



Property Owner's Motion for Correction of Appraisal Roll

Property Tax
Form 50-771

In the County of ORANGE
State of Texas

ORANGE County
Appraisal Review Board

Movant, KIRBY INLAND MARINE**, is owner of the following property:

Property description: CIP (OFFSHORE VESSELS UNDER CONSTRUCTION)

Property location: SIGNAL

Appraisal District Property Identification Number(s): P305861 (COPY OF PRC ATTACHED)

OCAD
JAN 31 2014
RECEIVED

Movant brings this motion for a hearing to correct the appraisal roll regarding Movant's above-referenced property on the appraisal roll certified by this Appraisal Review Board IN 2012 AND 2013.

This motion is to correct the following:

- clerical error that affects Movant's liability for a tax imposed in tax year(s) 2012 AND 2013;
- multiple appraisals of a property in tax year(s) _____;
- inclusion of property that does not exist in the form or at the location described in the appraisal roll for tax year(s) 2012 AND 2013; or
- an error of ownership of a property for tax year(s) _____.

Movant hereby certifies compliance with the provisions of Tax Code Section 25.26.

Movant states that the property described above is located within the ORANGE County Appraisal District and within the following taxing units:

ORANGE COUNTY; ORANGE COUNTY LATERAL ROAD; ORANGE CITY; WEST ORANGE COVE CISD; ORANGE COUNTY DRAINAGE DISTRICT; ORANGE COUNTY NAVIGATION AND PORT

Handwritten initials and date: *SI 5-6-14*

Movant states the specific error(s) this motion seeks to correct is or are:

THE SUBJECT PROPERTY (SPECIAL PURPOSE OFFSHORE VESSELS UNDER CONSTRUCTION @ SIGNAL) WAS DEEMED TO NOT HAVE TAXABLE SITUS IN TEXAS FOR 2012 OR 2013 PURSUANT TO TEXAS PROPERTY TAX CODE SECTION 21.031(g). TAXING THE SUBJECT VIOLATES ART. VIII, SEC. 1(b) OF THE TEXAS CONSTITUTION. THE SUBJECT WAS SPECIFICALLY CONSTRUCTED FOR USE IN INTERSTATE COMMERCE BETWEEN FLORIDA, LOUISIANA, AND ALABAMA,

Movant makes this motion pursuant to Tax Code Section 25.25(c) and (e) and requests that the Appraisal Review Board schedule a hearing to determine whether to correct the error(s) identified above. Movant requests that the Appraisal Review Board send notice of the time, date and place fixed for the hearing, not later than 15 days before the scheduled hearing, to Movant, the chief appraiser and the presiding officer of the governing body of each taxing unit where the property is located.

Respectfully submitted,

sign here

[Handwritten Signature]
Signature of Movant or Authorized Agent*

JANUARY 30, 2014

Date

* A property owner may designate an agent; however, the designation does not take effect with respect to an appraisal district or taxing unit until a copy of the designation form is filed with the appraisal district. The designation form is prescribed by the Comptroller and is available at the appraisal district and on the Comptroller's website at www.window.state.tx.us/taxinfo/proptax.

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website: www.window.state.tx.us/taxinfo/proptax

50-771 • 05-12/4

KIRBY OCEAN TRANSPORT COMPANY^o

MORRISON & HEAD, LP

INDUSTRIAL/COMPLEX PROPERTY DIVISION
PROPERTY TAX VALUATION & CONSULTING SERVICES

RECEIVED
FEB 07 2014
OCAD

John Woolard
Steven Van Dyck
Patrick Woolard
Richard Arredondo

January 30, 2014

Appraisal Review Board
Orange County Appraisal District
P.O. Box 457
Orange, TX 77630

Re: 25.25 (c) Motion for Orange CAD account P305861

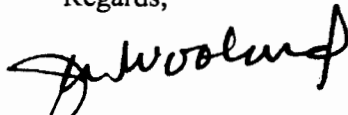
Gentlemen,

We respectfully submit the attached Motion for Correction for the 2012 and 2013 tax years on account P305861 (Kirby Inland Marine – CIP@Signal).

The basis for the correction is the subject property did not have taxable situs in Texas on 1/1/12 or 1/1/13 per TPTC 21.031 (g).

Should you have any questions or require additional information please let me know.

Regards,



John S. Woolard

MORRISON & HEAD, LP

INDUSTRIAL/COMPLEX PROPERTY DIVISION
PROPERTY TAX VALUATION & CONSULTING SERVICES

JOHN WOOLARD

P.O. Box 1888
Boerne, Texas 78006-6888

Cell: 210/710-9065
830/248-1190
Fax 830/248-1191
john@morrisonandhead.com
mahindustrial



Property Owner's Motion for Correction of Appraisal Roll

Contact Information:

JOHN WOOLARD

830-248-1190

Printed Name of Movant or Authorized Agent

Phone (area code and number)

POB 1888

Current Mailing Address (number and street)

BOERNE, TEXAS 78006

City, State, Zip Code

A property owner may use this motion to correct, for any of the five preceding years: (1) clerical errors that affect a property owner's liability for a tax imposed in that tax year; (2) multiple appraisals of a property in that tax year; (3) inclusion of property that does not exist in the form or at the location described in the appraisal roll; or (4) an error of ownership. Pursuant to Tax Code Section 104(18), "Clerical Error" means an error: (A) that is or results from a mistake or failure in writing, copying, transcribing, entering or retrieving computer data, computing, or calculating; or (B) that prevents an appraisal roll or a tax roll from accurately reflecting a finding or determination made by the chief appraiser, the appraisal review board, or the assessor; however, 'clerical error' does not include an error that is or results from a mistake in judgment or reasoning in the making of the finding or determination."

