

APPRAISAL REVIEW BOARD
Office of the Shelby County Appraisal District
724 Shelbyville Street ~ Center, Texas
8:30 AM, Wednesday, July 8, 2015

MINUTES

Members of the Appraisal Review Board present were Richard Prince, Pam Shepherd, Joe West, Carlos Gray and Wayne Riley. Also in attendance were recording secretary Angie Wright, and chief appraiser Robert N. Pigg.

Members absent were none.

1. **Call to Order** – The meeting was called to order at 8:30 am
2. **Approval of Minutes of April 8, 2015 Meeting** - Carlos Gray, seconded by Wayne Riley, made a motion to approve the minutes as presented. The vote for approval was 5 for and 0 against and the motion carried.
3. **Supplemental Records for Second Quarter of 2015** - The second quarter supplemental records were presented to the board. Wayne Riley, seconded by Pam Shepherd, made a motion to approve the records as presented. The vote for approval was 5 for and 0 against and the motion carried.

Recess until 9:00 am

4. **Taxpayers' Protests** -

Case No. 2015-234; Hagler, Randy – Protesting value is over market value on property ID 607779.

Evidence is received from Mr. Hagler regarding the royalty payments declining significantly.

Charles Rush, appraiser, stated that the value was lowered from \$816,530 to \$814,870 after receiving additional information from the operator. Also, they used a very conservative projection on this well because it is new.

Pam Shepherd, seconded by Wayne Riley, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

Case No. 2015-343 & 351; Tyson Foods, Inc. – Protesting over market value, value unequal and exemption denied, modified or cancelled on property IDs 9612182 & 522899.

An affidavit is sent by Gil Masters, agent for the property owner. The affidavit is for the Center hatchery regarding information about exemption of implements of husbandry.

Robert Pigg says the equipment is not moveable personal property so it does not qualify for the exemption.

Joe West, seconded by Richard Prince, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

Case No. 2015-705; Ratcliff, BA LLC – Protesting property is over market value on property ID 600073.

Mr. Vincent Ratcliff presents evidence showing a value of \$125,277. He also asks the appraiser to show

how their value was calculated for the .026860 RI in the Seminole DU #1H well.

Carol Instine presented evidence establishing her value of \$137,880.

Wayne Riley, seconded by Carlos Gray, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

Steve Thompson presents evidence for the remaining cases as they all have to do with the same issue regarding dealer's heavy equipment inventory. He does not feel that the compressors qualify as they are not portable. The compressors should be taxed at full market value in the county where they were located on January 1.

Case No. 2015-235; Axi Energy Service – Protesting special appraisal denied, modified or cancelled; property should not be taxed in this county; property should not be taxed in this entity; owner name is incorrect and value is over market value on property ID 543485.

An affidavit of evidence is sent by Marvin F. Poer and Company, agent, and is read by Robert Pigg for the record.

Richard Prince, seconded by Wayne Riley, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

Case No. 2014-578 thru 582 and 2015-395 thru 393; CDM Resource Management – Protesting property should not be taxed in this county on all properties.

An affidavit of evidence is sent and is read by Robert Pigg for the record.

Richard Prince, seconded by Carlos Gray, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

Case No. 2015-43 thru 46; EES Leasing LLC – Protesting property should not be taxed in this county; property should not be taxed in this entity; other; value is unequal compared with other properties and value is over market value on all properties.

An affidavit of evidence is sent by L.B. Walker & Associates, agent, and is read by Robert Pigg for the record.

Joe West, seconded by Wayne Riley, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

Case No. 2015-20 thru 42; EXLP Leasing LLC - Protesting property should not be taxed in this county; property should not be taxed in this entity; other; value is unequal compared with other properties and value is over market value on all properties.

An affidavit of evidence is sent by L.B. Walker & Associates, agent, and is read by Robert Pigg for the record.

Richard Prince, seconded by Joe West, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

Case No. 2015-457; MGC Equipment Company Inc. – Protesting property description incorrect; property should not be taxed in this entity and other on property ID 609583.

An affidavit of evidence is sent by CTMI, LLC., agent, and is read by Robert Pigg for the record.

Richard Prince, seconded by Pam Shepherd, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

Case No. 2015-300 thru 301; USAC Leasing, LLC. – Protesting property should not be taxed in this county; property description incorrect; Property should not be taxed in this entity and value is over market value on property IDs 531559 and 200813482.

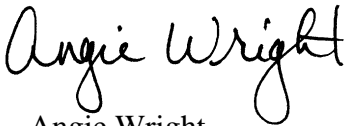
An affidavit of evidence is sent by K.E. Andrews, agent, and is read by Robert Pigg for the record.

Wayne Riley, seconded by Pam Shepherd, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

5. **Appraisal Records as Amended** – Tabled until tomorrow.

6. **Recess** – With no further business before the board, the meeting was adjourned.

Respectfully submitted,

A handwritten signature in black ink that reads "Angie Wright". The signature is written in a cursive, flowing style.

Angie Wright
Recording Secretary
Appraisal Review Board