



**VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING**

**Citrus County Courthouse
110 N. Apopka Avenue, Room 100
Inverness, FL 34450**

MINUTES

August 2, 2023 - 9:00 AM

Holly Davis, Chair, Board of County Commission Member	Angela Vick, Clerk of the Circuit Court and
Sandy Counts, Vice Chair, School Board Member	Comptroller
Diana Finegan, Board of County Commission Member	Richard R. Kosan, Board Legal Counsel,
Tony Wahl, Citizen Member	Attorney
Jill Lyles, Citizen Member	

A. CALL TO ORDER

August 2, 2023 Citrus County Courthouse
The meeting was called to order at 09:00 AM.

A.1. Pledge of Allegiance

A.2. Roll Call

Present: Holly L. Davis, Sandy Counts, Tony Wahl, Jill Lyles, Diana Finegan, Board
Legal Council Richard R. Kosan, VAB Recorder Georgette Tozer, VAB
Recorder Tracy Webb

Absent:

A.3. Public Comment

There were no public comments.

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.

Motion to approve item B1.

Minutes

Value Board Adjustment Organizational Meeting - August 2, 2023

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

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.

Deputy Clerk Tozer commented that this item is provided for confirmation of members' information. Chair Holly Davis welcomed new citizen member Jill Lyles.

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.

Motion to nominate Diana Finegan as Chair.

RESULT: **Adopted**
MOVER: Holly L. Davis
SECONDER: Tony Wahl
AYES: Davis, Wahl, Lyles, Finegan, Counts
NAY: None

Motion to cease nominations.

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

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.

Motion to nominate Sandy Counts as Vice Chair.

RESULT: **Adopted**

MOVER: Tony Wahl

SECONDER: Jill Lyles

AYES: Davis, Wahl, Lyles, Finegan, Counts

NAY: None

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.

Motion to approve the minutes from the March 1, 2023 meeting.

RESULT: **Adopted**

MOVER: Holly L. Davis

SECONDER: Tony Wahl

AYES: Davis, Wahl, Lyles, Finegan, Counts

NAY: None

F. VALUE ADJUSTMENT BOARD SPECIAL MAGISTRATES

F.1. Previously Selected Special Magistrates

Review previously selected Special Magistrate lists.

There was no action on this item.

F.2. Special Magistrate List

Review Special Magistrate list.

Deputy Clerk Tozer discussed the purpose of the list. Attorney Richard Kosan brought to the Board's attention his review of applications and confirmed that the applicants met

Minutes

Value Board Adjustment Organizational Meeting - August 2, 2023

*the statutory requirements and have the necessary qualifications.
There was no action on this item.*

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.

Prior to the motion, Deputy Clerk Tozer responded to questions from the Board.

Motion to nominate Joseph Haynes Davis as Special Magistrate.

RESULT: **Adopted**
MOVER: Tony Wahl
SECONDER: Holly L. Davis
AYES: Davis, Wahl, Lyles, Finegan, Counts
NAY: None

Motion to nominate Todd Hoepker as Special Magistrate.

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

F.4. Selection 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 valuation of real estate. Staff is requesting the appointment of three special magistrates.

Prior to the motion, Board discussion was held.

Motion to nominate Lawrence Golicz as Special Magistrate.

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

Motion to nominate Steven Jamir as Special Magistrate.

RESULT: **Adopted**
MOVER: Tony Wahl
SECONDER: Holly L. Davis
AYES: Davis, Wahl, Lyles, Finegan, Counts
NAY: None

Motion to nominate John Robinson as Special Magistrate.

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

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.

Motion to nominate John Robinson as Special Magistrate.

Before the vote, Board discussion was held.

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

F.6. Informational: Special Magistrate Compensation Discussion

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

Deputy Clerk Tozer provided a brief overview of the item and Board discussion followed regarding rates.

There was no action on this item.

F.7. Invoice Procedural Discussion

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

Minutes

Value Board Adjustment Organizational Meeting - August 2, 2023

- 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.

Deputy Clerk Tozer and Attorney Richard Kosan provided the request.

Motion to approve item F7b.

RESULT: Adopted
MOVER: Holly L. Davis
SECONDER: Diana Finegan
AYES: Davis, Wahl, Lyles, Finegan, Counts
NAY: None

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.

Attorney Richard Kosan explained the request.

Motion to approve G1.

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

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 the Circuit Court and Comptroller's website, www.citrusclerk.org.

Rule Chapter 12D-9, F.A.C., and associated forms;

Minutes

Value Board Adjustment Organizational Meeting - August 2, 2023

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 Manual

Attorney Richard Kosan provided an overview of the Value Adjustment Board process.

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.

Chair Diana Finegan read the tentative scheduled hearing dates into the record.

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.

Motion to approve J1.

RESULT: **Adopted**
MOVER: Holly L. Davis
SECONDER: Tony Wahl
AYES: Davis, Counts, Wahl, Lyles, Finegan
NAY: None

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.

Minutes

Value Board Adjustment Organizational Meeting - August 2, 2023

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

Motion to approve K1a and b.

RESULT: **Adopted**
MOVER: Holly L. Davis
SECONDER: Sandy Counts
AYES: Davis, Counts, Wahl, Lyles, Finegan
NAY: None

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.

Deputy Clerk Tozer briefly explained the report and responded to questions from Citizen Member Tony Wahl.

L.2. Value Adjustment Board Services

Acknowledge the attached, paid invoice detailing VAB services.

This item was for acknowledgement only. No action was required.

L.3. Payment of Services

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

Motion to approve L3.

RESULT: **Adopted**
MOVER: Holly L. Davis
SECONDER: Tony Wahl
AYES: Davis, Counts, Wahl, Lyles, Finegan
NAY: None

L.4. Internal Operating Procedures

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

Motion to approve L4.

RESULT: **Adopted**

Minutes

Value Board Adjustment Organizational Meeting - August 2, 2023

MOVER: Holly L. Davis
SECONDER: Tony Wahl
AYES: Davis, Counts, Wahl, Lyles, Finegan
NAY: None

M. UPCOMING MEETING

M.1. Next Value Adjustment Board Meeting

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

Motion to approve M1.

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

N. ADJOURN