

Thomas County Board of Equalization  
Regular Meeting  
February 18, 2025

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 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 Sheriff Joseph Smith 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 February 6, 2025.

Motion made by Herbaugh and second by Daly to adopt the February 18, 2025 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 November 5, 2024 BOE meeting minutes as published in the Thomas County Herald on November 14, 2024. Roll call vote: Ayes – Daly, Herbaugh, Moody. Nays – none. Motion carried.

No correspondence to present.

Board reviewed the tax exemption application from the Bethel Assembly of God Church 2002 Ford Expedition.

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

No public comment.

Chair Moody adjourned the meeting at 10:05 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 1, 2025

The Thomas County Board of Commissioners in their capacity as the Thomas County Board of Equalization convened in open and public session at 10:30 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, 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 19, 2025.

Motion made by Herbaugh and second by Daly to adopt the July 1, 2025 BOE meeting agenda. Roll call vote: Ayes – Daly, Herbaugh, Moody. Nays – none. Motion carried.

Motion made by Herbaugh and second by Daly to adopt the February 18, 2025 BOE meeting minutes as published in the Thomas County Herald on February 27, 2025. Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

No correspondence to present.

Thomas Count Assessor presented the Plan of Assessment to the board. Motion made by Daly and second by Herbaugh to accept the Plan of Assessment. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

Protest #1 – Parcel 860015912 presented to the board. No one present for the hearing. Assessor recommends lowering the outbuilding value by 545 and lowering the land value by 3,845, with the total decrease of 4,390. New value of the parcel would be 441,395. Motion made by Herbaugh and second by Moody to accept the assessor's recommendation and lower the total value by 4,390. Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

Protest #2 – Parcel 860014576 presented to the board. No one present for the hearing. Assessor recommends lowering the old house value by 355. The new value of the parcel would be 4,635.

Motion made by Daly and second by Herbaugh to accept the Assessor's recommendation and lower the value by 355. Roll call vote: Ayes – Herbaugh, Moody, Daly. Nays – none. Motion carried.

Assessor presented five different parcels with errors:

Parcel 860015939 – 10% increase to land given in error. Assessor recommends decreasing land value by 5,060.

Parcel 860015882 – 10% increase to land given in error. Assessor recommends decreasing land value by 3,620.

Parcel 860015955 – 10% increase to land given in error. Assessor recommends decreasing land value by 3,160.

Parcel 860005798 – detached garage marked as having concrete floor, floor is actually dirt.

Assessor recommends decreasing the detached garage value by 240.

Parcel 860014649 – detached garage had no physical depreciation applied since old home was torn down and removed from record. Assessor recommends changing the detached garage to a site improvement with physical depreciation and decreasing the value by 9,450.

Motion made by Daly and second by Moody to approve the corrections recommended by the Assessor for parcels 860015939, 860015882, 860015955, 860005798, and 860014649. Roll call vote: Ayes – Herbaugh, Moody, Daly. Nays – none. Motion carried.

No public comment.

Chair Moody adjourned the meeting at 11:27 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 15, 2025

The Thomas County Board of Commissioners in their capacity as the Thomas County Board of Equalization convened in open and public session at 10:30 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 Sheriff Joseph Smith, County Treasurer Andrea Thomas and Josh Sandoz.

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 3, 2025.

Motion made by Moody and second by Daly to adopt the July 15, 2025 BOE meeting agenda. Roll call vote: Ayes – Herbaugh, Moody, Daly. Nays -none. Motion carried.

Motion made by Daly and second by Moody to approve the July 1, 2025 BOE meeting minutes as published in the Thomas County Herald on July 10, 2025. Roll call vote: Ayes – Daly, Herbaugh, Moody. Nays – none. Motion carried.

No correspondence.

Assessor reported on the work with GWorks to fix the clerical errors to parcels in the South Addition to Halsey. An employee with Gworks worked with taking the original plat and corrections to the plat in various lots in the South Addition along with surveys on various parcels to correct the drawing of parcels in Gworks. This work caused some parcels to either increase/decrease in size and location. Those landowners will be sent a notice of change in value after the corrections have been done in the computer.

Motion made by Daly and second by Herbaugh to make the corrections to the seven parcels in the South Addition to Halsey:

- 860015963
- 860029164
- 860015955
- 860015947
- 860015939
- 860015912
- 860015874

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

Josh Sandoz arrived at 10:45 a.m. for his protest hearings scheduled at 10:35 a.m. Protest #3, Parcel 860011267, Josh Sandoz. Board Chair read the protest into record. Mr. Sandoz purchased the property in 2020 for \$60,000 and felt that it should be valued closer to that number than what it is assessed at. He had various reports of land sold throughout the State of Nebraska and the percentage increase that land sold in the State. The small acreage policy of Thomas County was discussed. The Assessor provided local sales of property for acreages and homes in Seneca.

Protest #4, Parcel 860013952, Josh Sandoz. Board Chair read the protest into record. Mr. Sandoz reported getting this property for the value of trade in labor of approximately \$400. The building already has poor condition and quality with a value of \$870 for the building. Mr. Sandoz reported using the building as storage. The lot value is currently \$1,040, with all lots in Seneca receiving the same square footage assessment.

