



CITRUS COUNTY
VALUE ADJUSTMENT BOARD
MINUTES • JANUARY 6, 2021

Organizational Meeting

Citrus County Courthouse

9:00 AM

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

A. CALL TO ORDER

January 06, 2021 Citrus County Courthouse
The meeting was called to order at 9:05 AM

1. Pledge of Allegiance

2. Roll Call

Attendee Name	Title	Status	Arrived
Sandy Counts	Vice Chair, School Board Member	Present	
Holly L. Davis	Board of County Commission Member	Present	
Ruthie Davis Schlabach	Board of County Commission Member	Late	9:08 AM
Robert Bass	Citizen Member	Excused	
Tony R. Wahl	Citizen Member	Present	
Richard R Kosan	Value Adjustment Board Attorney	Present	
Georgette Tozer	Deputy Clerk	Present	

3. Public Comment

Mr. Dennis Nelski addressed the Board regarding the denials of Petitions 28 and 29. Attorney Richard Kosan provided an explanation of the Value Adjustment Board process. Following his briefing, Attorney Richard Kosan counseled the Board to readdress the issues during the Recommended Decisions agenda item.

Vice Chair Sandy Counts introduced those in the audience and welcomed the newly appointed Citizen Member, Robert Bass.

A moment of silence was offered in remembrance of Citizen Member Mark Stone.

B. VALUE ADJUSTMENT BOARD LEGAL COUNSEL

Attorney Richard Kosan provided an overview of the evolution and process of the Value Adjustment Board and responded to questions from the Board.

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. DUE TO REORGANIZATION: SELECTION OF CHAIR AND VICE-CHAIR OF THE VALUE ADJUSTMENT BOARD

D.1. 2020 Value Adjustment Board Chair

2020 Value Adjustment Board Vice Chair Sandy Counts to open nominations for Chair of the 2020 Value Adjustment Board and ask for a motion to cease nominations.

Motion to appoint Commissioner Holly Davis as Chair.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Tony R. Wahl, Citizen Member
SECONDER:	Ruthie Davis Schlabach, Board of County Commission Member
AYES:	Counts, Davis, Schlabach, Wahl

D.2. 2020 Value Adjustment Board Vice-Chair

Chair-elect of the 2020 Value Adjustment Board to open nominations for the Vice-Chair and ask for a motion to cease nominations.

Motion to appoint School Board Member Sandy Counts as Vice Chair.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Tony R. Wahl, Citizen Member
SECONDER:	Ruthie Davis Schlabach, Board of County Commission Member
AYES:	Counts, Davis, Schlabach, Wahl

E. VALUE ADJUSTMENT BOARD MEETING MINUTES

E.1. Value Adjustment Board - Organizational Meeting - Aug 5, 2020 9:00 AM

Motion to approve item E.

RESULT:	ACCEPTED [UNANIMOUS]
MOVER:	Sandy Counts, Vice Chair, School Board Member
SECONDER:	Tony R. Wahl, Citizen Member
AYES:	Counts, Davis, Schlabach, Wahl

F. VALUE ADJUSTMENT BOARD REFERENCE MATERIALS

F.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, <https://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.

- 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.;
- Florida's Government in the Sunshine/Open Government Laws

Attorney Richard Kosan further commented on the Value Adjustment Board process.

G. SPECIAL MAGISTRATE RECOMMENDED DECISION

G.1. VAB Recommended Decisions

Consider and adopt the recommended decisions signed by the appointed special magistrates for the following petition numbers: 2, 3, 4, 6, 7, 8, 14, 16, 17, 18, 20, 27, 28, 29, 41, 42, 52, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 106, 107, 112, 113, 115, 118, 119, 128, 129 and 142.

Motion to pull petitions 28 and 29 and approve all remaining recommendations.

Prior the vote, Attorney Richard Kosan read the petition numbers for the remaining recommendations into the record.

After the vote, Citizen Member Tony Wahl provided clarification of his direction.

RESULT:	ADOPTED AS AMENDED [UNANIMOUS]
MOVER:	Tony R. Wahl, Citizen Member
SECONDER:	Holly L. Davis, Board of County Commission Member
AYES:	Counts, Davis, Schlabach, Wahl

G.2. Motion

Motion to request the Special Magistrate to review the record already created and not add any additional information for the recommendations for petitions 28 and 29.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Tony R. Wahl, Citizen Member
SECONDER:	Sandy Counts, Vice Chair, School Board Member
AYES:	Counts, Davis, Schlabach, Wahl

H. PAYMENT OF VALUE ADJUSTMENT BOARD SERVICES

Motion to approve items H1 through H4.

After the vote, Board discussion ensued.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Sandy Counts, Vice Chair, School Board Member
SECONDER:	Ruthie Davis Schlabach, Board of County Commission Member
AYES:	Counts, Davis, Schlabach, Wahl

H.1. Payment of Services to Value Adjustment Board Legal Counsel

Approve payment to Attorney Richard Kosan in the amount of \$4,140.00

H.2. Payment of Services to Special Magistrate Davis

Approve payment to Special Magistrate Davis in the amount of \$406.25

H.3. Payment of Services to Special Magistrate Golicz

Approve payment to Special Magistrate Golicz in the amount of \$6,293.00

H.4. Payment of Services to Special Magistrate Tukdarian

Approve payment to Special Magistrate Tukdarian in the amount of \$7,750.00

I. REPORTS AND ANALYSIS

. 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 December 28, 2020.

J. ANY OTHER BUSINESS TO COME BEFORE THE BOARD

K. UPCOMING MEETING

K.1. Next Value Adjustment Board Meeting

Set the next meeting of the Value Adjustment Board for Wednesday, March 24, 2021 at 9:00 a.m.

Motion to approve item K1.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Ruthie Davis Schlabach, Board of County Commission Member
SECONDER:	Sandy Counts, Vice Chair, School Board Member
AYES:	Counts, Davis, Schlabach, Wahl

L. ADJOURN

The meeting was adjourned at 9:54 AM