

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 55533
Petitioner: DIRECTV, INC. v. Respondent: TELLER COUNTY BOARD OF COMMISSIONERS	
ORDER ON STIPULATION	

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been approved by the Board of Assessment Appeals. A copy of the Stipulation is attached and incorporated as a part of this decision.

FINDINGS OF FACT AND CONCLUSIONS:

1. Petitioner is protesting the 2007 - 2009 actual value of the subject property.
2. Subject property is described as follows for year 2007 - 2009

County Schedule No.: P0009552+10

Category: Abatement Property Type: Commercial Personal

3. The parties agreed that the 2007 actual value of the subject property should be reduced to:
Total Value: \$14,815
(Reference attached stipulation)
4. The parties agreed that the 2009 actual value of the subject property should be reduced to:
Total Value: \$58,151
(Reference attached stipulation)
5. The parties agreed that the 2009 actual value of the subject property should be reduced to:
Total Value: \$36,003
(Reference attached stipulation)

1. The Board concurs with the attached Stipulation.

ORDER:

Respondent is ordered to reduce the actual value of the subject property, as set forth in the attached Stipulation.

The Teller County Assessor is directed to change his/her records accordingly.

DATED/MAILED this 16th day of May, 2012

BOARD OF ASSESSMENT APPEALS

Diane M DeVries

Diane M. DeVries

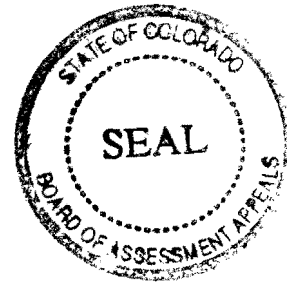
Debra A Baumbach

Debra A. Baumbach

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals

CM

Cara McKeller



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number: 55533

Multiple County Schedule Numbers: (As Set Forth in the Attached)

STIPULATION (As to Abatement/Refund for Tax Year 2007)

DIRECTV, Inc

Petitioner

vs.

TELLER COUNTY BOARD OF COMMISSIONERS,

Respondent

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2007 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The Properties subject to this Stipulation are described as set forth in the County Schedule Numbers on the Attachments to this Stipulation.
2. The subject properties are classified as LEASING PERSONAL (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2007.
4. Attachment B reflects the actual values of the subject properties after a timely appeal, as assigned by the Board of Commissioners.
5. After further review and negotiation, the Petitioner(s) and Respondent agree to the tax year 2007 actual values of the subject properties, as shown on Attachment C.
6. The valuations, as established on Attachment C, shall be binding with respect to only tax year 2007.

7. Brief narrative as to why the reduction was made:

PARTIAL REDUCTION BASED ON INVENTORY CORRECTIONS AND USING
ACCELERATED DEPRECIATION AS REQUIRED FOR THIS TYPE OF PERSONAL
PROPERTY. PLEASE SEE ATTACHED NARRATIVE.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on MAY 30, 2012 (date) at 8:30 am (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 14 day of MAY, 2012

Handwritten signature #7641
Petitioner(s) or Agent or Attorney

Handwritten signature
County Attorney for Respondent,
Board of Commissioners

Address:

The Poe Law Office LLC
- 7200 S. Altan Way, Suite B-150 -
Centennial, CO 80112
Telephone: 303-943-3953

Address:

TELLER COUNTY BOC
112 NORTH A ST
PO BOX 959
CRIPPLE CREEK, CO 80813
Telephone: 719-689-2988

Handwritten signature
County Assessor

Address:

TELLER COUNTY ASSESSOR
PO BOX 1008
CRIPPLE CREEK, CO 80813
Telephone: 719-689-2941

Docket Number 55533

ATTACHMENT A
Actual Values as assigned by the Assessor

Docket Number 55533

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
P0009552	\$.00	\$ 53 .00	\$ 53 .00
P0009553	\$.00	\$ 4,454 .00	\$ 4,454 .00
P0009554	\$.00	\$ 8,033 .00	\$ 8,033 .00
P0009555	\$.00	\$ 8,033 .00	\$ 8,033 .00
P0009556	\$.00	\$ 25,513 .00	\$ 25,513 .00
P0009557	\$.00	\$ 10,905 .00	\$ 10,905 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
P0009558	\$.00	\$ 10,039 .00	\$ 10,039 .00
P0009559	\$.00	\$ 22,737 .00	\$ 22,737 .00
P0009560	\$.00	\$ 31,989 .00	\$ 31,989 .00
P0009561	\$.00	\$ 31,966 .00	\$ 31,966 .00
P0009562	\$.00	\$ 15,994 .00	\$ 15,994 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
TOTAL:	\$ 0 .00	\$ 169,716 .00	\$ 169,716 .00

