

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:

Pamela S. Moody, Chair

Lorissa Hartman, County Clerk