



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

AGENDA

March 4, 2026 - 9:00 AM

**Jeff Kinnard, D.C., 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, Lecanto Government Bldg., 3600 W. Sovereign Path, Suite 267, Lecanto, FL 34461 (352) 527-5210, If you are hearing or speech impaired, dial 7-1-1, 1-800-955-8771 (TTY) or 1-800-955-8770 (v), via Florida Relay Service 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. MINUTES

B.1. Value Adjustment Board - Organizational Meeting - August 6, 2025

Approve the minutes of the meeting held on August 6, 2025.

Motion requested.

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: 6, 7, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 30, 31, 33, 35, 36, 41, 42, 43, 45, 46, 57, 60, 61, 62, 64, 67, 110, 111, 114, 115, 116 and 164; **AND**

b. Approve and authorize the Chair to execute Forms DR485V and DR485XC (Decision of the Value Adjustment Board) for the petitions listed above.

Motion requested.

D. VAB FORMS

D.1. 2025 VAB Forms

Approve and authorize the Chair to sign DR-488 (Certification of the Value Adjustment Board for Real Property) and DR-488 (Certification of the Value Adjustment Board for Tangible Personal Property), and review DR-529 (Notice of Tax Impact of the Value Adjustment Board).

Motion requested.

E. REPORTS AND FILING RESULTS

E.1. 2025 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, 2026.

No action required.

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**

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- 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 2026 tax year.

Motion requested.

F.2. 2026 Special Magistrates Rates

a. Approve the setting of a compensation rate of \$175 per hour for appraiser special magistrates hearing petitions related to real property value and for attorney special magistrates hearing petitions related to exemption, classification, and portability matters; **AND**

b. Approve an open bid process for the appraiser special magistrates hearing petitions related to tangible personal property.

Motion requested.

F.3. 2026 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 requested.

F.4. 2026 Value Adjustment Board Resolution

Determine the petition filing fee (not to exceed \$50) and adopt and authorize the Chair to execute a resolution relating to imposing a nonrefundable filing fee upon certain petitions during the 2026 VAB cycle.

Motion requested.

F.5. Value Adjustment Board Services

Acknowledge the attached, paid invoices detailing VAB services.

No action required.

G. UPCOMING MEETING

G.1. Next Value Adjustment Board Meeting

Set the organizational meeting of the 2026 Value Adjustment Board for Wednesday, August 5, 2026 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 requested.

H. ANY OTHER BUSINESS TO COME BEFORE THE BOARD

I. ADJOURN