

Thomas County Board of Equalization  
Regular Meeting  
February 20, 2024

The Thomas County Board of Commissioners in their capacity as the Board of Equalization convened in open and public session at 10:00 a.m., in the Commissioners meeting room of the Thomas County Courthouse, Thedford NE. Members present were Pam Moody, Charles Daly and Lewis Herbaugh. Also present were board secretary/County Clerk Lorissa Hartman, County Treasurer Andrea Thomas and County Sheriff Joseph Smith.

Chair Moody stated open meeting guidelines are posted as required by law and copies are available, if requested.

Notice of meeting was given by publication in the Thomas County Herald on February 8, 2024.

Motion made by Herbaugh and second by Daly to adopt the February 20, 2024 BOE agenda. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Motion made by Herbaugh and second by Daly to approve the November 21, 2023 BOE minutes as published in the Thomas County Herald on November 30, 2023. Roll call vote: Ayes – Daly, Herbaugh, Moody. Nays – none. Motion carried.

No correspondence.

Motion made by Daly and second by Moody to approve the tax exemption for Bethel Assembly God Church 2002 Ford Expedition vehicle. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Motion made by to approve the following Form 451 applications on these parcels: 860027764, 860020762 (X2), 860029178, 860027545, 860020703, 860020754, 860020711, 860020738, 860027883, 860020789, 860027841, 860014630, 860027848, 860012891, 860027820, 860027722, 860028702, 860029743, 86002779. Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays -n one. Motion carried.

Motion made by Daly and second by Herbaugh to approve tax roll correction #2024-1, on personal property 860028737. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

No public comment.

Chair Moody adjourned the meeting at 10:14 a.m.

Thomas County board of Equalization

Attest:

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Pamela S. Moody, Chair

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Lorissa Hartman, Thomas County Clerk

Thomas County Board of Equalization  
Regular Meeting  
March 19, 2024

The Thomas County Board of Commissioners in their capacity as the Thomas County Board of Equalization convened in open and public session at 10:00 a.m., in the Commissioners meeting room of the Thomas County Courthouse, Thedford, NE. Members present were Pam Moody, Charles Daly and Lewis Herbaugh. Also present were board secretary/County Clerk Lorissa Hartman, County Treasurer Andrea Thomas, County Weed Superintendent Rich Cook, road personnel Keith Hartman and Doug Heavican, County Sheriff Joseph Smith, Robert Mills and Twyla Witt.

Chair Moody stated open meeting guidelines are posted as required by law and copies are available, if requested.

Notice of meeting was given by publication in the Thomas County Herald on March 7, 2024.

Motion made by Herbaugh and second by Daly to adopt the March 19, 2024 BOE meeting agenda. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Motion made by Herbaugh and second by Daly to approve the February 20, 2024 BOE meeting minutes as published in the Thomas County Herald on February 29, 2024. Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

Correspondence presented. Email from Property Assessment Division, Valerie Ceglia, in regards to the 2024 permissive exemptions accepted previously by Thomas County.

Organization: Steidley-Kayton Post #230 American Legion Parcel: 860020762

- The application does not have an exempt category box checked.
- The property is marked “yes” for financial gain or profit? Please clarify who/where the profits are going?

Response/correction taken on application:

- Exempt category charitable box has been checked.
- Error in marking property marked yes for financial gain or profit, American Legion has no financial gain or profit. Correction made on the answer to mark “no” for financial gain.

Organization: Thedford Art Guild Parcel: 860027764

- Are the courses taught year round? If no, during what portion of the year are the course taught?
- Is the staff volunteer or paid?
- How does the facility operate? Specific hours for the public to visit?

Response/correction taken on application:

- Exempt category of charitable checked along with educational box.
- Informational workshops are taught various times throughout the year. There is not a set schedule or set times. We offer more when we can! Classes are for elementary students through adult. The local high school will be using the facility for some art classes on a more regular basis.
- Staff is completely volunteer! We have at times paid or traded instructors that we ask to come in to teach that are not part of the guild.
- The facility is run by volunteers. Some are members of the art guild. We try to be open more in the summer when traffic is more plentiful. Upkeep and updates of the facility are completed or donated by members of the community.

Organization: Sandhills Area Childcare Parcel: 860020762

- There is no value of real property or personal property?
- Primary use states under the supervision of State of NE and DHHS
- The four questions are not answered
- Is there any sort of curriculum? Please describe and is it approved by federal, state or local agency?
- What is the fee structure?

