



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

MINUTES

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

A. CALL TO ORDER

August 6, 2025 Citrus County Courthouse
The meeting was called to order at 9:00 AM.

A.1. Pledge of Allegiance

After Commissioner Janet Barek gave the Invocation, Citizen Member Jill Lyles led the Pledge of Allegiance.

A.2. Roll Call

Present: Diana Finegan, Sandy Counts, Janet Barek, Tony Wahl, Jill Lyles, Board Legal Council Richard R. Kosan, Administrative Operations Director Kristi Hugar, Deputy Clerk Georgette Tozer, Deputy Clerk Amy Novinger

Absent: Clerk of the Circuit Court and Comptroller Traci Perry

A.3. Public Comment

There was no 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)

Motion to approve item B1.

RESULT: **Adopted**

MOVER: Janet Barek

SECONDER: Jill Lyles

AYES: Finegan, Counts, Barek, Wahl, Lyles

NAY: None

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.

This item was for acknowledgment only. No action was taken.

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.

Motion to nominate School Board Member Sandy County as Vice Chair.

RESULT: **Adopted**

MOVER: Tony Wahl

SECONDER: Jill Lyles

AYES: Finegan, Counts, Barek, Wahl, Lyles

NAY: None

After the vote, Attorney Richard Kosan commented on the Department of Revenue's legal opinion as to the change in the process of selecting the 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)

Motion to accept the minutes for the March 5, 2025 meeting.

RESULT: **Adopted**
MOVER: Janet Barek
SECONDER: Jill Lyles
AYES: Finegan, Counts, Barek, Wahl, Lyles
NAY: None

F. VALUE ADJUSTMENT BOARD SPECIAL MAGISTRATES

F.1. Previous Appointed Special Magistrates

Review previous appointed Special Magistrate list.
(Informational)

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

F.2. 2025 Special Magistrate Applicants List

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

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

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)

Motion to appoint Joseph Haynes Davis and Matthew Frey.

Board discussion ensued.

Deputy Clerk Georgette Tozer provided clarification of the Special Magistrate's name.

RESULT: **Adopted**
MOVER: Sandy Counts
SECONDER: Janet Barek
AYES: Finegan, Counts, Barek, Wahl, Lyles
NAY: None

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)

Commissioner Janet Barek made a motion to nominate Lawrence Golicz, Steven Nystrom, Camille Bassil and William Hafner, Sr.

Board discussion ensued and Attorney Richard Kosan commented.

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

RESULT: **Adopted**
MOVER: Diana Finegan
SECONDER: Janet Barek
AYES: Finegan, Counts, Barek, Wahl, Lyles
NAY: None

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)

Attorney Richard Kosan commented regarding direction.

Motion to appoint Steven Nystrom and John Robinson.

RESULT: **Adopted**
MOVER: Janet Barek
SECONDER: Jill Lyles
AYES: Finegan, Counts, Barek, Wahl, Lyles
NAY: None

After the vote, Attorney Richard Kosan addressed the Board.

G. VALUE ADJUSTMENT BOARD DESIGNEE

G.1. Appointment of Value Adjustment Board Designee

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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)

Attorney Richard Kosan explained the role of the designee.

Motion to appoint Attorney Richard Kosan as continuation to the Value Adjustment Board designee.

RESULT: **Adopted**
MOVER: Tony Wahl
SECONDER: Sandy Counts
AYES: Finegan, Counts, Barek, Wahl, Lyles
NAY: None

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

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

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.

Chair Diana Finegan announced the tentative hearing dates, time and location.

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.

Motion to approve item J1b.

Before the vote, Attorney Richard Kosan provided clarification of the motion to include the filing fee for petitions related to the transfer of home (portability) will remain at \$15.

RESULT: Adopted

MOVER: Tony Wahl

SECONDER: Sandy Counts

AYES: Finegan, Counts, Barek, Wahl, Lyles

NAY: None

Resolution 2025-002

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)

Motion to approve item K1.

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RESULT: **Adopted**
MOVER: Sandy Counts
SECONDER: Janet Barek
AYES: Finegan, Counts, Barek, Wahl, Lyles
NAY: None

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)

Board discussion ensued regarding the \$15 difference in the Expense Recap Report.

Deputy Clerk Georgette Tozer provided clarification.

This item is for reference only. No action required.

L.2. Value Adjustment Board Services

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

This item is for acknowledgment only. No action required.

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)

Motion to approve item L3.

RESULT: **Adopted**
MOVER: Janet Barek
SECONDER: Jill Lyles
AYES: Finegan, Counts, Barek, Wahl, Lyles
NAY: None

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)

Motion to approve item L4a and b.

RESULT: **Adopted**

MOVER: Sandy Counts

SECONDER: Jill Lyles

AYES: Finegan, Counts, Barek, Wahl, Lyles

NAY: None

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)

Motion to approve item M1.

RESULT: **Adopted**

MOVER: Janet Barek

SECONDER: Sandy Counts

AYES: Finegan, Counts, Barek, Wahl, Lyles

NAY: None

N. ADJOURN

The meeting was adjourned at 9:32 AM.