ATTACHMENT C
Actual Values as agreed to by all Parties

Docket Number 55533

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
P0009552	\$.00	\$ 24 .00	\$ 24 .00
P0009553	\$.00	\$ 24 .00	\$ 24 .00
P0009554	\$.00	\$ 412 .00	\$ 412 .00
P0009555	\$.00	\$ 412 .00	\$ 412 .00
P0009556	\$.00	\$ 1,947 .00	\$ 1,947 .00
P0009557	\$.00	\$ 815 .00	\$ 815 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
P0009558	\$.00	\$ 1,468 .00	\$ 1,468 .00
P0009559	\$.00	\$ 3,424 .00	\$ 3,424 .00
P0009560	\$.00	\$ 2,530 .00	\$ 2,530 .00
P0009561	\$.00	\$ 2,506 .00	\$ 2,506 .00
P0009562	\$.00	\$ 1,253 .00	\$ 1,253 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$ 0 .00	\$ 0 .00
	\$.00	\$ 0 .00	\$ 0 .00
	\$.00	\$ 0 .00	\$ 0 .00
	\$.00	\$ 0 .00	\$ 0 .00
	\$.00	\$ 0 .00	\$ 0 .00
	\$.00	\$ 0 .00	\$ 0 .00
	\$.00	\$ 0 .00	\$ 0 .00
	\$.00	\$ 0 .00	\$ 0 .00
TOTAL:	\$ 0 .00	\$ 14,815 .00	\$ 14,815 .00

Attachment D

ABATEMENT #'s: 09-020 through 09-041 Consecutively

PETITIONER: DIRECTV, Inc

ACCOUNT #'s: P0009552 -P0009562

BACKGROUND: DIRECTV is a satellite service provider which leases equipment to their subscribers. The equipment includes set top boxes (receivers) of many different types including standard, high definition and digital recorders. Also included are remote controls, satellite dish, various splitters and cable connectors and cable.

PETITIONERS POSITION: The taxpayer holds that each component is separate and falls into the "Consumable Exemption" rule #2 that applies to items of personal property with an acquisition cost of \$250.00 or less.

ASSESSOR'S RECOMMENDATION: Partial Approval for Tax years 2007 through 2009. Applying inventory corrections and using accelerated depreciation from revised declarations plus costs to 'point of service.' All information provided during the abatement process has adequately supported that the market value of the HD- DVR set top boxes and PCR units is greater than the \$250.00 consumables threshold and therefore included as taxable personal property.

**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number: 55533

Multiple County Schedule Numbers: (As Set Forth in the Attached)

STIPULATION (As to Abatement/Refund for Tax Year 2008)

DIRECTV, Inc

Petitioner

vs.

TELLER COUNTY BOARD OF COMMISSIONERS,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2008 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The Properties subject to this Stipulation are described as set forth in the County Schedule Numbers on the Attachments to this Stipulation.
2. The subject properties are classified as LEASING PERSONAL (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2008.
4. Attachment B reflects the actual values of the subject properties after a timely appeal, as assigned by the Board of Commissioners.
5. After further review and negotiation, the Petitioner(s) and Respondent agree to the tax year 2008 actual values of the subject properties, as shown on Attachment C.
6. The valuations, as established on Attachment C, shall be binding with respect to only tax year 2008.

7. Brief narrative as to why the reduction was made:

PARTIAL REDUCTION BASED ON INVENTORY CORRECTIONS AND USING
ACCELERATED DEPRECIATION AS REQUIRED FOR THIS TYPE OF PERSONAL
PROPERTY. PLEASE SEE ATTACHED NARRATIVE.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on MAY 30, 2012 (date) at 8:30 am (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 14 day of MAY, 2012

Alan Joe #7641
Petitioner(s) or Agent or Attorney

[Signature]
County Attorney for Respondent,
Board of Commissioners

Address:
The Pos Law Office LLC
- 7200 S. Altan Way, Suite B-150 -
Centennial, Co 80112
Telephone: 303-992-3953

Address:
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Telephone: 719-689-2988

[Signature]
County Assessor

Address:
TELLER COUNTY ASSESSOR
PO BOX 1008
CRIPPLE CREEK, CO 80813
Telephone: 719-689-2941

Docket Number 55533

ATTACHMENT A
Actual Values as assigned by the Assessor

Docket Number 55533

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
P0009552	\$.00	\$ 649 .00	\$ 649 .00
P0009553	\$.00	\$ 8,282 .00	\$ 8,282 .00
P0009554	\$.00	\$ 15,464 .00	\$ 15,464 .00
P0009555	\$.00	\$ 15,463 .00	\$ 15,463 .00
P0009556	\$.00	\$ 45,231 .00	\$ 45,231 .00
P0009557	\$.00	\$ 19,355 .00	\$ 19,355 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
P0009558	\$.00	\$ 18,233 .00	\$ 18,233 .00
P0009559	\$.00	\$ 41,712 .00	\$ 41,712 .00
P0009560	\$.00	\$ 67,709 .00	\$ 67,709 .00
P0009561	\$.00	\$ 67,693 .00	\$ 67,693 .00
P0009562	\$.00	\$ 33,855 .00	\$ 33,855 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
TOTAL:	\$ 0 .00	\$ 333,646 .00	\$ 333,646 .00

