

**2025 HERNANDO COUNTY VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING AGENDA
August 7, 2025 - 10:00 a.m.**

A. CALL TO ORDER

1. **Invocation**
2. **Pledge of Allegiance**
3. **Introductions**

B. 2025 VAB MEMBER AND VAB CLERK CONTACT INFORMATION

(Informational)

C. REVIEW AFFIDAVIT OF PUBLICATION AND VERIFICATION OF QUORUM

(Informational)

D. CONFIRMATION OF CHAIR (Commissioner) and CHAIR APPOINTS VICE CHAIR

(Motion Needed)

E. APPROVAL OF THE AGENDA FOR THIS ORGANIZATIONAL MEETING

(Motion Needed)

F. APPROVAL OF MINUTES

Minutes for VAB Final Meeting held on March 14, 2025

(Motion Needed)

G. RATIFICATION OF HOLLY E. COSBY AS LEGAL COUNSEL

1. **Approval of Contract**
(Motion Needed)
2. **Designate/Authorize Actions of VAB Counsel**
(Motion Needed)

H. SPECIAL MAGISTRATES

1. **Qualification and Appointment of Special Magistrates**
(Motion Needed)
 - a. **Exemption and Classification Petitions**
Joseph Haynes Davis

b. Real Property Valuation (Commercial & Residential)

**Robert Hicks
Shelley Kennedy
Colleen Millett
Steven Nystrom
John Robinson
Richard Steeves
Robert Sutte**

c. Tangible Personal Property

**Steven Nystrom
John Robinson
Robert Sutte**

2. **Approval of Proposed Special Magistrate Contract**
(Motion Needed)
3. **2025 Tentative Hearing Schedule and Meeting Dates**
Next Meeting – March 20, 2026
(Informational)
4. **Special Magistrate Orientation Converted to Recap Packet**
(Motion Needed)

I. SPECIAL MAGISTRATE RECOMMENDED DECISIONS

**Procedural Discussion ONLY: Florida Statutes, Chapter 194.035(1) and Florida
Administrative Code, Chapter 12D-9.031(2)**

(Informational)

J. PETITION FILING FEE

Adoption of Resolution Implementing Petition Filing Fee – increase to \$50

(Motion Needed)

K. INITIAL CERTIFICATIONS OF THE VALUE ADJUSTMENT BOARD

Approval of Initial Certifications

(Motion Needed)

L. 2025 LEGISLATIVE CHANGES

(Informational)

M. LEGAL ISSUES

(Motion Needed to Ratify/Adopt All)

1. **Administrative Code, Chapters 12D-9 and 12D-10, Requirements for Value Adjustment Boards in Administrative Reviews, Uniform Rules of Procedure for Hearings; and Value Adjustment Boards**
<http://floridarevenue.com/property/Pages/VAB.aspx>
2. **Florida Administrative Code, Chapter 12D-51.001, 12D-51.002 and 12D-51.003, Standard Assessment Procedures and Standard Measures of Value; Guidelines**
3. **Florida Statutes, Chapters 192 through 195, Guidelines and Statutes Applicable to Assessments and Assessment Administration**
<http://www.flsenate.gov/Laws/Statutes/2012/Title14/#Title14>
4. **Florida Government in the Sunshine Law**
<http://www.myflsunshine.com/sun.nsf/sunmanual>
5. **Florida Department of Revenue Uniform Policies and Procedures Manual**
<http://floridarevenue.com/property/Documents/vabupppmanual.pdf>
6. **Ratification of all VAB forms which have been adopted by the Department of Revenue**
7. **Florida Administrative Code, Chapter 12D9.013(1)(i) - General Information on Florida's Property Tax system, Respective Roles, Taxpayer Opportunities to Participate, and Property Taxpayer Rights**

N. LOCAL ADMINISTRATIVE PROCEDURES

1. **Approval of Petitioner Information Sheet**
(Motion Needed)
2. **Approval of Exchange of Evidence Information Sheet**
(Motion Needed)
3. **Approval of Telephonic Hearing Policies**
(Motion Needed)

O. PUBLIC COMMENT

P. VAB ADMINISTRATION AND VAB COUNSEL CLOSING COMMENTS

1. **Notification of Late Petition Request received after 2024 Final Meeting – Petition 24-398 received on April 2, 2025**
(Informational)
2. **Clerk's Report on filed petitions, FAC12D-9.013(2)**
(Informational)
3. **Additional Compliance Items – VAB Counsel Organizational Meeting Checklist**
(Informational)

Q. ADJOURNMENT

Hernando County 2025 Value Adjustment Board Member and Clerk Contact Information

Value Adjustment Board Members	
<p>John Allocco Commissioner jallocco@co.hernando.fl.us 15470 Flight Path Drive Brooksville, FL 34604 County Administration Attn: Jessica Wright - 754-4002 x20126 jlwright@co.hernando.fl.us</p>	<p>Steve Champion Commissioner (VAB Chairman) schampion@co.hernando.fl.us 15470 Flight Path Drive Brooksville, FL 34604 County Administration Attn: Jessica Wright - 754-4002 x20126 jlwright@co.hernando.fl.us</p>
<p>Jerry Campbell Commissioner – Alternate VAB BoCC Member jerryc@co.hernando.fl.us 15470 Flight Path Drive Brooksville, FL 34604 County Administration Attn: Jessica Wright - 754-4002 x20126 jlwright@co.hernando.fl.us</p>	<p>Mark Johnson School Board Member 919 North Broad Street Brooksville, FL 34601 Cell: 352-737-0051 johnson_m2@hcsb.k12.fl.us</p>
<p>Thomas Beisacher Citizen Member / Homestead Property Owner 12133 Cavern Road Spring Hill, Florida 34609-2114 Home: 352-684-1763 Cell: 352-238-5885 tbeisacher@gmail.com</p>	<p>Matt Mulvaney Citizen Member / Business Owner 16288 Cortez Blvd. Brooksville, FL 34601 Phone: 352-263-9872 info@dynamicautobodyshop.com</p>
Clerk to Value Adjustment Board	
<p>Heidi Prouse Administrative Services Supervisor 20 N. Main St., Rm 362 Brooksville, Florida 34601 Work: 352-540-6437 hprouse@hernandoclerk.org</p>	<p>Paige Jeffreys Administrative Services Clerk 20 N. Main St., Rm 362 Brooksville, Florida 34601 pjefferys@hernandoclerk.org vab@hernandoclerk.org</p>
<p>Douglas Chorvat, Jr. Clerk of Circuit Court and Comptroller 20 N. Main Street, Room 362 Brooksville, Florida 34601 Work: 352-754-4970 dchorvat@hernandoclerk.org</p>	<p style="text-align: center;">Legal Counsel to Value Adjustment Board</p> <p>Holly Cosby Law Office of Holly E. Cosby, PA 602 Center Road Fort Myers, FL 33907 Phone: 239-931-0006 VABLawyer@Outlook.com</p>



THE HERNANDO SUN; Published Weekly

Brooksville Hernando County FLORIDA

PUBLISHER'S AFFIDAVIT OF PUBLICATION

STATE OF FLORIDA

COUNTY OF HERNANDO :

Before the undersigned authority, Julie B. Maglio, personally appeared, who on oath, says that she is Editor of the Hernando Sun, a weekly newspaper published at Brooksville in Hernando County, Florida, that the attached copy of the advertisement, being a CLK25-076 PUBLIC NOTICE

in the matter of 2025 HERNANDO COUNTY VALUE ADJUSTMENT BOARD TO ALL PROPERTY OWNERS AND TAXPAYERS OF HERNANDO COUNTY

was published in said newspaper by print in the issue(s) of: July 4, 2025

and/or by publication on the newspaper's publicly available website, if authorized, on July 4, 2025

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

[Handwritten signature of Julie B. Maglio]

(Signature of Affiant)

Sworn to and subscribed before me This 7th day of July, 2025.

