

**GREGG APPRAISAL DISTRICT  
APPRAISAL REVIEW BOARD  
MINUTES**

The Appraisal Review Board of the Gregg Appraisal District met Thursday, June 27, 2019,  
At 8:30 a.m. at 4367 W Loop 281, Longview, Texas with a quorum to wit:

Members Present: Trudy Godsey, Chairman  
Oscar Polk, Secretary  
Darlene McCray, Member  
Joel Smith, Member  
Pam DeCeault, Member  
Robyn Kemp, Member  
Kirk Henderson, Member  
Harold LeTourneau, Member

Members Absent: Jon Cromer, Member,

Also present were: Libby Neely, Chief Appraiser  
Mark Cormier  
Patti Coppedge.  
Kenneth Hitt  
Josh Payne  
Sheena Butler  
Shannon Mahan  
Doug May  
Rebecca Gay  
Debi Holderby  
Stephanie Bennett

**AGENDA ITEM #1: CALL TO ORDER**

Chairman Godsey, called the meeting to order.

**AGENDA ITEM #2: DETERMINATION OF QUORUM**

Chairman Godsey, determined there was a quorum present.

**AGENDA ITEM #3: CONSIDER APPROVAL OF MINUTES**

No minutes to approve

**AGENDA ITEM #4: PUBLIC HEARINGS ON TAXPAYER PROTESTS**

***The following protests were heard and recommendations made by Panel A.  
Decisions were made by the full board***

Trudy Godsey-Chairman  
Pamela DeCeault-Member  
Kirk Henderson-Member  
Harold LeTourneau-Member

**2019-677, 678, 679-BLAKE FURNITURE-76284, 87630, 103728-TELEPHONE  
CONFERENCE**

DeCeault-Made a motion, on the matter of incorrect appraised (market) value and the value is unequal compared with other properties, that the value is correct, the property is not unequal, to set the value to \$166,320 on 76284. The matter of Other, was not specified.

2<sup>nd</sup>-Godsey

Vote: Yes-DeCeault, Godsey, LeTourneau, McCray, Polk, Smith, Kemp Recused-Henderson  
Absent-Cromer

DeCeault-Made a motion, on the matter of incorrect appraised (market) value and the value is unequal compared with other properties, that the value is correct, the property is not unequal, to set the value to \$209,360 on 87630. The matter of Other, was not specified.

2<sup>nd</sup>-Godsey

Vote: Yes-DeCeault, Godsey, LeTourneau, McCray, Polk, Smith, Kemp Recused-Henderson  
Absent-Cromer

DeCeault-Made a motion, on the matter of incorrect appraised (market) value and the value is unequal compared with other properties, that the value is correct, the property is not unequal, to set the value to \$816,330 on 103728. The matter of Other, was not specified.

2<sup>nd</sup>-Kemp

Vote: Yes-DeCeault, Godsey, LeTourneau, McCray, Polk, Smith, Kemp Recused-Henderson  
Absent-Cromer

**2019-2138-ARBY'S-1210717-WRITTEN TESTIMONY**

DeCeault-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$177,460, on the matter of value is unequal, that it is not unequal, on the matter of it is taxed in the wrong jurisdiction, that it is not in the wrong jurisdiction, on the matter of failure to send required notice, that the notice was sent, on the matter of exemption was denied, modified, or cancelled, that the exemption was not denied, on the matter of name is incorrect that the owner's name is correct, on the matter of property description is incorrect, that the property description Is correct, on the matter of property should not be taxed in this appraisal district, that the property should be taxed in this appraisal district, on the matter of penalty was assessed, that there was no penalty assessed.

