

Thomas County Board of Equalization  
Regular Meeting  
September 1, 2026

The Thomas County Board of Commissioners in their capacity as the Thomas County Board of Equalization convened in open and public session at 10:30 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, Rahn Bek and Shaylee Scranton.

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 August 20, 2026.

Motion made by Herbaugh and second by Daly to adopt the September 1, 2026, BOE meeting agenda. Roll call vote: Ayes – Daly, Moody, Herbaugh. Nays – none. Motion carried.

Motion made by Herbaugh and second by Daly to approve July 7, 2026, BOE meeting minutes as published in the Thomas County Herald on July 16, 2026. Roll call vote: Ayes – Herbaugh, Daly, Moody. Nays – none. Motion carried.

No correspondence.

Assessor presented report from the Nebraska Department of Revenue, Property Assessment Division stating an audit of a 2023 homestead application. After the conclusion of the audit, it was determined that the 100% relief previously given should be adjusted to 80% relief for the applicant in 2023.

Motion made by Daly and second by Herbaugh to approve tax roll correction #20260003, homestead exemption audit reduction on parcel 860014533. Roll call vote: Ayes – Moody, Daly, Herbaugh. Nays – none. Motion carried.

No public comment.

Chair Moody adjourned the meeting at 10:36 a.m.

Thomas County Board of Equalization

Attest:

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Pamela S. Moody, Chair

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Lorissa Hartman, Clerk