[Handwritten signature of Notary Public]

(Signature of Notary Public)



LISA M. MACNEIL
Commission # HH 254975
Expires April 10, 2026

(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally known or

produced identification _____

Type of identification produced _____

CLK25-076

PUBLIC NOTICE

2025 HERNANDO COUNTY VALUE ADJUSTMENT BOARD TO ALL PROPERTY OWNERS AND TAXPAYERS OF HERNANDO COUNTY

Please be advised that the 2025 Hernando County Value Adjustment Board (VAB) will hold an Organizational Meeting on Thursday, August 7, 2025, at 10:00 a.m., in the Hernando County Government Center, John Law Ayers Commission Chambers, 20 N. Main Street, Room 160, Brooksville, Florida, 34601, to consider matters pursuant to the requirements of Florida Statutes, Chapter 194; and to discuss other related issues at the suggestion or request of the Chairman, staff, or Board members prior to or during the meeting.

Petitions, complaints, and appeals filed with the VAB will be referred to hearings conducted by Special Magistrates at the Hernando County Government Center, John Law Ayers Commission Chambers, 20 N. Main Street, Room 160, Brooksville, Florida, 34601; or at other designated locations as needed.

This meeting is open to the public, and interested citizens are invited to attend. No decisions concerning Special Magistrate recommendations will be made by the Board at this meeting.

If a person decides to appeal a decision made by the Hernando County VAB with respect to any matter considered at this meeting, a record of the proceeding will be needed for such purpose, and such person will need to ensure that a verbatim record of the proceeding is made, to include the testimony and evidence upon which any such appeal is to be based.

If you have a disability that will require special assistance or accommodations for your attendance at this meeting, please contact the VAB Clerk at 352-754-4970.

PLEASE GOVERN YOURSELF ACCORDINGLY.

Published: July 4, 2025

CLK25-

PUBLIC NOTICE

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TO ALL PROPERTY OWNERS AND TAXPAYERS OF HERNANDO COUNTY**

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PLEASE GOVERN YOURSELF ACCORDINGLY.

Publish: July 4, 2025



BOARD OF COUNTY COMMISSIONERS
2024-2025 COMMITTEE ASSIGNMENTS

COMMISSIONER RYAN AMSLER

Canvassing Board – Member
 Early Learning Coalition Board of Directors – Member
 Fine Arts Council – Liaison
 Hernando County Community Alliance – Member
 Metropolitan Planning Organization (MPO) – Alternate Member
 Springs Coast Steering Committee – Member
 Suncoast Transportation Planning Alliance Board – Member
 Tampa Bay Regional Planning Council (TBRPC) – Member
 TBRPC Executive Budget Committee – Member
 TBRPC Regional Cooperative Alliance – Member
 Withlacoochee Regional Water Supply Authority (WRWSA) – Member

COMMISSIONER BRIAN HAWKINS

Fair Association – Liaison
 Hernando County Community Alliance – Liaison
 Hernando County School Board - Liaison
 Local Emergency Planning Council (LEPC) – Member
 Metropolitan Planning Organization (MPO) – Vice Chair/Member
 Salvation Army – Member
 Southwest Florida Water Management District (SWFWMD) – Liaison
 Tourist Development Council (TDC) – Member

COMMISSIONER JOHN ALLOCCO

ACCESS 67
 Consortium Oversight Board
 Gulf Consortium Board of Directors (RESTORE Act) – Member
 Gulf Consortium Finance and Budget Subcommittee – Member
 Juvenile Justice Fifth Judicial Circuit Advisory Board – Member
 Juvenile Justice Subcommittee of Hernando County Community Alliance – Member
 Metropolitan Planning Organization (MPO) – Member
 Substance Abuse Advisory Board – Member
 Transportation Disadvantaged Local Coordinating Board (TDLCB) – Chair/Member
 Value Adjustment Board – Member

COMMISSIONER JERRY CAMPBELL

Affordable Housing Advisory Committee (AHAC) – Member
 Florida Forest Service Management Plan Advisory Group (MPAG) – Member
 Medical Examiner – Member
 Metropolitan Planning Organization (MPO) – Vice Chair/Member
 Public Safety Coordinating Council – Member
 Value Adjustment Board – Alternate Member
 Withlacoochee Regional Water Supply Authority (WRWSA) – Member

COMMISSIONER STEVE CHAMPION

Brooksville Main Street - Liaison
 Metropolitan Planning Organization (MPO) – Member
 Metropolitan Planning Organization Advisory Council (MPOAC) – Alternate Member
 Mid Florida Community Services Governing Board – Member
 Pasco-Hernando Workforce Board (CareerSource Pasco Hernando) – Liaison
 Robert Whitmore Board of Directors – Member
 Safety Council – Member
 South Brooksville CRA Steering Committee – Member
 Suncoast Transportation Planning Alliance – Alternate Member
 Value Adjustment Board – Chair/Member
 Waterways Advisory Committee – Liaison



Hernando County Value Adjustment Board

2024 Season Final Meeting

Minutes

March 14, 2025

CALL TO ORDER

The meeting was called to order at 10:00 a.m. on Friday, March 14, 2025, in the John Law Ayers County Commission Chambers, Government Center, Brooksville, Florida.

<u>Attendee Name</u>	<u>Title</u>
Mark Johnson	Vice Chairman, School Board Member
Thomas Beisacher	Citizen Member
Jerry Campbell	Commissioner
Matt Mulvaney	Citizen Member
Holly Cosby	Legal Counsel
Heidi Kurppe	Administrative Services Supervisor
Patricia Tapia	Deputy Clerk

Chairman Steve Champion and Comm. John Allocco were not present at the meeting.

Invocation

Pledge of Allegiance

Introductions

REVIEW AFFIDAVIT OF PUBLICATION AND VERIFICATION OF QUORUM

Mrs. Cosby reviewed the affidavit of publication and verified that a quorum of the Board was present.

AGENDA

Motion

To approve.

RESULT:	ADOPTED
MOVER:	Thomas Beisacher
SECONDER:	Matt Mulvaney
AYES:	Johnson, Beisacher, Campbell and Mulvaney
ABSENT:	Champion and Allocco

MINUTES

The Minutes for meeting of July 25, 2024, were submitted for approval.

Motion

To approve.

RESULT:	ADOPTED
MOVER:	Thomas Beisacher
SECONDER:	Matt Mulvaney
AYES:	Johnson, Beisacher, Campbell and Mulvaney
ABSENT:	Champion and Allocco

LIST OF WITHDRAWN AND SETTLED PETITIONS

A list of petitions filed with the 2024 Value Adjustment Board that had been withdrawn, as well as petitions for which a settlement between the petitioner and the Property Appraiser had been reached, was provided to the Board.

NOTIFICATION OF GOOD CAUSE PETITIONS DENIED

The Board was provided with a list of petitions filed for good cause and denied following review by legal counsel.

MUNICIPAL ASSESSMENT ROLLS

The Board was advised that pursuant to Florida Statutes, Chapter 193.116, the City of Brooksville was provided with a list of properties within their jurisdiction for which appeals had been filed with the 2024 Value Adjustment Board.

PETITION ISSUES

Mrs. Cosby advised the Board of an ex parte communication that was sent to Special Magistrate Laura Walker by Petitioner No. 24-001 and of the disclosure of this communication to the Hernando County Property Appraiser's Office by the Value Adjustment Board Administration Office.