ATTACHMENT B

Actual Values as assigned by the County Board of Commissioners after a timely appeal

Docket Number 55533

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
P0009552	\$.00	\$ 649 .00	\$ 649 .00
P0009553	\$.00	\$ 8,282 .00	\$ 8,282 .00
P0009554	\$.00	\$ 15,464 .00	\$ 15,464 .00
P0009555	\$.00	\$ 15,463 .00	\$ 15,463 .00
P0009556	\$.00	\$ 45,231 .00	\$ 45,231 .00
P0009557	\$.00	\$ 19,355 .00	\$ 19,355 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
P0009558	\$.00	\$ 18,233 .00	\$ 18,233 .00
P0009559	\$.00	\$ 41,712 .00	\$ 41,712 .00
P0009560	\$.00	\$ 67,709 .00	\$ 67,709 .00
P0009561	\$.00	\$ 67,693 .00	\$ 67,693 .00
P0009562	\$.00	\$ 33,855 .00	\$ 33,855 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
TOTAL:	\$ 0 .00	\$ 333,646 .00	\$ 333,646 .00

ATTACHMENT C
Actual Values as agreed to by all Parties

Docket Number 55533

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
P0009552	\$.00	\$ 28.00	\$ 28.00
P0009553	\$.00	\$ 411.00	\$ 411.00
P0009554	\$.00	\$ 1,925.00	\$ 1,925.00
P0009555	\$.00	\$ 1,925.00	\$ 1,925.00
P0009556	\$.00	\$ 6,175.00	\$ 6,175.00
P0009557	\$.00	\$ 3,147.00	\$ 3,147.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
P0009558	\$.00	\$ 3,208.00	\$ 3,208.00
P0009559	\$.00	\$ 7,420.00	\$ 7,420.00
P0009560	\$.00	\$ 13,505.00	\$ 13,505.00
P0009561	\$.00	\$ 13,505.00	\$ 13,505.00
P0009562	\$.00	\$ 6,902.00	\$ 6,902.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
TOTAL:	\$ 0.00	\$ 58,151.00	\$ 58,151.00

Attachment D

ABATEMENT #'s: 09-020 through 09-041 Consecutively

PETITIONER: DIRECTV, Inc

ACCOUNT #'s: P0009552 -P0009562

BACKGROUND: DIRECTV is a satellite service provider which leases equipment to their subscribers. The equipment includes set top boxes (receivers) of many different types including standard, high definition and digital recorders. Also included are remote controls, satellite dish, various splitters and cable connectors and cable.

PETITIONERS POSITION: The taxpayer holds that each component is separate and falls into the "Consumable Exemption" rule #2 that applies to items of personal property with an acquisition cost of \$250.00 or less.

ASSESSOR'S RECOMMENDATION: Partial Approval for Tax years 2007 through 2009. Applying inventory corrections and using accelerated depreciation from revised declarations plus costs to 'point of service.' All information provided during the abatement process has adequately supported that the market value of the HD- DVR set top boxes and PCR units is greater than the \$250.00 consumables threshold and therefore included as taxable personal property.

**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number: 55533

Multiple County Schedule Numbers: (As Set Forth in the Attached)

STIPULATION (As to Abatement/Refund for Tax Year 2009)

DIRECTV, Inc

Petitioner

vs.

TELLER COUNTY BOARD OF COMMISSIONERS,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2009 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The Properties subject to this Stipulation are described as set forth in the County Schedule Numbers on the Attachments to this Stipulation.
2. The subject properties are classified as LEASING PERSONAL (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2009.
4. Attachment B reflects the actual values of the subject properties after a timely appeal, as assigned by the Board of Commissioners.
5. After further review and negotiation, the Petitioner(s) and Respondent agree to the tax year 2009 actual values of the subject properties, as shown on Attachment C.
6. The valuations, as established on Attachment C, shall be binding with respect to only tax year 2009.