2<sup>nd</sup>-Godsey

All Members Voted Yes

**2019-2580-NEWPARK DRILLING FLUIDS LLC-982527-WRITTEN TESTIMONY**

DeCeault-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$1,460,250

2<sup>nd</sup>-McCray

All Members Voted Yes

**2019-2680-BED BATH BEYOND #1365-1172123-WRITTEN TESTIMONY**

DeCeault-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$1,317,340

2<sup>nd</sup>-McCray

All Members Voted Yes

**2019-1181-UNITED RENTALS-1171693-WRITTEN TESTIMONY**

DeCeault-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$904,440, on the matter of value is unequal, that it is not unequal, on the matter of it is taxed in the wrong jurisdiction, that it is not in the wrong jurisdiction, on the matter of failure to send required notice, that the notice was sent, on the matter of exemption was denied, modified, or cancelled, that the exemption was not denied, on the matter of name is incorrect that the owner's name is correct, on the matter of property description is incorrect, that the property description Is correct, on the matter of property should not be taxed in this appraisal district, that the property should be taxed in this appraisal district, on the matter of penalty was assessed, that there was no penalty assessed.

2<sup>nd</sup>-McCray

All Members Voted Yes

**2019-1187-UNITED RENTALS-1531933-WRITTEN TESTIMONY**

DeCeault-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$1,110,530, on the matter of value is unequal, that it is not unequal, on the matter of it is taxed in the wrong jurisdiction, that it is not in the wrong jurisdiction, on the matter of failure to send required notice, that the notice was sent, on the matter of exemption was denied, modified, or cancelled, that the exemption was not denied, on the matter of name is incorrect that the owner's name is correct, on the matter of property description is incorrect, that the property description Is correct, on the matter of property should not be taxed in this appraisal district, that the property should be taxed in this appraisal district, on the matter of penalty was assessed, that there was no penalty assessed.

2<sup>nd</sup>-Godsey

All Members Voted Yes

**2019-HARBOR FREIGHT TOOLS #61-114093-WRITTEN TESTIMONY**

DeCeault-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$513,750, on the matter of value is unequal, that it is not unequal, on the matter of it is taxed in the wrong jurisdiction, that it is not in the wrong jurisdiction, on the matter of failure to send required notice, that the notice was sent, on the matter of exemption was denied, modified, or cancelled, that the exemption was not denied, on the matter of name is incorrect that the owner's name is correct, on the matter of property description is incorrect, that the property description Is correct, on the matter of property should not be taxed in this appraisal district, that the property should be taxed in this appraisal district, on the matter of penalty was assessed, that there was no penalty assessed.

2<sup>nd</sup>-McCray

All Members Voted Yes

**2019-1169-HERC RENTALS-78385-WRITTEN TESTIMONY**

DeCeault-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$1,422,140, on the matter of value is unequal, that it is not unequal, on the matter of it is taxed

in the wrong jurisdiction, that it is not in the wrong jurisdiction, on the matter of failure to send required notice, that the notice was sent, on the matter of exemption was denied, modified, or cancelled, that the exemption was not denied, on the matter of name is incorrect that the owner's name is correct, on the matter of property description is incorrect, that the property description is correct, on the matter of property should not be taxed in this appraisal district, that the property should be taxed in this appraisal district, on the matter of penalty was assessed, that there was no penalty assessed.

2<sup>nd</sup>-McCray

All Members Voted Yes

**2019-1063, 1065, 1066- CHICK-FIL-A-92258, 979574, 979818-WRITTEN TESTIMONY**

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$566,900 on 92258, \$471,810 on 979574 and \$153,150 on 970818.

2<sup>nd</sup>-McCray

All Members Voted Yes

**2019-1068-LIDS #5960-203088-WRITTEN TESTIMONY**

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$84,450.

2<sup>nd</sup>-McCray

All Members Voted Yes

**2019-1067-JOURNEYS SHOE STORE #759-110730-WRITTEN TESTIMONY**

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$205,190.

2<sup>nd</sup>-McCray

All Members Voted Yes

**2019-1069-JOURNEYS KIDZ-1185545-WRITTEN TESTIMONY**

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$105,790.

