

**July 10, 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, Martha Bachman, and Tony Deweber. Kathleen Middleton arrived at noon. Also present were Chief Appraiser Lisa Murphy, Office Manager Lisa McLachlan, and Bennett Simpson of Western Valuation.

1. Meeting was called to order at 8:30 .
2. A quorum was established (4 of 5).
3. Motion to approve minutes from previous session (July 09, 2024) was made by Mike Jackson, seconded by Martha Bachman, and passed 4-0-0.
4. General information was presented by Chief Appraiser.
  - a. Martha Bachman made a motion, seconded by Tony Deweber that Mike Jackson serve as the Single ARB Panel if needed. Motion passed 4-0-0.
  - b. Motion to accept a Joint Motion Agreement on PID 116960 was made by Mike Jackson, seconded by Tony Deweber, and passed 4-0-0.
5. All protests scheduled to be heard under Texas Property Tax Code on this date were resolved. A list of those cases is attached.

At 3:05 pm, ARB recessed until Thursday morning.

*Murray Don Dawson*  
*Kathleen P. Middleton*

# 2024 Protest Report For Clay County Appraisal District

**APPRAISER - -**

Protest Number: 202402	Parcel ID: 4405	Protest Status: CLOSE	Hearing Date/Time: 7/10/24 1:00 pm	Appraiser/Action: 4	Settlement Reason: Board Order Change	Protested Value: \$568,050
Owner: R-WILSON STEPHEN R		Notes:				
Protest Number: 202410	Parcel ID: 7519	Protest Status: CLOSE	Hearing Date/Time: 7/10/24 8:45 am	Appraiser/Action: 4	Settlement Reason: Board Order Change Requested Appraisal District Evidence - By Email	Protested Value: \$4,436,880
Owner: R-SUN NG COYOTE RANCH RV LLC		Notes:				
Agent: 62						
Protest Number: 202424	Parcel ID: 15011	Protest Status: CLOSE	Hearing Date/Time: 7/10/24 1:00 pm	Appraiser/Action: 4	Settlement Reason: Board Order No Change	Protested Value: \$332,950
Owner: R-STANFORD JAMES & GEORGETT		Notes:				
Protest Number: 202436	Parcel ID: 5588	Protest Status: CLOSE	Hearing Date/Time: 7/10/24 10:00 am	Appraiser/Action: 4	Settlement Reason: Board Order No Change	Protested Value: \$156,570
Owner: R-BURCH TIM		Notes:				
Protest Number: 202469	Parcel ID: 116889	Protest Status: CLOSE	Hearing Date/Time: 7/10/24 10:00 am	Appraiser/Action: 4	Settlement Reason: No Show	Protested Value: \$263,300
Owner: R-LENGSFIELD MARGARET		Notes:				
Protest Number: 202470	Parcel ID: 4631	Protest Status: CLOSE	Hearing Date/Time: 7/10/24 10:00 am	Appraiser/Action: 4	Settlement Reason: No Show	Protested Value: \$176,340
Owner: R-LENGSFIELD & BRUMLEY INVES		Notes:				
Protest Number: 202471	Parcel ID: 5073	Protest Status: CLOSE	Hearing Date/Time: 7/10/24 10:00 am	Appraiser/Action: 4	Settlement Reason: No Show	Protested Value: \$216,590
Owner: R-BLUEGROVE FARMS LLC		Notes:				
Protest Number: 202479	Parcel ID: 37626	Protest Status: CLOSE	Hearing Date/Time: 7/10/24 9:10 am	Appraiser/Action: 4	Settlement Reason: Board Order No Change	Protested Value: \$7,420
Owner: P-GAGNE II KENNETH		Notes:				
Protest Number: 2024109	Parcel ID: 4798	Protest Status: CLOSE	Hearing Date/Time: 7/10/24 1:00 pm	Appraiser/Action: 4	Settlement Reason: No Show	Protested Value: \$253,390
Owner: R-TEAGUE JEFFERY KENT		Notes:				
Protest Number: 2024112	Parcel ID: 992	Protest Status: CLOSE	Hearing Date/Time: 7/10/24 10:00 am	Appraiser/Action: 4	Settlement Reason: Board Order No Change	Protested Value: \$435,070
Owner: R-HARVEY DEVON		Notes:				
Protest Number: 2024123	Parcel ID: 37372	Protest Status: CLOSE	Hearing Date/Time: 7/10/24 10:00 am	Appraiser/Action: 4	Settlement Reason: No Show	Protested Value: \$455,170
Owner: R-RODGERS KYLE		Notes:				
Protest Number: 2024140	Parcel ID: 104358	Protest Status: CLOSE	Hearing Date/Time: 7/10/24 9:35 am	Appraiser/Action: 4	Settlement Reason: Board Order No Change	Protested Value: \$99,000
Owner: R-FARABEE MARGARET DIANE		Notes:				

**APPRaiser**

Protest Number: 4140 Parcel ID: 4358 Protest Status: CLOSE  
 Hearing Date/Time: 7/10/24 9:35 am  
 Owner: R-FARABEE MARGARET DIANE  
 Notes:

Appraiser/Action: 4  
 Settlement Reason: Board Order No Change

Protested Value: \$73,800

Protest Number: 2024142 Parcel ID: 2890 Protest Status: CLOSE  
 Hearing Date/Time: 7/10/24 10:00 am  
 Owner: R-RAMSEY R B  
 Notes:

Appraiser/Action: 4  
 Settlement Reason: Board Order Change

Protested Value: \$162,200

Protest Number: 2024191 Parcel ID: 450 Protest Status: CLOSE  
 Hearing Date/Time: 7/10/24 1:00 pm  
 Owner: R-CANON TRISHA L  
 Notes:

Appraiser/Action: 4  
 Settlement Reason: No Show

Protested Value: \$144,030

Protest Number: 2024192 Parcel ID: 15202 Protest Status: CLOSE  
 Hearing Date/Time: 7/10/24 1:00 pm  
 Owner: R-LYDE JEFF & RHONDA  
 Notes:

Appraiser/Action: 4  
 Settlement Reason: Board Order No Change

Protested Value: \$261,080

**- PROTEST DATA SUMMARY**

	Parcel Count
Active	0
Withdrawn	0
Settled	0
No Shows	6
Board Order NO Change	7
Board Order Change	3
Joint Motion Disposition of Protest	
Board Order Joint Motion Disposition of Protest	
<b>Total Parcel Count</b>	<b>16</b>

## SUMMARY OF 4141 PROTESTS

Parcel Count

Withdrawn 0  
 Settled 0  
 No Shows 6  
 Board Order NO Change 7  
 Board Order Change 3  
 Joint Motion Disposition of Protest  
 Board Order Joint Motion Disposition of Protest

Parcel Count

Incorrect Appraised (Market) Value 16  
 Value is Unequal Compared To Other Properties 10  
 Property Should Not Be Taxed In Jurisdiction 0  
 Property Should Not Be Taxed In CAD or Tax Unit 0  
 Failure To Send Required Notice 0  
 Exemption Was Denied, Modified or Cancelled 0  
 Ag Use Was Denied, Modified or Cancelled 0  
 Change in use of Land Appraised as Ag/Timber 0  
 Incorrect Appraised or Markte Value of Land Appraised as Ag/Timber 1  
 Owner's Name is Incorrect 1  
 Property Description is Incorrect 1  
 Other 0  
 Temporary Disaster Damage Denied or Modified 0  
 Incorrect Damage Assessment Rating For Temporary Disaster 0  
 Circuit Breaker Limitation Denied, Modified or Cancelled 1

## 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 16