



VALUE ADJUSTMENT BOARD
Citrus County Courthouse
110 N. Apopka Avenue, Room 100
Inverness, FL 34450

MINUTES

March 5, 2025 - 9:00 AM

Diana Finegan, Chair, Board of County Commission Member
Sandy Counts, Vice Chair, School Board Member
Janet Barek, Board of County Commission Member
Tony Wahl, Citizen Member
Jill Lyles, Citizen Member

Traci Perry, Clerk of the Circuit Court and Comptroller
Richard R. Kosan, Board Legal Counsel, Attorney

A. CALL TO ORDER

March 5, 2025 Citrus County Courthouse
The meeting was called to order at 09:00 AM.

A.1. Pledge of Allegiance

After the invocation by Citizen Member Tony Wahl, Commissioner Janet Barek led the pledge.

A.2. Roll Call

Present: Diana Finegan, Sandy Counts, Janet Barek, Tony Wahl, Jill Lyles, Board Legal Council Richard R. Kosan, VAB Recorder Georgette Tozer, VAB Recorder Backup Tracy Webb

Absent:

A.3. Public Comment

Petitioner Mr. Louis Martone, Jr. for petition 22, spoke about his submitted documentation. Attorney Richard R. Kosan, responded to questions from the Board, followed by discussion.

[Additional Information for Item A3](#)

B. MINUTES

B.1. Value Adjustment Board - Organizational Meeting - August 7, 2024

Approve the minutes of the meeting held on August 7, 2024.

(Motion Needed)

Motion to approve B1.

RESULT: **Adopted**

MOVER: Jill Lyles

SECONDER: Sandy Counts

AYES: Finegan, Counts, Barek, Wahl, Lyles

NAY: None

C. SPECIAL MAGISTRATE RECOMMENDED DECISIONS

C.1. Recommended Decisions

a. Consider and adopt the recommended decisions signed by the appointed special magistrates for the following numbers: 8, 14, 15, 16, 22, 44, 49, 50, 90, 92, 93, 97, 99, 100, 106, 107, 117, 119, 120, 133, 160, 161, 162, 163, 164, 165, 166, 167, 185.

(Motion Needed)

b. Approve and authorize the Chair to execute Form DR485V - Decision of the Value Adjustment Board for the petitions listed above.

(Motion Needed)

Before the vote, Attorney Richard Kosan clarified the Board's role in adopting the recommended decisions.

Motion to approve C1a.

RESULT: **Adopted**

MOVER: Tony Wahl

SECONDER: Sandy Counts

AYES: Finegan, Counts, Barek, Wahl, Lyles

NAY: None

Motion to approve C1b.

RESULT: **Adopted**

MOVER: Sandy Counts

SECONDER: Janet Barek

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AYES: Finegan, Counts, Barek, Wahl, Lyles

NAY: None

D. VAB FORMS

D.1. 2024 VAB Forms

Approve and authorize the Chair to sign the following forms:

- DR-488 - Certification of the Value Adjustment Board for Real Property
- DR-488 - Certification of the Value Adjustment Board for Tangible Personal Property

(Motion Needed)

and review

- DR-529 - Notice of Tax Impact of the Value Adjustment Board

(Informational)

Motion to approve D1.

RESULT: **Adopted**

MOVER: Tony Wahl

SECONDER: Janet Barek

AYES: Finegan, Counts, Barek, Wahl, Lyles

NAY: None

E. REPORTS AND FILING RESULTS

E.1. 2024 Petition Filing Results and Revenue and Expense Report

Review the current Petition Filing Results and the Revenue and Expense Report, both of which are current through February 24, 2025.

(Informational)

Motion not required. Informational only.

F. VAB BUSINESS FORMALITIES

F.1. Value Adjustment Board Legal Counsel

Authorize the Board Clerk to

- a. extend the contract with Attorney Richard R. Kosan (current legal counsel until terminated by either party) or,
- b. proceed with a request for legal services to obtain responses from qualified applicants interested in serving as the Citrus County VAB legal counsel for the 2025 tax year. (Motion Needed)

Motion to extend the contract with Attorney Richard Kosan for the 2025 Value Adjustment Board.

RESULT: Adopted

MOVER: Janet Barek

SECONDER: Tony Wahl

AYES: Finegan, Counts, Barek, Wahl, Lyles

NAY: None

F.2. Setting of 2025 Compensation for Special Magistrates

- a. Approval to increase the \$125 hourly rate for special magistrates hearing petitions related to real property value, exemption, classification, and portability matters to \$175; and
- b. Approval of an open bid process for appraiser special magistrates hearing petitions related to tangible personal property. (Motion Needed)

Motion to approve F2a and b.

RESULT: Adopted

MOVER: Jill Lyles

SECONDER: Janet Barek

AYES: Finegan, Counts, Barek, Wahl, Lyles

NAY: None

F.3. 2025 Special Magistrate Services

Authorize the Board Clerk to proceed with advertising for appraiser and attorney special magistrates with the set rate and proceed with an open bid process for appraiser special magistrates hearing tangible personal property petitions. (Motion Needed)

Motion to approve F3.

RESULT: Adopted

MOVER: Sandy Counts

SECONDER: Janet Barek

AYES: Finegan, Counts, Barek, Wahl, Lyles

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NAY: None

F.4. Value Adjustment Board Resolution

Determine the petition filing fee (not to exceed \$15) and adopt and authorize the Chair to execute a resolution relating to imposing a nonrefundable filing fee upon certain petitions during the 2025 VAB cycle. (Motion Needed)

Motion to approve F4.

RESULT: Adopted

MOVER: Jill Lyles

SECONDER: Janet Barek

AYES: Finegan, Counts, Barek, Wahl, Lyles

NAY: None

F.5. Value Adjustment Board Services

Acknowledge the attached, paid invoices detailing VAB services. (Informational)

Motion not required. Informational only.

G. UPCOMING MEETING

G.1. Next Value Adjustment Board Meeting

Set the organizational meeting of the 2025 Value Adjustment Board for Wednesday, August 6, 2025 at 9:00 AM in the Citrus County Courthouse, Room 100, 110 North Apopka Avenue, Inverness, Florida, for the purpose of setting the organizational structure to appoint special magistrates, and for any other business deemed necessary. (Motion Needed)

Motion to approve G1.

RESULT: Adopted

MOVER: Sandy Counts

SECONDER: Jill Lyles

AYES: Finegan, Counts, Barek, Wahl, Lyles

NAY: None

H. ANY OTHER BUSINESS TO COME BEFORE THE BOARD

H.1. Acknowledge Receipt of Email and Correspondence

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Motion not required, Informational only.

I. **ADJOURN**

The meeting was adjourned at 09:29 AM.