



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

AGENDA

August 7, 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. VALUE ADJUSTMENT BOARD LEGAL COUNSEL

B.1. Value Adjustment Board Legal Counsel - Ratification

Ratify Attorney Richard R. Kosan as private legal counsel for the 2024 Value Adjustment Board. Contract executed March 29, 2016.

C. VALUE ADJUSTMENT BOARD MEMBERS CONTACT INFORMATION

C.1. 2024 VAB Members - Introduction and Confirmation of Contact Information

Review the attached contact list of board members and the clerk (or designee) and confirm the information.

D. ELECTION OF CHAIR AND VICE-CHAIR TO THE VALUE ADJUSTMENT BOARD

D.1. 2024 Value Adjustment Board Chair

2023 Value Adjustment Board Chair Diana Finegan to open nominations for chair of the 2024 Value Adjustment Board and ask for a motion to close nominations.

D.2. 2024 Value Adjustment Board Vice-Chair

Chair-elect of the 2024 Value Adjustment Board to open nominations for the vice-chair and ask for a motion to close nominations.

E. VALUE ADJUSTMENT BOARD MEETING MINUTES

E.1. Minutes of the March 6, 2024 Value Adjustment Board Regular Meeting

Approve the minutes of the meeting held on March 6, 2024.

F. VALUE ADJUSTMENT BOARD SPECIAL MAGISTRATES

F.1. Correspondence

Email correspondence from Richard Harris dated 4/30/2024. No action required.

F.2. Previously Appointed Special Magistrates

Review previously appointed Special Magistrate lists.

F.3. Special Magistrate List

Review Special Magistrate list and acknowledge Attorney verification of applicants.

F.4. Appointment 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.

F.5. Appointment 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.

F.6. Appointment 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.

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. Value Adjustment Board Rules and Guidelines -Discussion

VAB Counsel to provide an overview of 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

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

Florida's Government in the Sunshine Manual

Property Tax Oversight Infograph

I. VALUE ADJUSTMENT BOARD HEARING SCHEDULE

I.1. 2024 Value Adjustment Board Hearing Schedule - Announcement

Announce the following tentative dates and times set by the Clerk for the special magistrate hearings: October 9, 10, 30, 31; November 6, 13, 20; December 3, 5, 11, 17, 18; January 8, 15, 22; 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. 2024 Value Adjustment Board Resolution - Ratification

Ratify resolution number 2024-001, imposing a nonrefundable \$15 filing fee for petitions filed in 2024.

K. INITIAL CERTIFICATIONS OF THE VALUE ADJUSTMENT BOARD

K.1. 2024 Initial Certifications 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. 2023 Revenue and Expense Recap Report

Review the final 2023 Revenue and Expense Recap Report.

L.2. Value Adjustment Board Services

Acknowledge the attached, paid invoices detailing VAB services.

L.3. Payment of Services

Authorize the Clerk for the payment of all invoices for expenses incurred for the 2024 Value Adjustment Board season.

L.4. Internal Operating Procedures

a. Consider and approve the addition of public speaker guideline as: Individuals wishing to speak during the public comment portion at the VAB meeting will have the opportunity to do so and be limited to 3 minutes per person or petition unless the Chair grants permission for additional time; and

b. 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 5, 2025.

N. ADJOURN