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 MONDAY, JUNE 17, 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 AT 8:00 O'CLOCK A M

Clerk, Sounty Court Sabine County
BY

2024 Sabine County Appraisal Review Board Hearings June 17, 2024

Appraisal Review Board Members: Chairman Jesse Watson and William Bailey & Pamela Havron were administered the Oath of Office on Monday June 17, 2024. ARB Chairman Jesse Watson, called the hearings to order at 8:30 am and the hearing proceeded as follows:

8:30am- Devillier Georgette- (Case# 2024-00003- Account# P6024544- Protest# 2741)

Mrs. Devillier reason for protest was incorrect appraised (market) value and unequal compared with other properties. ARB Chairman Jesse Watson motion to put an 80% depreciation on the deck. Mr. Bailey second the motion, all was in favor. The motion carried.

Board Decision: Account number P#6024544- Adjust Mobile Home from\$43,960 to \$43,120.

8:45am-Jurney Thomas-(Case#2024-00007-Account#R224521-Protest#2746)

Mr. Jurney reason for protest was value is over market value/value is unequal when compared with other properties, property should not be taxed in 305 Southwood Dr. Chief Appraiser Tina Ford explained to Mr. Jurney that his taxes were locked in and that the value of the AG went up his land is \$5,761, and his home was an FR 2 which is a lower category the upstairs was is classified as a story. Improvement was \$116,870. ARB Chairman Jesse Watson motion to change class to an FR2 on the residence & Metal Shed, Mr. William Bailey second the motion, all was favor. The motion carried. **Board Decision:** Account#R224521-Adjust House & Improvements from\$283,730 to \$262,200.

9:00am-Olsen Robert-(Case#2024-22254-Account#R62021-Protest#2804)

Mr. Olsen reason for protest was the value is over market value/value is unequal when compared with other properties, Chairman Jesse Watson motion to allow the appraisal district value to stand. William Bailey second the motion, all was in favor motion carried. **Board Decision:** Account#R62021- No change. Market value \$111,860.

9:35am-Tootle Terry-(Case#2024-00169-Account#R6002721-Protest#2959)

Mr. Tootle reason to protest was the value is over market value/value is unequal when compared with other properties. He said a pipeline was running through his property and that his property was vandalized, Mr. Tootle submitted photos to the ARB. Chief Appraiser Tina Ford suggested to increase the functional to 60% on the building and \$74,830 on the improvement only. Chairman Jesse Watson motion to allow the Appraisal District suggestions to stand. William Bailey second the motion, all was in favor, motion carried. Board Decision: Account#R6002721 Adjust improvements from \$180320 to \$112060.

9:50a-Marshall Luvanna-(Case#2024-00023-Account#R64001-Protest#2768)

Mrs. Marshall reason to protest was the value is over market value/value is unequal when compared with other properties. Mrs. Marshall said that she had 3.464 acres, she said the land went up from \$5,000 to \$10,000 per acre. Chief appraisal Tina Ford advised her that land has went up. Chairman Jesse Watson motion to allow the appraisal district value to stand. William Bailey second the motion all was in favor, motion carried. **Board Decision:** Account#R64001-No change. Market value \$34,640.

9:55am-Lynard Stout & Cheryl All-(Case#2024-00073-Account#R244151-Protest#2842)

Mr. Stout reason to protest was the value is over market value/value is unequal when compared with other properties. Mr. Stout advised the board that he has not made any improvements to his home and his taxes went up. Chairman Jesse Watson motion to put a 60% depreciate on the first 3-line items. Mr. Bailey second the motion all was in favor motion carried. **Board Decision:** Account#R244151-Adjust the value from \$153,520 to \$151,740.

11:15am-James Riley-(Case#2024-00025-Account#R6002221-Protest#2772)

Mr. Riley reason for protest was the value is over market value/value is unequal when compared with other properties. Mr. Riley explained to the board that he has not done anything to the cabin he said it was built in 1985. He has a window unit and the cabin has a pier and beam foundation. Appraiser Sandra Helander explained to Mrs. Riley that he had a chain across his property and she could not get into his property. Chairman Jesse Watson motion to remove Central Heat line-item from the account. Mr. Bailey second the motion all was in favor, motion carried. **Board Decision:Account#R6002221- Adjusted the value from \$154,250 to \$153,060.**

11:20am-John Daigle & Dana-(Case#2024-00139-Account#R103181-Protest#2928)

Mr. Daigle reason to protest was the value is over market value/value is unequal when compared with other properties. Mr. Daigle explained to the board that taxes increased on his 1978 mobile home that is 50 yrs. Old. He said he has not done any improvements, only painted it and added onto the back porch. Appraiser Whitney Byley explained to Mr. Daigle that there was an increase on the mobile homes and in our county, we are failing our maps because the values are low. Chairman Jesse Watson motion to allow the appraisal district values to stand. **Board Decision:** No change. Market value \$25,540.

