

APPRAISAL REVIEW BOARD
Office of the Shelby County Appraisal District
724 Shelbyville Street ~ Center, Texas
9:00 AM, Friday, July 15, 2016

MINUTES

Members of the Appraisal Review Board present were Richard Prince, Pam Shepherd, Joe West, Wayne Riley and Carlos Gray. 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 9:05 am

2. **Taxpayers' Protests -**

Case No. 2016-452; PWCC Limited – Protesting value is over market value and value is unequal compared with other properties on property ID 49636.

Jay Sullivan, agent for the property owner, presented evidence which included a depreciation schedule that he used.

A depreciation schedule was also presented by the appraisal district along with the life expectancies that they used as suggested by the comptroller's website.

The same depreciation schedule is used by both appraisers but Mr. Sullivan also used an index factor and different life expectancy on some of the equipment.

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.

Case No. 2016-451; Austin Bank, Texas NA – They are protesting value is over market value and value is unequal compared with other properties on property ID 31590.

Jay Sullivan, agent for the property owner, presented evidence which included a depreciation schedule that he used.

A depreciation schedule was also presented by the appraisal district along with the life expectancies that they used as suggested by the comptroller's website.

The same depreciation schedule is used by both appraisers but Mr. Sullivan also used an index factor and different life expectancy on some of the equipment.

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. 2016-446 thru 449; Texas State Bank – Protesting value is over market value and value is unequal compared with other properties on accounts 31453, 31637, 41326 and 54032.

Jay Sullivan, agent for the property owner, presented evidence which included a depreciation schedule that he used.

A depreciation schedule was also presented by the appraisal district along with the life expectancies that they used as suggested by the comptroller's website.

The same depreciation schedule is used by both appraisers but Mr. Sullivan also used an index factor and different life expectancy on some of the equipment.

Pam Shepherd, 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. 2016-450; Granite Publications Inc. – Protesting value is over market value and value is unequal compared with other properties on account 600694.

Jay Sullivan, agent for the property owner, presented evidence which included a depreciation schedule that he used.

A depreciation schedule was also presented by the appraisal district along with the life expectancies that they used as suggested by the comptroller's website.

The same depreciation schedule is used by both appraisers but Mr. Sullivan also used an index factor and different life expectancy on some of the equipment.

Wayne Riley, 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. 2016-609 & 610 – Axip Energy Services – Protesting Value is over market value, Property should not be taxed in this county, property description is incorrect and property should not be taxed in this entity on accounts 543485 and 549100.

An affidavit of evidence is sent by Ashley Griggers, agent, and is read by Buffy Wilson for the record. In summary, the affidavit states that they are required to render equipment to Harris County as dealer's heavy equipment inventory in lieu of filing to the January 1 location.

Casey Parker, appraiser for the appraisal district, states that the value of \$223,000, which is based on horsepower and sales, is not over market value, the property should be taxed in Shelby County and the property description is correct. These compressors do not qualify for the dealer's heavy equipment inventory because they are not self-propelled, self-powered or pull type as described in the property tax code.

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. 2016-569 thru 597; J-W Power Company – Protesting property should not be taxed in this county or in this entity on all accounts.

An affidavit of evidence is sent by their agent and is read by Buffy Wilson for the record. In summary, the affidavit states that 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 separately creates a double assessment.

Casey Parker, appraiser for the appraisal district, states that the property should be taxed in Shelby County and this entity and is not considered heavy equipment inventory. Also, the value assessed is \$7,536,530.

Richard Prince, seconded by Wayne Riley, made motion to dismiss for failure to appear all cases that were scheduled for July 6 & July 7, 2015 that did not show. The vote for approval was 5 for and 0 against and the motion carried.

Case No. 2016-568; MGC Equipment Co., Inc. – Protesting property should not be taxed in this county or this entity and should be assessed as heavy equipment inventory under section 23.1241 and 23.1242.

An affidavit of evidence is sent by their agent and is read by Buffy Wilson for the record. In summary, the affidavit states that 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 separately creates a double assessment.

Casey Parker, appraiser for the appraisal district, states that the property should be taxed in Shelby County, this taxing unit and is not considered heavy equipment inventory.

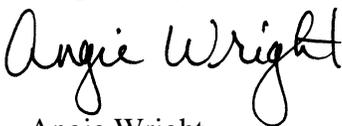
Wayne Riley, seconded by Carlos Gray, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

3. **Appraisal Records as Amended** – Joe West, seconded by Wayne Riley, made a motion to approve the appraisal records as amended. The vote for approval was 5 for and 0 against and the motion carried.

Joe West, seconded by Pam Shepherd, made a motion to dismiss for failure to appear all cases that were scheduled today that did not show up for their hearing and to approve the appraisal records as amended. The vote for approval was 5 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