



**VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING**

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

AGENDA

August 6, 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**

NOTICE TO THE PUBLIC

Citrus County Government is a value-driven organization dedicated to responsive citizen service by providing quality programs, services and facilities to build a strong community and promote the best quality of life for our citizens.

Any person who decides to appeal any decision of the Governing Board with respect to any matter considered at this meeting will need a record of the proceedings and for such purpose may need to provide that a verbatim record of proceeding is made, which record includes testimony and evidence upon which the appeal is to be based. (Section 286.0105, Florida Statutes) Any person requiring reasonable accommodation at this meeting because of a disability or physical impairment should contact the County Administrator's Office, Citrus County Courthouse, 110 N. Apopka Avenue, Inverness, Florida 34450, (352) 341-6560, at least two days before the meeting.

A. CALL TO ORDER

A.1. Pledge of Allegiance

A.2. Roll Call

A.3. Public Comment

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 2025 Value Adjustment Board. Contract executed March 29, 2016.
(Motion needed)

C. VALUE ADJUSTMENT BOARD MEMBERS AND BOARD CLERK

C.1. 2025 VAB Members and VAB Clerks - Introduction and Confirmation of Contact Information

Review the attached contact list of board members, board clerks and the attorney and confirm the information.

D. ACKNOWLEDGE CHAIR AND SELECTION OF VICE CHAIR

D.1. Acknowledge Chair and Selection of Vice Chair

Chair Diana Finegan to open nominations for vice-chair.

E. VALUE ADJUSTMENT BOARD MEETING MINUTES

E.1. Minutes of March 5, 2025 Value Adjustment Board Regular Meeting

Approve the minutes of the meeting held on March 5, 2025.
(Motion needed)

F. VALUE ADJUSTMENT BOARD SPECIAL MAGISTRATES

F.1. Previous Appointed Special Magistrates

Review previous appointed Special Magistrate list.
(Informational)

F.2. 2025 Special Magistrate Applicants List

Review Special Magistrate applicants list and acknowledge Attorney verification of applicants.
(Informational)

F.3. 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. Staff is requesting two special magistrates.
(Motion needed)

F.4. Appointment of Special Magistrates for Valuation of Real Estate

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

Staff is requesting the appointment of four special magistrates, two of whom are also appointed to hear petitions regarding tangible personal property.

(Motion needed)

F.5. Appointment of Special Magistrate for Tangible Personal Property

Appoint an 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 two Special Magistrates, who are also appointed to hear petitions regarding the valuation of real property.

(Motion needed)

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 needed)

H. VALUE ADJUSTMENT BOARD REFERENCE MATERIALS AND LEGISLATIVE UPDATES

H.1. Value Adjustment Board Rules and Guidelines and Legislative Updates

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 and legislative updates.

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

I. VALUE ADJUSTMENT BOARD HEARING SCHEDULE

I.1. 2025 Value Adjustment Board Hearing Schedule - Announcement

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Announce the following tentative dates and times set by the Clerk for the special magistrate hearings: October 16, 29, 30; November 5, 6, 20; December 3, 4, 10, 11, 18; January 7, 8, 14, 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.

J. VALUE ADJUSTMENT BOARD RESOLUTION

J.1. 2025 Value Adjustment Board Resolution

a. Ratify resolution number 2025-001, imposing a nonrefundable \$15 filing fee for petitions filed in 2025

OR

b. Adopt resolution number 2025-002, increasing the petition filing fee to \$50. The filing fee for petitions related to the transfer of homestead (portability) will remain at \$15 as outlined in Rule 12D-8.0065, effective August 6, 2025.

K. INITIAL CERTIFICATIONS OF THE VALUE ADJUSTMENT BOARD

K.1. 2025 Initial Certifications of the Value Adjustment Board

Approve and authorize the Chair to execute the Initial Certifications of the Value Adjustment Board - DR-488P for real property and DR-488P for tangible personal property. (Motion needed)

L. ANY OTHER BUSINESS TO COME BEFORE THE BOARD

L.1. 2024 Revenue and Expense Recap Report

Review the final 2024 Revenue and Expense Recap Report.
(Informational)

L.2. Value Adjustment Board Services

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

L.3. Payment of Services

Authorize the Clerk for the payment of all invoices for expenses incurred for the 2025 Value Adjustment Board season.
(Motion needed)

L.4. Internal Operating Procedures

a. Approve and authorize the Clerk to retain and not refund filing fees paid on duplicate petitions filed on the same parcel of property by different persons, processing only the single petition ultimately authorized by the owner and validated by the VAB staff.

AND

b. Ratify internal operating procedures for efficient operation of the Value

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Adjustment Board process, adopted August 5, 2020 and amended August 7, 2024.
(Motion needed)

M. UPCOMING MEETING

M.1. Next Value Adjustment Board Meeting

Set the next meeting of the Value Adjustment Board on Wednesday, March 4, 2026.
(Motion needed)

N. ADJOURN