



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

AGENDA

August 6, 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
Holly E. Cosby, 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. REVIEW PUBLIC NOTICE AND VERIFICATION OF QUORUM

B.1. Review Public Notice and Verification of Quorum

VAB Legal Counsel to review public notice and confirm quorum.

C. VALUE ADJUSTMENT BOARD LEGAL COUNSEL

C.1. Value Adjustment Board Legal Counsel - Ratification

Ratify Attorney Holly E. Cosby as private legal counsel for the 2026 Value Adjustment Board. Contract executed May 7, 2026.
(Motion needed)

D. VALUE ADJUSTMENT BOARD MEMBERS AND CLERK

D.1. 2026 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.

E. ACKNOWLEDGE CHAIR AND APPOINT VICE CHAIR

E.1. Acknowledge Chair and Appoint Vice Chair

Chair Jeff Kinnard, D.C. to open nominations for Vice Chair.

F. APPROVAL OF AGENDA

F.1. Board to Approve the Agenda for the 2026 Organizational Meeting

G. APPROVAL OF MEETING MINUTES

G.1. Minutes of May 7, 2026 Special Meeting and March 4, 2026 Regular Meeting.

Approve the minutes of the meetings held on March 4, 2026 and May 7, 2026.
(Motion needed)

H. SPECIAL MAGISTRATES

H.1. Previous Appointed Special Magistrates

Review previous appointed Special Magistrate list.
(Informational)

H.2. 2026 Special Magistrate Applicants List and Verification of Qualifications

Review Special Magistrate applicants list and verification of qualifications.
(Discussion)

H.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)

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

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 six special magistrates, one of whom is also appointed to hear petitions regarding tangible personal property.
(Motion needed)

H.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, one of whom is also appointed to hear petitions regarding the valuation of real property.
(Motion needed)

H.6. Approval of Special Magistrate Agreements, Best Practices, and Human Trafficking Affidavit

Review and approve Special Magistrate Agreements and Best Practices as revised by Board Legal Counsel and the Human Trafficking Affidavit form.
(Motion needed)

I. VALUE ADJUSTMENT BOARD DESIGNEE

I.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, to determine if a request to reschedule a hearing may be made pursuant to Chapter 12D-9, F.A.C., and to permit the VAB Designee to request additional and more definite information and/or documentation for any such good cause requests.
(Motion needed)

J. VALUE ADJUSTMENT BOARD REFERENCE MATERIALS

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

Value Adjustment Board Organizational Meeting - August 6, 2026

Board Legal 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

Property Tax System Information

PTO Bulletins 26-01 through 26-19

2026 PTO Bulletins Review and Synopsis

K. VALUE ADJUSTMENT BOARD HEARING SCHEDULE

K.1. 2026 Value Adjustment Board Hearing Schedule - Announcement

Announce the following tentative dates and times set by the Clerk for the special magistrate hearings: October 14, 15, 22, 29; November 4, 5, 12, 19; December 2, 3, 8, 9, 10, 17; January 6, 7, 14, 21; February 3; 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.

(Informational)

K.2. Hearing Notice Publication

Board to approve the hearing notice for publication.

(Motion needed)

L. VALUE ADJUSTMENT BOARD RESOLUTION

L.1. 2026 Value Adjustment Board Resolution

Ratify resolution number 2026-001, imposing a nonrefundable \$50 filing fee for petitions filed in 2026. The filing fee for petitions related to the transfer of homestead (portability) will remain at \$15 as outlined in Rule 12D-8.0065.

(Motion needed)

M. INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

M.1. 2026 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)

N. ANY OTHER BUSINESS TO COME BEFORE THE BOARD

N.1. 2025 Revenue and Expense Recap Report

Review the final 2025 Revenue and Expense Recap Report.
(Informational)

N.2. Value Adjustment Board Services

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

N.3. Payment of Services

Authorize the Clerk for the payment of all invoices for expenses incurred for the 2026 Value Adjustment Board season.
(Motion needed)

N.4. Internal Operating Procedures

Ratify internal operating procedures for efficient operation of the Value Adjustment Board process, adopted August 5, 2020 and amended August 6, 2026.
(Motion needed)

N.5. Board Legal Counsel Organizational Meeting Checklist

Board Legal Counsel will review the Prehearing Checklist of statutory and rule requirements for the Organizational Meeting, ensuring Board's compliance.

N.6. Clerk's Report on Filed Petitions

Clerk's Report on Filed Petitions
(Informational)

O. UPCOMING MEETING

O.1. Next Value Adjustment Board Meeting

Set the next meeting of the Value Adjustment Board on Thursday, March 18, 2027, at 2:00 PM.
(Motion needed)

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