

Thomas County Board of Equalization  
Regular Meeting  
February 17, 2026

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 and Keali Florea-Titan Machinery.

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 February 5, 2026.

Motion made by Herbaugh and second by Daly to adopt the February 17, 2026 BOE meeting agenda. Roll call vote: Ayes – Daly, Herbaugh, Moody. Nays – none. Motion carried.

Motion made by Herbaugh and second by Daly to approve the October 7, 2025 BOE meeting minutes as published in the Thomas County Herald on October 16, 2025. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

No correspondence presented.

Motion made by Daly and second by Moody to approve the tax exemption application for the Bethel Assembly of God Church 2002 Ford Expedition. Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

Assessor reported on email received from the Nebraska Department of Revenue 2022 audit of homestead exemption applications that require an adjustment of percentage of relief. The following tax roll corrections were made due to the audit.

Motion made by Daly and second by Moody to approve tax roll correction 20260001 on parcel 860001733. Roll call vote: Ayes – Daly, Herbaugh, Moody. Nays – none. Motion carried.

Motion made by Daly and second by Moody to approve tax roll correction 20260002 on parcel 860013634. Roll call vote: Ayes – Herbaugh, Moody, Daly. Nays – none. Motion carried.

No public comment.

Chair Moody adjourned the meeting at 10:10 a.m.

Thomas County Board of Commissioners

Attest:

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Pamela S. Moody, Chair

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Lorissa Hartman, County Clerk