Response/correction taken on application:

- Real property value added on application, \$14,640
- Primary Use: early childhood education and childcare.
- The four questions have been answered on the application.
- Sandhills Area Childcare provides a developmentally appropriate curriculum in each classroom. We do this using a variety of resources. We utilize Creative Curriculum program wide, which incorporates physical, cognitive, social emotional and language development into our daily activities. Creative Curriculum is a play-based curriculum that allows children to learn new things and use previously acquired skills through interactions with classmates, adults and the classroom environment.
- Basic rates, payments and other fees
  - Full time rates (3 days per week or more)
    - Infants (6 weeks to 18 months) \$600/month
    - Toddlers (18 months – 3) \$575/month
    - Preschool (3-5) \$550/month
    - School Kids (Kindergarten+) \$550/month
  - Part time rates (10 days per month or less) if space is available
    - Infant/Toddler \$380/month
    - 3-5 year olds \$325/month
  - Before & After School \$325/month
    - Before School \$245/month
    - After School \$300/month
    - Before and After School Plus Fridays \$400/month
    - After School Plus Fridays \$375/month

Motion made by Daly and second by Moody to approve the corrected form 451 applications with the additional responses requested by PAD. Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

No public comment.

Chair Moody adjourned the meeting at 10:09 a.m.

Thomas County Board of Equalization

Attest:

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Pamela S. Moody, Chair

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Lorissa Hartman, County Clerk

Thomas County Board of Equalization  
Regular Meeting  
April 16, 2024

The Thomas County Board of Commissioners in their capacity as the Thomas County Board of Equalization convened in open and public session at 10:15 a.m., in the Commissioners meeting room of the Thomas County Courthouse, Thedford NE. Members present were Pam Moody, Charles Daly and Lewis Herbaugh. Also present were board secretary/County Clerk Lorissa Hartman, County Treasurer Andrea Thomas and Val Jansante.

Chair Moody stated open meeting guidelines are posted as required by law and copies are available, if requested.

Notice of meeting was given by publication in the Thomas County Herald on April 4, 2024.

Motion made by Herbaugh and second by Daly to adopt the April 16, 2024 BOE agenda. Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

Motion made by Herbaugh and second by Daly to approve the March 19, 2024 BOE meeting minutes as published in the Thomas County Herald on March 28, 2024. Roll call vote: Ayes – Moody, Herbaugh, Daly. Nays – none. Motion carried.

No correspondence.

Discussion was held on the survey vs. GIS data on parcel 860005879.

Motion made by Daly and second by Moody to make the correction of acres on parcel 860005879 decreasing the total acres by 1.11 and a decrease in value of \$3,825. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Discussion was held on the property that in 1994 the road had been abandoned but never added to the adjoining property owners.

Motion made by Daly and second by Moody to make the changes to the current parcels that adjoin the old abandoned road:

860029554 increased acres of 0.085, increased value of \$40

860018210 increased acres of 0.088, decreased value of \$4,205(due to waste/river identified)

860014975 increased acres of 0.121, increased value of \$265

860014983 increase acres of 0.121, increase value of \$270

Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

No public comment.

Chair Moody adjourned the meeting at 10:21 a.m.

Thomas County Board of Equalization

Attest:

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Pamela S. Moody, Chair

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Lorissa Hartman, County Clerk

Thomas County Board of Equalization  
Regular Meeting  
June 18, 2024

The Thomas County Board of Commissioners in their capacity as the Thomas County Board of Equalization convened in open and public session at 10:01 a.m., in the Commissioner meeting room of the Thomas County Courthouse, Thedford NE. Members present were Pam Moody, Charles Daly and Lewis Herbaugh. Also present were board secretary/County Clerk Lorissa Hartman and County Treasurer Andrea Thomas.

Chair Moody stated open meeting guidelines are posted as required by law and copies are available, if requested.

Notice of meeting was given by publication in the Thomas County Herald on June 4, 2024.

Motion made by Herbaugh and second by Daly to adopt the June 18, 2024 BOE agenda. Roll call vote: Ayes – Daly, Herbaugh, Moody. Nays – none. Motion carried.