11:30am-Mark William-(Case#2024-00170-Account#R154101-Protest#2960)

Mr. Williams reason to protest was the value is over market value/value is unequal when compared with other properties. Mr. Williams explained to the board that went up about \$30,000 every year. Appraiser Byley suggested to classify the house as incomplete or a functional of 90% on item one. Chairman Jesse Watson motion to accept the suggestion from the appraisal district, Mr. Bailey second the motion all was in favor, motion carried. **Board Decision: Adjusted the value from \$241,950 to \$180,940.**

11:48am-Rafael & Ruth Chirolla-(Case#2024-00017-Account#R40231-Protest#2759)

Mr. Chirolla reason to protest was the value is over market value/value is unequal when compared with other properties. Appraiser Whitney Byley explained to Mr. Chirolla that the market sales were 5% over or under per the state. She told him because he was over 65, he was locked in for the County and School taxes. If he combines his 2.025 acres with his homestead that would lower his taxes some. Mr. Chirolla agreed to combine his property with his homestead. Chairman Jesse Watson motion to allow the appraisal district suggestion to stand. Mr. Bailey second the motion all was in favor motion carried. **Board Decision:** Account#R40231-Combined 2.025 acres. Market value \$520,170.

11:48am- Rafael & Ruth Chirolla-(Case#2024-00017-Account#R205611-Protest#2758)

Mr. Chirolla reason to protest was the value is over market value/value is unequal when compared with other properties. After speaking with the Appraiser Mr. Chirolla request to combine this property with the above account. Jesse Watson motion to allow the appraisal district suggestion to stand. Mr. Bailey second the motion all was in favor motion carried.

Board Decision: Account#R40231-Combined 2.025 acres to the above account. Market value \$20,250

3:00pm-Travis Loftin-(Case#2024-00197-Account#R102071-Protest#2992)

Mr. Loftin reason to protest was the value is over market value/value is unequal when compared with other properties. Sandra explained to Mr. Loftin that the state said we have to be 100% market value. We had a schedule increase in 2023. The hospital is the only one that can change. Chairman Jesse Watson motion to allow the appraisal district value to stand. Mr. Bailey second the motion all was in favor, motion carried. **Board Decision:** Account#R102071-No change. Market value \$343,590.

3:25pm-Carrie & James Pike-(Case#2024-00085-Account#R206191-Protest#2867)

Mr. Pike reason to protest was the value is over market value/value is unequal when compared with other properties. Chief Appraiser Tina Ford explained to Mr. Pike that the R.V. hookups increased, and that everyone hookup went up. Chairman Jesse Watson motion to allow the appraisal district value to stand. Mr. Bailey second the motion all was in favor, motion carried. **Board Decision:Account#R206191- No change.** Market value \$219,200.

3:30pm-Jaron & Laura Sessions-(Case#2024-00009-Account#R12361-Protest#2748)

Mr. Sessions reason to protest was the value is over market value/value is unequal when compared with other properties. Mr. Sessions said that he had issues inside his home and that it was built in 1918. Chairman Jesse Watson motion to put a 25% function and a 25% depreciation on it. Mr. Bailey second the motion all was in favor motion carried.

Board Decision: Account#R12361. Market value \$78,560.

3:30pm-Jaron & Laura Sessions-(Case#2024-00009-Account#R02511-Protest#2749)

Mr. Sessions reason to protest was the value is over market value/value is unequal when compared with other properties. Mr. Sessions explained to the board that home on Italy street was worth more less than it was appraised for, he said the main sewer line on the city street, all the floors were rotten, it needed a new roof it was 22 yrs old. Appraiser Sandra Hellander suggested to put a 25% function on it. Chairman Jesse Watson motion to put a 90% function on the first 3-line items. Mr. Bailey second the motion, all was in favor motion carried. **Board Decision:** Account#R02511. Market value \$24,540.

This concluded the Appraisal Review Board hearing for June 17, 2024. ARB Chairman Jesse Watson motion to adjourned at 3:45pm ARB Member William Bailey second the motion and the meeting was adjourned.