

**2014 VALUE ADJUSTMENT BOARD (VAB) ORGANIZATIONAL MEETING
CALHOUN COUNTY
COUNTY COMMISSION BOARD ROOM
20816 CENTRAL AVE EAST, BLOUNTSTOWN, FLORIDA
AUGUST 5, 2014
8:30 A.M.**

OFFICIAL MINUTES

PRESENT:

CALHOUN COUNTY COMMISSION MEMBERS:

DARRELL MCDUGALD, CHAIRMAN

LEE SHELTON, VICE-CHAIRMAN

CALHOUN COUNTY SCHOOL BOARD MEMBER:

DANNY RYALS

HOMESTEAD CITIZEN:

ANNIE DAWSON

BUSINESS OWNER:

RAYMOND RUSSELL

OTHERS PRESENT:

CARLA A. HAND, CLERK OF COURT AND COUNTY COMPTROLLER

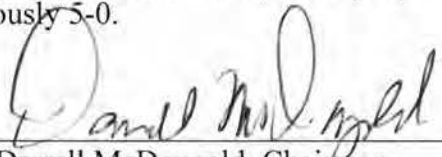
THAYER MARTS, ATTORNEY

KATHY P. STEWART, VAB CLERK DESIGNEE

TERRY STONE, PROPERTY APPRAISER

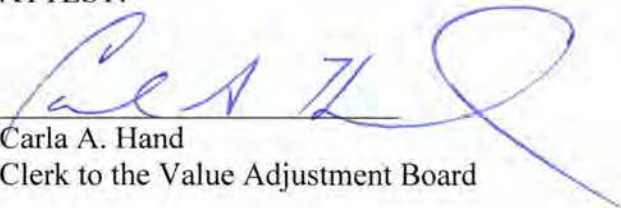
1. The Clerk of Court called the 2014 Calhoun County Value Adjustment Board organizational meeting to order.
2. Commissioner Darrell McDougald made the motion to appoint Thayer Marts as the VAB attorney; the motion was seconded by Raymond Russell and passed unanimously 5-0.
3. Raymond Russell made the motion to nominate Commissioner Darrell McDougald as Chairman and Lee Shelton as Vice-Chairman; the motion was seconded by Danny Ryals and passed unanimously 5-0. (Pursuant to 194.015, F.S., the Chairman shall be a BCC member.)
4. Clerk Hand introduced the VAB members and noted their contact information is on file. She also introduced Kathy Stewart as the VAB Clerk designee.
5. Clerk Hand provided the VAB members with access information available at the Clerk's website www.calhounclerk.com or <http://dor.myflorida.com/dor/property/vab/>.
 - a. 2014 VAB Training
 - b. Uniform Policies and Procedures Manual for Value Adjustment Boards
 - c. Rule 12D-9 & 12D-10 F.A.C.
 - d. Florida's Government in the Sunshine Laws

- e. Rule 12D-51.001, 51.002, 51.003, F.A.C. & Chapters 192-195 F.S. - Reference Information
6. The VAB attorney, Thayer Marts instructed the VAB members on his duties and responsibilities as the VAB attorney.
 7. Clerk Hand explained it is too early to set the Tentative Schedule for the 2014 VAB Hearings as no petitions have yet been received. The deadline for VAB petitions is 21 days after the TRIM notices are mailed. (Deadline to file will be printed on TRIM notice)
 8. A motion was made by Raymond Russell to adopt a Resolution for filing fees of \$15, seconded by Danny Ryals and passed unanimously 5-0. (Resolution 2014-15 attached)
 9. A motion was made by Danny Ryals to execute the contract for VAB attorney services with Thayer Marts, seconded by Lee Shelton and passed unanimously 5-0. (Executed contract attached)
 10. Terry Stone, Calhoun County Property Appraiser, gave an overview of Florida's property tax system, taxpayer opportunities to participate in the system, taxpayer rights and the VAB process.
 11. Being no further items to discuss a motion to adjourn was made by Danny Ryals, seconded by Lee Shelton and passed unanimously 5-0.



Darrell McDougald, Chairman

ATTEST:



Carla A. Hand
Clerk to the Value Adjustment Board

ATTORNEY FEE CONTRACT

THIS AGREEMENT ("Agreement") is made on August 5, 2014 in Blountstown, Florida, between the Calhoun County, Florida 2014 Value Adjustment Board ("Client") and Thayer Marts, Attorney at Law ("Attorney") of Marianna, Jackson County, Florida.

In consideration of the mutual promises herein contained, the parties hereby agree as follows:

I. PURPOSE OF REPRESENTATION

The Client hereby retains and employs the Attorney to represent Client as legal counsel for the 2014 Calhoun County Value Adjustment Board.

II. ATTORNEY'S FEE

In consideration of services rendered and to be rendered by the Attorney, Client agrees to pay for the Attorney's time at the rate of \$250.00/hour. Attorney will bill client on a monthly basis and bills will detail the legal services performed by Attorney.

III. EXPENSES

All reasonable expenses incurred by the Attorney in the handling of this legal matter shall be paid by Client as incurred. Possible expenses include, but are not limited to records, copy costs, certified copies, telephone calls, duplication costs, postage, certified mail fee, travel, and any other case expenses.


I certify and acknowledge that I have had the opportunity to read this Agreement. I further State that I have voluntarily entered into this Agreement fully aware of its terms and conditions.


SIGNED on this 5th day of August, 2014.

Calhoun County Value Adjustment Board

BY: 

Chairman


SIGNED on this 5 day of August, 2014.


THAYER MARTS
P.O. Box 6366
Marianna, FL 32329
(850) 526-2119

OR FILED 15 PAGE 98

VALUE ADJUSTMENT BOARD
RESOLUTION 2014-15

A RESOLUTION OF THE CALHOUN COUNTY VALUE ADJUSTMENT BOARD SETTING THE FILING FEE TO BE PAID TO THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

WHEREAS, the Value Adjustment Board of Calhoun County undertakes its Obligations pursuant to Florida Statutes to examine the assessment of each taxable item of Property brought before the Board for review; and

WHEREAS, certain fees and expenses are incurred by the Value Adjustment Board in pursuit of its obligations as mandated by Florida Statutes; and

WHEREAS, Florida Statutes 194.013 provides that a petition filed pursuant to Florida Statutes 194.011 shall be accompanied by a filing fee to be paid to the Clerk of the Value Adjustment Board in an amount not to exceed \$15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal.

NOW, THEREFORE BE IT RESOLVED by the Calhoun County Value Adjustment Board that:

Any person or entity filing a petition pursuant to Section 194.011 shall present with such petition a filing fee payable to the Clerk of the Value Adjustment Board in the amount of \$15.00 for each separate parcel of property, real or personal, covered by the petition.

No such filing fee shall be required to appeal from the disapproval of homestead Exemption under Section 196.151 or from the denial of tax deferral under Section 197.2425.

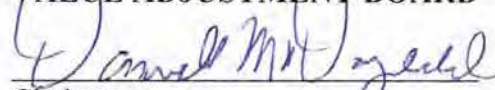
A single filing fee shall be charged pursuant to this Resolution as to any particular Parcel of property despite the existence of multiple issues and hearings pertaining to such Parcel.

THIS RESOLUTION WAS ADOPTED IN OPEN SESSION of the Value Adjustment Board on the 5th day of August, 2014.

ATTEST:


Carla A. Hand, Clerk

VALUE ADJUSTMENT BOARD


Chairman

OF 15 PAGES 99