PUBLIC COMMENT

There was no public input.

SPECIAL MAGISTRATE RECOMMENDATIONS

The Special Magistrate recommendations concerning petitions for which hearings had been held were provided to the Board for approval.

Mrs. Cosby advised the Board that she had reviewed each recommendation and had determined that they were legally sufficient.

Motion

To approve.

RESULT:	ADOPTED
MOVER:	Matt Mulvaney
SECONDER:	Thomas Beisacher
AYES:	Johnson, Beisacher, Campbell and Mulvaney
ABSENT:	Champion and Allocco

RATIFICATION OF SPECIAL MAGISTRATE INVOICE PAYMENTS

The Board was advised that invoices for Special Magistrate services had been reviewed and approved as to accuracy by the Value Adjustment Board Clerk. Pursuant to Florida Statutes, Chapter 194.015, three-fifths of the total services billed would be paid by the Board of County Commissioners and two-fifths would be paid by the School Board.

Motion

To approve.

RESULT:	ADOPTED
MOVER:	Thomas Beisacher
SECONDER:	Matt Mulvaney
AYES:	Johnson, Beisacher, Campbell and Mulvaney
ABSENT:	Champion and Allocco

CERTIFICATIONS OF VALUE ADJUSTMENT BOARD/FORMS DR-488

Certifications of the Value Adjustment Board for Real Property and for Tangible Personal Property (TPP), which were required to be transmitted to the Department of Revenue pursuant to Florida Statutes, Chapter 194.032, were provided to the Board, as follows: the taxable value of Real Property assessment roll as submitted by the Property Appraiser:

\$15,045,861,244; the net change in taxable value due to actions of the VAB: \$7,236,105; and taxable value of Real Property assessment roll incorporating all changes due to action of the VAB: \$15,038,625,139; the taxable value of TPP assessment roll as submitted by the Property Appraiser: \$1,449,073,843 net change in taxable value due to actions of the VAB: \$0; and taxable value of TPP assessment roll incorporating all changes due to action of the VAB: \$1,449,073,843.

The staff recommended that the Board approve the Certifications of the Value Adjustment Board and authorize the Chairman’s signature thereon.

Motion

To approve.

RESULT:	ADOPTED
MOVER:	Matt Mulvaney
SECONDER:	Thomas Beisacher
AYES:	Johnson, Beisacher, Campbell and Mulvaney
ABSENT:	Champion and Allocco

NOTICE OF TAX IMPACT OF VAB FOR 2024

Motion

To approve.

RESULT:	ADOPTED
MOVER:	Thomas Beisacher
SECONDER:	Matt Mulvaney
AYES:	Johnson, Beisacher, Campbell and Mulvaney
ABSENT:	Champion and Allocco

RATIFICATION OF ATTORNEY RENEWAL/RETURN FOR 2025

FS, Chapter 194.015, stipulated that the Board shall appoint private counsel who has practiced law for over five years and who shall receive such compensation as may be established by the Board. The current contract with Mrs. Holly E. Cosby was submitted for approval.

Motion

To renew the contract for 2 years.

RESULT:	ADOPTED
MOVER:	Thomas Beisacher
SECONDER:	Matt Mulvaney
AYES:	Johnson, Beisacher, Campbell and Mulvaney
ABSENT:	Champion and Allocco

ADDITIONAL DISCUSSION ITEMS

Legislative Updates

Mrs. Cosby advised the Board of legislative updates PTO 24-19 [Offset of Reductions in Ad Valorem Tax Revenue from Refunds Due to a Catastrophic Event] and PTO 24-20 [Annual Inflation Adjustment to Homestead Exemption Value].

Tentative Meeting Dates for 2025 Season

The Board was provided with a list of 2025 tentative meeting dates and the VAB Organizational Meeting was tentatively scheduled for July 24, 2025, at 10:00 a.m.

Additional Compliance Items

VAB Counsel Organizational Meeting Checklist

Mrs. Cosby advised the Board that all items of the VAB Counsel Organizational Meeting Checklist had been completed.

ADJOURNMENT

The meeting was adjourned at 10:20 a.m.

**CONTRACT FOR SERVICES
LEGAL COUNSEL FOR THE HERNANDO COUNTY VALUE
ADJUSTMENT BOARD**

THIS AGREEMENT made this 28 day of July, 2023, between the **Hernando County Value Adjustment Board**, referred to as BOARD in this agreement, and **Law Office of Holly E. Cosby, P.A.**, referred to as LEGAL COUNSEL.

WHEREAS, Florida Statute (FS) Chapter 194 requires the BOARD to employ private legal counsel;

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the BOARD and LEGAL COUNSEL hereby agree as follows:

THIS AGREEMENT shall become effective on the last date signed by the LEGAL COUNSEL and the Chairperson of the BOARD. This Agreement shall run from the Effective Date until the BOARD completes all of its duties, concludes its session under Fla. Stat. § 194.032(3), formally adjourns for the 2024 tax year (the "2024 Tax Year") and either renews this Agreement or selects subsequent LEGAL COUNSEL for the 2025 tax year. It is the intent of the BOARD and LEGAL COUNSEL that this Agreement run for a period of two (2) years. This Agreement may be renewed in writing or verbally, by motion and acceptance by the BOARD, during any meeting of the BOARD where a verbatim record or court reporting transcript occurs.

LEGAL COUNSEL will perform services for the BOARD and will represent the BOARD's interests. LEGAL COUNSEL will assign **Holly E. Cosby, Esq.** as LEGAL COUNSEL'S designated attorney for purposes of representing the BOARD. LEGAL COUNSEL will provide legal advice and counsel to the BOARD and perform those duties set forth in Chapter 194, FS. Duties include: (a) attending ALL meetings of the BOARD held in connection with the 2023 Tax Year and all subsequent tax years so long as the contract is in effect, as the BOARD's legal adviser and counsel; (b) consulting with and advising the Special Magistrates should the need arise during the course of any hearing(s) held before said Special Magistrate(s) during the 2023 Tax Year and subsequent tax years, as applicable, and (c) performing such additional services and duties as may be specifically assigned by the BOARD and/or BOARD ADMINISTRATION. The LEGAL COUNSEL understands that *"no meeting of the board shall take place unless counsel to the board is present"* (FS § 194.015) so that attendance at all scheduled meetings is critical.

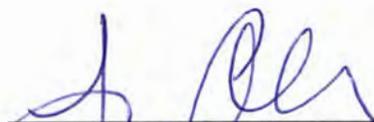
The BOARD shall compensate the LEGAL COUNSEL for the performance of the aforementioned advice, counsel and duties at the rate of \$250.00 per hour. For any meeting in Brooksville, LEGAL COUNSEL shall not bill for travel time; however, LEGAL COUNSEL shall receive reimbursement for travel mileage in accordance with the rates set forth each year by the Internal Revenue Service, reimbursement of customary costs (e.g. postage and document delivery), and reimbursement for lodging if any scheduled meetings are cancelled or rescheduled and LEGAL COUNSEL is unable to be refunded for lodging for said cancelled or rescheduled meeting.

As a prerequisite for payment, the LEGAL COUNSEL shall provide the BOARD an itemized invoice within thirty (30) days following each period in which advice and counsel are given and duties are performed. Invoices shall be due and payable within 45 days after delivery by LEGAL COUNSEL to the Clerk to the Value Adjustment Board. The funding for this Agreement is subject to budgeting and appropriation by the Hernando County Board of County Commissioners (3/5ths) and the Hernando County School District (2/5ths), respectively, as required under FS § 194.015.

