



**CITRUS COUNTY**  
**VALUE ADJUSTMENT BOARD**  
**AGENDA • AUGUST 7, 2019**

**Organizational Meeting**

**Citrus County Courthouse**

**9:00 AM**

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

Jimmie Smith, Chair, Board of County  
Commission Member  
Brian Coleman, Vice Chair, Board of County  
Commission Member  
Sandy Counts, 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 07, 2019, 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 2019 Value Adjustment Board. The contract was originally executed on March 29, 2016 and extended on March 27, 2019.

**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.

**D. SELECTION OF CHAIR AND VICE-CHAIR OF THE VALUE ADJUSTMENT BOARD**

## D.1. 2019 Value Adjustment Board Chair

2018 Value Adjustment Board Chairman Jimmie T Smith to open nominations for chairman of the 2019 Value Adjustment Board and ask for a motion to cease nominations.

## D.2. 2019 Value Adjustment Board Vice-Chair

Chair-elect of the 2019 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 - Jun 26, 2019 9:00 AM

**F. VALUE ADJUSTMENT BOARD SPECIAL MAGISTRATES**

## F.1. Selection of Special Magistrate(s) for Exemptions, Classifications, and Portability 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. Selection of Special Magistrate(s) for 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. Selection of Special Magistrate(s) for 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. Appointment of 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, 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. Informational: 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://floridarevenue.com/property/Pages/VAB.aspx> . A link to the department's website is also available on the Citrus County Clerk of Circuit Court and Comptroller's website, [www.citrusclerk.org](http://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, and 51.003, F.A.C.;
- Chapters 192 through 195, F.S.;
- Property Tax Oversight Infograph
- Florida's Government in the Sunshine/Open Government Laws

## **I. 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 special magistrate hearings: October 15, 16, 17, 23; November 6, 12, 13, 14, 20; December 4, 10, 11, 12, 18, January 8, 9, and any other dates deemed necessary based upon the number of petitions filed and rescheduled. Hearings will be held in the Citrus County Courthouse, Room 100, 110 North Apopka Avenue, Inverness, Florida, beginning at 9:00 A.M.

## **J. VALUE ADJUSTMENT BOARD RESOLUTION**

### J.1. Value Adjustment Board Resolution

Ratify resolution number 2019-001, imposing a \$15 filing fee for petitions filed in 2019.

## **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 \$2,250.00.

L.2. Informational: 2018 VAB Forms (Revised)

Review the following revised forms:

DR-488 - Certification of the Value Adjustment Board for Real Property

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

**M. UPCOMING MEETING**

M.1. Next Value Adjustment Board Meeting

Set the next meeting of the Value Adjustment Board for Wednesday, February 26, 2020 at 9:00 A.M.

**N. ADJOURN**