



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

MINUTES

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

A. CALL TO ORDER

March 1, 2023 Citrus County Courthouse
The meeting was called to order at 09:05 AM

A.1. Pledge of Allegiance

A.2. Roll Call

Present: Holly L. Davis, Chair, Board of County Commission Member; Vice Chair, School Board Member Sandy Counts, Board of County Commission Member Diana Finegan, Citizen Member Tony Wahl, Board Legal Council Richard R. Kosan, VAB Recorder Georgette Tozer, VAB Recorder Backup Tracy Webb

Absent:

A.3. Public Comment

There were no public comments.

B. MINUTES

B.1. Value Adjustment Board - Organizational Meeting - August 10, 2022

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

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Motion to approve B1.

RESULT: **Adopted**
MOVER: Sandy Counts
SECONDER: Tony Wahl
AYES: Davis, Counts, Wahl, Finegan
NAY: None

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.

Motion to approve C1a and b.

RESULT: **Adopted**
MOVER: Tony Wahl
SECONDER: Sandy Counts
AYES: Davis, Counts, Wahl, Finegan
NAY: None

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

Motion to approve D1.

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RESULT: **Adopted**
MOVER: Diana Finegan
SECONDER: Tony Wahl
AYES: Davis, Counts, Wahl, Finegan
NAY: None

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.

Deputy Clerk Tozer stated that the Expense Report Recap for 2022 will appear on next meeting's agenda. Citizen Member Tony Wahl questioned the Special Magistrates' performances and Attorney Richard Kosan stated that there were no issues.

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.

Motion to extend the contract with Attorney Richard Kosan for the 2023 Value Adjustment Board.

Prior to the vote, Citizen Member Tony Wahl commended Attorney Richard Kosan on his services.

RESULT: **Adopted**
MOVER: Member Diana Finegan
SECONDER: Sandy Counts
AYES: Davis, Counts, Wahl, Finegan
NAY: None

F.2. Special Magistrates Rates

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- 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, 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.

Prior to the motion, Chair Holly Davis commented on the \$125/hr being in place since 2005 and board discussion ensued.

Motion to approve F2a, b, and c.

RESULT: **Adopted**
MOVER: Sandy Counts
SECONDER: Tony Wahl
AYES: Davis, Counts, Wahl, Finegan
NAY: None

F.3. 2023 Special Magistrate Services

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

Motion to approve Board Clerk to seek Special Magistrate services for 2023 Tax Year.

RESULT: **Adopted**
MOVER: Tony Wahl
SECONDER: Diana Finegan
AYES: Davis, Counts, Wahl, Finegan
NAY: None

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.

Motion to approve F4.

RESULT: **Adopted**
MOVER: Diana Finegan
SECONDER: Tony Wahl
AYES: Davis, Counts, Wahl, Finegan
NAY: None

Resolution 2023-001

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F.5. Value Adjustment Board Services

Accept the attached, paid invoices detailing VAB services.

Attorney Richard Kosan addressed the issue of Special Magistrates tracking time on their invoice and expecting to be compensated. After Board discussion, the consensus was that charges of tracking time shall not be billable. Language regarding the Board's position will be added to the Special Magistrate Best Practices and Agreement.

Motion to approve F5.

RESULT: **Adopted**
MOVER: Tony Wahl
SECONDER: Sandy Counts
AYES: Davis, Counts, Wahl, Finegan
NAY: None

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.

Motion to change the next Value Adjustment Board meeting from August 9 to Wednesday August 2, 2023.

Prior to the vote, discussion was held regarding the citizen member vacancy. Attorney Richard Kosan provided a brief overview of the administrative code relating to citizen members serving on the Value Adjustment Board. Board discussion ensued.

RESULT: **Adopted**
MOVER: Tony Wahl
SECONDER: Sandy Counts
AYES: Davis, Counts, Wahl, Finegan
NAY: None

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H. **ANY OTHER BUSINESS TO COME BEFORE THE BOARD**

There was no other business.

I. **ADJOURN**

The meeting was adjourned at 9:33 AM.