LEGAL COUNSEL will not represent any client which either LEGAL COUNSEL or the BOARD determines to be directly adverse to the BOARD, nor will LEGAL COUNSEL represent the BOARD in matters which it determines to be directly adverse to the interests of any other client of LEGAL COUNSEL.

Pursuant to FS §194.015, Florida Department of Revenue Bulletin PTO 08-12 (dated August 29, 2008), and Attorney General Opinion Number 2010-03 (dated January 13, 2010), LEGAL COUNSEL shall not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes. Notwithstanding the foregoing, LEGAL COUNSEL represents other Florida Value Adjustment Boards and the BOARD does not deem such representation as a conflict with this Agreement and/or any terms or conditions set forth herein.

IN WITNESS WHEREOF, the parties have executed this agreement the day and year indicated below.

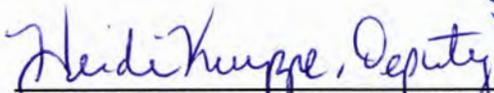


JOHN ALLOCÇO, CHAIRMAN

July 28, 2023
DATE

ATTEST:





DOUG CHORVAT, JR., CLERK OF CIRCUIT COURT AND COMPTROLLER

July 28, 2023
DATE



HOLLY E. COSBY, ESQ.
OWNER/SOLE ATTORNEY
LAW OFFICE OF HOLLY E. COSBY, P.A.

July 28, 2023
DATE

MEMORANDUM

TO: MEMBERS OF THE 2025 HERNANDO COUNTY VALUE ADJUSTMENT BOARD

FROM: HOLLY E. COSBY O/B/O LAW OFFICE OF HOLLY E. COSBY, P.A.

SUBJECT: VALUE ADJUSTMENT BOARD COUNSEL AS DESIGNEE

DATE: AUGUST 7, 2025

During each Value Adjustment Board (VAB) session, there are several administrative functions of the VAB that the VAB may assign to a VAB Designee to perform and/or fulfill, to include good cause determinations [F.A.C. 12D-9.015(14); F.A.C. 12D-9.021(6&7); F.A.C. 12D-9.037(2)(d)] and requests for rescheduled hearings [F.A.C. 12D-9.019(4)]. This lends to efficient VAB operations, saves time, and saves County resources. An appointment of a VAB Designee for good cause determinations and requests for rescheduled hearings should be completed during a public meeting, on the record, in order to make clear to the public any such VAB Designee [F.A.C. 12D-9.013(1)(b)].

I HEREBY RECOMMEND THAT THE HERNANDO COUNTY VALUE ADJUSTMENT BOARD:

DESIGNATE VAB COUNSEL, HOLLY E. COSBY, TO REVIEW AND GRANT/DENY LATE FILED PETITIONS FOR GOOD CAUSE, RESCHEDULED HEARING REQUESTS REQUIRING GOOD CAUSE STATEMENTS, AND GOOD CAUSE STATEMENTS FOR FAILURE TO APPEAR AT SCHEDULED HEARINGS PURSUANT TO F.A.C.12D-9.015, 12D-9.019 AND 12D-9.021; AUTHORIZE VAB COUNSEL TO REQUEST MORE DEFINITE INFORMATION FROM PETITIONERS DURING ANY GOOD CAUSE REVIEW.

Respectfully Submitted.

Prior Service Comments/Concerns: Per VAB Counsel, Applicant has provided exceptional work product to the VAB during previous years, has provided services with the utmost professionalism and courtesy, and is a wonderful addition to the VAB. VAB Counsel has had the pleasure of working with Applicant in Lee, Hernando, Collier, and Sumter Counties. Applicant continued to be a pleasure to work with during the 2020, 2021, 2022, 2023, and 2024 VAB sessions; his work product has always been thorough and compliant.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration.

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 28th day of May, 2025.
- 2) that the Applicant is qualified to serve as an attorney special magistrate for VAB legal matters,
- 3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
- 4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant’s social, political, or ideological interests when determining if the Applicant is a responsible vendor,
- 5) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
- 6) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E. Cosby,
Esq.**



Digitally signed by Holly E. Cosby, Esq.
 DN: cn=Holly E. Cosby, Esq., o=Law Office of
 Holly E. Cosby, PA, ou=VAB Counsel,
 email=vablawyer@outlook.com, c=US
 Date: 2025.05.28 15:49:43 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Resume, Copy of Florida Bar License, Five (5) Letters of Recommendation, Service to Counties/VAB List Supplement, Computer Experience, One (1) Writing Sample (sufficient, thorough, and compliant), Supplemental Experience Submission Addressing Qualification to Serve, Copy of professional licensing status from Florida Bar website (pulled by VAB Counsel)

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

_____ Date Applicant Special Magistrate completed DOR training for current VAB session

Holly E. Cosby, Esq. - VAB Counsel

Prior Service Comments/Concerns: Per VAB Counsel, Applicant has provided exceptional work product to the VAB during previous years, has provided services with professionalism and courtesy and is a wonderful addition to the VAB. Per VAB Admin, Applicant was responsive, professional, and addressed any issues in a timely manner. Applicant is also a license Real Estate Broker (Lic# BK534411) and has an MAI designation from the Appraisal Institute/Member #115755. Applicant serves six (6) Florida counties in the VAB Special Magistrate capacity.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 28th day of May, 2025,
- 2) that the Applicant is qualified to serve as an appraiser special magistrate for residential property valuation and commercial property valuation matters,
- 3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
- 4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant’s social, political, or ideological interests when determining if the Applicant is a responsible vendor,
- 5) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
- 6) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E. Cosby,
Esq.**



Digitally signed by Holly E. Cosby, Esq.
 DN: cn=Holly E. Cosby, Esq., o=Law Office of
 Holly E. Cosby, PA, ou=VAB Counsel,
 email=vablawyer@outlook.com, c=US
 Date: 2025.05.28 16:04:33 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Resumé/Qualifications, Copy of professional license (general appraiser), two (2) letters of recommendation, copy of Appraisal Institute MAI Member report from 2019 and guide to MAI designation requirements, Writing Sample (Sarasota – 2020 – sufficient, thorough, and compliant)

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

_____ Date Applicant Special Magistrate completed DOR training for current VAB session

Holly E. Cosby, Esq. - VAB Counsel

HERNANDO COUNTY VALUE ADJUSTMENT BOARD VERIFICATION OF SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS

Name of Applicant: Shelley R. Kennedy

Position(s) of Interest: Appraiser Special Magistrate for Real Property - Residential

New Applicant: Y Returning Applicant: N

Application Received from Admin: 6/9/25 Application Reviewed by VAB Atty: 6/10/25

Resume Received from Admin: 6/9/25 Resume Reviewed by VAB Atty: 6/10/25

References (3) Received from Admin: 6/9/25 References (3) Reviewed by VAB Atty: 6/10/25

F.S. §194.035 and F.A.C. §12D-9.010 Verification (performed on 6/10/25 by HEC):

Y/ N	Criteria	Y/N	Criteria
N	Elected or appointed official of the county?	N	Employee of the county?
N	Elected or appointed official of a taxing jurisdiction or of the state?	N	Employee of a taxing jurisdiction or of the state?
N	Represent a person before the value adjustment board in current tax year?	Y	Provide copy of license?
	Position: applying to hear exemption and classification appeals		
	Member of The Florida Bar?		at least 5 years' experience in the area of ad valorem taxation, or
	Florida Bar Number:		at least 3 years' experience in the area of ad valorem taxation <u>and</u> has completed DOR training and passed exam for current VAB session
Y	Position: applying to hear valuation of real estate appeals		
Y	State certified real estate appraiser?	Y	at least 5 years' experience in real property valuation, or
Y	License No.: RD4670 Expires: 11/30/2026 Type of License – General		at least 3 years' experience in real property valuation <u>and</u> has completed DOR training and passed exam for current VAB session
	Position: applying to hear valuation of tangible personal property appeals		
	Designated member of a nationally recognized appraiser's organization?		at least 5 years' experience in tangible personal property valuation, or
	Name of Organization: X		at least 3 years' experience in tangible personal property valuation <u>and</u> has completed DOR training and passed exam for current VAB session

