



**CITRUS COUNTY**  
**VALUE ADJUSTMENT BOARD**  
**MINUTES • AUGUST 8, 2017**

**Organizational Meeting**

**Citrus County Courthouse**

**9:00 AM**

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

**A. CALL TO ORDER**

August 08, 2017 Citrus County Courthouse  
The meeting was called to order at 9:00 AM

**1. Pledge of Allegiance**

**2. Roll Call**

Attendee Name	Title	Status	Arrived
Brian J. Coleman	Board of County Commission Member	Present	
Jimmie T. Smith	Board of County Commission Member	Present	
Douglas A. Dodd	Vice Chair, School Board Member	Present	
Mark H. Stone	Citizen Member	Present	
Tony R. Wahl	Citizen Member	Present	
Richard R. Kosan	Value Adjustment Board Attorney	Present	
Georgette Tozer	Deputy Clerk	Present	
Tifani White	Deputy Clerk	Present	

**3. Public Comment**

There was no 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.

**Motion to approve item B1.**

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Mark H. Stone, Citizen Member
<b>SECONDER:</b>	Jimmie T. Smith, Board of County Commission Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

**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.

Board discussion was held and Attorney Richard R. Kosan introduced Board members and Clerks.

**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.

**Motion to nominate Commissioner Brian Coleman as Chair.**

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Douglas A Dodd, Vice Chair, School Board Member
<b>SECONDER:</b>	Tony R. Wahl, Citizen Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

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.

**Motion to nominate School Board Member Doug Dodd as Vice Chair.**

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Tony R. Wahl, Citizen Member
<b>SECONDER:</b>	Mark H. Stone, Citizen Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

**E. VALUE ADJUSTMENT BOARD MEETING MINUTES**

E.1. Value Adjustment Board - Regular Meeting - Feb 28, 2017 9:00 AM

Prior to the vote, School Board Member Doug Dodd noted that at the February 28, 2017, meeting, there had been a motion and a second to approve the minutes for the December 6, 2016, but no vote had been taken.

**Motion to approve the minutes of February 28, 2017.**

<b>RESULT:</b>	<b>ACCEPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Jimmie T. Smith, Board of County Commission Member
<b>SECONDER:</b>	Brian J. Coleman, Board of County Commission Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

. Motion to approve the minutes of the December 6, 2016 meeting.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Jimmie T. Smith, Board of County Commission Member
<b>SECONDER:</b>	Douglas A Dodd, Vice Chair, School Board Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

## 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).

Discussion was held regarding magistrates that were selected in the past. Attorney Richard R. Kosan briefly discussed the requirements and confirmed that all of the applicants had met them.

#### **Motion to appoint Todd Hoepker as the primary magistrate.**

Prior to the vote, Board discussion continued and Attorney Richard R. Kosan provided clarification of the application and selection processes.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Brian J. Coleman, Board of County Commission Member
<b>SECONDER:</b>	Jimmie T. Smith, Board of County Commission Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

. Motion to select Andrea Johnson as the alternate magistrate.

<b>RESULT:</b>	<b>ADOPTED [4 TO 1]</b>
<b>MOVER:</b>	Tony R. Wahl, Citizen Member
<b>SECONDER:</b>	Mark H. Stone, Citizen Member
<b>AYES:</b>	Coleman, Dodd, Stone, Wahl
<b>NAYS:</b>	Smith

### 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).

Attorney Richard R. Kosan verified that all applicants for valuation of real estate had met the requirements. Board discussion was held.

#### **Motion to appoint Edwin Barfield as a primary magistrate.**

Following the vote, Deputy Clerk Tifani White addressed School Board Member Doug Dodd's question regarding the number of magistrates selected in a previous year.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Brian J. Coleman, Board of County Commission Member
<b>SECONDER:</b>	Jimmie T. Smith, Board of County Commission Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

. Motion to select Robert Sutte as a primary magistrate.

<b>RESULT:</b>	<b>ADOPTED [4 TO 1]</b>
<b>MOVER:</b>	Mark H. Stone, Citizen Member
<b>SECONDER:</b>	Tony R. Wahl, Citizen Member
<b>AYES:</b>	Smith, Dodd, Stone, Wahl
<b>NAYS:</b>	Coleman

. Motion to select John Robinson as a primary magistrate.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Douglas A Dodd, Vice Chair, School Board Member
<b>SECONDER:</b>	Brian J. Coleman, Board of County Commission Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

. Motion to select Edgar Fleri as the alternate magistrate.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Mark H. Stone, Citizen Member
<b>SECONDER:</b>	Jimmie T. Smith, Board of County Commission Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

### 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).

**Motion to appoint John Robinson as the primary magistrate.**

Prior to the vote, brief discussion was held.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Brian J. Coleman, Board of County Commission Member
<b>SECONDER:</b>	Mark H. Stone, Citizen Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

## 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.

**Motion to appoint Attorney Richard R. Kosan as the Value Adjustment Board designee.**

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Brian J. Coleman, Board of County Commission Member
<b>SECONDER:</b>	Douglas A Dodd, Vice Chair, School Board Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

**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](http://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.;

Attorney Richard R. Kosan provided an overview of the Value Adjustment Board process.

**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.

Commissioner Brian Coleman read the tentative scheduled hearing dates into the record.

- . Motion to approve the 2017 Value Adjustment Board hearing schedule.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Douglas A Dodd, Vice Chair, School Board Member
<b>SECONDER:</b>	Mark H. Stone, Citizen Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

**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.

Motion to approve item J1.

**Resolution Number 2017-001**

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Mark H. Stone, Citizen Member
<b>SECONDER:</b>	Jimmie T. Smith, Board of County Commission Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

**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.

Motion to approve item K1a and b.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Jimmie T. Smith, Board of County Commission Member
<b>SECONDER:</b>	Mark H. Stone, Citizen Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

**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

Motion to approve item L1.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Mark H. Stone, Citizen Member
<b>SECONDER:</b>	Douglas A Dodd, Vice Chair, School Board Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

**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.

Motion to approve item M1.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Jimmie T. Smith, Board of County Commission Member
<b>SECONDER:</b>	Mark H. Stone, Citizen Member
<b>AYES:</b>	Coleman, Smith, Dodd, Stone, Wahl

**N. ADJOURN**

The meeting was adjourned at 9:57 AM