

APPRAISAL REVIEW BOARD
Office of the Shelby County Appraisal District
724 Shelbyville Street ~ Center, Texas
9:00 AM, Wednesday, July 27, 2015

MINUTES

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

Members absent were Richard Prince and Wayne Riley.

1. **Call to Order** – The meeting was called to order at 9:04 am

2. **Taxpayers' Protests -**

Case No. 2015-783; Austin Bank, Texas NA – Protesting value is over market value and value is unequal compared with other properties on property ID 31590.

Jeff Hanks, agent, states that he used the state comptroller's depreciation schedule to arrive at his value of \$38,497.

Robert Pigg stated that we use the same depreciation schedule for all properties. Our value calculated out to be \$66,150.

Joe West, made a motion to change the value to \$38,490. There was no second and the motion failed.

Joe West, seconded by Carlos Gray, made a motion to use the state comptroller's depreciation schedule to calculate the value. The vote for approval was 3 for and 0 against and the motion carried.

Case No. 2015-780 thru 782; Texas State Bank – Protesting value is over market value and value is unequal compared with other properties on property ID 54032, 31453 and 31637.

Jeff Hanks, agent, states that he used the state comptroller's depreciation schedule to arrive at his value of \$40,218 for Texas State Bank, Center; \$35,244 for Texas State Bank, Joaquin and \$39,135 for Texas State Bank, Timpson.

Robert Pigg stated that we use the same depreciation schedule for all properties. Our value calculated out to be \$99,230 for Texas State Bank, Center, \$60,190 for Texas State Bank, Joaquin and \$61,290 for Texas State Bank, Timpson.

Joe West, seconded by Carlos Gray, made a motion to use the state comptroller's depreciation schedule to calculate the value. The vote for approval was 3 for and 0 against and the motion carried.

Case No. 2015-777; Royall, Donald & Nancy – Protesting value is over market value on property ID 607781.

An affidavit of evidence is received and read by Bobby Pigg. The property owner believes the value should be \$104,321 based on royalty payments received.

Carol Instine presents evidence and states that she used a steeper decline than normal because this is a new well. The value was changed from \$173,730 to \$173,380.

Carlos Gray, seconded by Pam Shepherd, made a motion to make no changes. The vote for approval was 3 for and 0 against and the motion carried.

Case No. 2015-458 thru 490; J-W Power Company – protesting property should not be taxed in the county, property should not be taxed in this entity and other on all properties.

An affidavit of evidence is received and read by Robert Pigg for the record. The affidavit states the leased compressors are part of a heavy equipment inventory and qualify to be valued under Section 23.1241 and 23.1242 of the Texas Property Tax Code. Assessing them separately creates a double assessment.

Robert Pigg does not believe the compressors qualify as heavy equipment inventory.

Pam Shepherd, seconded by Joe West, made a motion to make no changes. The vote for approval was 3 for and 0 against and the motion carried.

Case No. 2015-218; Cravey, Billy – Protesting value is over market value on property ID 608293.

Mr. Cravey believes the ownership is incorrect and therefore the value is incorrect.

Carol Instine states that we receive ownership information from the operator of the well. The current value is \$9,180 on a .000875 RI. Mr. Cravey needs to contact the operator to make sure the ownership is correct.

Joe West, seconded by Carlos Gray, made a motion to make no changes. The vote for approval was 3 for and 0 against and the motion carried.

3. **Appraisal Records as Amended** –

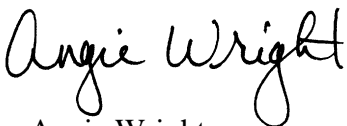
Robert Pigg presents an over 1/3 appraisal change on property ID 20939 from \$120,970 to \$70,000 per a contract for sale that was received from the owner.

Joe West, seconded by Carlos Gray, made a motion to change the value to \$70,000. The vote for approval was 3 for and 0 against and the motion carried.

Pam Shepherd, seconded by Carlos Gray, made a motion to approve the appraisal records as amended. The vote for approval was 3 for and 0 against and the motion carried.

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

Respectfully submitted,



Angie Wright
Recording Secretary
Appraisal Review Board