

July 10, 2020

The Yoakum County Appraisal Review Board met at 9:00 AM, Friday, July 10, 2020 at the Yoakum County Appraisal District. Appraisal Review Board members present were: Josh Bell, Jim Warren, and Joey Rodgers. The appraisal district was represented by Ryan Beam with Western Valuation and Consulting Company, Chief Appraiser, Brooks Barret, and Ann Saxon 1st Deputy.

At 9:09 the meeting was called to order by Josh Bell.

Joey Rodgers made a motion to approve the minutes of from the July 7th meeting as presented. Jim Warren seconded the motion. The motion passed FOR –3, AGAINST – 0.

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

Protest Hearings began at 9:00 AM.

For the hearing of protest by Kristi Ivy.

Mrs. Ivy was in person for the hearing of Case # 2020-548, Property ID 6586. The protest was that the property value was incorrect appraised or market value and unequal appraisal. Ms. Ivy stated that there had not been any changes made to the home or land and she was confused by the over \$8,000 increase since last year. She stated that the home is 11 miles outside of town and has some deteriorating woodwork on the eaves and other foundation and structural problems that need to be addressed. Ryan Beam discussed the details of the home as being brick, 2000 square feet, built in 1975, which puts it appraised as 60% good, which rates the home at a value of \$48 per square foot. He discussed the sales comparisons of other local properties. He stated that the felt as that was a fair value for the property. The Board discussed the property and decided that due to the structural issues and deterioration they would like to settle on a value of \$93,797 as opposed to the original proposed value of \$95,797. Joey Rodgers made the motion that the protest for Kristi Ivy be accepted and the changes made. Jim Warren seconded the motion. FOR-3, AGAINST-0.

For the hearing of the protest by Marshatomcin Inc. -Represented by Tommy Box

Brooks Barrett read the protest for Case #'s 2020-37 & 38, Property ID's 3199 & 3203. Mr. Box addressed the board stating that in previous years his appraisal was done using the sales comparison approach and when the County Appraisal District switched contracts from Eagle Appraisal Company to Western Valuation Company his property is now being appraised using the income approach to value which he does not agree with. Mr. Box stated that this change made his value increase over \$94,000 on each property. He stated that these are simply metal rooms that do not have water or sewer utilities. Ryan Beam presented to the board that the income approach to value is the approach that is most commonly used across the state of Texas for properties of this nature. Each year the Appraisal District mails out voluntary income survey

letters to each business that is appraised this way and they did not originally receive one back from this company. He has now recently received Mr. Box's actual income reports and has now made the changes to the properties to reflect those reports. Those reports have now adjusted the values to being \$126,566 for PID 3199 and \$126,144 for PID 3203. Joey Rodgers made a motion that the value for both Marshatomcin Inc. accounts to be lowered to the recommended amount. Jim Warren seconded the motion. The motion passed. FOR -3, AGAINST - 0.

For the hearing of the protest by Daniel Canada

Brooks Barrett read the protest for Case # 2020-741, Property ID 376913

Mr. Canada addressed the board explaining that his home is unique in the fact that he built it on 2 acres in the middle of farmland that he does not own. The home is one- and one-half miles down a private road that is not owned by him. This home is approximately 7 miles from town, and he believes that if he ever needed to sell the home, he would be in a real bind because of the ownership issues with the surrounding land. For these reasons he believes that his home should be valued lower than other comparable properties. Ryan Beam agreed that this is a strange situation which would bring the value down and recommended the board decide what amount to lower the value to. The board discussed the issue and decided to lower by a 10% deduction in value. Jim Warren made a motion that the value for to be lowered to the recommended amount of \$302,231. Joey Rodgers seconded the motion. The motion passed. FOR -3, AGAINST - 0

For the hearing of the protest by Denver City Motel Enterprises LTD. -Represented by Victor Bhatka

Brooks Barrett read the protest for Case # 2020-531, Property ID 2470

Mr. Bhatka stated to the board that he was granted a tax abatement of 50% of his value for 5 years from the City of Denver City and that he had not been receiving that. He stated that he believed that his value was too high for this property. Brooks Barrett was able to look into that and correct the issue. Josh Bell explained that they as the board do not have any control of abatements. Ryan Beam stated that the Crown Inn in Denver City had recently been presented a settlement on their values so it would be fair to lower the value of this property as well. Joey Rodgers made a motion that the value for to be lowered to the recommended amount of \$500,000. Jim Warren seconded the motion. The motion passed. FOR -3, AGAINST - 0

