



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

AGENDA

March 6, 2024 - 9:00 AM

Diana Finegan, Chair, Board of County Commission Member
Sandy Counts, Vice Chair, School Board Member
Jeff Kinnard, D.C., 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. MINUTES

B.1. Value Adjustment Board - Organizational Meeting - August 2, 2023

Approve the minutes of the meeting held on August 2, 2023.

C. SPECIAL MAGISTRATE RECOMMENDED DECISIONS

C.1. VAB Recommended Decisions

a. Consider and adopt the recommended decisions signed by the appointed special magistrates for the following numbers: 10, 11, 12, 15, 16, 21, 24, 25, 39, 43, 46, 47, 51, 59, 60, 61, 62, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 102, 103, 104, 115, 134.

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. 2023 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 Personal Property

and review

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

E. REPORTS AND FILING RESULTS

E.1. 2023 Petition Filing Results and Revenue and Expense Report - Informational

Review the current Petition Filing Results and the Revenue and Expense Report, both of which are current through February 26, 2024.
No action required.

F. VAB BUSINESS FORMALITIES

F.1. Value Adjustment Board Legal Counsel

Authorize the Board Clerk to

Value Board Adjustment Meeting - March 6, 2024

- 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 2024 tax year.

F.2. Special Magistrates Rates

- a. Determine and approve compensation rates 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 current rate of \$125 per hour has been in place since 2005);
- b. Approve an open bid process for appraiser special magistrates hearing petitions related to tangible personal property; and
- c. Authorize the Board Clerk to proceed with advertising for appraiser and attorney special magistrates with the set rate and proceed with an open bid process for appraiser special magistrates hearing tangible personal property petitions.

F.3. 2024 Special Magistrate Services

Authorize the Board Clerk to advertise for Special Magistrate services for the 2024 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 2024 VAB cycle.

F.5. Value Adjustment Board Services

Acknowledge the attached, paid invoices detailing VAB services.

G. UPCOMING MEETING

G.1. Next Value Adjustment Board Meeting

Set the organizational meeting of the 2024 Value Adjustment Board for Wednesday, August 7, 2024 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