Motion made by Daly and second by Herbaugh to approve the March 19, 2023 BOE meeting minutes as published in the Thomas County Herald on March 28, 2024. Roll call vote: Ayes – Herbaugh, Moody, Daly. Nays – none. Motion carried.

No correspondence.

The Assessor presented the 2024 Plan of Assessment along with a 6 year plan to the board for review. Motion made by Daly and second by Moody to accept the 2024 Plan of Assessment. Roll call vote: Ayes - Moody, Daly, Herbaugh. Nays – none. Motion carried.

Discussion was held on Protest #1, parcel 860005879. A recent sale on this property has occurred. Assessor recommends lowering the value to \$269,000 based on the sale. Motion made by Daly and second by Moody to accept the assessor recommendation and lower the value to \$269,000. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Discussion was held on Protest #2 & #3, parcels 860012999 and 860015823. Assessor reported that both homes are manufactured homes and the quality and condition had changed been changed by the reviewers to a stick built home quality. Assessor recommends changing the quality and conditions back to the previous quality and condition.

Motion made by Daly and second by Herbaugh to accept the assessor recommendation on Protest #2, parcel 860012999. Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

Motion made by Daly and second by Moody to accept the assessor recommendation on Protest #3, parcel 860015823. Roll call vote: Ayes – Moody, Herbaugh, Daly. Nays – none. Motion carried.

No public comment.

Chair Moody adjourned the meeting at 10:24 a.m.

Thomas County Board of Equalization

Attest:

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Pamela S. Moody, Chair

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Lorissa Hartman, Thomas County Clerk

Thomas County Board of Equalization  
Regular Meeting  
June 18, 2024

The Thomas County Board of Commissioners in their capacity as the Thomas County Board of Equalization convened in open and public session at 10:01 a.m., in the Commissioner meeting room of the Thomas County Courthouse, Thedford NE. Members present were Pam Moody, Charles Daly and Lewis Herbaugh. Also present were board secretary/County Clerk Lorissa Hartman and County Treasurer Andrea Thomas.

Chair Moody stated open meeting guidelines are posted as required by law and copies are available, if requested.

Notice of meeting was given by publication in the Thomas County Herald on June 4, 2024.

Motion made by Herbaugh and second by Daly to adopt the June 18, 2024 BOE agenda. Roll call vote: Ayes – Daly, Herbaugh, Moody. Nays – none. Motion carried.

Motion made by Daly and second by Herbaugh to approve the March 19, 2023 BOE meeting minutes as published in the Thomas County Herald on March 28, 2024. Roll call vote: Ayes – Herbaugh, Moody, Daly. Nays – none. Motion carried.

No correspondence.

The Assessor presented the 2024 Plan of Assessment along with a 6 year plan to the board for review. Motion made by Daly and second by Moody to accept the 2024 Plan of Assessment. Roll call vote: Ayes - Moody, Daly, Herbaugh. Nays – none. Motion carried.

Discussion was held on Protest #1, parcel 860005879. A recent sale on this property has occurred. Assessor recommends lowering the value to \$269,000 based on the sale. Motion made by Daly and second by Moody to accept the assessor recommendation and lower the value to \$269,000. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Discussion was held on Protest #2 & #3, parcels 860012999 and 860015823. Assessor reported that both homes are manufactured homes and the quality and condition had been changed by the reviewers to a stick built home quality. Assessor recommends changing the quality and conditions back to the previous quality and condition.

Motion made by Daly and second by Herbaugh to accept the assessor recommendation on Protest #2, parcel 860012999. Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

Motion made by Daly and second by Moody to accept the assessor recommendation on Protest #3, parcel 860015823. Roll call vote: Ayes – Moody, Herbaugh, Daly. Nays – none. Motion carried.

No public comment.

Chair Moody adjourned the meeting at 10:24 a.m.

Thomas County Board of Equalization

Attest:

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Pamela S. Moody, Chair

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Lorissa Hartman, Thomas County Clerk

Thomas County Board of Equalization  
Regular Meeting  
July 16, 2024

The Thomas County Board of Commissioners in their capacity as the Thomas County Board of Equalization convened in open and public session at 10:00 a.m., in the courtroom of the Thomas County Courthouse, Thedford NE. Members present were Pam Moody, Charles Daly, and Lewis Herbaugh. Also present throughout the meeting were board secretary/County Clerk-Assessor Lorissa Hartman, County Treasurer Andrea Thomas, Ron Elliott of Central Plains Valuation LLC, Richard Jameson, Dave Masek, Jim & Tammy Purdum, Tegwin Gracey, Jay Jones, Alison Werner, County Sheriff Joseph Smith, Josh Sandoz, Frank & Carolyn Warren, Monte & Leslie Dickman, Cameron Werner, Nick Werner, Vaughn Blauvelt, and Randy & Peg Andersen.

