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 THURSDAY, JUNE 20, 2024

IN THE OFFICE OF THE APPRAISAL DISTRICT

1910 WORTH ST. HEMMPHILL, 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.

Tina Ford Chief Appraiser

Sabine County

FILED FOR RECORD
ATSIOO O'CLOCK A M

Clark, Sounty Court, Sabine County

2024 Sabine County Appraisal Review Board Hearings June 20, 2024

8:50am-AP2 Properties(Dewanda Kelone)-(Case#2024-00105-Account#R172451-Protest#2889)

Mrs. Dewanda reason to protest was the value is over market value/value is unequal when compared with other properties. Appraisal Sandra Helander explained to Mrs. Kelone that she emailed her a settlement but did not she did not receive and answer from her. Chairman Jesse Watson motion to put a 10% function on the 1st 3-line items. Pamela Havron second the motion all was in favor. The motion carried. **Board Decision:** Account#172451-Adjusted the value from \$221,500 to \$193,930.

9:05am-James Platt-(Case#2024-00270-Account#R208121-Protest#3078)

Mr. Platt reason to protest was the value is over market value/value is unequal when compared with others. Mr. Platt wanted to know why he did not have a homestead on his home. Appraiser Sandra Helander explained to Mr. Platt that he can have one but it has to be his primary residence, she also explained to him that the mobile homes in the county went up 50% this year. Chairman Jesse Watson motion to allow the Appraisal District values to stand. Mr. Bailey second the motion all was in favor. The motion carried. Board Decision: No change.

9:20-Kenneth Baldwin-Case# 2024-00313-Account#R159061-Protest#3130)

Mr. Baldwin reason to protest was the value is over market value/value is unequal when compared with others. Appraiser Sandra Helander explained to Mr. Baldwin that his mobile home was depreciated at 70% already. The amount went up 50% all over the county. Chairman Jesse Watson motion to put 40% depreciation on line item 3 and a 50% functional. Mr. Bailey second the motion, all was in favor. The motion carried. **Board Decision: Adjusted the value from \$43,750 to \$38,740.**

9:42am-William & Gladys Tatum-(Case#2024-00375-Account#R27251-Protest#3196).

Mr. Tatum reason to protest was the value is over market value/value is unequal when compared with others. His land went from \$75,000 to \$113,000. Chief Appraiser Tina Ford explained to Mr. Tatum that land went up because of sales of land & the appraisal district have to stay within 100% market value for what it is selling for. Chairman Jesse Watson motion to allow the Appraisal District values to stand. Mr. Bailey second the motion, all was in favor. The motion carried. **Board Decision: No Change.**

$11:05 am-Thomas\ \&\ Belinda\ Culpepper-(Case \#2024-00231-Account \#R133261-Protest \#3033).$

Mr. Culpepper reason to protest was the value is over market value/value is unequal when compared with others. Mr. Culpepper said it shows that he has two homes when he only owns one. Chief Appraiser Tina Ford explained to him that when you add something onto your house it is called a add-on. Chairman Jesse Watson motion to allow the appraiser district values to stand. Mrs. Havard section the motion all was in favor. The motion carried. **Board Decision: No Change**.

11:50am-Community National Bank C/O Mrs. Maritess Schilsky & Ronald Woods-(Case#2024-00237-Account#R6020971-Protest#3039).

Mrs. Schilsky reason to protest was the value is over market value/value is unequal when compared with others. She said she had a realtor to appraiser her property and has not done anything to the property She was over 65-year-old. Appraiser Sandra Helander explained to her that the trailer was removed and she suggest to combine the one acre back to 15.293 acres. Sandra said the appraisal district have to be within 100% of market value. Chairman Jesse Watson motion to allow the Appraisal District suggestions to stand. Mrs. Havron second the motion, all was in favor. The motion carried. **Board Decision: Property was combined.**

11:50am-Community National Bank C/O Mrs. Maritess Schilsky & Ronald Woods-(Case#2024-00237-Account#R49091-Protest#3040).

Mrs. Schilsky reason to protest was the value is over market value/value is unequal when compared with others. She said she had a realtor to appraiser her property and has not done anything to the property She was over 65-year-old. Appraiser Sandra Helander explained to her that the trailer was removed and she suggest to combine the one acre back to 15.293 acres. Sandra said the appraisal district have to be within 100% of market value. Chairman Jesse Watson motion to allow the Appraisal District suggestions to stand. Mrs. Havron second the motion, all was in favor. The motion carried. **Board Decision: Property was combined.**

1:25pm-Mr. RM& Voncille Pilcher-(Case#2024-00273-Account#R59381-Protest#3083).