** Applicant has not completed the DOR training or passed the corresponding exam for current VAB session, as the same was not available at the time of submission, but the Hernando County VAB will be requiring this of the Applicant for the 2025 VAB session, when available.*

Prior Service Comments/Concerns: Per VAB Counsel, Applicant has never served as a VAB Special Magistrate but was referred by another Special Magistrate serving Hernando County. Applicant has extensive and impressive appraisal experience and is eligible to apply for a Special Magistrate position. VAB Counsel would recommend that Applicant not only complete the DOR Training, but also pass the corresponding exam, prior to serving the Hernando County VAB (for the 2025 VAB session only). It would also be recommended that Applicant attend a few Hernando County VAB hearings (or another county, if that would be more convenient) to shadow another Special Magistrate, prior to presiding over VAB hearings in Hernando County.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 10th day of June, 2025,
- 2) that the Applicant is qualified to serve as an appraiser special magistrate for residential property valuation,
- 3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
- 4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant’s social, political, or ideological interests when determining if the Applicant is a responsible vendor,
- 5) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
- 6) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
 DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly
 E. Cosby, PA, ou=VAB Counsel,
 email=vablawyer@outlook.com, c=US
 Date: 2025.06.10 16:33:42 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Resumé, Copy of professional license (residential appraiser), Two (2) letters of recommendation, copy of Applicant’s National Association of Appraisers Membership Certificate, Register of Applicant’s Continuing Education

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

_____ Date Applicant Special Magistrate completed DOR training and passed the corresponding exam for current VAB session.

_____ Date(s) Applicant Special Magistrate shadowed another Special Magistrate during VAB hearings held in Hernando County or other county.

Holly E. Cosby, Esq. - VAB Counsel

Prior Service Comments/Concerns: Per VAB Counsel, Applicant provided exceptional work product to the VAB during the 2024 VAB session, provided services with professionalism and courtesy, and is a wonderful addition to the VAB. Applicant was trained by an experienced Special Magistrate appointed in another county during the 2024 VAB session. Applicant has extensive and impressive appraisal experience and continues to be eligible to apply for a Special Magistrates position. Per VAB Admin, Applicant was responsive, professional, and addressed any issues in a timely manner.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 28th day of May, 2025,
- 2) that the Applicant is qualified to serve as an appraiser special magistrate for residential property valuation and commercial property valuation matters,
- 3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
- 4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant’s social, political, or ideological interests when determining if the Applicant is a responsible vendor,
- 5) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
- 6) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

Holly E. Cosby, Esq.



Digitally signed by Holly E. Cosby, Esq.
 DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby,
 PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
 Date: 2025.05.28 16:15:43 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Curriculum Vitae, Copy of professional license (general appraiser), two (2) letters of recommendation

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

_____ Date Applicant Special Magistrate completed DOR Training for current VAB session.

Holly E. Cosby, Esq. - VAB Counsel

Prior Service Comments/Concerns: Per VAB Counsel, Applicant has served the Hernando County VAB from 2018 through 2024. He does have experience serving several other counties, including Pinellas, Pasco, Polk, Manatee, Sumter, Lee, Collier, Hillsborough, Hendry, and Charlotte Counties, and his credentials exceed that which is required to serve as a VAB Appraiser Special Magistrate. VAB Counsel has prior and very positive experience with the Applicant. VAB Counsel continues to have full confidence that Applicant is competent to serve the Hernando County VAB as an Appraiser Special Magistrate in all valuation realms. VAB Administration had a positive working relationship with Applicant from 2018 through 2024, and would welcome his return.

Concerns/Potential Conflicts: None currently noted by VAB Counsel or VAB Administration.

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 10th day of June, 2025,
- 2) that the Applicant is qualified to serve as an appraiser special magistrate for residential property valuation, commercial property valuation, and tangible personal property valuation matters,
- 3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
- 4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant’s social, political, or ideological interests when determining if the Applicant is a responsible vendor,
- 5) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
- 6) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
 DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E.
 Cosby, PA, ou=VAB Counsel,
 email=vablawyer@outlook.com, c=US
 Date: 2025.06.10 15:50:32 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Copy of Applicant’s General Appraiser’s License, Executive Profile/Resume, Appraisal Institute research results showing membership and status, Summary of Applicant’s Florida VAB history and Applicant’s TPP experience, two (2) letters of recommendations (both dated 2019, one provided by VAB Counsel in 2019 which should be disregarded)

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

_____ Date Applicant Special Magistrate completed DOR training for current VAB session

Holly E. Cosby, Esq. - VAB Counsel

Prior Service Comments/Concerns: VAB Counsel has prior experience with Applicant in Hernando County (2019-2024 VAB Sessions) and Sumter County (2020 and 2021 VAB Sessions). VAB Administration welcomes Applicant's return to the Hernando VAB. Applicant is competent to hear VAB valuation petitions for commercial real property, residential real property, and tangible personal property, and Applicant certainly has several years of prior experience in valuation and VAB appointments in other counties. VAB Counsel will also note that Applicant has a CCIM designation, which is a high-level real estate distinction, and that Applicant's office is located in Winter Garden, giving Applicant a semi-local status.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed, and considered on the 10th day of June, 2025,
- 2) that the Applicant is qualified to serve as an appraiser special magistrate for residential property valuation, commercial property valuation, and tangible personal property valuation matters,
- 3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
- 4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant's social, political, or ideological interests when determining if the Applicant is a responsible vendor,
- 5) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
- 6) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
 DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly
 E. Cosby, PA, ou=VAB Counsel,
 email=vablawyer@outlook.com, c=US
 Date: 2025.06.10 16:06:53 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Resumé/Qualifications, Copy of Applicant's General Appraiser's license, Two (2) Letters of Recommendation (dated 2020 and 2022), copy of Applicant's Appraisal Institute certificates (2) showing MAI membership and AI-GRS membership, Letter showing Applicant's CCIM designation, American Society of Appraisers Certificate showing Applicant's Accredited Senior Appraiser designation

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

_____ Date Applicant Special Magistrate completed DOR training for current VAB session

Holly E. Cosby, Esq. - VAB Counsel

Prior Service Comments/Concerns: Per VAB Counsel, Applicant served the Hernando County VAB during the 2019, 2020, 2021, 2022, 2023, and 2024 VAB sessions. He does have experience serving several other counties, including Orange, Hillsborough, Brevard, Osceola, Pasco, Volusia, and Broward Counties. Applicant is competent to serve as a VAB Appraiser Special Magistrate, hearing VAB petitions for commercial and residential real property valuation. VAB Administration has had a positive working relationship with Applicant during most previous VAB sessions, with any previous issues being completely resolved. VAB Counsel will also note that Applicant's office is located in Altamonte Springs, giving Applicant a semi-local status. Applicant also holds an MAI designation with the Appraisal Institute, Member #454348.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration.

