

July 15, 2021

The Yoakum County Appraisal Review Board met at 9:00 AM, Thursday July 15, 2021 at the Yoakum County Appraisal District. The Appraisal Review Board members in attendance were: Josh Bell, Jim Warren, and Joey Rodgers. Representing the appraisal district was Bennett Simpson with Western Valuation and Consulting Company, Chief Appraiser, Brooks Barrett, and Antonia Burgoin secretary.

At 9:04 AM, the meeting was called to order by Josh Bell. Brooks Barrett presented the ARB with a recommendation that Antonia Burgoin be appointed as secretary for the ARB. Motioned by Jim Warren seconded by Joey Rodgers to appoint Antonia Burgoin as secretary. The motion passed FOR – 3, AGAINST – 0.

The minutes from September 10, 2020 were presented and approved. Josh Bell motioned and seconded by Joey Rodgers. The motion passed FOR – 3, AGAINST – 0.

There were no changes to the appraisal roll to be presented.

Protest Hearings began at 9:14 AM.

For the hearing of protest by Elvia Gallegos.

Mrs. Gallegos was in person for the hearing of Case # 2021-519, Property ID 2957. The protest was that the value more than doubled from \$12,747 to \$26,900. She stated that only a third of the building is being used and the rest of it as storage. Based on the year it was built being around 1950, and some work that needs to be done to it, she doesn't think the value should be this high. Bennett in comparison with other buildings similar to this one said that he proposed the value at \$17,011. Since the condition of the building is considered to be good and after adjusting it to the year it was built. The Board agreed as well as Mrs. Gallegos on that amount. Joey Rodgers motioned for the value to be changed to \$17,011 seconded by Jim Warren. FOR – 3, AGAINST -0.

For the hearing of the protest by Macky McWhirter.

Mr. McWhirter was in person for the hearing of Case # 2021-256, Property ID 5181. Mr. McWhirter's protest also was that the amount doubled going from \$74,380 to \$148,739. He said he made some improvements to the office which he spent roughly around \$26,000 and to the warehouse an awning was added which the cost on that was around \$4200 and it shouldn't of made that much of a difference in the value being that the revenue made throughout the year is mainly done in the summer bringing in only between \$10,000 and \$12,000. Also he stated that the office is only used about 2 and a half months out of the year. He didn't think the classification of being a Commercial property was correct. Brooks Barrett and Bennett Simpson explained to him the way it is classified according to the state of Texas, if it makes any revenue it has to be classified as Commercial Property. Mr. McWhirter thought the amount it should be valued is around \$104,000. Bennett showed comparisons from buildings and offices throughout the county and made an adjustment of \$119,791 which Mr. McWhirter thought it was still too high. After some review the Board came up with an amount of \$105,000. Mr. McWhirter

agreed to this amount. Motioned by Jim Warren for the change, seconded by Joey Rodgers. FOR – 3, AGAINST – 0.

For the hearing of the protest by Team Oil Tool LP.

Brooks Barrett presented Case # 2021-032, Property ID 4146. Lisa Evans sent in the Affidavit of Evidence on behalf of Team Oil Tool LP. The protest was that the office and the warehouse were not classified correctly. It seems that the appraisal was on 4,000 square feet for both the office and the warehouse. She provided pictures to show to the Board that although they are in the same building, the office doesn't have 4,000 square feet to it. Bennett Simpson advised the Board that a remeasurement of the property will need to be done sometime before the next 2 years. After discussing that the amount will be locked in for the amount that the Board comes to agreement on with notes that the property is scheduled for a maintenance review. The amount agreed to value this property at this time is \$70,222. Josh Bell motioned, seconded by Joey Rodgers. FOR – 3 AGAINST – 0.

The Board dismissed the remaining protests that were scheduled for July 15, 2021 as no shows. Josh Bell with the motion to dismiss seconded by Joey Rodgers.

Meeting was adjourned at 11:46



ARB Chairman