Chair Moody stated open meeting guidelines are posted as required by law and copies are available, if requested.

Notice of meeting was given by publication in the Thomas County Herald on July 4, 2024.

Motion made by Herbaugh and second by Daly to adopt the July 16, 2024 BOE meeting agenda. Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

Motion made by Herbaugh and second by Daly to approve the June 18, 2024 BOE meeting minutes as published in the Thomas County Herald on June 27, 2024. Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

Protest #4, parcel 860015300, Chad Sutton. Not present. Board Chair read the protest into record.

Protest #5, parcel 860015343, Chad Sutton. Not present. Board Chair read the protest into record.

Protest #6, parcel 860015289, Chad Sutton. Not present. Board Chair read the protest into record.

Protest #7, parcel 860015246, Chad Sutton. Not present. Board Chair read the protest into record.

Protest #8, parcel 860002551, Kay Cooper. Not present, had called 7/9 to remove protest. Board Chair read the protest into record.

Protest #9, parcel 860011267, Josh Sandoz. Present. Board Chair read the protest into the record. Mr. Sandoz discussed information on 2019 & 2020 valuations. Also discussed information from various websites on Nebraska property values. Stated roof was bad, plumbing and well not good. Location is not ideal. Seneca acreages are not as ideal as those along the highway.

Protest #10, parcel 860014266, Josh Sandoz. Present. Board Chair read the protest into record. Mr. Sandoz discussed the recent purchase of his property and other parcels. House is in very bad condition.

Protest #11, parcel 860014282, Josh Sandoz. Present. Board Chair read the protest into record. Mr. Sandoz discussed the detached garage and purchase of this lot.

Protest #12, parcel 860014320, Josh Sandoz. Present. Board Chair read the protest into record. Mr. Sandoz discussed the well building and purchase of this lot.

Protest #13, parcel 860014339, Josh Sandoz. Present. Board Chair read the protest into record. Mr. Sandoz discussed the purchase of the lot.

Protest #14, parcel 860014347, Josh Sandoz. Present. Board Chair read the protest into record. Mr. Sandoz discussed the purchase of the lot.

Protest #15, parcel 860014355, Josh Sandoz. Present. Board Chair read the protest into record. Mr. Sandoz discussed the purchase of the lot. Stated that Seneca lots are not as valuable as Thedford.

Protest #16, parcel 860013952, Josh Sandoz. Present. Board Chair read the protest into record. Mr. Sandoz discussed the building was used as storage, roof leaks and items must be tarped to protect items. Land price is too high.

Protest #21, parcel 860014576, Connie Garza. Not present. Board Chair read the protest into record. Ms. Garza agreed by email to the recommendation of the county assessor.

Protest #22, parcel 860029353, John Bryant. Not present. Board Chair read the protest into record.

Protest #26, parcel 860006123, John Bryant. Not present. Board Chair read the protest into record.

Protest #23, parcel 860006956, Leslie Dickman. Present. Board Chair read the protest into record. Mrs. Dickman discussed that ranches and hobby/recreational cabins and uninhabitable homes should be treated differently. Taxes have raised year after year. Comments given were that property owners should not be penalized because of the new people. Questioned if the people that have a business making money off the river trips are being taxed.

Protest #24, parcel 860007162, Frank & Carolyn Warren, present. Board Chair read the protest into record. Mrs. Warren discussed that the 1 acre homesite is double taxing the property. Questioned that the 1 acre homesite does not sit on the river that 4 acres is in between the river and home. Questioned if the Halsey properties and Dismal River homes had the additional valuation.

Protest #25, parcel 860018474, Randy & Peg Andersen, present. Board Chair read the protest into record. Discussed that this is a socialist tax. Felt that all river ground in the Thomas County should be valued the same.

Protest #27, parcel 860027523, Kenny & Debora Call. Not present. Board Chair read the protest into record.

Protest #28, parcel 860006034, Kenny & Debora Call. Not present. Board Chair read the protest into record.

