

**CALHOUN COUNTY
VALUE ADJUSTMENT BOARD
NOVEMBER 3, 2010**

PRESENT AND ACTING:

**DON MILLER, CHAIRMAN
HAROLD PICKRON, COUNTY COMMISSIONER
TIM SMITH, SCHOOL BOARD
DAN YODER, CITIZEN MEMBER
WAYNE MARTIN, CITIZEN MEMBER**

**RUTH W. ATTAWAY, CLERK
THAYER MARTS, VAB ATTORNEY
KATHY P. STEWART, DEPUTY CLERK**

The meeting was called to order at 11:00 a.m. by Commissioner Miller.

Clerk Attaway stated the following documents were available at the meeting and on the Clerk's website for the availability of the public and the Board members.

- Uniform Policies and Procedures Manual for Value Adjustment Boards
- Two accompanying documents titled "Other Legal Resources Including Statutory Criteria" and "Reference Materials Including Guidelines"

The members of the Board introduced themselves and provided contact information as follows:

Wayne Martin – Business representative	850-674-4895
Dan Yoder – Homestead property owner	850-674-5051
Don Miller – Calhoun County Commissioner, District #3	850-643-7084
Tim Smith – Calhoun County School Board, District #3	850-674-3056
Harold Pickron – Calhoun County Commissioner, District #5	850-674-9868

Clerk Attaway explained the hearings are held in accordance with Florida's Government in Sunshine/open government laws. She also addressed the items specified in FAC 12D-9.024 "Procedures for Commencement of a Hearing."

Attorney Marts addressed the eight items for Property Appraiser to consider when assessing property.

Petition 2010-5, MCI WorldCom Network Services was called to be heard.

Terry Stone, Property Appraiser, provided an explanation/overview of his assessment of MCI's property (fiber optic trunk cable) and his use of Florida Department of Revenue trending tables. The chairman gave the Board members an opportunity to ask questions

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of the Property Appraiser. After the Terry Stone's responses, the petitioner was given the opportunity to present his arguments.

Seth Krchmar with Paradigm Tax Group LLC, agent for the taxpayer, MCI WorldCom Network Services provided a handout to the Board with information to be considered. He discussed the Florida Department of Revenues trending table and use of the "Communication" industry data rather than the "Average of All" used by the Property Appraiser. Mr. Krchmar agreed to use the historical data of the Property Appraiser. He questioned the industry used from the "trending table."

Terry Stone stated he used average of all equipment as laying fiber is different than "communication" due to the cost of laying fiber and other factors. Discussion by Terry Stone, Mr. Krchmar, and the Board pursued.

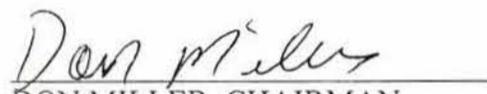
Upon completion of discussion, Tim Smith made a motion to uphold the Property Appraiser's stance and deny the petition. The motion was seconded by Commissioner Pickron and carried to deny the petition.

Ruth Attaway presented the forms DR-488 "Certification of the Value Adjustment Board" for both Real Property and Tangible Personal Property. She read to the Board the "Procedures" checklist on DR-488, page 2, items 1 through 10. A motion was made by Tim Smith, seconded by Dan Yoder and carried to accept the Form DR-488 and for Chairman Miller to sign the forms on behalf of the Value Adjustment Board.

There being no further business, the meeting was adjourned.

ATTEST:


RUTH W. ATTAWAY, CLERK


DON MILLER, CHAIRMAN

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