



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

MINUTES

May 7, 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, Interim Board Legal
Counsel, Attorney**

A. CALL TO ORDER

May 7, 2026 Citrus County Courthouse

The meeting was called to order at 9:05 AM.

A.1. Pledge of Allegiance

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

A.2. Roll Call

Present: Jeff Kinnard D.C., Sandy Counts, Janet Barek, Tony Wahl, Interim Board Legal Counsel Richard R. Kosan, Deputy Clerk Georgette Tozer, Deputy Clerk Amy Novinger

Absent: Jill Lyles, Clerk of the Circuit Court and Comptroller Traci Perry

A.3. Public Comment

There was no public comment.

B. REVIEW PUBLIC NOTICE AND VERIFICATION OF QUORUM

Interim Attorney Richard Kosan reviewed the public notice and verified that a quorum of the Board was present.

C. VAB BUSINESS FORMALITIES

C.1. Selection of Private Counsel

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That the Board take the following action concerning the selection of Private Counsel:

a. review and approve the application submitted by Holly Cosby for Private Counsel and authorize the Chair to execute the Contract for Services for Legal Counsel, in accordance with Chapter 194.035 (1), Florida Statutes, elective May 7, 2026, and concludes for the 2028 Tax Year.

OR

b. review and approve the application submitted by Derrill McAteer for Private Counsel and authorize the Chair to execute the Contract for Services for Legal Counsel, in accordance with Chapter 194.035 (1), Florida Statutes, elective May 7, 2026, and concludes for the 2028 Tax Year.

Interim Attorney Richard Kosan provided an overview.

Motion to offer the contract to Holly Cosby.

RESULT: **Adopted**

MOVER: Tony Wahl

SECONDER: Janet Barek

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

NAY: None

D. UPCOMING MEETING

D.1. Organizational Meeting, August 5, 2026, at 1:00 PM, Citrus County Courthouse, Room 100, 110 N. Apopka Avenue, Inverness, FL 34450

Organizational Meeting, August 5, 2026, at 1:00 PM, Citrus County Courthouse, Room 100, 110 N. Apopka Avenue, Inverness, FL 34450

Motion to move the Value Adjustment Board Organizational Meeting to August 6, 2026, at 9:00 AM.

RESULT: **Adopted**

MOVER: Janet Barek

SECONDER: Sandy Counts

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

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NAY: None

E. ANY OTHER BUSINESS TO COME BEFORE THE BOARD

F. ADJOURN

The meeting was adjourned at 9:09 AM.

[Proof of Publication](#)