Mr. Pilcher reason to protest was the value is over market value/value is unequal when compared with others. Mr. Pilcher said he has a 1998 mobile home; he said he has an old mobile home that he uses for a storage building. He said his land and structure increased. Appraiser Whitney Byley explained to him that the appraisal district has been failing their PBS values. Mrs. Byley told him she could adjust the wood deck and the roof. Mr. Pilcher said the porch collapsed its being used for storage. Whitney explained to him that every mobile home in the went up per square ft. Chairman Jesse Watson motion to change depreciation to 60% and change the wood deck to DW1R. Mr. Bailey second the motion, all was in favor. The motion carried. **Board Decision: Adjust the value from \$39,740 to \$30,240.**

$1: 42 pm\text{-}Kashia\ Askew-(Case \#R 2024-00271\text{-}Account \#R 185971\text{-}Protest \#3081).$

Mrs. Askew reason to protest was the value is over market value/value is unequal when compared with others. Mrs. Askew explained to the board that the ceiling in the living room was leaking. Appraisal Sandra Helander explained to her that the appraisal district has to be within 100% market value. Chairman Jesse Watson motion to allow the appraisal district value to stand. Mrs. Havron second the motion, all was favor. The motion carried. **Board Decision: No Change.**

12:55pm-Jason Barnett-(Case#2024-00278-Account#R103161-Protest#3094).

Mr. Barnett reason to protest was the value is over market value/value is unequal when compared with others. Mr. Barnet said he was classified and being on waterfront and he was not on the waterfront. Appraiser Whitney Byley explained to him that he did not have the 15% charge on him for the waterfront. She told him that everyone was equal to him in the subdivision. Chairman Jesse Watson motion to allow the appraisal district values to stand. Mrs. second the motion, all was in favor. The motion carried. **Board Decision: No Change.**

2:23pm-Dennis Sears Est. C/O: Ray Dennis-Written Affidavit-(Case#2024-00226-Account#R44191-Protest#3024). Mr. Dennis reason to protest was the value is over market value/value is unequal when compared with others. All board members read the written affidavit. Tina Ford said the structure fees changed due to land sales. ARB Chairman Jesse Watson motion to allow the appraisal district values to stand. Mrs. Havron second the motion, all was in favor. The motion carried. Board Decision: No Change.

${\bf 2:35pm\text{-}Robert\ Thomas\text{-}(Case \#2024\text{-}00234\text{-}Account \#R45711\text{-}Protest \#3036)}.}$

Mr. Thomas reason to protest was the value is over market value/value is unequal when compared with others. Tina explained to Mr. Thomas that the appraisal district bases their values on sales, and they have to be within 100% market value. ARB Chairman Jesse Watson motion to allow the appraisal district values to stand. Mr. Bailey second the motion, all was favor. The motion carried. **Board Decision: No Change.**

3:40pm-Tiffanie Akins-C/O Texas Tax Reduction: Attn: Ross-Written Affidavit-(Case#2024-00137-Account#R70381-Protest#2926). Mr. Ross reason to protest was the value is over market value/value is unequal when compared with others. The STG3 was corrected to SDR3. ARB Chairman Jesse Watson motion to allow the appraisal district values to stand. Mr. Bailey second the motion, all was in favor. The motion carried. Board Decision: No Change.

- 3:54pm-Suzie Davenport-C/O- O'Connor & Associates-(Case#2024-00102-Account#R142091-Protest#2884). Mrs. Davenport reason to protest was the value is over market value/value is unequal when Appraiser Sandra Helander said her improvements decreased by \$10 and land compared with others. increased based on the sales for the entire Subdivision. ARB Chairman Jesse Watson motion to allow the appraisal district values to stand. Mr. Bailey second the motion, all was in favor. The motion carried. Board Decision: No Change.
- Tax-(Case#2004-00033-Account#R5570-Rutledge-C/O-Century **Property** 4:00pm-Weaver Protest#2780). Mrs. Rutledge reason to protest was the value is over market value/value is unequal when compared with others. There was an increase in structure and land. Appraiser Sandra Helander said the brick house has an 29% depreciation and the class is a BV3+. Mrs. motion to allow the appraisal district values to stand ARB Chairman Jesse Watson second the motion, all was in favor. The motion carried. Board Decision: No change. Market value \$240,930.
- 4:20pm-Pineland AHC LLC-C/O-Lane Property Tax Advocates- Written Affidavit-(Case#2024-00083-Account#P213631-Protest#2856). Pineland AHC LLC reason to protest was the value is over market value/value is unequal when compared with others. The rent house as you come into the RV Park. Appraiser Sandra Helander explained that the value increased. ARB Chairman Jesse Watson motion to allow the appraisal district values to stand. Mr. Bailey second the motion, all was in favor. The motion carried. Board Decision: No change. Market value \$80,310.
- 4:20pm-Pineland AHC LLC-C/O-Lane Property Tax Advocates- Written Affidavit-(Case#2024-00083-Account#P213631-Protest#2856). Pineland AHC LLC reason to protest was the value is over market value/value is unequal when compared with others. Appraiser Sandra Helander explained that the value on mobile homes increased throughout the county. ARB Chairman Jesse Watson motion to allow the appraisal district values to stand. Mr. Bailey second the motion, all was in favor. The motion carried.

