



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

AGENDA

March 1, 2023 - 9:00 AM

**Holly Davis, Chair, Board of County Commission
Member**

Sandy Counts, Vice Chair, School Board Member

Diana Finegan, Board of County Commission Member

Tony Wahl, Citizen Member

Vacant Member Position

**Angela Vick, 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, Citrus County Courthouse, 110 N. Apopka Avenue, Inverness, Florida 34450, (352) 341-6560, 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 10, 2022

Approve the minutes of the meeting held on August 10, 2022.

C. SPECIAL MAGISTRATE RECOMMENDED DECISIONS

C.1. VAB Recommended Decisions

a. Consider and adopt the recommended decisions signed by the appointed special magistrate for the following numbers: 10, 14, 15, 18, 19, 42, 45, 49, 52, 54, 56, 59, 63, 64, 65, 66, 67, 68, 69, 74, 75, 76, 85, 107, 110, 111, 112, 113, 114, 115, 116, 117, 120, 125, 128, 130, 131, and 142.

b. Approve and authorize the Chair to execute Form DR485V - Decision of the Value Adjustment Board for the petitions listed above.

D. VAB FORMS

D.1. 2022 VAB Forms

Approve and authorize the Chair to sign the following forms:

- DR-488 - Certification of the Value Adjustment Board for Real Property;
- DR-488 - Certification of the Value Adjustment Board for Tangible Property;

and review

- DR-529 - Notice of Tax Impact of the Value Adjustment Board

E. REPORTS AND FILING RESULTS

E.1. 2022 Petition Filing Results and Revenue and Expense Report - Informational

Review the current Petition Filing Results and Revenue and Expense Report, both of which are current through February 16, 2023.

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 2023 Tax Year.

F.2. Special Magistrates Rates

a. Approve the rate at \$125 per hour for appraiser special magistrates hearing petitions related to real property value and for attorney special magistrates hearing petitions related to exemption,

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classification, and portability matters (the rate has been in place since 2005).

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

c. Authorize the Board Clerk to proceed with an open bid process for appraiser special magistrate hearing petitions related to tangible personal property.

F.3. 2023 Special Magistrate Services

Authorize the Board Clerk to seek Special Magistrate services for 2023 Tax Year.

F.4. Value Adjustment Board Resolution

Determine the petition filing fee (not to exceed \$15) and adopt and authorize the Chair to execute a resolution relating to imposing a nonrefundable filing fee upon certain petitions during the 2023 VAB cycle.

F.5. Value Adjustment Board Services

Accept the attached, paid invoices detailing VAB services.

G. UPCOMING MEETING

G.1. Next Value Adjustment Board Meeting

Set the organizational meeting of the 2023 Value Adjustment Board for Wednesday, August 9, 2023 at 9:00 a.m. 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.

H. ANY OTHER BUSINESS TO COME BEFORE THE BOARD

I. ADJOURN