

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:

Pamela S. Moody, Chair

Lorissa Hartman, Thomas County Clerk