

**CALHOUN COUNTY
VALUE ADJUSTMENT BOARD
NOVEMBER 6, 2009**

PRESENT AND ACTING:

**DON MILLER, CHAIRMAN
HAROLD PICKRON, COUNTY COMMISSIONER
DANNY RYALS, SCHOOL BOARD
WAYNE MARTIN, CITIZEN MEMBER
BILL PEACOCK, CITIZEN MEMBER**

**RUTH W. ATTAWAY, CLERK
THAYER MARTS, VAB ATTORNEY
KATHY P. STEWART, DEPUTY CLERK
TERRY STONE, PROPERTY APPRAISER**

The meeting was called to order by Chairman Miller.

Mr. Paul Appel waived the swearing in of witnesses.

Terry Stone, Property Appraiser, was called to present his data on Petition 2009-1. He provided a handout of MCI's property tax history in Calhoun County. He gave an explanation on Personal Property filings by businesses. He stated that the cost of equipment and the cost to put it in the ground is combined and assessed accordingly. He gave further argument/explanation supporting his appraisal of MCI's personal property. He noted that MCI's property tax returns for 2007 through 2009 MCI were incomplete.

Mr. Paul Appel, with Paradigm Tax Group, LLC (representing MCI) presented his arguments and background on the appraisal he provided to the Property Appraiser. He gave further explanation, including an economic obsolescence factor looking at the current economic stream vs. cost. Mr. Appel proposed to the Board that he was willing to use the County's assessment if they would also consider a 21% reduction for the economic obsolescence factor (noted in the appraisal.)

Attorney Marts provided comment on the law and the eight principles that are to be considered by the Property Appraiser.

Upon completion of discussion, a motion was made by Commissioner Pickron, seconded by Danny Ryals, and carried to deny the petition presented by MCI.

There being no further business, the meeting was adjourned.

ATTEST:


RUTH W. ATTAWAY, CLERK


DON MILLER, CHAIRMAN

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