Protest #5, Parcel 860014266, Josh Sandoz. Board Chair read the protest into record. Mr. Sandoz reported purchasing this parcel as well as the other five parcels listed in Protest #6-#10, for a purchase price of \$5,000 in 2024. Out of the 6 total parcels 3 had buildings and land with the remaining 3 parcels only land.

The Assessor provided the sales questionnaire from the Seller stating that the \$5,000 paid was not a fair market value paid. The Assessor also provided other sales throughout Seneca.

Protest #6, Parcel 860014282, Josh Sandoz. Board Chair read the protest into record.

Protest #7, Parcel 860014320, Josh Sandoz. Board Chair read the protest into record.

Protest #8, Parcel 860014339, Josh Sandoz. Board Chair read the protest into record.

Protest #9, Parcel 860014347, Josh Sandoz. Board Chair read the protest into record.

Protest #10, Parcel 860014355, Josh Sandoz. Board Chair read the protest into record.

Motion made by Daly and second by Herbaugh to make no changes in value to Protest #3-#10 for the parcels 860011267, 860013952, 860014266, 860014282, 860014320, 860014339, 860014347, 860014355 and to accept the recommendation of the Assessor. Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

No action taken on the homestead exemption application extension request. Nothing was ever received from the property owner/son.

Chair Moody adjourned the meeting at 11:38 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 22, 2025

The Thomas County Board of Commissioners in their capacity as the Thomas County Board of Equalization convened in open and public session at 8:30 a.m., in the Commissioners meeting room of the Thomas County Courthouse, Thedford NE. Members present were Pam Moody and Charles Daly. Absent – Lewis Herbaugh. Commissioner Herbaugh was assisting with transportation to North Platte for the road department. Motion made by Daly and second by Moody to excuse Commissioner Herbaugh from the meeting. Roll call vote: Ayes – Daly, Moody. Nays -none. Absent – Herbaugh. Motion carried. Also present was County Clerk/Lorissa Hartman.

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 10, 2025.

Motion made by Daly and second by Moody to adopt the July 22, 2025 BOE meeting agenda. Roll call vote: Ayes – Moody, Daly. Nays – none. Absent – Herbaugh. Motion carried.

Motion by Daly and second by Moody to approve the July 15, 2025 regular BOE meeting minutes to be published in the Thomas County Herald on July 24, 2025. Roll call vote: Ayes – Daly, Moody. Nays – none. Absent- Herbaugh. Motion carried.

The purpose of the meeting was to review any Form 425 applications. No applications were submitted by the deadline of July 15<sup>th</sup>. No action could be taken.

No public comment.

Chair Moody adjourned the meeting at 8:58 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  
August 19, 2025

The Thomas County Board of Commissioners in their capacity as the Thomas County Board of Equalization convened in open and public session at 10:30 a.m., in the Commissioners meeting room to 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 August 7, 2025.

Motion made by Herbaugh and second by Daly to adopt the August 19, 2025 BOE meeting agenda. Roll call vote: Ayes – Daly, Herbaugh, Moody. Nays – none. Motion carried.

Motion made by Herbaugh and second by Daly to approve the July 22, 2025 BOE meeting minutes as published in the Thomas County Herald on July 31, 2025. Roll call vote: Ayes – Moody, Herbaugh, Daly. Nays – none. Motion carried.

No correspondence.

Motion made by Daly and second by Moody to accept the assessor recommendation on protest #11 for parcel 860015963 on the clerical error change and lower the square footage of the parcel with the value dropping from \$12,715 to \$12,425. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

No public comment.

Chair Moody adjourned the meeting at 10:35 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  
October 7, 2025

The Thomas County Board of Commissioners in their capacity as the Thomas County Board of Equalization convened in open and public session at 10:06 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 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 September 25, 2025.

Motion made by Herbaugh and second by Daly to adopt the October 7, 2025 BOE meeting agenda. Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

Motion made by Herbaugh and second by Daly to approve the August 19, 2025 BOE meeting minutes as published in the Thomas County Herald on August 28, 2025. Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

No correspondence.

Discussion was had on the various political subdivisions levy limits. All budgets submitted meet the statutory limits for levies based on their political subdivision.

Discussion was also held on the Mullen Hospital District budget, information from Hooker County indicates that the Hospital Board will be invited to attend the Hooker County Board meeting in November to discuss their business plan and required statutes of a hospital district. If their business plans do not meet the requirements of a hospital district, there is a possibility of a petition being started to put the question of absolving of the Hospital Board on the 2026 Primary Ballot for the public to decide.

Motion made by Daly and second by Moody to approve the 2025-2026 political subdivision levies as follows:

County General	-	0.201605
County Library	-	0.006965
Airport General	-	0.006295
Airport Sinking	-	0.009677
Ag Society	-	0.005802
Village of Thedford	-	0.377271
Village of Halsey	-	0.226359
Thedford Public High General	-	0.660245
Thedford Public QPUF	-	0.050314
Thedford Rural Fire General	-	0.007124
Thedford Rural Fire Bond	-	0.008014
Halsey Fire	-	0.014220

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

No public comment.

Chair Moody adjourned the meeting at 10:32 a.m.

Thomas County Board of Equalization

Attest:

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Pamela S. Moody, Chair

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Lorissa Hartman, County Clerk