Protest #29, parcel 860006360, Werner Land & Cattle. Cameron Werner present. Board Chair read the protest into record. Mr. Werner asked for the Middle Loup River homesite explanation, questioned about the three homes on the parcel. Had various suggestions and questions about considering the size of the parcel, suggested that the County Board of Equalization take the issue of market value to the state level on behalf of the landowners. Feels that the market value of this parcel is \$725,000.

Chair Moody recessed the meeting at 12:04 p.m.

Chair Moody reconvened the meeting at 1:05 p.m.

Members present were Pam Moody, Charles Daly, and Lewis Herbaugh. Also present were board secretary/County Clerk-Assessor Lorissa Hartman, County Treasurer Andrea Thomas, Ron Elliott-Central Plains Valuation, LLC, Bob Broweleit, Carolyn Warren, Jim & Tammy Purdum, Vaughn Blauvelt, Jay Jones, Tegwin Gracey, Richard Jameson and Dave Masek.

Protest #30, parcel 8600014932, Bob Broweleit, present. Board Chair read the protest into record. Mr. Broweleit expressed concern about targeting the Middle Loup River properties and concerns about a huge increase in one year to lot values.

Protest #31, parcel 860015033, Bob Broweleit, present. Board Chair read the protest into record. Mr. Broweleit questioned about increase in values due to improvements inside property.

Protest #32, parcel 860015017, Bob Broweleit, present. Board Chair read the protest into record. Mr. Broweleit stated that none of his property touches the Middle Loup River.

Protest #33, parcel 860015092, Bob Broweleit, present. Board Chair read the protest into record. Mr. Broweleit stated that this property had a 104.2% increase.

Protest #34, parcel 860015068, Bob Broweleit, present. Board Chair read the protest into record. Mr. Broweleit stated that this property had a 102.8% increase.

Protest #35, parcel 860000498, Sylvia Mintle, not present. Board Chair read the protest into record.

Protest #36, parcel 860007197, Sylvia Mintle, not present. Board Chair read the protest into record.

Protest #37, parcel 860012530, Sylvia Mintle, not present. Board Chair read the protest into record.

Protest #38, parcel 860006948, John M. Finney, not present. Board Chair read the protest into record.

Protest #39, parcel 860012646, Thedford Lumber Supply, Dave Masek present. Board Chair read the protest into record. Mr. Masek questioned why this particular building increased more than the other buildings.

Protest #40, parcel 860010848, Arrow T Ranch, Jim & Tammy Purdum present. Board Chair read the protest into record. Mrs. Purdum questioned the Board of Equalization if they could change the MLR homesite valuation. She also stated that on this parcel it was being valued with 2 homesites, when actually the old house no longer had utilities.

Protest #41, parcel 860005739, Herb Hall not present at beginning of hearing time arrived with seven minutes remaining. Board Chair read the protest into record. Mr. Hall had questions about the homesite valuation on the Middle Loup River.

Protest #42, parcel 860005771, Herb Hall present. Board Chair read the protest into record.

Protest #43, parcel 860002608, Herb Hall present. Board Chair read the protest into record.

Protest #17, parcel 860029610, Thedford Housing Development, Jay Jones present. Board Chair read the protest into record. Mr. Jones noted that the form was not filled out completely but just asked why the mobile homes increased in value.

Protest #18, parcel 860028898, Thedford Housing Development, Jay Jones present. Board Chair read the protest into record.

Protest #19, parcel 860028814, Thedford Housing Development, Jay Jones present. Board Chair read the protest into record.

Protest #20, parcel 860028723, Thedford Housing Development, Jay Jones present. Board Chair read the protest into record.

Motion made by Daly and second by Moody for no change in value on Protest #4, parcel 860015300. Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

Motion made by Moody and second by Daly for no change in value on Protest #5, parcel 860015343. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Motion made by Daly and second by Moody to accept the Assessor recommendation to change the Commercial Farm Utility Shed to a site improvement on Protest #6, parcel 860015289, making the building value of \$84,630 land to remain the same at \$2,725, total value after change is \$87,355. Roll call vote: Ayes – Daly, Herbaugh, Moody. Nays – none. Motion carried.

Motion made by Herbaugh and second by Moody to accept the Assessor recommendation to correct the deck square footage lowering the building value to \$63,365, land to remain the same at \$3,240 for a total property value of \$66,605 on Protest #7, parcel 860015246. Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

No action taken on Protest #8, parcel 860002551. Property owner requested to withdraw protest.