For more information, visit our website: www.window.state.tx.us/taxinfo/proptax

Roll Corrections Report

Tax Year: 2013 Sorted by: Property ID As of: Supplement 13 Taxing Units: S01, C11, C12, C17, C18, C19, C14, C15, X40, L03, E24, E21, E22, E23, S02, D02, P01, S03, S04, W34, S05

Appraisal

| IDs and Owner Information | Property Description | Current Values | Prior Values | Gain/Loss |
|--|--|---------------------------------------|--|---|
| PID: 065000-808783 | CIP LOCATED AT SIGNAL | 0 | 10,778,950 | -10,778,950 |
| KIRBY INLAND MARINE % PROPERTY TAX DEPT PO BOX 1537 HOUSTON, TX 77251 Owner ID: 00027856 | Situs: Taxing Units: CAD, X40, L03, D02, P01, C12, S05 Active Exemptions: Change Reason: DELETE Land State Code: Improvement State Code: Supplement Code: SP - Supplement (Splits, Combinations, etc.) Comment: Removed by 25.25 protest by ARB | Personal Value Assessed Taxable | 10,778,950 10,778,950 10,778,950 | -10,778,950 -10,778,950 -10,778,950 |
| | | Assessed Taxable | 10,778,950 10,778,950 | -10,778,950 -10,778,950 |
| | | Assessed Taxable | 10,778,950 10,778,950 | -10,778,950 -10,778,950 |
| | | Assessed Taxable | 10,778,950 10,778,950 | -10,778,950 -10,778,950 |
| | | Assessed Taxable | 10,778,950 10,778,950 | -10,778,950 -10,778,950 |
| | | Assessed Taxable | 10,778,950 10,778,950 | -10,778,950 -10,778,950 |

2014
P305881

01/13/2014
Page 1 of 1

| Current Owner | | Legal Description | | Exemptions | | Market | | | | | |
|--|------------|-----------------------|------------|------------------------------|--------------|--------------|-------------|------|------------|----------|-------|
| KIRBY INLAND MARINE (00027856) % PROPERTY TAX DEPT PO BOX 1637 HOUSTON, TX 77261 | | CIP LOCATED AT SIGNAL | | | | Unavailable | | | | | |
| | | | | Exemptions | | Assessed | | | | | |
| | | | | C12, D02, L03, P01, 805, X40 | | Unavailable | | | | | |
| Situe Address | | | | History Information | | | | | | | |
| | | | | 2013 | 2012 | 2011 | 2010 | | | | |
| | | | | Imp HS | - | - | - | | | | |
| | | | | Imp NHS | \$10,778,950 | \$10,300,380 | - | | | | |
| | | | | Land HS | - | - | - | | | | |
| | | | | Land NHS | - | - | - | | | | |
| | | | | Ag Mkt | - | - | - | | | | |
| | | | | Ag Use | - | - | - | | | | |
| | | | | Tlm Mkt | - | - | - | | | | |
| | | | | Tlm Use | - | - | - | | | | |
| | | | | HS Cap | \$0 | - | - | | | | |
| | | | | Assessed | \$10,778,950 | \$10,300,380 | - | | | | |
| Building Attributes | | | | | | Improvements | | | | | |
| Construction | Foundation | Exterior | Interior | Roof | Flooring | Type | Description | Area | Year Built | Eff Year | Value |
| | | | | | | | | | | | |
| Heat/AC | Baths | Fireplace | Year Built | Rooms | Bedrooms | | | | | | |
| | | | | | | | | | | | |
| Land Segments | | | | | | | | | | | |
| SPTB Description | Area | Market | Ag Value | | | | | | | | |
| | | | | | | | | | | | |

Michael C. Cedars

From: John Woolard <john@mahindustrial.com>
Sent: Thursday, January 30, 2014 4:10 PM
To: Michael C. Cedars
Subject: KIRBY VESSELS @ SIGNAL
Attachments: 2012 - 2013 ORANGE COUNTY 25.25(C) FOR KIRBY.pdf

Mike

It was a pleasure visiting with you regarding Kirby's 2012 – 2103 CIP vessel assessment @ Signal.

As discussed, please find attached a copy of our 25.25 (c).

Please note we are not contesting an exemption issue but rather a taxable situs issue per the provisions of the code.

On another note, any information you can provide on the Atlas barge case you mentioned would be helpful.

Respectfully,

John Woolard
Managing Partner
Morrison and Head LP
Industrial Division
POB 1888
Boerne, TX 78006
P: 830-248-1190
F: 830-248-1191
C: 210-710-9065
www.mahindustrial.com

Settlement and Waiver of Protest

Property Tax
Form 50-218

To the Appraisal Review Board for Orange County

Case no.: _____ Date filed: 05-30-2012


Property owner: Kirby Inland Marine Description of property: All personal property



SETTLEMENT AND WAIVER OF PROTEST

I acknowledge that the subject matter of the protest filed on the above date concerning the property described above has been settled. I hereby withdraw my protest and waive my right to any further proceeding in this matter.

Describe actions to be taken: Agree to the settled value of \$10,300,380 for the 2012 tax year, Owner #708004.

Property owner
sign here 

Agent's signature if on behalf of property owner
sign here  *John Woolard*

Appraisal District Representative
sign here  

Date 05/30/2012



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JANUARY 30, 2014
Date

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KIRBY OCEAN TRANSPORT COMPANY[®]



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JOHN WOOLARD

830-248-1190

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Phone (area code and number)

POB 1888

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City, State, Zip Code

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Prison & Head
Districtal Division
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Orange, TX 78006

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Orange County Appraisal District
Appraisal Review Board
POB 457
Orange, TX 77630
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