



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

MINUTES

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**

A. CALL TO ORDER

March 4, 2026 Citrus County Courthouse
The meeting was called to order at 9:00 AM.

A.1. Pledge of Allegiance

Chair Jeff Kinnard, D.C. led the Pledge of Allegiance and gave the Invocation.

A.2. Roll Call

Present: Jeff Kinnard D.C., Sandy Counts, Janet Barek, Jill Lyles, Board Legal
Council Richard R. Kosan, Deputy Clerk Georgette Tozer, Deputy Clerk Amy
Novinger

Absent: Clerk of the Circuit Court and Comptroller Traci Perry, Tony Wahl

A.3. Public Comment

There were no public comments.

*Chair Jeff Kinnard, D.C. acknowledged the Hernando County Clerk of the Circuit Court
and Comptroller Doug Chorvat and staff that were in attendance.*

B. MINUTES

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

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Value Adjustment Board Meeting - March 4, 2026

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

Motion to approve item B1.

RESULT: **Adopted**
MOVER: Janet Barek
SECONDER: Jill Lyles
AYES: Kinnard D.C., Counts, Barek, 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: 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.

Motion to approve item C1a and b.

RESULT: **Adopted**
MOVER: Janet Barek
SECONDER: Sandy Counts
AYES: Kinnard D.C., Counts, Barek, Lyles
NAY: None

Following this item, Vice Chair Sandy Counts commented.

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.

Motion to approve item D1.

RESULT: **Adopted**
MOVER: Janet Barek
SECONDER: Jill Lyles
AYES: Kinnard D.C., Counts, Barek, Lyles
NAY: None

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.

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 2026 tax year.

Motion requested.

Attorney Richard Kosan provided comments, followed by Board comments.

Motion to accept the attorney's resignation letter and approve item F1b.

RESULT: **Adopted**
MOVER: Janet Barek
SECONDER: Jill Lyles
AYES: Kinnard D.C., Counts, Barek, Lyles
NAY: None

Attorney Kosan Letter of Resignation

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.

Motion to approve item F2a and b.

RESULT: **Adopted**

MOVER: Janet Barek

SECONDER: Jill Lyles

AYES: Kinnard D.C., Counts, Barek, Lyles

NAY: None

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.

Motion to approve item F3.

RESULT: **Adopted**

MOVER: Jill Lyles

SECONDER: Sandy Counts

AYES: Kinnard D.C., Counts, Barek, Lyles

NAY: None

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.

Motion to approve item F4.

RESULT: **Adopted**

MOVER: Jill Lyles

SECONDER: Janet Barek

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AYES: Kinnard D.C., Counts, Barek, Lyles

NAY: None

Resolution Number 2026-001

F.5. Value Adjustment Board Services

Acknowledge the attached, paid invoices detailing VAB services.

No action required.

Motion not required, informational only.

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.

Motion to approve item G1.

RESULT: Adopted

MOVER: Janet Barek

SECONDER: Sandy Counts

AYES: Kinnard D.C., Counts, Barek, Lyles

NAY: None

H. ANY OTHER BUSINESS TO COME BEFORE THE BOARD

Motion not required, informational only.

I. ADJOURN

The meeting was adjourned at 9:11 AM.

[Proof of Publication](#)

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