

APPRAISAL REVIEW BOARD
Office of the Shelby County Appraisal District
724 Shelbyville Street ~ Center, Texas
8:45 AM, Wednesday, July 6, 2016

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 8:50 am
2. **Approval of Minutes of April 2, 2016 Meeting** – Richard Prince, seconded by Carlos Gray, made a motion to approve the minutes as presented. The vote for approval was 4 for and 0 against and the motion carried.
3. **Supplemental Records for Second Quarter of 2016** - The second quarter supplemental records were presented to the board. Pam Shepherd, seconded by Carlos Gray, made a motion to approve the records as presented. The vote for approval was 5 for and 0 against and the motion carried.
4. **Taxpayers' Protests -**

Case No. 2016-335 thru 345; Tyson Foods, Inc. –Protesting over market value, value unequal and exemption denied, modified or cancelled on property IDs 522899, 526765, 527306, 529223, 530690, 9612182, 9612184, 9612185, 9612189, 9612192 & 9612193.

Robert Pigg says animal husbandry is for personal property. The incubator and hatchery equipment is not considered personal property but part of the real property because it is bolted down. In order for Pilgrim's to get their grant, the hatchery equipment was considered real property. Therefor this equipment does not qualify for animal husbandry exemption.

Jay Sullivan, agent for Gil Masters & Associate, says the machinery & equipment should be exempt for animal husbandry under tax code 11.161. The Tenaha hatchery equipment was sold and moved, therefore, it's moveable. And, every other county exempts the equipment.

Carlos Gray, seconded by Richard Prince, made a motion to make no changes. The vote for approval was 4 for and 0 against and the motion carried.

9:20 am Wayne Riley arrives.

The next three cases will be heard together because it's the same issue. They believe the compressors should not be taxed in Shelby County.

Case No. 2016-92 thru 117; Archrock Partners Leasing, LLC. – Protesting value is over market value, value is unequal compared with other properties, property should not be taxed in Shelby County, Owner's name is incorrect and the property is Dealer Heavy Equipment Inventory on all accounts.

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

Case No. 2016-87 & 101; Archrock Services Leasing, LLC – Protesting value is over market value, value is unequal compared with other properties, property should not be taxed in Shelby County, Owner’s name is incorrect and the property is Dealer Heavy Equipment Inventory on all accounts. An affidavit of evidence is sent by L.B. Walker & Associates, agent, and is read by Kris Irish for the record.

Case No. 2016-394 & 395; CDM Resource Management – Protesting value is over market value, value is unequal compared with other properties, property should not be taxed in this appraisal district or in one or more taxing units, property is taxed under the heavy equipment dealers inventory and late rendition penalty (if applicable) on all properties.

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

The property owners believe the compressors should be reported as heavy equipment dealers inventory to the county where the company resides and the taxes paid there.

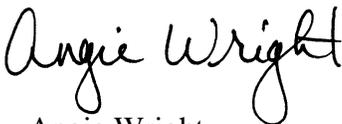
The appraisal district believes the compressors taxable situs is where the compressors are located on January 1 and the assessed value should be the market value of the compressors.

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,



Angie Wright
Recording Secretary
Appraisal Review Board