

# CLAY COUNTY APPRAISAL DISTRICT

## APPRAISAL REVIEW BOARD

### Minutes of July 9, 2025 Meeting

The Clay County Appraisal District (CCAD) Appraisal Review Board (ARB) held a regular meeting on July 9, 2025, at 8:30 AM in the Clay County Appraisal District office building located at 101 E. Omega, Henrietta, Texas. Members present were: Murray Don Dawson, Tony Deweber, Mike Jackson, Kathleen Middleton, and Martha Bachman. Also present were Chief Appraiser Lisa Murphy, Office Manager Kimberly Allen & Bennett Simpson of Western Valuation.

- 1: Murray Don Dawson called the meeting to order at 8:34 AM.
- 2: A quorum was established (5 of 5 members present). Tony Deweber left at 2:45 PM
- 3: Motion by Mike Jackson, seconded by Kathleen Middleton, to approve the minutes from the July 8, 2025 meeting. Motion passed 5-0.
- 4: The Chief Appraiser, Lisa Murphy, reported that omitted or missed property may be subject to back taxation for the years it was not assessed. However, Clay County Appraisal District typically assesses such property only for the year in which it is discovered. She also noted that although shipping containers are moveable, they are considered taxable as improvements when affixed to real property.  
Lisa Murphy read the in the no show parcels: 351, 516, 1052, 1420, 1421, 10129, 12014, 38713, 40037, 117288, 117312, 117391, 500519, 500520, 500521, 500528, 500537, 500538, 502212, 502214, 506494, 521001, 521216, 521233, 521247, 521584, 522155, and 524013.
- 5: Chief Appraiser Lisa Murphy reported that less than 5% of total 2025 property values remain under protest, and all timely filed protests have been resolved. Motion by Mike Jackson, second by Tony Deweber, to approve the 2025 Appraisal Roll. Motion passed 5-0.
- 6: All protests scheduled to be heard under Texas Property Tax Code on this date were resolved. A list of those cases is attached
- 7: At 3:00 PM, a motion to recess was made by Mike Jackson, seconded by Kathleen Middleton. Motion passed 4-0.

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Chairman, Clay County Tax Appraisal Review Board