

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:

Pamela S. Moody, Chair

Lorissa Hartman, County Clerk