

July 11, 2024

Clay County Appraisal District (CCAD) Appraisal Review Board (ARB) met at 8:30 am in the Clay County appraisal district office building located at 101 East Omega, Henrietta, Texas. Members present were: Murray Don Dawson, Mike Jackson, and Kathleen Middleton. Also present were Chief Appraiser Lisa Murphy, Office Manager Lisa McLachlan, and Bennett Simpson of Western Valuation.

1. Meeting was called to order at 9:00 am.
2. A quorum was established (3 of 5).
3. Motion to approve minutes from previous session (July 10, 2024) was made by Kathleen Middleton, seconded by Mike Jackson, and passed 3-0-0.
4. No new general information was presented by Chief Appraiser.
5. Upon receiving assurance from Chief Appraiser, Lisa Murphy, that less than 5% of total 2024 property values remain under protest, motion to approve the 2024 Appraisal Roll was made by Mike Jackson, seconded by Kathleen Middleton, and passed 3-0-0.
6. Mike Jackson made a motion, seconded by Kathleen Middleton, to approve 2024 Appraisal Records. Motion passed 3-0-0.
7. All protests scheduled to be heard under Texas Property Tax Code on this date were resolved. A list of those cases is attached.
8. At 4:05 pm, motion to recess until Friday at 8:30 am was made by Mike Jackson, seconded by Kathleen Middleton, and passed 3-0-0.

Murray Don Dawson

Kathleen P. Middleton

2024 Protest Report For Clay County Appraisal District

APPRAISER - -

Protest Number: 202457	Parcel ID: 39854	Protest Status: CLOSE	Appraiser/Action: 4	Protested Value: \$224,990
Owner: P-FAMILY DOLLAR STORE OF TEX		Hearing Date/Time: 7/11/24 9:00 am	Settlement Reason: Protest Withdrawn	
Agent: 116		Notes:	Requested Appraisal District Evidence - By Email	
Protest Number: 2024100	Parcel ID: 3317	Protest Status: CLOSE	Appraiser/Action: 4	Protested Value: \$650,550
Owner: R-GOSSETT IRREVOCABLE TRUST		Hearing Date/Time: 7/11/24 1:00 pm	Settlement Reason: No Show	
Notes:				
Protest Number: 2024102	Parcel ID: 35138	Protest Status: CLOSE	Appraiser/Action: 4	Protested Value: \$418,990
Owner: R-GOSSETT IRREVOCABLE TRUST		Hearing Date/Time: 7/11/24 1:00 pm	Settlement Reason: No Show	
Notes:				
Protest Number: 2024133	Parcel ID: 7357	Protest Status: CLOSE	Appraiser/Action: 4	Protested Value: \$58,710
Owner: R-HOWLING COYOTE PROP LLC		Hearing Date/Time: 7/11/24 9:00 am	Settlement Reason: No Show	
Notes:				
Protest Number: 2024134	Parcel ID: 10145	Protest Status: CLOSE	Appraiser/Action: 4	Protested Value: \$87,920
Owner: R-HOWLING COYOTE PROP LLC		Hearing Date/Time: 7/11/24 9:00 am	Settlement Reason: No Show	
Notes:				
Protest Number: 2024107	Parcel ID: 11435	Protest Status: CLOSE	Appraiser/Action: 4	Protested Value: \$160,340
Owner: R-KESTLER BRANDON & DIANNA		Hearing Date/Time: 7/11/24 1:00 pm	Settlement Reason: Board Order Change	
Notes:				
Protest Number: 2024136	Parcel ID: 7184	Protest Status: CLOSE	Appraiser/Action: 4	Protested Value: \$43,560
Owner: R-MITCHELL MICHAEL A & JESSIC,		Hearing Date/Time: 7/11/24 9:00 am	Settlement Reason: No Show	
Notes:				
Protest Number: 2024135	Parcel ID: 7194	Protest Status: CLOSE	Appraiser/Action: 4	Protested Value: \$227,620
Owner: R-MITCHELL MICHAEL A & JESSIC,		Hearing Date/Time: 7/11/24 9:00 am	Settlement Reason: No Show	
Notes:				
Protest Number: 2024184	Parcel ID: 11360	Protest Status: CLOSE	Appraiser/Action: 4	Protested Value: \$83,840
Owner: P-PRAEGER JR DONALD S REV LI		Hearing Date/Time: 7/11/24 1:00 pm	Settlement Reason: Board Order No Change	
Agent: 502		Notes:	Requested Appraisal District Evidence - By Email	
Protest Number: 2024172	Parcel ID: 39149	Protest Status: CLOSE	Appraiser/Action: 4	Protested Value: \$432,760
Owner: R-SWENSON CLAYTON E		Hearing Date/Time: 7/11/24 4:00 pm	Settlement Reason: No Show	
Notes:				
Protest Number: 202459	Parcel ID: 16113	Protest Status: CLOSE	Appraiser/Action: 4	Protested Value: \$35,270
Owner: P-WELLS FARGO BANK		Hearing Date/Time: 7/11/24 9:00 am	Settlement Reason: Board Order No Change	
Agent: 187		Notes:	Requested Appraisal District Evidence - By Email	

- PROTEST DATA SUMMARY

Parcel Count

Active	0
Withdrawn	1
Settled	0
No Shows	7
Board Order NO Change	2
Board Order Change	1
Joint Motion Disposition of Protest	
Board Order Joint Motion Disposition of Protest	

Total Parcel Count 11

SUMMARY OF 41.41 PROTESTS

Parcel	Int	F	Del Count
Incorrect Appraised (Market) Value	11		1
Value is Unequal Compared To Other Properties	11		0
Property Should Not Be Taxed In Jurisdiction	2		7
Property Should Not Be Taxed In CAD or Tax Unit	0		2
Failure To Send Required Notice	2		1
Exemption Was Denied, Modified or Cancelled	2		0
Ag Use Was Denied, Modified or Cancelled	0		0
Change in use of Land Appraised as Ag/Timber	0		0
Incorrect Appraised or Marke Value of Land Appraised as Ag/Timber	1		0
Owner's Name is Incorrect	2		0
Property Description is Incorrect	2		0
Other	1		0
Temporary Disaster Damage Denied or Modified	0		0
Incorrect Damage Assessment Rating For Temporary Disaster	0		0
Circuit Breaker Limitation Denied, Modified or Cancelled	0		0

Withdrawn
Settled
No Shows
Board Order NO Change
Board Order Change
Joint Motion Disposition of Protest
Board Order Joint Motion Disposition of Protest

SUMMARY OF 25.25 PROTESTS

Parcel	Count
25.25c - Clerical Error Affects Property Owner Liability for Tax Imposed	0
25.25c - Multiple Appraisals of Property in a Tax Year	0
25.25c - Inclusion of Property	0
25.25c - Error of Ownership	0
25.25c - 1 - Error of Omission of Tangible Personal Property	0
25.25d - One Third Over Value	0
25.25d - 1 - One Fourth Over Value	0
25.25h - Incorrect Appraised Value - Joint Motion of Chief & Taxpayer	0
25.25i - Clerical Error Affects Property Owner Liability for Tax Imposed	0
25.25i - Multiple Appraisals of Property in a Tax Year	0
25.25i - Inclusion of Property	0
25.25i - Error of Ownership	0
25.25j - New Owner Acquired Property after Protest Started	0

Total Parcels Protested 11