

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