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KENEDY COUNTY CENTRAL APPRAISAL DISTRICT

PO Box 39, Sarita, TX 78385-0039

CHIEF APPRAISER
Thomas G. Denney RPA
Phone: (361) 294-5333
FAX: (866) 303-6553
appraiser@kenedycad.com

Minutes of the Called Meeting of the Appraisal Review Board – July 5, 2022

The Appraisal Review Board of Kenedy County met in the Kenedy County Central Appraisal District Boardroom, 365 La Parra Avenue, Sarita, Texas; for a called meeting at 10:00 a.m. July 5, 2022.

Meeting called to order by Thomas Denney, Chief Appraiser 10:58 AM full board present: William Lothrop, Chairman; Shirley Butler, Secretary; Jill Brown, Member; Thomas Denney, RPA, Chief Appraiser; Gary Zeitler of Eagle Appraisal; Peter Low of Low Swinney Evans & James; Anita Garza, Recorder. Taxpayers included: Representatives from Kenedy Memorial Foundation, Armstrong Ranch, Santa Fe Ranch, La Mula Ranch, King Ranch, and Yturria Land & Cattle Company.

Reviewed minutes for the May 16, 2022 Appraisal Review Board meeting.

Motion to Approve: William Lothrop; Second: Shirley Butler; Motion Carried Unanimously

Mr. Denney announced Case number 2022-69, 2022-70, and 2022-71 have been rescheduled.

Case 2022-4 thru 2022-14: Marco Castillo and Paul (in audible) of the Kenedy Memorial Foundation, Gary Zeitler and Thomas Denney representing the Appraisal District all read Affidavit of Sworn Testimony. All Appraisal Review Board members Swore no exparte communications have occurred. Marco chose to let the appraisal district present evidence first. The appraisal district discussed agricultural rate calculations and recommended \$85 per acre ag rates. Marco Castillo presented tax payer evidence of owner operator income and recommended \$71 per acre ag rates. After deliberation Mr. Lothrop Moved for \$85 per acre ag rate, Shirley Butler Seconded, passed unanimously.

Break 12:20 – 12:28 pm

Case 2022-73 thru 2022-8: Lica East Pinkston and Alejandro (in audible) of the Santa Fe and La Mula Ranch, Gary Zeitler and Thomas Denney representing the Appraisal District all read Affidavit of Sworn Testimony. All Appraisal Review Board members Swore no exparte communications have occurred. The taxpayer chose to have the appraisal district present first. Mr. Zeitler presented agricultural rate calculation and recommended \$85 per acre. Mr. Alejandro presented taxpayer evidence of owner operator income and expense and recommended \$72 per acre. After deliberation Bill Lothrop motioned \$85 per acre; Second: Shirley Butler; Motion Carried unanimously.

Case 2022-15 thru 2022-62: Tracy Janik and James Clement of King Ranch Inc., Gary Zeitler and Thomas Denney representing the Appraisal District all read Affidavit of Sworn Testimony. All Appraisal Review Board members Swore no exparte communications have occurred. Mr. Denney announced and Tracy Janik confirmed a settlement was reached on the acreage portion of the protests. Mr. Janik and Mr. Clement presented taxpayer evidence and recommended \$50 per acre. The appraisal district presented evidence and recommended \$85 per acre.

Tapes Labeled 1-3 Appraisal Review Board 2022

Break 1:50 – 2:02

Case 2022-15 thru 2022-62 continued rebuttal - taxpayer still recommends \$50 per acre, district still recommends \$85 per acre. After deliberation Jill Brown motion \$75 per acre; Seconded by Shirley Butler. Motion passed 2 yes votes 1 no vote.

Case 2022-63 thru 2022-68: Appraisal Review Board member Jill Brown recused herself. Joey Ramirez of Armstrong Ranch, James Clement of King Ranch Inc., Gary Zeitler and Thomas Denney representing the Appraisal District all read Affidavit of Sworn Testimony. Appraisal Review Board members Shirley Butler and William Lothrop Swore no ex parte communications have occurred. Mr. Ramirez withdrew protest numbers 2022-63, 2022-66, and 2022-68. Mr. Ramirez presented taxpayer evidence regarding ag rates and recommended \$70 per acre. Mr. Zeitler presented district evidence and recommended \$85 per acre agricultural rate. After deliberation Mrs. Butler motioned \$75 per acre; motion died for lack of second. Mr. Lothrop motioned \$85 per acre for agricultural rates, Shirley Butler seconded. Motion passed.

Case 2022-1: Appraisal Review Board member Shirley Butler recused herself. David Garza representing Yturria Land & Cattle Company, Gary Zeitler and Thomas Denney representing the Appraisal District all read Affidavit of Sworn Testimony. Appraisal Review Board members Jill Brown and William Lothrop Swore no ex parte communications have occurred. Mr. Garza recommended \$85 per acre. Appraisal District Recommended \$85 per acre. Mr. Lothrop motioned \$85 per acre agricultural rate. Mrs. Brown seconded. Motion passed.

Case 2022-2 read in as settled

Case 2022-84 and 2022-85 read in as withdrawals.

Meeting Adjourned 2:55 pm

+ William N. Lothrop

William Lothrop, Chairman