For the hearing of the protest by Tim Addison

Brooks Barrett read the protest for Case # 2020-544, Property ID 5221

Mr. Addison addressed the board stating that due to the County Appraisal District's contract switching from Eagle Appraisal Company to Western Valuation Company there was about a 20% increase in the value of garages and metal barns. He stated that he believes that the matrix that Western Valuation Company is using to value homes that are outside of the city limits is too high and that there needs to be some adjustments made to the system. Ryan Beam

stated that Western Valuation has a value on Mr. Addison's property that is \$83.00 per square foot. He believes that is a fair value for the type of home that it is. The board discussed the fact that there are not many comparison properties for homes outside of the city limits because in Yoakum County those properties do not sell often. Joey Rodgers made a motion that the value for to be lowered by 10% down to \$317,926. Jim Warren seconded the motion. The motion passed. FOR -3, AGAINST - 0

For the hearing of the protest by Phyllis Addison – Represented by Tim Addison

Brooks Barrett read the protest for Case # 2020-1080, Property ID 5048

Mr. Addison addressed the board with the same concerns that he had on his personal residence, that due to the County Appraisal District's contract switching from Eagle Appraisal Company to Western Valuation Company there was about a 20% increase in the value of garages and metal barns. He stated that he believes that the matrix that Western Valuation Company is using to value homes that are outside of the city limits is too high and that there needs to be some adjustments made to the system. This particular barn increased to \$87,500 and it is over 20 years old. In Yoakum County metal barns do not have the life span on them that they might have in other areas due to the excessive heat and high winds. He stated that using the new matrix system that Western Valuation is using caused this barn to jump in value from \$37,969 to \$87,500. Ryan Beam stated that he had not had the chance to look at this property prior to the hearing and that he does believe that the barn should be classed as a BARN2S instead of a BARN3S and that there are a few segments on the property that should be removed from the account such as a chicken coop. He also adjusted the SHED3 down to a SHED2. Once making these changes this brought the property's value down from \$221,893 to \$145,725. Joey Rodgers made a motion that the value for to be accepted at \$145,725. Jim Warren seconded the motion. The motion passed. FOR -3, AGAINST - 0

For the hearing of the protest by Cody Williams

Brooks Barrett read the protest for Case # 2020-518, Property ID 7124

Mr. Williams hearing was conducted over the telephone. The ARB called Mr. Williams who stated that his outbuildings had doubled in value from last year and that they were all built in the 1970's. He stated that he does not own the mobile home that was placed on the property this year. After looking that mobile home up under the stated owner's name Brooks Barrett confirmed that the Appraisal District did already have an account for the mobile home, so this was removed from Mr. Williams account. The ARB decided to lower the value that is on the outbuildings down which brought the total property value down to \$8,549. Jim Warren made a motion that the new value be accepted. Joey Rodgers seconded the motion. The motion passed. FOR -3, AGAINST - 0

At 11:46 the board dismissed for lunch. At 1:36 the board reconvened to continue the hearing process.

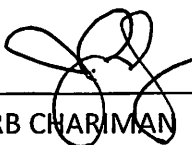
For the hearing of the protest by James Winfrey

Brooks Barrett read the protest for Case # 2020-538-543, Property ID's 132458, 383653, 391806, 411688, 415592, and 425171

Mr. Winfrey hearing was conducted over the telephone. The ARB called Mr. Winfrey who first questioned if he could get an over 65 exemption on mineral properties. Julie Forte with Thomas Y. Pickett explained that the over 65 exemption could only be applied to homestead properties. Mr. Winfrey then questioned why he had received more bills last year than he had received in the past. Ms. Forte explained that when a mineral interest is non-producing there will not be a bill on that interest and that last year there was a new well that is now producing on Mr. Winfrey's minerals. Mr. Winfrey was concerned as to how Ms. Forte came up with the values for the mineral accounts especially in a year where there is a pandemic going on why are those values so high. Ms. Forte explained that as per property tax code 23.175 an appraiser must use the prior tax year price to assess values. This year the Texas Attorney General released an opinion after Senator Bettencort asked for clarification concerning the assessments during a pandemic. The AG Paxton stated that this year appraisal companies must use the required appraisal as per Property Tax Code 23.175. Josh Bell stated that due to the lag of how properties are appraised on the January 1 date we will not be able to see any significant differences due to COVID-19 until possibly the 2021 tax appraisals are done. Jim Warren stated that in his opinion the board's hands are tied to keep the values as Ms. Forte has them. Jim Warren made a motion that no changes will be made to these accounts. Joey Rodgers seconded the motion. The motion passed. FOR -3, AGAINST - 0

Brooks Barrett presented a protest from McGinty Family Living Trust Property ID 6318 that was filed late on July 09, 2020. Jim Warren motioned to deny the late protest. Joey Rodgers seconded the motion. The motion passed. FOR -3, AGAINST - 0

The board dismissed the remaining protests that were scheduled for July 10, 2020 as no shows
At 1:37 PM Jim Warren made the motion to dismiss. This was seconded by Josh Bell and passed unanimously.


ARB CHAIRMAN