7. Brief narrative as to why the reduction was made:
PARTIAL REDUCTION BASED ON INVENTORY CORRECTIONS AND USING
ACCELERATED DEPRECIATION AS REQUIRED FOR THIS TYPE OF PERSONAL
PROPERTY. PLEASE SEE ATTACHED NARRATIVE.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on MAY 30, 2012 (date) at 8:30 am (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 14 day of MAY, 2012

[Signature] #7641
Petitioner(s) or Agent or Attorney

[Signature]
County Attorney for Respondent,
Board of Commissioners

Address:
The Poe Law Office LLC
- 7200 S. Altam Way, Suite B-150 -
Centennial, CO 80112
Telephone: 303-993-3953

Address:
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CRIPPLE CREEK, CO 80813
Telephone: 719-689-2988

[Signature]
County Assessor

Address:
TELLER COUNTY ASSESSOR
PO BOX 1008
CRIPPLE CREEK, CO 80813
Telephone: 719-689-2941

Docket Number 55533

ATTACHMENT A
Actual Values as assigned by the Assessor

Docket Number 55533

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
P0009552	\$.00	\$ 258.00	\$ 258.00
P0009553	\$.00	\$ 5,084.00	\$ 5,084.00
P0009554	\$.00	\$ 9,435.00	\$ 9,435.00
P0009555	\$.00	\$ 9,435.00	\$ 9,435.00
P0009556	\$.00	\$ 31,795.00	\$ 31,795.00
P0009557	\$.00	\$ 13,626.00	\$ 13,626.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
P0009558	\$.00	\$ 13,009.00	\$ 13,009.00
P0009559	\$.00	\$ 30,354.00	\$ 30,354.00
P0009560	\$.00	\$ 50,772.00	\$ 50,772.00
P0009561	\$.00	\$ 50,772.00	\$ 50,772.00
P0009562	\$.00	\$ 25,386.00	\$ 25,386.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
TOTAL:	\$ 0.00	\$ 239,926.00	\$ 239,926.00

ATTACHMENT B

Actual Values as assigned by the County Board of Commissioners after a timely appeal

Docket Number 55533

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
P0009552	\$.00	\$ 258 .00	\$ 258 .00
P0009553	\$.00	\$ 5,084 .00	\$ 5,084 .00
P0009554	\$.00	\$ 9,435 .00	\$ 9,435 .00
P0009555	\$.00	\$ 9,435 .00	\$ 9,435 .00
P0009556	\$.00	\$ 31,795 .00	\$ 31,795 .00
P0009557	\$.00	\$ 13,626 .00	\$ 13,626 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
P0009558	\$.00	\$ 13,009 .00	\$ 13,009 .00
P0009559	\$.00	\$ 30,354 .00	\$ 30,354 .00
P0009560	\$.00	\$ 50,772 .00	\$ 50,772 .00
P0009561	\$.00	\$ 50,772 .00	\$ 50,772 .00
P0009562	\$.00	\$ 25,386 .00	\$ 25,386 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
	\$.00	\$.00	\$ 0 .00
TOTAL:	\$ 0 .00	\$ 239,926 .00	\$ 239,926 .00

ATTACHMENT C
Actual Values as agreed to by all Parties

Docket Number 55533

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
P0009552	\$.00	\$ 23.00	\$ 23.00
P0009553	\$.00	\$ 303.00	\$ 303.00
P0009554	\$.00	\$ 1,060.00	\$ 1,060.00
P0009555	\$.00	\$ 1,060.00	\$ 1,060.00
P0009556	\$.00	\$ 4,378.00	\$ 4,378.00
P0009557	\$.00	\$ 1,877.00	\$ 1,877.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
P0009558	\$.00	\$ 1,441.00	\$ 1,441.00
P0009559	\$.00	\$ 3,363.00	\$ 3,363.00
P0009560	\$.00	\$ 8,999.00	\$ 8,999.00
P0009561	\$.00	\$ 8,999.00	\$ 8,999.00
P0009562	\$.00	\$ 4,500.00	\$ 4,500.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
	\$.00	\$ 0.00	\$ 0.00
TOTAL:	\$ 0.00	\$ 36,003.00	\$ 36,003.00

Attachment D

ABATEMENT #'s: 09-020 through 09-041 Consecutively

PETITIONER: DIRECTV, Inc

ACCOUNT #'s: P0009552 -P0009562

BACKGROUND: DIRECTV is a satellite service provider which leases equipment to their subscribers. The equipment includes set top boxes (receivers) of many different types including standard, high definition and digital recorders. Also included are remote controls, satellite dish, various splitters and cable connectors and cable.

PETITIONERS POSITION: The taxpayer holds that each component is separate and falls into the "Consumable Exemption" rule #2 that applies to items of personal property with an acquisition cost of \$250.00 or less.

ASSESSOR'S RECOMMENDATION: Partial Approval for Tax years 2007 through 2009. Applying inventory corrections and using accelerated depreciation from revised declarations plus costs to 'point of service.' All information provided during the abatement process has adequately supported that the market value of the HD- DVR set top boxes and PCR units is greater than the \$250.00 consumables threshold and therefore included as taxable personal property.