

NOTICE OF PUBLIC HEARING

OF THE

APPRAISAL REVIEW BOARD

FOR THE

SABINE COUNTY APPRAISAL DISTRICT, TEXAS

NOTICE OF PUBLIC MEETING OF THE APPRAISAL REVIEW BOARD

NOTICE IS HEREBY GIVEN THAT A PUBLIC MEETING OF THE APPRAISAL REVIEW BOARD
OF THE SABINE COUNTY APPRAISAL DISTRICT WILL CONVENE AT

8:30 a.m. on WEDNESDAY, JUNE 22, 2022

IN THE OFFICE OF THE APPRAISAL DISTRICT

1910 WORTH ST. HEMPHILL, TX

The board will hear and determine taxpayer and taxing unit appeals on all matter permitted.

TEX.PROPERTY TAX CODE 41.66

The Appraisal Review Board will be in session on other days.

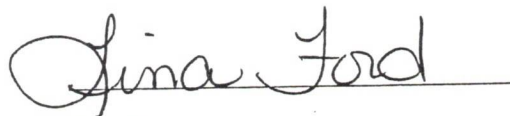
Notice for which will be duly posted, until all timely filed appeals are heard and resolved.

This notice is given pursuant to the Open Meetings Act, Chapter 551 Government Code.

FILED FOR RECORD
AT 9:50 O'CLOCK A M

JUN 14 2022

Jamie Clark
Clerk, County Court, Sabine County
By Bucky Childers DEPUTY



Tina Ford
Chief Appraiser
Sabine County

2022 Sabine County Appraisal Review Board Hearings

June 22, 2022

Appraisal Review Board Members: Chairman Jerry Pickard Jr. Jesse and Michael L. Defee were administered the Oath of Office on Wednesday June 22, 2022. ARB Chairman Jerry Pickard Jr., called the hearings to order at 8:30 am and the hearing proceeded as follows:

9:00am- Karen Fountain- (Case 2022-00122 Protest# 1884-Account R229611)

Mrs. Karen Fountain reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mrs. Fountain stated to the board that the land was inhabitable, it's an unusable strip of land it has gully's and a ravine, and it is landlocked; Mrs. Fountain provide photos to the board to see the conditions of the property. Appraiser Whitney Byley, explained to Mrs. Fountain that the value went up because it's based on the land schedule that is set for the county, anything under 5 acres is priced at \$8,000 per acre. Chief Appraiser, Tina Ford explained to Mrs. Fountain that she would have to petition the court to declare the land to be landlocked. ARB Member, Jesse Watson motion to reduce the acreage to \$5,000 per acre. ARB Chairman Jerry Pickard Jr. second the motion. The motion carried.

Board Decision: Account R229611- Reduce the value from \$\$35,870-\$22,390.

09:30am- Kenneth E. Terry- (Case 2022-00016 Protest# 16803-Account R6008041)

Mr. Terry reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Terry said he would like to have a fair value on the property said his property value increased to 57% in one year. Mr. Terry presented data to the board showing other homes in the neighborhood percentages was lower than his property value and that wasn't fair, ARB Member, Jesse Watson asked him what he thought was a fair value, Mr. Terry stated a 13% increase would be fair to him. Chief Appraisal Tina Ford stated to the board that she reduced part of Mr. Terry's land values because of the springs on his property and presented comparable of other property that was like his home. Mrs. Ford advised the board she spoke with Mr. Terry over the phone and offered him the 2-year settlement statement option on what he paid for the home changing his class from a 6 to a BV5 plus and he declined the offer. ARB Member, Jesse Watson motion to change the class down to a BV5 valued at \$572,840. ARB Member, Michael Defee second the motion. The motion carried.

Board Decision: Account R16803- Change Class from 6 to BV5 Reduce the value from \$666.870-\$572,840.

9:30am- John E & Linda K. Fontenot- (Case# 2022-00024 Protest# 1693-Account# R129231)

Mr. Fontenot reasons for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Fontenot presented the board with copies of evidence of values from everyone around him and he asked the board to change the amount to everyone else. Chief Appraiser Tina Ford advised Mr. Fontenot that his property value did not change over the last 2 years it has been set since 2019 because he was over 65 years of age, because of his homestead Cap he couldn't be taxed on \$33,250. The State require to go up to the Market value except for the Hospital. ARB Member, Jesse Watson motion to allow the appraisal district value stand. ARB Member, Michael Defee second the motion. The motion carried.

Board decision: Account R129231- No change in value.

10:25am-Anderson Whitehead Family PRTN (Case#2022-00034 Protest# 1709-Account R211111 & Protest# 1708-Account R211121)

Anderson Whitehead Family PRTN were represented by Harding & Carbone Inc. their hearing was by Affidavit with evidence received on June 22, 2022. The reasons for protest were

based on one or several of the property reasons: 1) Value is over market; 2) Value is unequal compared with other properties; 3) Property is taxed in the wrong jurisdiction; 4) Failure to send required notices; 5) Exemption was denied, modified, or cancelled; 6) Owner's name is incorrect; 7) Property description is incorrect; 8) Property should not be taxed in this appraisal district or in one or more taxing units; 9) Penalty was assessed. The Affidavit and evidence were presented to the board and reviewed with Chief Tina Ford. Anderson Whitehead stated in their opinion the suggested value should be \$72,160. Mrs. Ford stated to the board that all the values was equal in uniform to other property in the area. ARB Member, Jesse Watson motion to let the values of the appraisal district stand. ARB Chairman, Jerry Pickard Jr. second the motion. The motion carried.
Board Decision: Account# R211111-No change in value. Account# R211121- No change in value.