Motion made by Daly and second by Moody for no change in value on Protest #9, parcel 860011267. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Motion made by Herbaugh and second by Daly to lower the building value to \$4,915 land to remain the same at \$1,390 for a total property value of \$6,305 on Protest #10, parcel 860014266. Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

Motion made by Daly, second by Herbaugh for no change in value on Protest #11, parcel 860014282. Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

Motion made by Herbaugh, second by Daly for no change in value on Protest #12, parcel 860014320. Roll call vote: Ayes – Herbaugh, Moody, Daly. Nays – none. Motion carried.

Motion made by Herbaugh, second by Daly for no change in value on Protest #13, parcel 860014339. Roll call vote: Ayes – Daly, Herbaugh, Moody. Nays – none. Motion carried.

Motion made by Daly, second by Herbaugh for no change in value on Protest #14, parcel 860014347. Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

Motion made by Daly, second by Moody for no change in value on Protest #15, parcel 860014355. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Motion made by Daly, second by Moody for no change in value on Protest #16, parcel 860013952. Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

Motion made by Daly, second by Herbaugh to accept the Assessor recommendation to lower the building value to \$3,570, land to remain the same at \$1,040 for a total value of \$4,610 on Protest #21, parcel 860014576. Roll call vote: Ayes – Moody, Herbaugh, Daly. Nays – none. Motion carried.

Motion made by Moody, second by Herbaugh to lower the land value to \$2,500 on Protest #22, parcel 860029353. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Motion made by Moody, second by Daly for no change in value on Protest #26, parcel 860006123. Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

Motion made by Daly, second by Herbaugh for no change in value on Protest #23, parcel 860006956. Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

Motion made by Daly, second by Moody for no change in value on Protest #24, parcel 860007162. Roll call vote: Ayes – Daly, Herbaugh, Moody. Nays – none. Motion carried.

Motion made by Moody, second by Herbaugh for no change in value on Protest #25, parcel 860018474. Roll call vote: Ayes – Herbaugh, Moody, Daly. Nays – none. Motion carried.

Motion made by Herbaugh, second by Daly for no change in value on Protest #27, parcel 860027523. Roll call vote: Ayes – Moody, Herbaugh, Daly. Nays – none. Motion carried.

Motion made by Daly, second by Herbaugh to accept the Assessor recommendation to lower land value to \$35,055, building to remain the same at \$23,965 for a total value of \$59,020 on Protest #28, parcel 860006034. Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

Motion made by Daly, second by Moody to lower the land value to \$263,950, buildings to remain the same on Protest #29, parcel 860006360. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Motion made by Daly, second by Herbaugh for no change in value on Protest #30, parcel 860014932. Roll call vote: Ayes – Moody, Herbaugh, Daly. Nays – none. Motion carried.

Motion made by Herbaugh, second by Daly for no change in value on Protest #31, parcel 860015033. Roll call vote: Ayes – Daly, Herbaugh, Moody.

Motion made by Daly, second by Moody for no change in value on Protest #32, parcel 860015017. Roll call vote: Ayes – Herbaugh, Moody, Daly. Nays – none. Motion carried.

Motion made by Herbaugh, second by Moody for no change in value on Protest #33, parcel 860015092. Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

Motion made by Herbaugh, second by Daly for no change in value on Protest #34, parcel 860015068.  
Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

Motion made by Moody, second by Herbaugh for no change in value on Protest #35, parcel 860000498.  
Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Motion made by Daly, second by Moody for no change in value on Protest #36, parcel 860007197. Roll  
call vote: Ayes – Moody, Herbaugh, Daly. Nays – none. Motion carried.

Motion made by Herbaugh, second by Moody for no change in value on Protest #37, parcel 860012530.  
Roll call vote: Ayes – Daly, Herbaugh, Moody. Nays – none. Motion carried.

Motion made by Daly, second by Moody to dismiss protest for lack of compliance on Protest #38, parcel  
860006948. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Motion made by Daly, second by Moody for no change in value on Protest #39, parcel 860012646. Roll  
call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

Motion made by Daly, second by Moody to accept the recommendation of the Assessor and change 1  
homesite value to farm site, land value will change to \$248,780 on Protest #40, parcel 860010848. Roll  
call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

Motion made by Daly, second by Moody for no change in value on Protest #41, parcel 860005739. Roll  
call vote: Ayes – Herbaugh, Moody, Daly. Nays – none. Motion carried.

