

**APPRAISAL REVIEW BOARD MINUTES
JULY 9th, 2024**

CALL TO ORDER: CHAIRMAN, GEORGE RIGGS, called the meeting to order at 10:16 AM in the Pecos County Board Room at 201 South Main, Fort Stockton, Texas.

ATTENDANCE: Board Members; Ross Jones, Terry Whigham & George Riggs. Others in attendance were Chief Appraiser, Sam Calderon, Alyssen Alfaro, Melba Salmon, Joselyn Elias, Leonard Ament, & Julie Forte.

ESTABLISHED A QUORUM: A Quorum was established with Terry Whigham, Ross Jones, & George Riggs present.

PUBLIC COMMENTS: No Public comments

APPROVE MINUTES: Approved minutes for June 18th, 2024. Motioned by Ross Jones, Seconded by Terry Whigham.

**HEAR AND DETERMINE PROTESTS AND MOTIONS FROM PROPERTY OWNERS
AND CHALLENGES FROM TAXING UNITS:**

1. Reva Kay Ft Stockton was represented by agent Pivotal Tax Solutions (Phillip Polich) protest #20240415. Ross Jones made a motion to reduce value to \$1,242,380 from noticed value of \$1,284,170 based on depreciation due to the age of the building, seconded by Terry Whigham.
2. FSI LLC was represented by agent Pivotal Tax Solutions (Phillip Polich) protest #20240414. Ross Jones made a motion to table the protest and the appraiser to go out and physically inspect the building. Seconded by Terry Whigham.
3. Ross Jones made a motion to keep values as is on the following protests: #20240406, #20240407, #20240408, #20240409, #20240410, #20240412, #20240413 seconded by Terry Whigham. (See exhibit 1)
4. Pedro Celaya was contacted due to hearing being over the phone with the affidavit submitted but failed to respond. Ross Jones made a motion to dismiss protest #20240405 seconded by Terry Whigham.
5. Protest #20240551, #20240552, #20240553, #20240554, #20240555, #20240556, #20240557 were represented by Ryan, LLC and submitted affidavit with no evidence. Ross Jones made a motion to leave values as is as recommended by the appraisal district due to no evidence presented seconded by Terry Whigham. (See exhibit 1)
6. Mineral's protest presented that there were no shows. Ross Jones made a motion to dismiss protests: M24-101, M24-150, M24-152, M24-114, M24-156, M24-166, M24-158, M24-105, and M24-197 thru M24-205. Seconded by Terry Whigham. (See exhibit 2)

CONSIDER AND ACT ON RECOMMENDATIONS FROM SINGLE-MEMBER PANELS RELATED TO PROTESTS AND MOTIONS FROM PROPERTY OWNERS. -NONE-

CONSULTATION WITH THE BOARD'S LEGAL COUNSEL. ALL OR PART OF THIS ITEM MAY TAKE PLACE IN AN EXECUTIVE SESSION PURSUANT TO §551.071 OF THE TEXAS GOVERNMENT CODE (THE OPEN MEETINGS ACT) WITH RESPECT TO: PENDING OR CONTEMPLATED LITIGATION; SETTLEMENT OFFERS; AND/OR MATTERS IN WHICH THE DUTY OF THE LAWYER TO THE

BOARD UNDER THE TEXAS DISCIPLINARY RULES OF PROFESSIONAL CONDUCT OF THE STATE BAR OF TEXAS CLEARLY CONFLICTS WITH THE REQUIREMENTS OF THE OPEN MEETINGS ACT. -NONE-

CONSIDERATION OF AND POSSIBLE ACTION ON THE 2ND QUARTERLY ARB CHANGE REPORT FOR 2024 CORRECTIONS, ADDITIONS, AND DELETES: Ross Jones made a motion to accept the quarterly change seconded by Terry Whigham.

DISCUSS DATES FOR NEXT MEETING 2024: July 16th for possible certification @noon, and a possible one on 7/23 if minerals have any left.

ADJOURN: Adjourned by Chairman, George Riggs @12:58PM.

