

**Liberty County Central Appraisal District**  
**Appraisal Review Board**  
**Meeting Minutes**

The Appraisal Review Board for the Liberty County Central Appraisal District convened at 9:00 a.m. on **August 18, 2022**, at the Liberty County Central Appraisal District office, 2030 Sam Houston, Liberty, Texas.

Chairman Cook called the meeting to order at 9:10 a.m.

**Members present:**

Link Brown Jr.-auxiliary member  
Connie Campbell  
Calvin Carter  
Lawrence "Niki" Coats  
Emily Cook  
Horace "Chip" Green  
Cordella Kirkham

**Members not present:**

James D. Smith

Quorum was established.

Calvin Carter led in prayer. Chip Green led members to recite pledges to the American and Texas Flags.

There were not any comments from the public.

Calvin Carter motioned to approve minutes from previous meeting, seconded by Connie Campbell. The motion was approved unanimously of voting members.

Chief McCarty addressed the board.

Late file protests were read to the board, with the following results:

Chip Green motioned to hear PID 14630, seconded by Cordella Kirkham. The motion was approved unanimously of voting members.

Calvin Carter motioned to hear PID 93123, seconded by Niki Coats. The motion was approved unanimously of voting members.

Chip Green motioned to hear PID 29585, seconded by Calvin Carter. The motion was approved unanimously of voting members.

Calvin Carter motioned to hear PID 138374, seconded by Niki Coats. The motion was approved unanimously of voting members.

Niki Coats motioned to hear PID's 56721 and 56723, seconded by Link Brown. The motion was approved with 2 opposing votes from members: Chip Green and Cordella Kirkham.

Calvin Carter motioned to hear PID 145296, seconded by Niki Coats. The motion was approved with 2 opposing votes from members: Chip Green and Cordella Kirkham.

Niki Coats motioned to hear PID 65121, seconded by Calvin Carter. The motion was approved with 1 opposing vote from member: Chip Green.

Chip Green motioned to deny PID 24490, seconded by Cordella Kirkham, Connie Campbell, and Emily Cook. The motion was approved with 3 opposing votes from members: Niki Coats, Link Brown, and Calvin Carter.

Chip Green motioned to deny PID 176617, seconded by Cordella Kirkham. The motion was approved with one opposing vote from member: Niki Coats.

The board split into panels at 10 a.m. to hear taxpayer appeals on matters permitted by Texas Property Tax Code Chapters 41 & 25.

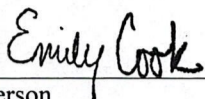
The board reconvened at 12:10 p.m. Chip Green motioned to approve panel decisions from 08/16/2022 and 08/18/2022 with corrections to PID 138838 for value, seconded by Calvin Carter. The motion was approved unanimously of voting members.

There were not any ARB changes and/or Chief Appraiser changes made to the appraisal roll to approve.

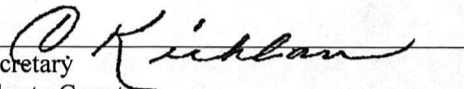
The board did not convene into executive session.

By consensus, the meeting was adjourned at 12:12 p.m.

Approved this the 8th day of September 2022 A.D.

  
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Chairperson  
Liberty County  
Appraisal Review Board

ATTEST:

  
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Secretary  
Liberty County  
Appraisal Review Board