



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

MINUTES

March 6, 2024 - 9:00 AM

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

A. CALL TO ORDER

March 6, 2024 Citrus County Courthouse
The meeting was called to order at 09:00 AM.

A.1. Pledge of Allegiance

A.2. Roll Call

Present: Diana Finegan, Sandy Counts, Jeff Kinnard D.C., Tony Wahl, Jill Lyles,
Board Legal Council Richard R. Kosan, VAB Recorder Georgette Tozer,
VAB Recorder, Tracy Webb

Absent:

A.3. Public Comment

Chair Diana Finegan and Attorney Richard Kosan made opening comments.

Attorney Kosan read Petitioner Robert Sall's email regarding Petition 43 into the record.

At the request of Chair Finegan, Attorney Kosan explained the VAB process.

Petitioner James Gunther, Jr. addressed the Board regarding petitions 24, 25, 46, and 47, and submitted a statement into the record.

Attorney Kosan concluded the Public Comment.

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[Additional Information for A3 - Submitted by James-Joseph Gunther, Jr.](#)

B. MINUTES

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

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

Motion to approve the minutes of August 2, 2023 meeting.

RESULT: Adopted

MOVER: Tony Wahl

SECONDER: Jeff Kinnard D.C.

AYES: Finegan, Counts, Kinnard D.C., Wahl, Lyles

NAY: None

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.

Motion to approve the recommended decisions as presented, noting that petition 75 should be petition 76.

RESULT: Adopted

MOVER: Tony Wahl

SECONDER: Jeff Kinnard D.C.

AYES: Finegan, Counts, Kinnard D.C., Wahl, Lyles

NAY: None

Motion to approve C1b.

RESULT: Adopted

MOVER: Jeff Kinnard D.C.

SECONDER: Sandy Counts

AYES: Finegan, Counts, Kinnard D.C., Wahl, Lyles

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NAY: None

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

Motion to approve D1.

RESULT: Adopted

MOVER: Jeff Kinnard D.C.

SECONDER: Tony Wahl

AYES: Finegan, Counts, Kinnard D.C., Wahl, Lyles

NAY: None

After the vote, Attorney Kosan commented on the review of DR 529 Notice of Tax Impact.

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.

No action required.

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 2024 tax year.

Motion to extend the contract with Attorney Richard Kosan.

RESULT: **Adopted**

MOVER: Tony Wahl

SECONDER: Jeff Kinnard D.C.

AYES: Finegan, Counts, Kinnard D.C., Wahl, Lyles

NAY: None

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.

Before the vote, Attorney Kosan provided background information. Board discussion ensued. Board consensus was to leave the compensation for real property value and for attorney special magistrates at \$125.

Motion to approve F2a, b, and c.

RESULT: **Adopted**

MOVER: Sandy Counts

SECONDER: Tony Wahl

AYES: Finegan, Counts, Kinnard D.C., Wahl, Lyles

NAY: None

F.3. 2024 Special Magistrate Services

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Authorize the Board Clerk to advertise for Special Magistrate services for the 2024 tax year.

No action required as this item was covered in F2.

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.

Motion to approve F4.

RESULT: **Adopted**

MOVER: Jeff Kinnard D.C.

SECONDER: Jill Lyles

AYES: Finegan, Counts, Kinnard D.C., Wahl, Lyles

NAY: None

F.5. Value Adjustment Board Services

Acknowledge the attached, paid invoices detailing VAB services.

Board acknowledged paid invoices. No action required.

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.

Motion to set next meeting on August 7, 2024 at 9:00 AM.

RESULT: **Adopted**

MOVER: Jill Lyles

SECONDER: Jeff Kinnard D.C.

AYES: Finegan, Counts, Kinnard D.C., Wahl, Lyles

NAY: None

H. ANY OTHER BUSINESS TO COME BEFORE THE BOARD

There was no other business to come before the Board.

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I. **ADJOURN**

The meeting was adjourned at 09:46 AM.