

AGENDA
PERKINS COUNTY BOARD OF EQUALIZATION
PERKINS COUNTY COURTHOUSE – 200 LINCOLN AVENUE – GRANT, NE 69140
OCTOBER 19, 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 – September 8, 2026
 - I. Review, discuss, and take necessary action on Resolution of Establishment of Levies for 2026 Tax Year.
 - II. 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

SEPTEMBER 8, 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: Commissioner Darin Robertson, Commissioner Steven Tucker, County Assessor Regina Berry, County Attorney Richard Roberts, and County Clerk James Brueggeman. Commissioner Mark Bottom absent.

Chairman Robertson called the meeting to order at 9:00 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 Tucker moved to approve the agenda, and Chairman Robertson seconded. The Chairman took a roll-call vote: Tucker and Robertson voted aye; Bottom absent; the motion carried. Commissioner Tucker moved to approve the minutes of the August 17, 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. The Chairman took a roll-call vote: Tucker and Robertson voted aye; Bottom absent; the motion carried.

The Assessor presented the Commissioners with Tax List Correction 2026-15 for Roger Tjaden regarding his 2025 Homestead Exemption. Commissioner Tucker moved to approve the tax list correction and to have Chairman Robertson sign. Chairman Robertson seconded the motion. The Chairman took a roll-call vote: Tucker and Robertson voted aye; Bottom absent; the motion carried.

Commissioner Tucker moved to adjourn the Board of Equalization meeting, seconded by Chairman Robertson. The Chairman took a roll-call vote: Tucker and Robertson voted aye; Bottom absent; the motion carried.

The meeting adjourned at 9:03 a.m.

James D. Brueggeman
Perkins County Clerk

TAX RATES FOR POLITICAL SUBDIVISIONS OF PERKINS COUNTY

9/30/2026

TAX YEAR - 2026

	2026
NAME OF POLITICAL SUBDIVISION	
GENERAL FUND	0.214480
COUNTY FAIR	0.003537
PUBLIC TRANSIT	0.000599
E-911	0.003537
TRANSFER AMBULANCE	0.003537
	0.225690
 PERKINS COUNTY HOSPITAL	 0.034706
 ELSIE CEMETERY	 0.007000
MADRID CEMETERY	0.005949
VENANGO CEMETERY	0.013928
 CITY OF GRANT	 0.390271
CITY OF GRANT BOND	0.009729
	0.400000
 VILLAGE OF MADRID	 0.250000
VILLAGE OF VENANGO	0.318301
 VILLAGE OF ELSIE	 0.397829
VILLAGE OF ELSIE BOND	0.491113
	0.888942
 ELSIE FIRE GENERAL	 0.017556
 GRANT FIRE GENERAL	 0.034279
GRANT FIRE BOND	0.004335
	0.038614
 MADRID FIRE GENERAL	 0.025739
MADRID FIRE BOND	0.003043
	0.028782
 VENANGO FIRE GENERAL	 0.023089
 PERKINS COUNTY SCHOOLS GENERAL	 0.429727
PERKINS COUNTY SCHOOLS SPECIAL BLDG	0.025102
	0.454829

10/2/2026

TAX RATES FOR POLITICAL SUBDIVISIONS OF PERKINS COUNTY
TAX YEAR - 2026

NAME OF POLITICAL SUBDIVISION	2025	2026	diff
GENERAL FUND	0.218966	0.214480	-0.004486
COUNTY FAIR	0.004048	0.003537	-0.000511
PUBLIC TRANSIT		0.000599	0.000599
E-911	0.003470	0.003537	0.000067
TRANSFER AMBULANCE	0.003470	0.003537	0.000067
	0.229954	0.225690	-0.004264
PERKINS COUNTY HOSPITAL	0.034921	0.034706	-0.000215
ELSIE CEMETERY	0.004441	0.007000	0.002559
MADRID CEMETERY	0.006272	0.005949	-0.000323
VENANGO CEMETERY	0.014589	0.013928	-0.000661
CITY OF GRANT	0.351187	0.390271	0.039084
CITY OF GRANT BOND	0.010509	0.009729	-0.000780
	0.361696	0.400000	0.038304
VILLAGE OF MADRID	0.265630	0.250000	-0.015630
VILLAGE OF VENANGO	0.378965	0.318301	-0.060664
VILLAGE OF ELSIE	0.421384	0.397829	-0.023555
VILLAGE OF ELSIE BOND	0.550023	0.491113	-0.058910
	0.971407	0.888942	-0.082465
ELSIE FIRE GENERAL	0.018577	0.017556	-0.001021
GRANT FIRE GENERAL	0.033088	0.034279	0.001191
GRANT FIRE BOND	0.003676	0.004335	0.000659
	0.036764	0.038614	0.001850
MADRID FIRE GENERAL	0.027523	0.025739	-0.001784
MADRID FIRE BOND	0.002726	0.003043	0.000317
	0.030249	0.028782	-0.001467
VENANGO FIRE GENERAL	0.025588	0.023089	-0.002499
PERKINS COUNTY SCHOOLS GENERAL	0.437831	0.429727	-0.008104
PERKINS COUNTY SCHOOLS SPECIAL BLDG	0.026448	0.025102	-0.001346
	0.464279	0.454829	-0.009450