2<sup>nd</sup>-McCray

All Members Voted Yes

**2019-2174, 2179-CEFCO-1160707, 1161598-WRITTEN TESTIMONY**

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value, value is unequal compared with other properties and any other actions of the Chief Appraiser or CAD that adversely affects the owner, that the value is correct, the property is not unequal and no other actions adversely affect the owner, to set the value to \$33,520 on 1161598.

2<sup>nd</sup>-Kemp

All Members Voted Yes

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value, value is unequal compared with other properties and any other actions of the Chief Appraiser or CAD that adversely affects the owner, that the value is correct, the property is not unequal and no other actions adversely affect the owner, to set the value to \$27,560 on 1160707.

2<sup>nd</sup>-McCray

All Members Voted Yes

**2019-2175-CEFCO-1160708-WRITTEN TESTIMONY**

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value, value is unequal compared with other properties and any other actions of the Chief Appraiser or CAD that adversely affects the owner, that the value is correct, the property is not unequal and no other actions adversely affect the owner, to set the value to \$112,100 on 1160708.

2<sup>nd</sup>-McCray

All Members Voted Yes

**2019-2172-CEFCO-1160662-WRITTEN TESTIMONY**

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value, value is unequal compared with other properties and any other actions of the Chief Appraiser or CAD that adversely affects the owner, that the value is correct, the property is not unequal and no other actions adversely affect the owner, to set the value to \$98,190 on 1160662.

2<sup>nd</sup>-McCray

All Members Voted Yes

**2019-214-VACCA PAUL MICHAEL & KATHERINE E-59178-TELEPHONE CONFERENCE**

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$150,640.

2<sup>nd</sup>-McCray

All Members Voted Yes

*The following protests were heard and decisions were made by the full board.*

**2019-2014, 2012, 2009, 2010, 2011, 2013-WALMART NEIGHBORHOOD, SAM'S EAST & WALMART-1199820, 90854, 80110, 80115, 80117, 203150-WRITTEN TESTIMONY**

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$5,115,830 on 203150.

2<sup>nd</sup>-Polk

All Members Voted Yes

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$2,239,390 on 1199820.

2<sup>nd</sup>-Kemp

All Members Voted Yes

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$7,031,130 on 90854.

2<sup>nd</sup>-McCray

All Members Voted Yes

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$5,506,090 on 80110.

2<sup>nd</sup>-Smith

All Members Voted Yes

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$6,920,570 on 80115.

2<sup>nd</sup>-McCray

All Members Voted Yes

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$5,682,230 on 80117

2<sup>nd</sup>-Smith

All Members Voted Yes

**2019-1633, 1634-DANIEL THOMAS W & CAROLE J/T-1199750, 1197751-TELEPHONE CONFERENCE**

DeCeault-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$9,213 on 1197750 and \$3,430 on 1197751

2<sup>nd</sup>-Smith

All Members Voted Yes

***The following protests were heard and recommendations made by Panel B.  
Decisions were made by the full board.***

**Oscar Polk-Secretary  
Joel Smith-Member  
Robyn Kemp-Member**

**2019-1219, 1220, 1226-BROOKWOOD VILLAGE LTD-37370, 37371, 1997311-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$82,910 on 37370

2<sup>nd</sup>-Smith

All Members Voted Yes

Polk-Made a motion, on the matter of incorrect appraised (Market) value to set the value to \$1,681,360 on 37371.

2<sup>nd</sup>-Kemp

All Members Voted Yes

Polk-Made a motion, on the matter of value is unequal compared with other properties, to set the value to \$1,681,360 on 37371.

2<sup>nd</sup>-Smith

All Members Voted Yes

Polk-Made a motion, on the matter of incorrect appraised (Market) value to set the value to \$65,860 on 197311.

