

## **CLAY COUNTY APPRAISAL REVIEW BOARD MEETING MINUTES**

**May 9, 2023**

Clay County Appraisal District (**CCAD**) Appraisal Review Board (**ARB**) met at 9:00 am in the Clay County appraisal district office building located at 101 East Omega, Henrietta, Texas. Members present were: Murray Don Dawson, Mike Jackson, Tony Deweber, and Martha Bachman. Kathleen Middleton was absent. Also present were Chief Appraiser Lisa Murphy and Office Manager Lisa McLachlan, who is also the Taxpayer Liaison Officer.

**2023-001** A Quorum was established: 4 of 5.

**2023-002** Murray Don Dawson, properly appointed Chairman by order of the Local Administrative District Judge, called the meeting to order at 9:21.

**2023-003** All board members present submitted Statements of Compliance as required by Tax Code Section 5.041 and the Comptroller.

**2023-004** Oath of Office was administered to all members present: Murray Don Dawson, Mike Jackson, Tony Deweber, and Martha Bachman.

**2023-005** Statements of Officer were submitted by all members present: Murray Don Dawson, Mike Jackson, Tony Deweber, and Martha Bachman.

**2023-006** No one from the general public presented a request to address the board.

**2023-007** Minutes from the last meeting, held July 28, 2022 were approved 4-0-0 after motion was made by Mike Jackson and seconded by Martha Bachman.

**2023-008** Code Section 20.25(b) Change Report was approved 4-0-0 after motion was made by Mike Jackson and seconded by Martha Bachman.

**2023-009** There were no corrections to the Appraisal Roll.

**2023-010** Motion that the Board receive the 2023 Appraisal Roll from the Chief Appraiser was made by Martha Bachman, seconded by Mike Jackson, and passed 4-0-0.

**2023-011** Motion was made by Tony Deweber and seconded by Mike Jackson to adopt the same 20 Minute Rule of Order that was used in 2022. Motion passed 4-0-0.

**2023-012** Motion to approve the use of local standards for Open Meetings was made by Mike Jackson, seconded by Martha Bachman, and passed 4-0-0.

**2023-013** Motion allowing for CCAD staff to have ongoing discussions with property owners was made by Mike Jackson, seconded by Martha Bachman, and passed 4-0-0.

**2023-014** Motion to approve CCAD staff acting on behalf of the ARB on certain matters and as ex-officio secretary was made by Mike Jackson, seconded by Martha Bachman, and passed 4-0-0.

**2023-015** Motion to adopt by resolution the Comptroller's Model Hearing Procedures for Appraisal Review Boards as presented with modifications to address each item required in Comptroller Rule 9.805, was made by Mike Jackson, seconded by Martha Bachman, and passed 4-0-0. Each ARB member present then signed the resolution.

**2023-016** Chief Appraiser, Lisa Murphy, gave her report on general information. Each ARB member was given a copy of CCAD Qualified Open-Space Land, Agricultural Use (1-d-1) Beekeeping & Wildlife Management *Qualification & Intensity Guide* to help them prepare for the upcoming protest season.

**2023-017** No official action was taken, but board members agreed to hold the hearings regarding mineral interests on July 10, 2023 and to tentatively plan for the remainder of hearings to be scheduled during the week of July 10 through 14, 2023.

**2023-018** At 10:27 am, motion to recess was made by Mike Jackson, seconded by Marth Bachman, and passed 4-0-0.

**July 10, 2023**

Clay County Appraisal District (**CCAD**) Appraisal Review Board (**ARB**) met at 9:00 am in the Clay County appraisal district office building located at 101 East Omega, Henrietta, Texas. Members present were: Murray Don Dawson, Mike Jackson, Tony Deweber, Martha Bachman, and Kathleen Middleton. Also present were Chief Appraiser Lisa Murphy, Office Manager Lisa McLachlan, who is also the Taxpayer Liaison Officer, as well as David Erickson of Pritchard & Abbott and Bennett Simpson of Western Valuation.

1. Meeting was called to order at 9:07 and a quorum was established.
2. Motion to approve minutes from previous session (May 9, 2023) was made by Mike Jackson, seconded by Martha Bachman, and passed 5-0-0.
3. General information was presented by Chief Appraiser.
4. All protests scheduled to be heard under Texas Property Tax Code on this date were resolved. A list of those cases is attached.
5. Motion to recess until Tuesday at 8:00 am was made by Mike Jackson, seconded by Martha Bachman, and passed 5-0-0.

**July 11, 2023**

Clay County Appraisal District (**CCAD**) Appraisal Review Board (**ARB**) met at 8:00 am in the Clay County appraisal district office building located at 101 East Omega, Henrietta, Texas. Members present were: Murray Don Dawson, Mike Jackson, Tony Deweber, Martha Bachman, and Kathleen Middleton. Tony Deweber was absent from the morning hearings, but present for the afternoon hearings. Also present were Chief Appraiser Lisa Murphy, Office Manager Lisa McLachlan, who is also the Taxpayer Liaison Officer, as well as Bennett Simpson of Western Valuation.