Board Decision: No change. Market value \$11,620.00

- 4:20pm-Pineland AHC LLC-C/O-Lane Property Tax Advocates- Written Affidavit-(Case#2024-00083-Account#P220091-Protest#2857). Pineland AHC LLC reason to protest was the value is over market value/value is unequal when compared with others. 1994 mobile values increased about \$4,800. Appraiser Sandra Helander explain to the board that all mobile homes in the county increased because of sales. ARB Chairman Jesse Watson motion to allow the appraisal district value to stand. Mrs. second the motion, all was in favor. The motion carried. Board Decision: No Change. Market value \$18,500.
- 4:20pm-Pineland AHC LLC-C/O-Lane Property Tax Advocates- Written Affidavit-(Case#2024-00083-Account#P242941-Protest#2861). Pineland AHC LLC reason to protest was the value is over market value/value is unequal when compared with others. Think the value should be \$6,193 for a 1998 mobile home. Appraiser Sandra Helander explain to the board that all mobile homes in the county increased because of sales. ARB Chairman Jesse Watson motion to allow the appraisal district value to stand, Mrs. second the motion, all was in favor. The motion carried. Board Decision: No change. Market value \$17,270.
- 4:20pm-Pineland AHC LLC-C/O-Lane Property Tax Advocates- Written Affidavit-(Case#2024-00083-Account#R29071-Protest#2863). Pineland AHC LLC reason to protest was the value is over market value/value is unequal when compared with others. It is on a 12.424-acre trat it has storage units 36 RV Hookup; owner think the value should be \$105,303. Appraiser Sandra Helander explain to the board that the value increased because of R.V. hookup. ARB Chairman Jesse Watson motion to allow the appraisal district values to stand. Mr. Bailey second the motion, all was in favor. The motion carried. Board Decision: No change. Market value \$375.030.

- 4:20pm-Pineland AHC LLC-C/O-Lane Property Tax Advocates- Written Affidavit-(Case#2024-00083-Account#P185191-Protest#2855). Pineland AHC LLC reason to protest was the value is over market value/value is unequal when compared with others. Appraiser Sandra Helander said there was an increase to all mobile homes in the county. ARB Chairman Jesse Watson motion to allow the appraisal district values to stand. Mrs. Havron second the motion, all was in favor. The motion carried. Board Decision: No change. Market value \$7,150.
- 4:20pm-Pineland AHC LLC-C/O-Lane Property Tax Advocates- Written Affidavit-(Case#2024-00083-Account#P242131-Protest#2860). Pineland AHC LLC reason to protest was the value is over market value/value is unequal when compared with others. Appraiser Sandra Helander explained that mobile homes increased throughout the county. ARB Chairman Jesse Watson motion to allow the appraisal district values to stand. Mrs. second the motion, all was in favor. The motion carried. Board Decision: No change. Market value \$21,800.
- 4:20pm-Pineland AHC LLC-C/O-Lane Property Tax Advocates- Written Affidavit-(Case#2024-00083-Account#P227021-Protest#2859). Pineland AHC LLC reason to protest was the value is over market value/value is unequal when compared with others. Appraiser Sandra Helander explained that mobile homes increased throughout the county. ARB Chairman Jesse Watson motion to allow the appraisal district values to stand. Mr. Bailey second the motion, all was in favor. The motion carried. Board Decision: No change. Market value \$26,120.
- 4:20pm-Pineland AHC LLC-C/O-Lane Property Tax Advocates- Written Affidavit-(Case#2024-00083-Account#P2220101-Protest#2858). Pineland AHC LLC reason to protest was the value is over market value/value is unequal when compared with others. Appraiser Sandra Helander explained that mobile homes increased throughout the county. ARB Chairman Jesse Watson motion to allow the appraisal district values to stand. Mrs. Havron second the motion, all was in favor. The motion carried. Board Decision: No change. Market value \$14,750.

This concluded the Appraisal Review Board hearing for June 20, 2024. ARB Chairman Jesse Watson motion to adjourned at 5:00pm ARB Member Mrs. Havron second the motion and the meeting was adjourned.