



**VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING**

**Citrus County Courthouse
110 N. Apopka Avenue, Room 100
Inverness, FL 34450**

MINUTES

August 7, 2024 - 9:00 AM

**Diana Finegan, Chair, Board of County Commission
Member**

Sandy Counts, Vice Chair, School Board Member

Jeff Kinnard, D.C., Board of County Commission Member

Tony Wahl, Citizen Member

Jill Lyles, Citizen Member

**Angela Vick, Clerk of the Circuit Court and
Comptroller**

**Richard R. Kosan, Board Legal Counsel,
Attorney**

A. CALL TO ORDER

August 7, 2024 Citrus County Courthouse
The meeting was called to order at 09:01 AM.

A.1. Pledge of Allegiance

After the pledge Doug Dodd, Alternate School Board Member gave the invocation.

A.2. Roll Call

Present: Diana Finegan, Jeff Kinnard D.C., Tony Wahl, Jill Lyles, Doug Dodd, Board
Legal Council Richard R. Kosan, VAB Recorder Georgette Tozer, VAB
Recorder Backup Tracy Webb

Absent: Sandy Counts

A.3. Public Comment

There were no public comments.

B. VALUE ADJUSTMENT BOARD LEGAL COUNSEL

B.1. Value Adjustment Board Legal Counsel - Ratification

Ratify Attorney Richard R. Kosan as private legal counsel for the 2024 Value
Adjustment Board. Contract executed March 29, 2016.

Motion to approve B1.

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RESULT: **Adopted**
MOVER: Jeff Kinnard D.C.
SECONDER: Doug Dodd
AYES: Finegan, Kinnard D.C., Wahl, Lyles, Dodd
NAY: None

C. VALUE ADJUSTMENT BOARD MEMBERS CONTACT INFORMATION

This item was for acknowledgement only. No action was required.

C.1. 2024 VAB Members - Introduction and Confirmation of Contact Information

Review the attached contact list of board members and the clerk (or designee) and confirm the information.

Contact information was confirmed.

D. ELECTION OF CHAIR AND VICE-CHAIR TO THE VALUE ADJUSTMENT BOARD

D.1. 2024 Value Adjustment Board Chair

2023 Value Adjustment Board Chair Diana Finegan to open nominations for chair of the 2024 Value Adjustment Board and ask for a motion to close nominations.

Motion to appoint Diana Finegan as Chair and close nominations.

RESULT: **Adopted**
MOVER: Jeff Kinnard D.C.
SECONDER: Tony Wahl
AYES: Finegan, Kinnard D.C., Wahl, Lyles, Dodd
NAY: None

After the vote, Attorney Richard Kosan commented on a memorandum received by Florida's Department of Revenue Legal Counsel, that a change in interpretation of the statue regarding nominating the Chair shall be handled by the Board of County Commissioners.

D.2. 2024 Value Adjustment Board Vice-Chair

Chair-elect of the 2024 Value Adjustment Board to open nominations for the vice-chair and ask for a motion to close nominations.

Motion to appoint Sandy Counts as Vice Chair and close nominations.

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RESULT: **Adopted**
MOVER: Tony Wahl
SECONDER: Jeff Kinnard D.C.
AYES: Finegan, Kinnard D.C., Wahl, Lyles, Dodd
NAY: None

E. VALUE ADJUSTMENT BOARD MEETING MINUTES

E.1. Minutes of the March 6, 2024 Value Adjustment Board Regular Meeting

Approve the minutes of the meeting held on March 6, 2024.

Motion to approve the minutes of the March 6, 2024 meeting.

RESULT: **Adopted**
MOVER: Jeff Kinnard D.C.
SECONDER: Jill Lyles
AYES: Finegan, Kinnard D.C., Wahl, Lyles, Dodd
NAY: None

F. VALUE ADJUSTMENT BOARD SPECIAL MAGISTRATES

F.1. Correspondence

Email correspondence from Richard Harris dated 4/30/2024. No action required.

Attorney Richard Kosan briefly explained the memorandum submitted by Richard Harris regarding the Special Magistrates' compensation set by the VAB. Discussion was held.

F.2. Previously Appointed Special Magistrates

Review previously appointed Special Magistrate lists.

This item was for acknowledgement only. No action was required.

F.3. Special Magistrate List

Review Special Magistrate list and acknowledge Attorney verification of applicants.

Attorney Richard Kosan responded to questions regarding the Special Magistrates' applications. Discussion ensued.

F.4. Appointment of Special Magistrates for Exemptions, Classifications, and Portability Difference Transfers

Appoint attorney special magistrates to conduct hearings and make recommendations on petitions filed with the Value Adjustment Board regarding exemptions, classifications, and portability assessment difference transfers.

Motion to appoint Mr. Joseph Haynes Davis.

RESULT: Adopted
MOVER: Tony Wahl
SECONDER: Jill Lyles
AYES: Finegan, Kinnard D.C., Wahl, Lyles, Dodd
NAY: None

F.5. Appointment of Special Magistrates for Valuation of Real Estate

Appoint appraiser special magistrates to conduct hearings and make recommendations on petitions filed with the Value Adjustment Board regarding valuation of real estate.

Staff is requesting the appointment of three special magistrates.

Motion to appoint Mr. Lawrence Golicz, Mr. Steven Nystrom, and Mr. David Taylor.

RESULT: Adopted
MOVER: Tony Wahl
SECONDER: Jill Lyles
AYES: Finegan, Kinnard D.C., Wahl, Lyles, Dodd
NAY: None

F.6. Appointment of Special Magistrate for Tangible Personal Property

Appoint appraiser special magistrate to conduct hearings and make recommendations on petitions filed with the Value Adjustment Board regarding tangible personal property valuation.