1. Meeting was called to order at 8:04 and a quorum was established.
2. Motion to approve minutes from previous session (July 10, 2023) was made by Kathleen Middleton, seconded by Mike Jackson, and passed 4-0-0.
3. General information was presented by Chief Appraiser.
  - a. Motion to close all No Shows from the previous day was made by Mike Jackson, seconded by Martha Bachman, and passed 4-0-0.
  - b. Motion was made to approve Joint Motions for Agreed Disposition of Protest for PID #'s 37672; 116722; 5835; and 116960 by Kathleen Middleton, seconded by Mike Jackson, and passed 4-0-0.
4. All protests scheduled to be heard under Texas Property Tax Code on this date and one scheduled for July 14 were resolved. A list of those cases is attached.
5. Motion to recess until Wednesday at 8:30 am was made by Kathleen Middleton, seconded by Martha Bachman, and passed 5-0-0.

**July 12, 2023**

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. Martha Bachman arrived at 8:33 and Tony Deweber arrived at 9:00. Also present were Chief Appraiser Lisa Murphy, Office Manager Lisa McLachlan, who is also the Taxpayer Liaison Officer, as well as Bennett Simpson of Western Valuation.

1. Meeting was called to order at 8:30 and a quorum was established.
2. Motion to approve minutes from previous session (July 11, 2023) was made by Mike Jackson, seconded by Kathleen Middleton, and passed 3-0-0.
3. General information was presented by Chief Appraiser.
  - a. Upon receiving a sworn statement from Chief Appraiser, Lisa Murphy, that only 2% of total CCAD property values remain under protest and that Texas Property Tax Code allows for approval of the records if 95% of the total value is not in protest, motion to approve the Appraisal Roll was made by Mike Jackson, seconded by Kathleen Middleton, and passed 3-0-0.
  - b. Motion to close all No Shows from the previous day was made by Mike Jackson, seconded by Kathleen Middleton, and passed 3-0-0.
4. All protests scheduled to be heard under Texas Property Tax Code on this date were resolved. A list of those cases is attached.

At 4:00 pm, motion to recess until Thursday at 8:30 am was made by Mike Jackson, seconded by Martha Bachman, and passed 5-0-0.

**July 13, 2023**

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, Martha Bachman, and Tony Deweber. Kathleen Middleton was absent. Also present were Chief Appraiser Lisa Murphy, Office Manager Lisa McLachlan, who is also the Taxpayer Liaison Officer, as well as Bennett Simpson of Western Valuation.

1. Meeting was called to order at 8:30 and a quorum was established.
2. Motion to approve minutes from previous session (July 12, 2023) was made by Mike Jackson, seconded by Martha Bachman, and passed 4-0-0.
3. General information was presented by Chief Appraiser.
4. All protests scheduled to be heard under Texas Property Tax Code on this date were resolved. A list of those cases is attached.

At 11:35 am, motion to recess until Friday at 8:30 am was made by Mike Jackson, seconded by Tony Deweber, and passed 4-0-0.

**July 14, 2023**

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, Martha Bachman, and Kathleen Middleton. Tony Deweber was absent and Martha Bachman left at noon. Also present were Chief Appraiser Lisa Murphy, Office Manager Lisa McLachlan, who is also the Taxpayer Liaison Officer, as well as Bennett Simpson of Western Valuation.

1. Meeting was called to order at 8:26 and a quorum was established.
2. Motion to approve minutes from previous session (July 13, 2023) was made by Mike Jackson, seconded by Martha Bachman, and passed 4-0-0.
3. General information was presented by Chief Appraiser.
4. All protests scheduled to be heard under Texas Property Tax Code on this date were resolved. A list of those cases is attached. Motion was made by Mike Jackson and seconded by Kathleen Middleton to accept all No Shows from July 13 and July 14. Motion passed 3-0-0.
5. At 4:02 motion was made by Mike Jackson and seconded by Kathleen Middleton to recess until further notice. Motion passed 3-0-0.

**August 14, 2023**

Clay County Appraisal District (**CCAD**) Appraisal Review Board (**ARB**) met at 9:00 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 Martha Bachman. Also present were Chief Appraiser Lisa Murphy, Office Manager Lisa McLachlan, who is also the Taxpayer Liaison Officer, as well as David Erickson and John Rutledge of Pritchard and Abbott.

1. Meeting was called to order at 9:02 and a quorum was established.
2. Motion to approve minutes from previous session (July 14, 2023) was made by Mike Jackson, seconded by Martha Bachman, and passed 3-0-0.
3. No general information was presented by Chief Appraiser.
4. The only protest scheduled to be heard under Texas Property Tax Code on this date, case number 20235014, was resolved by declaration of "No Show". Motion was made by Mike Jackson. seconded by Martha Bachman, and passed 3-0-0.
5. At 9:32 am, motion to recess was made by Martha Bachman, seconded by Mike Jackson, and passed 3-0-0.