



CITRUS COUNTY
VALUE ADJUSTMENT BOARD
AGENDA • AUGUST 8, 2017

Organizational Meeting

Citrus County Courthouse

9:00 AM

Room 100, 110 N. Apopka Avenue, Inverness, FL 34450

Brian Coleman, Board of County Commission Member
Jimmie Smith, Board of County Commission Member
Douglas Dodd, Vice Chair, School Board Member
Mark Stone, Citizen Member
Tony Wahl, Citizen Member

Angela Vick, Clerk of the Circuit Court and Comptroller
Board Legal Counsel, Attorney Richard R. Kosan

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

August 08, 2017, Citrus County Courthouse

1. **Pledge of Allegiance**
2. **Roll Call**
3. **Public Comment**

B. VALUE ADJUSTMENT BOARD LEGAL COUNSEL

B.1. Ratification of the Value Adjustment Board Legal Counsel

Ratify Attorney Richard R. Kosan as private legal counsel for the 2017 Value Adjustment Board. The contract was originally effective on March 29, 2016 and extended on February 28, 2017.

C. VALUE ADJUSTMENT BOARD MEMBERS AND CLERK

C.1. 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. 2017 Value Adjustment Board Chair

2016 Value Adjustment Board Chairman Brian Coleman to open nominations for chairman of the 2017 Value Adjustment Board and ask for a motion to cease nominations.

D.2. 2017 Value Adjustment Board Vice-Chair

Chair-elect of the 2017 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 - Feb 28, 2017 9:00 AM

F. VALUE ADJUSTMENT BOARD SPECIAL MAGISTRATES

F.1. Exemptions, Classifications, and Portability Assessment Difference Transfers

Appoint attorney special magistrate(s) to conduct hearings and make recommendations on petitions filed with the Value Adjustment Board regarding exemptions, classifications, and portability assessment difference transfers (in the past, the board has selected one primary magistrate and one alternate).

F.2. Valuation of Real Estate

Appoint appraiser special magistrate(s) to conduct hearings and make recommendations on petitions filed with the Value Adjustment Board regarding valuation of real estate (in the past, the Board has selected three primary magistrates and one alternate).

F.3. Tangible Personal Property

Appoint appraiser special magistrate(s) to conduct hearings and make recommendations on petitions filed with the Value Adjustment Board regarding tangible personal property valuation (in the past, the board has selected one primary magistrate).

G. VALUE ADJUSTMENT BOARD DESIGNEE

G.1. Value Adjustment Board Designee

Appoint a designee (legal counsel or special magistrate) to determine whether a petitioner has demonstrated, in writing, good cause justifying consideration of a petition filed past the statutory deadline.

H. VALUE ADJUSTMENT BOARD REFERENCE MATERIALS

H.1. Value Adjustment Board Rules and Guidelines

Review the following value adjustment board rules and guidelines and announce that this information is accessible on the Florida Department of Revenue's website, <http://dor.myflorida.com/dor/property/vab>. A link to the department's website is also available on the Citrus County Clerk of Circuit Court and Comptroller's website, www.clerk.citrus.fl.us.

- Rule Chapter 12D-9, F.A.C., and associated forms;
- Rule Chapter 12D-10, F.A.C.;
- Florida's Government in the Sunshine/Open Government Laws;
- Property Tax Oversight Infograph;
- Rule Chapters 12D-51.001, 51.002, and 51.003, F.A.C.;
- Chapters 192 through 195, F.S.;

I. VALUE ADJUSTMENT BOARD HEARING SCHEDULE

I.1. 2017 Value Adjustment Board Hearing Schedule

Announce the following tentative dates and times set by the Clerk for special magistrate hearings: October 11, 12, 13, 18, 19, 20, 25, 26, and 27; November 1, 2, 3, 8, 9, 10, 15, 16, 29, and 30; December 1, 6, 7, 8, 13, 14, and 15, 2017 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 2017-001

J.1. Value Adjustment Board Resolution

Ratify Resolution Number 2017-001, imposing a \$15 filing fee for petitions filed in 2017.

K. INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

K.1. Form DR-488P for Real Property and Tangible Personal Property

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. Payment of Services to Value Adjustment Board Legal Counsel

Approve payment to Richard R. Kosan P.A. in the amount of \$4,252.50

M. UPCOMING MEETING

M.1. Next Value Adjustment Board Meeting

Set the next meeting of the Value Adjustment Board for Wednesday, February 28, 2018 at 9:00 a.m. at the Citrus County Courthouse, Room 100, 110 N. Apopka Avenue, Inverness, FL 34450.

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