10:45am- Southside Bank-(Case# 2022-00040 Protest#1742-Account#000151 & Protest# 1708 Account# R008881)

Southside Bank were represented by Alex Pace/Invoke Tax. their hearing was by Affidavit with evidence received on June 22, 2022. ARB Member, Jesse Watson recused himself from making any decision on the protest since he was employed by Southside bank. The reasons for protest were based on one or several of the property reasons: 1) Value is over market; 2) Value is unequal compared with other properties; 3) Property is taxed in the wrong jurisdiction; 4) Failure to send required notices; 5) Exemption was denied, modified, or cancelled; 6) Owner's name is incorrect; 7) Property description is incorrect; 8) Property should not be taxed in this appraisal district or in one or more taxing units; 9) Penalty was assessed. The Affidavit and evidence were presented to the board and reviewed with Chief Appraiser Tina Ford. Mrs. Ford stated to the board they did not provide photos or evidence or comparable. Due to no evidence to support suggested value ARB Chairman Member, Jerry Pickard Jr. motion to allow the appraisal district value stand. ARB Member, Michael Defee second the motion. The motion carried.

Board decision: Account#000151- No change in value. Account# R008881- No change in value.

10:50am-Billy John Sr. Crow-(Case# 2022-00004 Protest#1637-Account#R6017641)

Mr. Crow's reason for protesting that the creek runs through his property from the bottom. Mr. Crow stated that the county put in a culvert that cuts through the middle of their property and they can't do anything to their property. The ARB asked Mr. Crow did he have pictures to show proof of the creek and the gully's, they said was running through their property Mr. said they did not have any photos. Chief Appraisal Tina Ford explained to Mr. & Mrs. Crow that there were no changes to their land taxes until 2021 when the land schedule changed to \$8,000 per acre. ARB Member, Jesse Watson motion to let the values of the appraisal district stand. ARB Chairman, Jerry Pickard Jr. second the motion. The motion carried.

Board decision: Account#R6017641- No change in value.

11:30am- 4P Family Limited Partnership-(Case# 2022-00050 Protest#1761-Account#R203781)

1) Value is over market; 2) Value is unequal compared with other properties; 3) Property is taxed in the wrong jurisdiction; 4) Failure to send required notices; 5) Exemption was denied, modified, or cancelled; 6) Owner's name is incorrect; 7) Property description is incorrect; 8) Property should not be taxed in this appraisal district or in one or more taxing units; 9) Penalty was assessed. The Affidavit and evidence were presented to the board and reviewed with Chief Appraiser Tina Ford

ARB Member, Jesse Watson motion to let the values of the appraisal district stand. ARB Chairman, Jerry Pickard Jr. second the motion. The motion carried. No Affidavit.

Board decision: Account#000151- No change in value. Account#R203781

Garcia Ramon-(Case# 2022-00050 Protest#1760-Account#R119961

1) Value is over market; 2) Value is unequal compared with other properties; 3) Property is taxed in the wrong jurisdiction; 4) Failure to send required notices; 5) Exemption was denied, modified, or cancelled; 6) Owner's name is incorrect; 7) Property description is incorrect; 8) Property should not be taxed in this appraisal district or in one or more taxing units; 9) Penalty was assessed. There were no written affidavit or evidence presented to the board. ARB Member, Jesse Watson motion to let the values of the appraisal district stand. ARB Chairman, Jerry Pickard Jr. second the motion. The motion carried. No Affidavit

Board decision- Account#R119961- No change in value.

Kinney Clifford A & Marilyn--(Case# 2022-00050 Protest#1738-Account#R6008131

1) Value is over market; 2) Value is unequal compared with other properties; 3) Property is taxed in the wrong jurisdiction; 4) Failure to send required notices; 5) Exemption was denied, modified, or cancelled; 6) Owner's name is incorrect; 7) Property description is incorrect; 8) Property should not be taxed in this appraisal district or in one or more taxing units; 9) Penalty was assessed. The Affidavit and evidence were presented to the board and reviewed with Chief Appraiser Tina Ford. Tina advised the board that the Clifford's added a gazebo on their property. Mr. Clifford there was structure and land increase to a BV5 with a high classification and a FR5. ARB Member, Jesse Watson motion to set the depreciation to 11% across the board. ARB Chairman, Jerry Pickard Jr. second the motion. The motion carried.

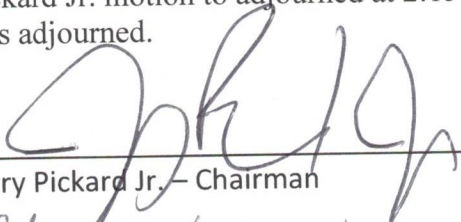
Board decision: Account#R6008131. Reduce the value from \$287,980-\$286,250

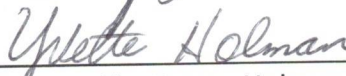
11:45am- Gary R. & Debra Parks--(Case# 2022-00005 Protest#1639-Account#R6032363

Mr. Parks reasons for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Parks stated to the board that his house cost \$193,000 and is valued at \$250,000 and don't think the house was worth that much. Chief Appraisal, Tina Ford explained to Mr. Parks that the total value of his home and land was \$226,840 not \$250,000; she also told him that in 2019 his home was valued at \$98,890; 2020- \$214,80 and 2021-\$218,840. Mrs. Ford presented comparable to the board of other homes that were valued about the same as Mr. Parks home. ARB Chairman, Jerry Pickard Jr. motion to let the values of the appraisal district stand. ARB Member, Jesse Watson second the motion. The motion carried.

Board decision: Account#R6032363- No change in value.

This concluded the Appraisal Review Board hearing for June 22, 2022. ARB Chairman Jerry Pickard Jr. motion to adjourned at 2:15 pm ARB Member Jesse Watson second and the meeting was adjourned.


Jerry Pickard Jr. - Chairman


Prepared by Yvette Holman