



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

AGENDA

August 2, 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
Jill Lyles, Citizen Member

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. VALUE ADJUSTMENT BOARD LEGAL COUNSEL

B.1. Value Adjustment Board Legal Counsel

Ratify Attorney Richard R. Kosan as private legal counsel for the 2023 Value Adjustment Board. Contract executed March 29, 2016.

C. VALUE ADJUSTMENT BOARD MEMBERS AND CLERK

C.1. Informational: Value Adjustment Board Members and Clerk

Introduce the members of the board and the clerk (or designee) and provide contact information.

D. SELECTION OF CHAIR AND VICE-CHAIR OF THE VALUE ADJUSTMENT BOARD

D.1. 2023 Value Adjustment Board Chair

2022 Value Adjustment Board Chair Holly Davis to open nominations for chair of the 2023 Value Adjustment Board and ask for a motion to cease nominations.

D.2. 2023 Value Adjustment Board Vice-Chair

Chair-elect of the 2023 Value Adjustment Board to open nominations for the vice-chair and ask for a motion to cease nominations.

E. VALUE ADJUSTMENT BOARD MEETING MINUTES

E.1. Value Adjustment Board - Regular Meeting - March 1, 2023

Approve minutes of the Value Adjustment Board Regular Meeting March 1, 2023 9:00 AM.

F. VALUE ADJUSTMENT BOARD SPECIAL MAGISTRATES

F.1. Previously Selected Special Magistrates

Review previously selected Special Magistrate lists.

F.2. Special Magistrate List

Review Special Magistrate list.

F.3. Selection 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 the appointment of two magistrates.

F.4. Selection of Special Magistrates for Valuation of Real Estate

Value Board Adjustment Organizational Meeting - August 2, 2023

Appoint appraiser special magistrates to conduct hearings and make recommendations on petitions filed with the Value Adjustment Board regarding valuation of real estate.

Staff is requesting the appointment of three special magistrates.

F.5. Selection of Special Magistrate for Tangible Personal Property

Appoint 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 one Special Magistrate.

F.6. Informational: Special Magistrate Compensation Discussion

Review rate survey and consider Special Magistrate's compensation rate for next VAB meeting.

F.7. Invoice Procedural Discussion

a. Procedural discussion for invoicing standard of preparation, completion or revision of invoices as not billable.

b. Approve and authorize the Clerk to amend the Special Magistrate Best Practices (Invoice Requirements) and the Special Magistrate Agreement (Section 2) regarding invoicing standard as discussed.

G. VALUE ADJUSTMENT BOARD DESIGNEE

G.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, and to determine if a request to reschedule a hearing may be made pursuant to Chapter 12D-9, F.A.C.

H. VALUE ADJUSTMENT BOARD REFERENCE MATERIALS

H.1. Informational: Value Adjustment Board Rules and Guidelines

Discuss general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights. 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 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;

Property Tax Oversight Infograph;

Florida's Government in the Sunshine/Open Government Laws

I. INFORMATIONAL: VALUE ADJUSTMENT BOARD HEARING SCHEDULE

I.1. Informational: Value Adjustment Board Hearing Schedule

Announce the following tentative dates and times set by the Clerk for the special magistrate hearings: October 17, 19, 25, 26, 31; November 1, 8, 9, 15, 29; December 5, 13, 19, 20, 21; January 10, 17, 18, 24; 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.

J. VALUE ADJUSTMENT BOARD RESOLUTION

J.1. Value Adjustment Board Resolution

Ratify resolution number 2023-001, imposing a nonrefundable \$15 filing fee for petitions filed in 2023.

K. INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

K.1. Initial Certification of the Value Adjustment Board

- a. Approve and authorize the Chair to execute the Initial Certification of the Value Adjustment Board - Form DR-488P, for real property.
- b. Approve and authorize the Chair to execute the Initial Certification of the Value Adjustment Board - Form DR-488P, for tangible personal property.

L. ANY OTHER BUSINESS TO COME BEFORE THE BOARD

L.1. 2022 Revenue and Expense Recap Report

Review the final 2022 Revenue and Expense Recap Report.

L.2. Value Adjustment Board Services

Acknowledge the attached, paid invoice detailing VAB services.

L.3. Payment of Services

Authorize the Clerk for the payment of all invoices for expenses incurred for the 2023 Value Adjustment Board season.

L.4. Internal Operating Procedures

Ratify internal operating procedures for efficient operation of the Value Adjustment Board process, adopted August 5, 2020.

M. UPCOMING MEETING

M.1. Next Value Adjustment Board Meeting

Set the next meeting of the Value Adjustment Board on Wednesday, March 6, 2024.

Value Board Adjustment Organizational Meeting - August 2, 2023

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