2<sup>nd</sup>-Kemp

All Members Voted Yes

Polk-Made a motion, on the matter of value is unequal compared with other properties, to set the value to \$65,860 on 197311

2<sup>nd</sup>-Smith

All Members Voted Yes

**2019-1225-DIYA LODGING LLC-186285-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$847,400

2<sup>nd</sup>-Smith

All Members Voted Yes

**2019-1224-BREITON HOSPITALITY LLC-98437-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$1,135,860

2<sup>nd</sup>-Smith

All Members Voted Yes

**2019-1206-AKSHAR KRUPA LLC-49204-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$488,400.

2<sup>nd</sup>-Smith

All Members Voted Yes

**2019-1005-SOUTHSIDE BANK-72699-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$1,270,150.

2<sup>nd</sup>-Smith

All Members Voted Yes

**2019-1529-310 EAST HAWKINS LLC-1199312-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$1,533,980.

2<sup>nd</sup>-Smith

All Members Voted Yes

**2019-1531-PREMIERE MGMT LLC ETAL-1218366-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$157,910.

2<sup>nd</sup>-Smith

All Members Voted Yes

**2019-1526-LONGVIEW MF LLC-1124138-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$12,815,160.

2<sup>nd</sup>-Kemp

All Members Voted Yes

**2019-1125-GUARANTY BOND BANK NA-187751-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and Sec 23.01(e) be denied and to set the value to \$1,718,220.

2<sup>nd</sup>-Kemp

All Members Voted Yes

**2019-1184-ALDI FOOD MARKET-1210082-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$697,010, on the matter of value is unequal, that it is not unequal, on the matter of it is taxed in the wrong jurisdiction, that it is not in the wrong jurisdiction, on the matter of failure to send required notice, that the notice was sent, on the matter of exemption was denied, modified, or cancelled, that the exemption was not denied, on the matter of name is incorrect that the owner's name is correct, on the matter of property description is incorrect, that the property description is correct, on the matter of property should not be taxed in this appraisal district, that the property should be taxed in this appraisal district, on the matter of penalty was assessed, that there was no penalty assessed.

2<sup>nd</sup>-Kemp

All Members Voted Yes

**2019-1186-H & M-1511155-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$776,940, on the matter of value is unequal, that it is not unequal, on the matter of it is taxed in the wrong jurisdiction, that it is not in the wrong jurisdiction, on the matter of failure to send required notice, that the notice was sent, on the matter of exemption was denied, modified, or cancelled, that the exemption was not denied, on the matter of name is incorrect that the owner's name is correct, on the matter of property description is incorrect, that the property description is correct, on the matter of property should not be taxed in this appraisal district, that the property should be taxed in this appraisal district, on the matter of penalty was assessed, that there was no penalty assessed.

2<sup>nd</sup>-Kemp

All Members Voted Yes

**2019-1183-BURKE'S OUTLET STORE #600-1209247-WRITTEN TESTIMONY**



Polk-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$354,650, on the matter of value is unequal, that it is not unequal, on the matter of it is taxed in the wrong jurisdiction, that it is not in the wrong jurisdiction, on the matter of failure to send required notice, that the notice was sent, on the matter of exemption was denied, modified, or cancelled, that the exemption was not denied, on the matter of name is incorrect that the owner's name is correct, on the matter of property description is incorrect, that the property description is correct, on the matter of property should not be taxed in this appraisal district, that the property should be taxed in this appraisal district, on the matter of penalty was assessed, that there was no penalty assessed.

2<sup>nd</sup>-Smith

All Members Voted Yes

**2019-1178-BURKE'S OUTLET STORE #304-982045-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$193,060, on the matter of value is unequal, that it is not unequal, on the matter of it is taxed in the wrong jurisdiction, that it is not in the wrong jurisdiction, on the matter of failure to send required notice, that the notice was sent, on the matter of exemption was denied, modified, or cancelled, that the exemption was not denied, on the matter of name is incorrect that the owner's name is correct, on the matter of property description is incorrect, that the property description is correct, on the matter of property should not be taxed in this appraisal district, that the property should be taxed in this appraisal district, on the matter of penalty was assessed, that there was no penalty assessed.