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 28th day of May, 2025,
- 2) that the Applicant is qualified to serve as an appraiser special magistrate for residential property valuation and commercial property valuation matters,
- 3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
- 4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant's social, political, or ideological interests when determining if the Applicant is a responsible vendor,
- 5) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
- 6) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

Holly E. Cosby, Esq.  Digitally signed by Holly E. Cosby, Esq.
 DN: cn=Holly E. Cosby, Esq., o=Law Office of
 Holly E. Cosby, PA, ou=VAB Counsel,
 email=vablawyer@outlook.com, c=US
 Date: 2025.05.28 16:23:29 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Resumé, Appraisal Institute MAI Designation and Transcript, Copy of professional license (general appraiser), Two (2) letters of recommendation

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

_____ Date Applicant Special Magistrate completed DOR training for current VAB session

Holly E. Cosby, Esq. - VAB Counsel

HERNANDO COUNTY VALUE ADJUSTMENT BOARD VERIFICATION OF SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS

Name of Applicant: Robert Sutte

Position(s) of Interest: Appraiser Special Magistrate for Real Property and Tangible Personal Property

New Applicant: Y Returning Applicant: N

Application Received from Admin: 6/9/25 Application Reviewed by VAB Atty: 6/10/25

Resume Received from Admin: 6/9/25 Resume Reviewed by VAB Atty: 6/10/25

References (3) Received from Admin: 6/9/25 References (3) Reviewed by VAB Atty: 6/10/25

F.S. §194.035 and F.A.C. §12D-9.010 Verification (performed on 6/10/25 by HEC):

Y/ N	Criteria	Y/N	Criteria
N	Elected or appointed official of the county?	N	Employee of the county?
N	Elected or appointed official of a taxing jurisdiction or of the state?	N	Employee of a taxing jurisdiction or of the state?
N	Represent a person before the value adjustment board in current tax year?	Y	Provide copy of license?
	Position: applying to hear exemption and classification appeals		
	Member of The Florida Bar?		at least 5 years' experience in the area of ad valorem taxation, or
	Florida Bar Number:		at least 3 years' experience in the area of ad valorem taxation <u>and</u> has completed DOR training and passed exam for current VAB session
Y	Position: applying to hear valuation of real estate appeals		
Y	State certified real estate appraiser?	Y	at least 5 years' experience in real property valuation, or
Y	License No.: RZ241 Expires: 11/30/2026 Type of License – General		at least 3 years' experience in real property valuation <u>and</u> has completed DOR training and passed exam for current VAB session
Y	Position: applying to hear valuation of tangible personal property appeals		
Y	Designated member of a nationally recognized appraiser's organization?	Y	at least 5 years' experience in tangible personal property valuation, or
Y	Name of Organization: X		at least 3 years' experience in tangible personal property valuation <u>and</u> has completed DOR training and passed exam for current VAB session

** Applicant has not completed DOR training for current VAB session, as the same was not available at the time of submission; Applicant has done so for the previous VAB session for other counties, and the Hernando County VAB will be requiring this of the Applicant for the 2025 VAB session, when available.*

Prior Service Comments/Concerns: Per VAB Counsel, Applicant has served many Florida Value Adjustment Boards as early as 1997. He does have experience serving several other counties, including Orange, Brevard, Hillsborough, Volusia, Osceola, Marion, Polk, and Lake Counties, and his credentials exceed that which is required to serve as a VAB Appraiser Special Magistrate. VAB Counsel has confidence that Applicant is competent to serve the Hernando County VAB as an Appraiser Special Magistrate in all valuation realms. Applicant has both an SRA and MAI designation with the Appraisal Institute.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 10th day of June, 2025,
- 2) that the Applicant is qualified to serve as an appraiser special magistrate for residential property valuation, commercial property valuation, and tangible personal property valuation matters,
- 3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
- 4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant’s social, political, or ideological interests when determining if the Applicant is a responsible vendor,
- 5) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
- 6) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E. Cosby,
Esq.**



Digitally signed by Holly E. Cosby, Esq.
 DN: cn=Holly E. Cosby, Esq., o=Law Office of
 Holly E. Cosby, PA, ou=VAB Counsel,
 email=vablawyer@outlook.com, c=US
 Date: 2025.06.10 17:02:13 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Cover Letter, Application, Resumé and Qualifications, Explanation of Applicant’s Tangible Personal Property Experience, Two (2) Letters of Recommendation, Copy of professional license (General Appraiser), Proof of 2024 DOR Training Completion for Real Property and Tangible Property, copy of Applicant’s Appraisal Institute certificate showing MAI membership,

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

_____ Date Applicant Special Magistrate completed DOR training and passed the corresponding exam for current VAB session.

Holly E. Cosby, Esq. - VAB Counsel

CONTRACT FOR SERVICES OF SPECIAL MAGISTRATE

THIS AGREEMENT made this _____ day of _____, 2025, between the Hernando County Value Adjustment Board ("BOARD"), and _____, ("SPECIAL MAGISTRATE").

WHEREAS, Florida Statutes (FS), Chapter 194.035 and Florida Administrative Code (FAC) Section 12D-9.010 require that in counties with populations of more than 75,000, the BOARD shall appoint special magistrates to take testimony and make recommendations on petitions filed with the BOARD.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the BOARD and SPECIAL MAGISTRATE hereby agree as follows:

SPECIAL MAGISTRATE hereby confirms that he/she meets the qualifications as set forth in FS Chapter 194.035, as a Special Magistrate presiding over [type:] petitions to the BOARD and will perform the duties of a Special Magistrate as set forth in FS Chapter 194.035, for the BOARD hearings held for the 2025 Value Adjustment Board session. Prior to performing said duties, SPECIAL MAGISTRATE shall, at his/her own expense, successfully complete the training as provided for in FS Chapter 194.035(3) and provide a Statement of Completion to the Clerk of the BOARD.

SPECIAL MAGISTRATE will submit recommended decisions no later than fifteen (15) business days following the conclusion of each corresponding hearing.

SPECIAL MAGISTRATE shall inform the BOARD of any conflicts of interest or potential conflicts of interest, and SPECIAL MAGISTRATE shall recuse himself/herself pursuant to F.A.C. 12D-9.022, when necessary.

SPECIAL MAGISTRATE shall:

- Perform all Special Magistrate duties impartially and diligently,
- Limit all discussions to the merits of each petition,
- Avoid any and all ex parte communications, and report any and all ex parte communications to the BOARD Attorney, in writing, immediately,
- Adhere to the rules and statutes regarding admission of evidence and hearing procedures,
- Notify the Clerk to the Board of any scheduling conflicts so that such conflicts may be resolved in a timely manner,
- Refrain from appearing as a witness or expert witness in any VAB proceeding in Hernando County, Florida

THE BOARD shall compensate SPECIAL MAGISTRATE for the performance of the aforementioned duties \$175.00 per hour (travel not compensated) and shall guarantee compensation for a minimum of two (2) hours when all hearings have been cancelled for an entire day, when such notice of cancellation is provided less than twenty-four (24) hours prior to a scheduled hearing docket. Additionally, the BOARD shall compensate SPECIAL MAGISTRATE for the performance of the associated duties of preparing recommended decisions, at the rate of \$175.00 per hour (travel not compensated), not to exceed two (2) times the number of hours required for the respective hearings, without documentation of the need for such additional hours and written approval from a VAB designee for any such additional hours. SPECIAL MAGISTRATE shall not be compensated for any time allocated toward making corrections to errors made by SPECIAL MAGISTRATE in any recommended decision, nor shall SPECIAL MAGISTRATE be compensated for costs SPECIAL MAGISTRATE incurs during the normal course of business, to include office supplies, telephone charges, internet usage charges, postage and copying. Notwithstanding the foregoing, if SPECIAL MAGISTRATE leaves any hearing with hard copies of any evidence, which evidence must be returned to the VAB upon the completion of SPECIAL MAGISTRATE'S duties, as set forth herein, the cost of returning of any and all such hard copied evidence to the VAB via U.S.P.S. First-Class/Regular Mail may be reflected in SPECIAL MAGISTRATE'S corresponding invoice(s) and SPECIAL MAGISTRATE will be reimbursed for the same.