Motion made by Daly, second by Herbaugh for no change in value on Protest #42, parcel 860005771.  
Roll call vote: Ayes – Moody, Herbaugh, Daly. Nays – none. Motion carried.

Motion made by Moody, second by Herbaugh for no change in value on Protest #43, parcel 860002608.  
Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

Motion made by Daly, second by Herbaugh to dismiss Protest #17 - #20 for form not completed. Roll call  
vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Public comment. Tammy Purdum had questions on improvements/condition and MLR/Homesites.  
Chair Moody adjourned the meeting at 4:13 p.m.

Thomas County Board of Equalization

Attest:

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Pamela S. Moody, Chair

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Lorissa Hartman, County Clerk

Thomas County Board of Equalization  
Regular Meeting  
October 15, 2024

The Thomas County Board of Commissioners in their capacity as the Thomas County Board of Equalization convened in open and public session at 10:00 a.m., in the Commissioners meeting room of the Thomas County Courthouse, Thedford, NE. Members present were Pam Moody, Charles Daly, and Lewis Herbaugh. Also present were board secretary/County Clerk Lorissa Hartman, County Treasurer Andrea Thomas and County Sheriff Joseph Smith.

Chair Moody stated open meeting guidelines are posted as required by law and copies are available, if requested.

Notice of meeting was given by publication in the Thomas County Herald on October 3, 2024.

Motion made by Herbaugh and second by Daly to adopt the October 15, 2024 BOE meeting agenda. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Motion made by Herbaugh and second by Daly to approve the July 16, 2024 BOE meeting minutes as published in the Thomas County Herald on July 25, 2024. Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

No correspondence.

Motion made by Daly and second by Herbaugh to approve/set the 2024-2025 political subdivision levies as follows:

County General	0.194082
County Library	0.007003
Airport General	0.005957
Airport Sinking	0.009482
Ag Society	0.005561
Village of Thedford	0.377262
Village of Halsey	0.224437
Thedford Public School-General	0.574073
Thedford Public School-QPUF	0.042177
Thedford Rural Fire General	0.005457
Thedford Rural Fire Bond	0.008185
Halsey Rural Fire	0.014184

Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

No public comment.

Chair Moody adjourned the meeting at 10:18 a.m.

Thomas County Board of Equalization

Attest:

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Pamela S. Moody, Chair

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Lorissa Hartman, Thomas County Clerk

Thomas County Board of Equalization  
Regular Meeting  
November 5, 2024

The Thomas County Board of Commissioners in their capacity as the Thomas County Board of Equalization convened in open and public session at 10:00 a.m., in the Commissioners meeting room of the Thomas County Courthouse, Thedford, NE. Members present were Pam Moody, Charles Daly and Lewis Herbaugh. Also present were board secretary/County Clerk Lorissa Hartman, County Treasurer Andrea Thomas, County Attorney Kurt Arganbright and County Highway Superintendent Lloyd Smith.

Chair Moody stated open meeting guidelines are posted as required by law and copies are available, if requested.

Notice of meeting was given by publication in the Thomas County Herald on October 24, 2024.

Motion made by Herbaugh and second by Daly to adopt the November 5, 2024 BOE meeting agenda. Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

Motion made by Herbaugh and second by Daly to approve the October 15, 2024 BOE meeting minutes as published in the Thomas County Herald on October 24, 2024. Roll call vote: Ayes – Herbaugh, Moody, Daly. Nays – none. Motion carried.

No correspondence.

Motion made by Moody and second by Herbaugh to approve clerical error on parcel 860011003 and make the correction in value. Roll call vote: Ayes – Daly, Herbaugh, Moody. Nays – none. Motion carried.

Motion made by Moody and second by Herbaugh to approve tax roll correction #2022-3 for parcel 860011003. Roll call vote: Ayes – Moody, Herbaugh, Daly. Nays -none. Motion carried.

Motion made by Daly and second by Herbaugh to approve tax roll correction #2023-2 for parcel 860011003. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

No public comment.

Chair Moody adjourned the meeting at 10:09 a.m.

Thomas County Board of Equalization

Attest:

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Pamela S. Moody, Chair

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Lorissa Hartman, Thomas County Clerk

