

MINUTES
Board of Equalization and Review
May 26, 2016

Board Members Present:

Jennifer Marsh, Chair
Patricia Roberts

Staff Members Present: Roger Gunn, Chief Appraiser

Kandice Wright, Personal Property Manager
Scherri McCray, Recording Secretary

Ms. Marsh called the meeting to order at 2:05PM.

Wiziecki

PIN# 9865930814

Dennis Wiziecki appeared before the Board to appeal the value of his property located at 205 Willowbend Lane, Hillsborough. The current assessed value of this property is \$333,700. The appellant is requesting that the value be adjusted to \$299,000, stating that the current assessed value does not represent the true market value of the property. A list of evidence follows:

APPELLANT	COUNTY
26_2016_05_26_1400_9865930814_Appeal application	26_2016_05_26_1400_9865930814_PRC
26_2016_05_26_1400_9865930814_CMA Summary Report	26_2016_05_26_1400_9865930814_Map
26_2016_05_26_1400_9865930814_Sale 1	26_2016_05_26_1400_9865930814_Photo
26_2016_05_26_1400_9865930814_Sale 2	26_2016_05_26_1400_9865930814_PRC Analysis
26_2016_05_26_1400_9865930814_Sale 3	
26_2016_05_26_1400_9865930814_Sale 4	

The appellant provided sales from 2008 that he considered relevant to the valuation. The appellant noted that his home was built in 2013 and he purchased the property in July 2014 for \$290,000. The appellant stated that his mortgage company paid the 2014 tax bill and he did not pay any attention to the value until he received his tax bill for 2015. The appellant said he was concerned because his property was assessed significantly higher than what he paid for the home, and after researching other properties, he found the value of his home to be significantly higher than the other homes in the neighborhood.

Mr. Gunn presented evidence for the County and noted that a staff appraiser reviewed the property and conducted an analysis of the subject subdivision and noted that there are thirteen homes in the subdivision. It was determined that the subject property and one other property had construction grades of A+05, whereas the majority of other homes had grades of A-10. In order to make the subject property's valuation equitable with the valuations of the surrounding properties, the County recommended that the grade of the subject be changed to A-10, which would cause the value of the subject to be reduced to \$306,200.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Roberts made a motion to accept the County's recommendation to adjust

the construction grade of the subject from A+5 to A-10, thus revising its value to \$306,200. Ms. Marsh seconded the motion and the motion carried.

Yea: 2
Noes: 0

Weekly Homes LLC

Multiple Parcels

Ms. Kandice Wright, Orange County Personal Property Manager, spoke on behalf of the appellant. The appellant is requesting that the Board accept their May 25, 2016 filing of their Builder Property Tax Exemption applications for the following parcels:

PIN# 9881251751
PIN# 9882260062
PIN# 9881155740
PIN# 9768370068

A list of evidence follows:

APPELLANT
27_2016_05_26_1415_David Weekly Homes Letter
27_2016_05_26_1415_9881251751_Builders Property Tax Exemption Application
28_2016_05_26_1415_9881260062_Builders Property Tax Exemption Application
27_2016_05_26_1415_9881155740_Builders Property Tax Exemption Application
27_2016_05_26_1415_9768370068_Builders Property Tax Exemption Application

The appellant stated in the letter to the County that there was a communication breakdown between their local office and the corporate office in Houston. The appellant claims that both offices were under the impression that the other office would be filing the applications, but in actuality, neither office timely filed the applications.

Ms. Marsh inquired as to what the Builder Property Tax Exemption was, and Ms. Wright proceeded to explain that this is a new exemption for 2016 granted to builders that, for qualifying properties, exempts a portion of the property value on properties that the builder holds in inventory for the purpose of sale. The deadline for submitting the applications for this exemption was February 29, 2016.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Marsh made a motion to not accept the Builder Property Tax Exemption applications, due to the fact that the applications were not filed until almost three months past the filing deadline of February 29, 2016. Ms. Roberts seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Wilkerson

Multiple Parcels

Charles Wilkerson elected not to appear before the Board but requests that his documentation serve as his appeal. Mr. Wilkerson is requesting that the Board accept his untimely filed application for Present

Use Value Assessment. The application was signed and delivered on March 3, 2016 for and covers the following three parcels:

PIN# 9852996501 containing 9.65 acres.

PIN# 9852992476 containing 1.49 acres.

PIN# 9852992303 containing 1.95 acres.

A list of evidence follows:

APPELLANT	COUNTY
31_2016_05_26_1430_9852996501_PUV Application	31_2016_05_26_1430_9852996501_PRC
32_2016_05_26_1445_9852992476_PUV Application	31_2016_05_26_1430_9852996501_Map
33_2016_05_26_1500_9852992303_PUV Application	31_2016_05_26_1430_9852996501_Photo
	32_2016_05_26_1445_9852992476_PRC
	32_2016_05_26_1445_9852992476_Map
	32_2016_05_26_1445_9852992476_Photo
	33_2016_05_26_1500_9852992303_PRC
	33_2016_05_26_1500_9852992303_Map
	33_2016_05_26_1500_9852992303_Photo

With regard to the untimely filing, the appellant contends that he was not aware that there was a deadline for filing his application. The County contends that the application was signed and filed on March 3, 2016, shortly after the listing deadline of February 29, 2016.

The Board asked Mr. Gunn if the property would qualify for Present Use Value, to which Mr. Gunn explained that, based on his analysis, the property did not meet the income and production requirements of the program. Mr. Gunn reminded the Board that its first issue was to decide whether or not to accept the untimely filed application before the Board made a second decision as to whether or not to grant Present Use Value for the property.

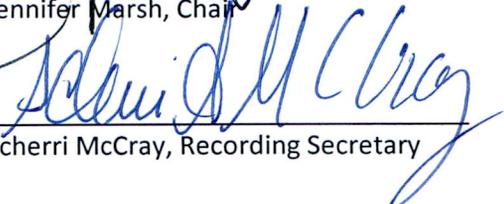
Upon review by the Board, Ms. Marsh made a motion to not accept the application because it was not timely filed. Ms. Roberts seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Having heard all of the appeals scheduled on this date, Ms. Marsh made a motion to adjourn the 2016 Board of Equalization and Review at 2:33 PM. Ms. Roberts seconded the motion and the motion carried.


Jennifer Marsh, Chair


Scherri McCray, Recording Secretary