SPECIAL MAGISTRATE will maintain a detailed record of time for his/her work under this Agreement, to include hearing date, time spent hearing each petition on said date and time spent providing services after each hearing date in order to complete recommended decisions for each petition on said hearing date. SPECIAL MAGISTRATE shall submit an invoice for each assigned hearing date, upon completion of recommended decisions to the BOARD for petitions heard on each hearing date. Invoices will not be paid unless and until all recommended decisions for the corresponding hearing dates are completed correctly, excluding any remands for the same, and all petitions and evidence from said hearing(s) are returned to the Clerk to the BOARD. All invoices shall be signed and certified by SPECIAL MAGISTRATE as being accurate. In no event shall SPECIAL MAGISTRATE submit any invoice later than thirty (30) calendar days after the final hearing date.

PUBLIC RECORDS (1): IF SPECIAL MAGISTRATE HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE SPECIAL MAGISTRATE'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (352) 754-4970, VAB@HernandoClerk.org and/or HERNANDO COUNTY VALUE ADJUSTMENT BOARD, 20 NORTH MAIN STREET, ROOM 362, BROOKSVILLE, FLORIDA 34601.

PUBLIC RECORDS (2): SPECIAL MAGISTRATE must comply with all public record laws, including, but not limited to:

- Keep and maintain public records required by the BOARD to perform the service.
- Upon request from the BOARD'S custodian of public records, provide the BOARD with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.
- Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if SPECIAL MAGISTRATE does not transfer the records to the BOARD.
- Upon completion of the Agreement, transfer, at no cost, to the BOARD all public records in possession of SPECIAL MAGISTRATE or keep and maintain public records required by the BOARD to perform the contracted services. If SPECIAL MAGISTRATE transfers all public records to the BOARD upon completion of the Agreement, SPECIAL MAGISTRATE shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If SPECIAL MAGISTRATE keeps and maintains public records upon completion of the Agreement, SPECIAL MAGISTRATE shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the BOARD, upon request from the BOARD'S custodian of public records, in a format that is compatible with the information technology systems of the BOARD.

PUBLIC RECORDS (3): A request to inspect or copy public records relating to BOARD'S contract for services must be made directly to the BOARD. If the BOARD does not possess the requested records, the BOARD shall immediately notify SPECIAL MAGISTRATE of the request, and SPECIAL MAGISTRATE must provide the records to the BOARD or allow the records to be inspected or copied within a reasonable time.

PUBLIC RECORDS (4): If SPECIAL MAGISTRATE does not comply with the BOARD'S request for records, the BOARD shall enforce the provisions of this Agreement, and in the event that SPECIAL MAGISTRATE fails to provide public records to the BOARD within a reasonable time may be subject to penalties under §119.10, Florida Statutes and further civil action, including any attorney fees associated therewith.

This Agreement, or any interest herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances by SPECIAL MAGISTRATE without the prior written consent of the BOARD. Further, no portion of this Agreement may be performed by subcontractors or sub-consultants without prior written notice to the BOARD and prior written approval of such action by the BOARD.

In the event any provision of this Agreement shall be held invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any breach of any provision, term, condition or covenant shall not be construed by the other party as a waiver of any subsequent breach.

This Agreement shall be governed and construed in accordance with Florida law. In the event litigation arises involving the parties in connection with this Agreement, venue for such litigation shall be in Hernando County, Florida.

This Agreement may be executed in counterparts, each of which shall be deemed an original. This Agreement may be executed using facsimiles of signature, and a facsimile of a signature shall be deemed to be the same, and equally enforceable, as an original of such signature.

The parties hereto have read, agree to and fully understand all of the terms and conditions of this Agreement. The parties hereto have taken the opportunity to confer with counsel of their own choosing concerning the legal force and effect of this Agreement. Each of the parties to this Agreement is acting without coercion or duress and freely and voluntarily assents to the terms and accepts the conditions, obligations, and mutual agreements as set forth herein. The parties hereto have voluntarily entered into and signed this Agreement.

IN WITNESS WHEREOF, the parties have executed this agreement the day and year indicated below.

, Special Magistrate

Steve Champion, Chairman

Date _____

Date _____

ATTEST:

Douglas A. Chorvat, Jr.
Clerk of Circuit Court and Comptroller



Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller, Hernando County, FL
20 N. Main St., Room 362, Brooksville, FL 34601 352-754-4970

Exhibit "H.3"

Hernando County Value Adjustment Board 2025 VAB Tentative Meeting Schedule

August

VAB 2025 Organizational Meeting
August 7, 2025 @ 10:00 a.m.

Property Appraiser Mails TRIM Notice
Tentative Date: **Mid August**

September

Tentative Petition Filing Deadline (Pending TRIM)
Mid September

Tentative 2025 Special Magistrate Hearing Dates:

October 2025 – 16, 17, 21, 23, 24, 27 and 30

November 2025 – 3, 6, 7, 14, 20 and 21

December 2025 – 4, 5, 9, 12, 15, 18 and 19

January 2026 – 9, 15, 16, 22 and 23

ONLY for Backup and Reschedules

January 2026 – 26, 29 and 30

February 2026 – 2, 5 and 6

March 2026

VAB 2025 Final Meeting
March 20, 2026 @ 10:00 a.m.

Hernando County Value Adjustment Board (VAB) Special Magistrate Orientation Recap Information

- 1) VAB Counsel/Attorney – Holly E. Cosby, Esq.
 - a. Law Office of Holly E. Cosby, P.A.
 - b. 602 Center Road, Fort Myers, Florida 33907
 - c. 239-931-0006 – office number
 - i. Call if a hearing must be halted for legal advice
 - ii. Advise the person who answers that you are a magistrate and need to be patched in – ONLY FOR HEARINGS
 - d. VABLawyer@Outlook.com
 - i. ALL communication between VAB Counsel and Special Magistrates should be in writing
 - ii. Email is BEST
 - e. Special Magistrates who contact VAB Counsel for legal advice regarding a specific petition(s) must reflect that information in the corresponding recommended decision(s)
 - f. Special Magistrates who have questions or concerns regarding a potential recusal situation should contact VAB Counsel (via email, if possible; via telephone if prior to/during a hearing, with follow up in writing)
- 2) Hearing Information Sheet – attached hereto as Exhibit “A”
 - a. Will be provided to petitioners with hearing notices
 - b. Copies will be available in the hearing room
 - c. Please review the Hearing Information Sheet with all parties at the beginning of each hearing and/or obtain a verbal waiver from the parties that they understand the content of the Hearing Information Sheet
- 3) Telephonic Hearings
 - a. Please announce, on the record at the beginning of each telephonic hearing, that all parties have agreed to the telephonic hearing
 - b. Please ask remote parties not to use a speakerphone, in order for the Clerk to preserve an accurate recording of the entire hearing
 - c. Local Forms for Telephonic Hearings:
 - i. Hernando County VAB Telephonic Hearings Policy, attached hereto as Exhibit “B” - policies and procedures for holding telephonic VAB hearings in Hernando County
 - ii. Hernando County VAB Request for Telephonic Hearing, attached hereto as Exhibit “C” - must be filled out, in advance, by the party requesting a remote/telephonic hearing

- 4) Petitioner Information Sheet – attached hereto as Exhibit “D”
 - a. Provided to every petitioner with their hearing notice
 - b. General highlights of the VAB process