TAX RATES FOR POLITICAL SUBDIVISIONS OF PERKINS COUNTY

TAX YEAR - 2026

10/15/2026

NAME OF POLITICAL SUBDIVISION	CERTIFIED TAXABLE VALUE	TAX REQUEST	TAX RATE PER \$100 VALUATION
COUNTY GENERAL FUND	1,837,607,868	3,941,298.05	0.214480
COUNTY FAIR	1,837,607,868	64,999.99	0.003537
PUBLIC TRANSIT	1,837,607,868	11,000.24	0.000599
E-911	1,837,607,868	64,999.73	0.003537
TRANSFER AMBULANCE	1,837,607,868	65,000.29	0.003537
		<u>4,147,298.30</u>	0.225690
PERKINS COUNTY HOSPITAL	1,837,607,868	637,755.10	0.034706
ELSIE CEMETERY	418,371,857	29,285.48	0.007000
MADRID CEMETERY	394,507,684	23,469.20	0.005949
VENANGO CEMETERY	121,618,295	16,938.64	0.013928
CITY OF GRANT	102,789,526	401,158.10	0.390271
CITY OF GRANT BOND	102,789,526	10,000.00	0.009729
		<u>411,158.10</u>	0.400000
VILLAGE OF MADRID	32,687,319	81,718.30	0.250000
VILLAGE OF VENANGO	18,677,298	59,450.00	0.318301
VILLAGE OF ELSIE	9,111,952	36,250.00	0.397829
VILLAGE OF ELSIE BOND	9,111,952	44,750.00	0.491113
		<u>81,000.00</u>	0.888942
ELSIE FIRE GENERAL	348,734,122	61,224.00	0.017556
GRANT FIRE GENERAL	585,776,692	200,799.13	0.034279
GRANT FIRE BOND	585,776,692	25,392.50	0.004335
		<u>226,191.63</u>	0.038614
MADRID FIRE GENERAL	465,046,042	119,700.31	0.025739
MADRID FIRE BOND	465,046,042	14,150.00	0.003043
		<u>133,850.31</u>	0.028782
VENANGO FIRE GENERAL	265,162,332	61,224.00	0.023089
PERKINS COUNTY SCHOOLS GENERAL	1,668,556,560	7,170,232.00	0.429727
PERKINS COUNTY SCHOOLS SPECIAL BLDG	1,668,556,560	418,835.00	<u>0.025102</u>
		<u>7,589,067.00</u>	0.454829

PERKINS COUNTY NEBRASKA
RESOLUTION 2026-_____
ESTABLISHMENT OF LEVIES – TAX YEAR 2026

WHEREAS, Neb. Rev. Stat. §13-508 requires each political subdivision within Perkins County to file with and certify to the Perkins County Board of Equalization a copy of the adopted budget statement with the amount of real and personal property tax required to fund the adopted budget; and

WHEREAS, the Perkins County Board of Equalization has received a copy of the adopted budget statement of real and personal property tax requirements from each political subdivision whose certified valuation in Perkins County is greater than certified valuation in other counties; and

WHEREAS, Neb. Rev. Stat. §77-1601 requires that the Perkins County Board of Equalization levy the necessary taxes for political subdivisions on or before October 20th of each year.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Equalization of Perkins County, Nebraska that:

1. The levies of local political subdivisions for Tax Year 2026 are hereby established as set forth on the attached document (Attachment A), which is incorporated into and is hereby made a part of this resolution.
2. The levies for other political subdivisions, with certified valuation in Perkins County less than certified valuation in other counties, must be set by the Board of Equalization in the county with the greatest certified valuation.
3. The Perkins County Clerk shall certify these levies to the County Clerks in Chase, Deuel, Hayes, Keith, and Perkins Counties.

Adopted this 19th day of October, 2025.

PERKINS COUNTY, NEBRASKA
BOARD OF EQUALIZATION

Attest:

CHAIRMAN

COUNTY CLERK

COMMISSIONER

COMMISSIONER

ATTACHMENT A
TAX LEVIES FOR POLITICAL SUBDIVISIONS OF PERKINS COUNTY
TAX YEAR - 2026

<u>NAME OF POLITICAL SUBDIVISION</u>	<u>TAX LEVY</u>
PERKINS COUNTY - GENERAL	0.214480
PERKINS COUNTY - FAIR	0.003537
PERKINS COUNTY - TRANSIT	0.000599
PERKINS COUNTY - WIRELINE 911	0.003537
PERKINS COUNTY - TRANSFER AMBULANCE	0.003537
	0.225690
 PERKINS COUNTY HOSPITAL DISTRICT	 0.034706
 ELSIE CEMETERY	 0.007000
MADRID CEMETERY	0.005949
VENANGO CEMETERY	0.013928
 CITY OF GRANT - GENERAL	 0.390271
CITY OF GRANT - BOND	0.009729
	0.400000
 VILLAGE OF MADRID - GENERAL	 0.250000
VILLAGE OF VENANGO - GENERAL	0.318301
 VILLAGE OF ELSIE - GENERAL	 0.397829
VILLAGE OF ELSIE - BOND	0.491113
	0.888942
 ELSIE FIRE - GENERAL	 0.017556
 GRANT FIRE - GENERAL	 0.034279
GRANT FIRE - BOND	0.004335
	0.038614
 MADRID FIRE - GENERAL	 0.025739
MADRID FIRE - BOND	0.003043
	0.028782
 VENANGO FIRE - GENERAL	 0.023089
 PERKINS COUNTY SCHOOLS - GENERAL	 0.429727
PERKINS COUNTY SCHOOLS - SPECIAL BUILDING	0.025102
	0.454829