

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