Staff is requesting the appointment of one Special Magistrate.

Motion to appoint Mr. Steven Nystrom.

RESULT: Adopted
MOVER: Tony Wahl
SECONDER: Jeff Kinnard D.C.
AYES: Finegan, Kinnard D.C., Wahl, Lyles, Dodd
NAY: None

G. VALUE ADJUSTMENT BOARD DESIGNEE

G.1. Appointment of Value Adjustment Board Designee

Appoint a designee to determine whether a petitioner has demonstrated, in writing, good cause justifying consideration of a petition filed past the statutory deadline, and to determine if a request to reschedule a hearing may be made pursuant to Chapter 12D-9, F.A.C.

Motion to appoint Attorney Richard Kosan as Designee.

Prior the vote, Attorney Richard Kosan explained the Designee's role to the VAB.

RESULT: **Adopted**

MOVER: Diana Finegan

SECONDER: Jeff Kinnard D.C.

AYES: Finegan, Kinnard D.C., Wahl, Lyles, Dodd

NAY: None

H. VALUE ADJUSTMENT BOARD REFERENCE MATERIALS

H.1. Value Adjustment Board Rules and Guidelines -Discussion

VAB Counsel to provide an overview of Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights. Review the following value adjustment board rules and guidelines and announce that this information is accessible on the Florida Department of Revenue's website, <https://floridarevenue.com/property/pages/vab.aspx>. A link to the department's website is also available on the Citrus County Clerk of the Circuit Court and Comptroller's website, www.citrusclerk.org.

Rule Chapter 12D-9, F.A.C., and associated forms

Rule Chapter 12D-10, F.A.C.

Rule Chapters 12D-51.001, 51.002, 51.003, F.A.C;

Chapters 192 through 195, F.S.

Uniform Policies & Procedures Manual

Florida's Government in the Sunshine Manual

Property Tax Oversight Infograph

Attorney Richard Kosan presented the overview of the Florida property system and rules.

I. VALUE ADJUSTMENT BOARD HEARING SCHEDULE

I.1. 2024 Value Adjustment Board Hearing Schedule - Announcement

Announce the following tentative dates and times set by the Clerk for the special magistrate hearings: October 9, 10, 30, 31; November 6, 13, 20; December 3, 5,

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11, 17, 18; January 8, 15, 22; and any other dates deemed necessary based upon the number of petitions filed and rescheduled. Hearings will be held in the Citrus County Courthouse, 110 North Apopka Avenue, Inverness, Florida beginning at 9:00 A.M.

Deputy Clerk Georgette Tozer read the tentative hearing dates, time and the location into the record.

J. VALUE ADJUSTMENT BOARD RESOLUTION

J.1. 2024 Value Adjustment Board Resolution - Ratification

Ratify resolution number 2024-001, imposing a nonrefundable \$15 filing fee for petitions filed in 2024.

Motion to approve J1.

RESULT: Adopted
MOVER: Doug Dodd
SECONDER: Jeff Kinnard D.C.
AYES: Finegan, Kinnard D.C., Wahl, Lyles, Dodd
NAY: None

K. INITIAL CERTIFICATIONS OF THE VALUE ADJUSTMENT BOARD

K.1. 2024 Initial Certifications of the Value Adjustment Board

- a. Approve and authorize the Chair to execute the Initial Certification of the Value Adjustment Board - Form DR-488P, for real property.
- b. Approve and authorize the Chair to execute the Initial Certification of the Value Adjustment Board - Form DR-488P, for tangible personal property.

Motion to approve and authorize K1 and b.

RESULT: Adopted
MOVER: Jeff Kinnard D.C.
SECONDER: Tony Wahl
AYES: Finegan, Kinnard D.C., Wahl, Lyles, Dodd
NAY: None

L. ANY OTHER BUSINESS TO COME BEFORE THE BOARD

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L.1. 2023 Revenue and Expense Recap Report

Review the final 2023 Revenue and Expense Recap Report.

For reference only. No action required.

L.2. Value Adjustment Board Services

Acknowledge the attached, paid invoices detailing VAB services.

Alternate School Board Member Doug Dodd commented on searching for ways to attract Special Magistrate applicants.

L.3. Payment of Services

Authorize the Clerk for the payment of all invoices for expenses incurred for the 2024 Value Adjustment Board season.

Motion to approve L3.

RESULT: Adopted

MOVER: Jeff Kinnard D.C.

SECONDER: Tony Wahl

AYES: Finegan, Kinnard D.C., Wahl, Lyles, Dodd

NAY: None

L.4. Internal Operating Procedures

- a. Consider and approve the addition of public speaker guideline as: Individuals wishing to speak during the public comment portion at the VAB meeting will have the opportunity to do so and be limited to 3 minutes per person or petition unless the Chair grants permission for additional time; and
- b. Ratify internal operating procedures for efficient operation of the Value Adjustment Board process, adopted August 5, 2020.

Motion to approve L4 a & b.

RESULT: Adopted

MOVER: Doug Dodd

SECONDER: Jeff Kinnard D.C.

AYES: Finegan, Kinnard D.C., Wahl, Lyles, Dodd

NAY: None

M. UPCOMING MEETING

M.1. Next Value Adjustment Board Meeting

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Set the next meeting of the Value Adjustment Board on Wednesday, March 5, 2025.

After Chair Finegan announced the next Value Adjustment Meeting as March 5, 2025, Attorney Richard Kosan commented on a previous item regarding the property taxpayers' rights.

N. ADJOURN

Prior the adjournment, Attorney Kosan commented on previous items including Taxpayers Rights.

The meeting was adjourned at 09:47 AM.