EXHIBIT 1

For Pecos County Appraisal District 2024 Protest List

Protest Number	Type	Parcel	Name	Legal Description	Hearing Date/Time	Appraiser	Appearance Type	Request Informal Conference	Request Single ARB Panel
20240022	R	38834	FT STOCKTON DEVELOPMENT LP	PT 15 STOCKTON HGTS	7/9/24 10:00 am	AA	In Person		
20240405	R	17553	CELAYA PEDRO S <i>NS</i>	6 4 ORIENT	7/9/24 10:00 am	AA	Phone		
20240406	R	36817	COTTONWOOD ROYALTIES LLC	PT 4 N FSIL LOT 1R <i>✓ as is</i>	7/9/24 10:00 am	AA	Phone	Yes	
20240407	R	37259	TEXAS NEW LAND COMPANY LLC	PT 4 N FSIL LOT 11 <i>✓ Per</i>	7/9/24 10:00 am	JE	Phone	Yes	
20240408	R	37258	TEXAS NEW LAND COMPANY LLC	PT 4 N FSIL LOT 10 <i>✓ Pivotal</i>	7/9/24 10:00 am	JE	Phone	Yes	
20240409	R	37256	TEXAS NEW LAND COMPANY LLC	PT 4 N FSIL LOT 8 <i>✓ leave</i>	7/9/24 10:00 am	JE	Phone	Yes	
20240410	R	37254	TEXAS NEW LAND COMPANY LLC	PT 4 N FSIL LOT 6	7/9/24 10:00 am	JE	Phone	Yes	
20240412	R	37251	TEXAS NEW LAND COMPANY LLC	PT 4 N FSIL LOT 3 <i>✓</i>	7/9/24 10:00 am	JE	Phone	Yes	
20240413	R	37262	TEXAS NEW LAND COMPANY LLC	PT 4 N FSIL LOT 14 <i>✓</i>	7/9/24 10:00 am	JE	Phone	Yes	
20240414	R	37263	<i>✓</i> FSI LLC	PT 4 N FSIL LOT 15	7/9/24 10:00 am	JE	Phone	Yes	
20240415	R	37250	<i>✓</i> REVA KAY FORT STOCKTON	PT 4 N FSIL LOT 2	7/9/24 10:00 am	JE	Phone	Yes	
20240498	R	16933	FORT STOCKTON ENTERPRISES LLC	31-46 F LAKE BOULEVARD	7/9/24 10:00 am	JE	Phone	Yes	Yes
20240499	R	16423	<i>✓</i> NSKJR HOSPITALITY GROUP LLC	E PT 19A ELLYSON FIRST	7/9/24 10:00 am	JE	In Person	Yes	Yes
20240531	R	17437	<i>✓</i> TERRAZAS ORLANDO	8 35 OLD FORT	7/9/24 10:00 am	JE	In Person		
20240532	R	17393	<i>✓</i> TERRAZAS LEO &	6 & 8 27 OLD FORT	7/9/24 10:00 am	JE	In Person		
20240533	R	16550	<i>✓</i> TERRAZAS ORLANDO	E/2-1 & 14 GILLIS	7/9/24 10:00 am	JE	In Person		
20240534	R	19387	<i>✓</i> TERRAZAS ORLANDO & LEO	12 35 2ND ORIENT	7/9/24 10:00 am	JE	In Person		
20240551	R	18396	AGREE STORES LLC	1-5 & 164 ORIENT <i>✓ leave</i>	7/9/24 10:00 am	JE	Phone	Yes	
20240552	R	19779	BW GAS & CONVENIENCE REAL EST LLC	LOT 5 BLK F RULE <i>✓ as</i>	7/9/24 10:00 am	JE	Phone	Yes	
20240553	R	19780	BW GAS & CONVENIENCE REAL EST LLC	PT 1-4 F RULE <i>✓ is</i>	7/9/24 10:00 am	JE	Phone	Yes	
20240554	R	20734	ALLSUP'S CONVENIENCE STORES LLC	15-18 12 IRAAN <i>✓ is</i>	7/9/24 10:00 am	JE	Phone	Yes	
20240555	R	10931	ITHACA INVESTMENTS LTD	3709 146 T&STL SEC 17 <i>✓</i>	7/9/24 10:00 am	JE	Phone	Yes	
20240556	R	15733	COVEY PAUL S	PT R FSIL <i>✓</i>	7/9/24 10:00 am	JE	Phone	Yes	
20240557	R	11072	STARBIZ EQUITY PARTNERS LLC	3714 146 T&STL SEC 27 <i>✓</i>	7/9/24 10:00 am	JE	Phone	Yes	

mentioned by Terry Ross second by Terry

**Board order
no changes.*

EXHIBIT 2

minerals 7/9/2024

M24-101	Acorn Oil & Gas LLC	5/10/2024	3	OPEN	in person
M24-150	Bent Arrow Consulting LLC	5/29/2024	multiple/diff owners	OPEN	phone w evidence
M24-152	Patricia S Baker	5/31/2024	multiple	OPEN	written aff
M24-114	Desert Sky Wind Farm	5/20/2024	2 parcels	OPEN	phone
M24-144	Desert Sky Wind Farm	5/20/2024	2 parcels	OPEN	duplicate
M24-156	Merit Advisors	6/10/2024	multiple	OPEN	phone w evidence
M24-166	Fasken Oil & Ranch LTD	6/12/2024	multiple	OPEN	phone Merit Advisors
M24-158	Property Tax Partners	6/10/2024	multiple	OPEN	N/A
M24-115	BRP Pavo Bess LLC	5/20/2024	2 accts	OPEN	Ryan LLC - 1233 W Loop S - Ho
M24-105	Big Bend Telephone Company	5/16/2024	multiple NS	OPEN	Ryan LLC - 112 E Pecan San At
M24-116	DCP Operating & Guadalupe LLC	5/20/2024	multiple	OPEN	Ryan - 100 Congress, Austi
M24-197	Contago Resources	6/21/2024	multiple	OPEN	KE ANDREWS
M24-198	Continental Resources, Inc.	6/21/2024	multiple	OPEN	KE ANDREWS
M24-199	LRR Pecos Valley, LLC	6/21/2024	multiple	OPEN	KE ANDREWS
M24-200	Olsen Energy, Inc.	6/21/2024	multiple	OPEN	KE ANDREWS
M24-201	Pecos River Exploration, LLC	6/21/2024	multiple	OPEN	KE ANDREWS
M24-202	Rim Operating, Inc.	6/21/2024	multiple	OPEN	KE ANDREWS
M24-203	Sozo Natural Resources, LLC	6/21/2024	multiple	OPEN	KE ANDREWS
M24-204	Sven Permian, LLC	6/21/2024	multiple	OPEN	KE ANDREWS
M24-205	Walsh & Watts, Inc.	6/21/2024	multiple	OPEN	KE ANDREWS

In person

~~M24-149 metzer Exploration by phone Withdraw~~

motion to dismiss No shows by Ross Jones, seconded
by Terry (minerals)