2<sup>nd</sup>-Smith

All Members Voted Yes

**2019-2107-GE HFS LLC-1216926-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$5,012,220, on the matter of value is unequal, that it is not unequal, on the matter of it is taxed in the wrong jurisdiction, that it is not in the wrong jurisdiction, on the matter of failure to send required notice, that the notice was sent, on the matter of exemption was denied, modified, or cancelled, that the exemption was not denied, on the matter of name is incorrect that the owner's name is correct, on the matter of property description is incorrect, that the property description is correct, on the matter of property should not be taxed in this appraisal district, that the property should be taxed in this appraisal district, on the matter of penalty was assessed, that there was no penalty assessed.

2<sup>nd</sup>-Smith

All Members Voted Yes

**2019-1462-RCW ENERGY SERVICES-1171823-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$2,963,560, on the matter of value is unequal, that it is not unequal, on the matter of Other, any other action of the Chief Appraiser, Appraisal District or ARB that adversely affects the property owner, that it does not adversely affect the property owner, on the matter of exemption was denied, modified or cancelled, that the exemption was not denied, modified or cancelled, on the matter of ag-use, open-space or other special appraisal was denied, modified or cancelled, that it was not denied, modified or cancelled, on the matter of incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal, that it is

not incorrect.

2<sup>nd</sup>-Smith

All Members Voted Yes

**2019-268-KUENEMANN KRISTI-57741-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (Market) value and value is unequal compared with other properties, that the value is correct, the property is not unequal and to set the value to \$136,710

2<sup>nd</sup>-Kemp

All Members Voted Yes

**2019-683-WASTE CONNECTIONS (PROGRESSIVE)-183054-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$5,130,590, on the matter of value is unequal, that it is not unequal, on the matter of exemption was denied, modified or cancelled, that the exemption was not denied, modified or cancelled, on the matter of change in use of land appraised as ag-use, open-space or timber, that there was not a change in use of land, on the matter of owner's name is incorrect, that the name has been changed.

2<sup>nd</sup>-Smith

All Members Voted Yes

**2019-686-WASTE CONNECTIONS (PROGRESSIVE)-200628-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$20,530, on the matter of value is unequal, that it is not unequal, on the matter of exemption was denied, modified or cancelled, that the exemption was not denied, modified or cancelled, on the matter of change in use of land appraised as ag-use, open-space or timber, that there was not a change in use of land, on the matter of owner's name is incorrect, that the name has been changed.

2<sup>nd</sup>-Kemp

All Members Voted Yes

**2019-687-WASTE CONNECTIONS (PROGRESSIVE)-981760-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$15,690, on the matter of value is unequal, that it is not unequal, on the matter of exemption was denied, modified or cancelled, that the exemption was not denied, modified or cancelled, on the matter of change in use of land appraised as ag-use, open-space or timber, that there was not a change in use of land, on the matter of owner's name is incorrect, that the name has been changed.

2<sup>nd</sup>-Kemp

All Members Voted Yes

**2019-192-JONES ALEX EST-984754-WRITTEN TESTIMONY**

Polk-Made a motion, on the matter of incorrect appraised (market) value, to set the value to \$18,594

2<sup>nd</sup>-McCray

All Members Voted Yes

**AGENDA ITEM #5:** DETERMINATION OF “GOOD CAUSE” REQUESTS

No good cause

**AGENDA ITEM #6:** CONSIDERATION OF ANY TABLED PROTESTS

No tabled protests

**AGENDA ITEM #7:** CONSIDER APPROVAL OF CORRECTIONS & SUPPLEMENTS TO APPRAISAL ROLLS

No supplements or corrections

**AGENDA ITEM #8:** CONSIDER APPROVAL OF THE 2019 APPRAISAL RECORDS

No approval of records

**AGENDA ITEM #9:** ADJOURN

Adjourned @ 4:55 p.m.

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Chairman

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Secretary