Richard Roberts, and County Clerk James Brueggeman were present.

Commissioner Tucker called the meeting to order at 9:00 a.m. It was announced that quarterly notice of the meeting had been published in The Grant Tribune-Sentinel and that weekly notice had been posted on the Perkins County website. Commissioner Tucker 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, seconded by Commissioner Tucker. A roll call vote was taken, with two ayes, Robertson absent, and the motion carried. Commissioner Tucker moved to approve the minutes of the August 3, 2026, meeting, as published in The Grant Tribune-Sentinel, posted on Perkins County's website, and made available in the Clerk's Office. Commissioner Bottom seconded. Roll call vote: two ayes, Robertson absent, and the motion carried.

The Assessor presented the Commissioners with Tax List Corrections 2026-13 for Roger Tjaden and 2026-14 for Marcia Spratt, concerning 2023 Homestead Exemptions. Commissioner Bottom moved to approve the tax list corrections and to have Commissioner Tucker sign. Commissioner Tucker seconded the motion. Roll call vote: 2 ayes, Robertson absent. The motion carried.

County Clerk James Brueggeman presented the Board of Equalization with an Application for Exemption from Motor Vehicle Taxes, filed with the Perkins County Treasurer's Office, for the Qualifying Nonprofit Organization Mother of Sorrows Catholic Church for a 2008 Dodge Avenger Sedan. Commissioner Bottom moved to approve the Application for Exemption and to have Commissioner Tucker sign. Commissioner Tucker seconded the motion. Roll call vote: 2 ayes, Robertson absent. Motion carried.

Commissioner Bottom moved to adjourn the Board of Equalization meeting, seconded by Commissioner Tucker. Roll call vote: 2 ayes, Robertson absent. Motion carried.

The meeting adjourned at 9:05 a.m.

James D. Brueggeman
Perkins County Clerk

Tax List Correction

PERKINS County, Nebraska

Property ID: 680019715 - RE (680019715)

Date: 09-03-2026

No: 15

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: 2025
90 School: 68-0020
District: 0020MM

33975 ROAD 760
MADRID, NE 69150

Stmnt No: 4163

* Tax Credit of 233.52 consists of 229.44 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 252.14 in School Credit, and 248.06 in Unused School.
* Tax Credit of 481.58 consists of 229.44 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 252.14 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	192,807	0.85567500	1,649.80	233.52	165,117	1,412.86	0.00	1.71	1.71	3.42
Corrected Amount	192,807	0.85567500	1,649.80	481.58	0	0.00	0.00	584.11	584.11	1,168.22
Additional Amount				248.06				582.40	582.40	1,164.80
Deducted Amount					165,117	1,412.86				

Reason for Correction: ADJUSTMENT FOR 2025 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 Berry
County Assessor - County Clerk

By _____ Deputy