



CITRUS COUNTY
VALUE ADJUSTMENT BOARD
AGENDA • MAY 18, 2021

Regular Meeting

Citrus County Courthouse

9:00 AM

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

Holly Davis, Chair, Board of County Commission Member
Sandy Counts, Vice Chair, School Board Member
Ruthie Schlabach, Board of County Commission Member
Tony Wahl, Citizen Member
Patrick Crippen, 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

May 18, 2021, Citrus County Courthouse

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

A.3.1. Accept comments from the public on issues not related to specific petitions which are noted below for approval by the Value Adjustment Board.

B. MINUTES

- B.1. Value Adjustment Board - Organizational Meeting - Jan 6, 2021 9:00 AM

C. SPECIAL MAGISTRATE RECOMMENDED DECISIONS

C.1. VAB Recommended Decisions

Consider and adopt the recommended decisions signed by the appointed special magistrates for the following petition numbers: 1, 12, 15, 22, 23, 24, 28, 29, 30, 31, 32, 33, 34, 35, 36, 53, 84, 103, 114, 120, 121, 122, 123, 124, 125, 130, 131, 146, 192.

D. VAB FORMS

D.1. 2020 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
- DR-529 - Notice of Tax Impact of the Value Adjustment Board.

E. PAYMENT OF VALUE ADJUSTMENT BOARD SERVICES

E.1. Payment of Services to Special Magistrate Golicz

Approve payment to Special Magistrate Golicz in the amount of \$375.00

E.2. Payment of Services to Special Magistrate Haynes Davis

Approve payment to Special Magistrate Haynes Davis in the amount of \$331.25.

E.3. Payment of Services to Special Magistrate Robinson

Approve payment to Special Magistrate Robinson in the amount of \$8,656.25.

E.4. Payment of Services to Special Magistrate Robert Sutte

Approve payment to Special Magistrate Robert Sutte in the amount of \$16,743.75.

E.5. Payment of Services to Value Adjustment Board Legal Counsel

Approve payment to Attorney Richard Kosan in the amount of \$4,050.00.

F. REPORTS AND ANALYSIS

F.1. 2020 Petition Filing Results and Revenue and Expense Report

Review the current Petition Filing Results and Revenue and Expense Report, both of which are current through May 10, 2021.

G. VAB BUSINESS FORMALITIES

G.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 2021 Tax Year.

G.2. Special Magistrate Rates

In 2020, the rate for the primary attorney special magistrate hearing petitions related to exemption, classification, and portability matters was \$125 with the scheduled hearing time at a minimum of four (4) hours. In prior years, there were no minimum hours. The special magistrate rate was \$125 per hour for appraiser special magistrates hearing petitions related to real property values (the rate has been in place since 2005). The rate for the appraiser special magistrate hearing petitions related to tangible personal property (TPP) was selected by an open bid process; the selected magistrate was approved at a rate of \$125 per hour to include a 4-hour minimum and mileage at the IRS approved rate for 2020.

G.3. 2021 Special Magistrate Services

Authorize the Board Clerk to seek Special Magistrate services for 2021 Tax Year.

G.4. Value Adjustment Board Resolution

Ratify resolution number 2021-001, imposing a nonrefundable \$15 filing fee for petitions filed in 2021.

H. UPCOMING MEETING

H.1. Next Value Adjustment Board Meeting

Set the Organizational meeting of the 2021 Value Adjustment Board for Thursday, August 5, 2021 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.

I. ANY OTHER BUSINESS TO COME BEFORE THE BOARD

J. ADJOURN