- 5) Identification of information, parties, agents, and witnesses ON THE RECORD
 - a. Please ensure that the names of the petitioner, taxpayer, witnesses, agents, property appraiser, etc. are identified, on the record – if there is a person in the room, be sure to identify who they are
 - b. Please ensure that, in addition to the parcel identification number, the property address(es) are reflected in all recommended decisions
 - c. Please inquire, on the record, what value the property appraiser’s office is defending,
 - d. Please identify, on the record, any classification and exemption information which would affect the property owner or subject parcel
 - e. Please be sure to highlight any difference between the values on the TRIM notice(s) and the value(s) that the property appraiser is defending

- 6) Evidence Identification
 - a. Please identify each document submitted (do not rely on summary sheets)
 - b. Please identify admissible and inadmissible evidence, if inadmissible, please provide an explanation – all evidence should be provided to the Clerk, whether admissible or inadmissible
 - c. Please complete evidence labels provided by the Clerk
 - d. Please be advised that Clerk will keep a log of the evidence submitted during the hearing, and whether the evidence is admissible or inadmissible prior to the parties leaving the hearing room.
 - e. The Clerk will provide copies of all evidence to Special Magistrates; said copies may be provided via email or actual hard copies. Please ensure that evidence is in order and accounted for prior to returning all evidence to the Clerk – this will help in annotating evidence as required by Section 12D-10, Florida Administrative Code. The revised Special Magistrate contract allows for the reimbursement of USPS First-Class postage costs for the mailing/returning of all evidence to the Clerk.

- 7) Deferrals
 - a. Any additional evidence, that must be provided by one or both parties as a result of a hearing being deferred, must be provided directly to the Clerk. This will remove the possibility of any ex parte communication. The Clerk will promptly forward any such evidence to the presiding Special Magistrate.

- b. Please specify a deadline for the submission of any additional evidence requested as a result of a deferral – SUGGESTED: FIVE (5) BUSINESS DAYS

8) Remands

- a. Be sure to utilize the appropriate DOR Form (DR-485R)
- b. Please specify a deadline for the property appraiser's completion of the remand review, as the remand process is lengthy – RECOMMENDED: MAXIMUM OF SEVEN (7) BUSINESS DAYS

9) Additional IMPORTANT Information

- a. Special Magistrates may not request ANY additional or supplemental information or evidence after the conclusion of the hearing – please only utilize the evidence submitted by the parties during the hearing.
- b. Ensure that the CORRECT recommended decision form is utilized – there are multiple versions in the DR-485 form series.
- c. Digital signatures are preferred on recommended decisions
- d. All recommended decisions are reviewed by VAB Counsel for form, compliance and sufficiency, but neither VAB Counsel, nor VAB Administration review recommended decisions; please perform a spelling and grammar review prior to submitting any and all recommended decisions.
- e. Special Magistrates must submit recommended decisions no later than fifteen (15) business days following the conclusion of each corresponding hearing.
- f. Once recommended decisions are submitted and any errors are corrected, AND once all evidence is returned to VAB Administration, Special Magistrates may submit corresponding invoices to VAB Administration for payment.
- g. All work papers, worksheets, notes, and other materials created by Special Magistrates during AND AFTER hearings must be submitted to VAB Administration and must be made part of the record.
- h. Special Magistrates are allotted two (2) times hearing time for recommended decision development and completion UNLESS AND ONLY IF prior written approval from VAB Counsel is obtained.
- i. Special Magistrates may not bill for:
 - i. any costs (other than postage as permitted in the Special Magistrate contract),
 - ii. time involved in making corrections to errors in recommended decisions,
 - iii. emails to VAB Counsel requesting additional time for recommended decision development and completion, and/or
 - iv. conversations with VAB Counsel which are initiated by the Special Magistrate, but which are outside of resolving an issue that will be reflected in a recommended decision.



Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County
20 N. Main Street, Brooksville, FL 34601 - (352) 754-4970

Exhibit "H.4"

Exhibit "A"

HEARING INFORMATION SHEET

The special magistrate is an independent, impartial, and unbiased hearing officer;

The special magistrate does not work for the property appraiser or tax collector, is independent of the property appraiser and tax collector, and is not influenced by the property appraiser or tax collector;

The hearing will be conducted in an orderly, fair, and unbiased manner;

The law does not allow the special magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open; and

The law requires the special magistrate to evaluate the relevance and credibility of the evidence in deciding the results of the petition.



Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

Exhibit "H.4"
Exhibit "B"

TELEPHONIC HEARINGS POLICY

The following procedures must be followed to participate telephonically in any hearing before the Hernando County Value Adjustment Board (VAB) Special Magistrate. These local policies and procedures do not change, extend or shorten statutory evidence exchange requirements. All parties must comply with statutory evidence exchange requirements, and the local procedures set forth herein are for the production of evidence to VAB Administration only, and only for matters where telephonic hearings have been permitted.

1. A request to participate telephonically must be received by the VAB no later than **TEN (10) BUSINESS DAYS PRIOR TO THE SCHEDULED HEARING DATE**. The request must be submitted on the local VAB form, available at the VAB link on the Clerk's website at: <http://www.clerk.co.hernando.fl.us/value-adjustment-board> and e-mailed to VAB@HernandoClerk.org; or mail to Hernando County Value Adjustment Board, 20 N. Main St., Room 362, Brooksville, Florida 34601; or fax to (352) 754-4239. **By requesting a telephonic hearing, a party expressly agrees to the following procedures set forth below.**
3. Upon receipt of the request for a telephonic hearing, so long as said request is granted, the VAB Clerk will provide the parties with procedures for telephonic hearings and will provide the party requesting a telephonic hearing with the telephone number to the Hearing Room in which the hearing will be held.
 - a) Any and all parties and witnesses must appear in person, in the VAB Hearing Room, at the time of the scheduled telephonic hearing, unless a specific and timely request is made, in writing to the VAB Clerk, to appear by telephone.
 - b) The party requesting a telephonic hearing shall call the Hearing Room at the time designated on their revised hearing notice.
 - c) Remote parties (parties not personally present in the hearing room) shall not use a speaker phone during the telephonic hearing, as this may interfere with the recording of the hearing; clarity is of the utmost importance.
 - d) If more than one party or witness is participating telephonically, parties shall identify themselves each time they speak so that all parties will know who is addressing the Special Magistrate at all times.
 - e) The Special Magistrate will conduct all telephonic hearings according to Florida law and Florida Administrative Code 12D-9 and 12D-10.
 - f) If a petitioner requests a telephonic hearing, the petitioner is still required to follow the sections of the Florida Statutes and the Florida Administrative Code which apply to the exchange of evidence. **All Evidence must be MAILED to the VAB Clerk** at the address above. **The VAB Clerk cannot accept evidence via e-mail.**
 - g) The party requesting a telephonic hearing must also specify in their request whether any witnesses will be presenting evidence, and whether said witnesses will be appearing by telephone or in person.
 - h) Any and all parties and/or witnesses appearing by telephone for a VAB hearing will be sworn in at the commencement of the hearing by the Special Magistrate.



Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

HERNANDO COUNTY VALUE ADJUSTMENT BOARD REQUEST FOR TELEPHONIC HEARING

Hearing Location: County Commission Chambers, Room 160, 20 N. Main St., Brooksville, Florida 34601

Petition No(s): _____ Original Hearing Date/Time: _____

TAXPAYER/AGENT INFORMATION

Name: _____

Residence Address/Place of Business Physical Location: _____

Telephone: _____ Email: _____

COMPLETE ALL THAT APPLY

Names of the parties/witnesses that will **participate telephonically** at the hearing: _____

Names of the parties/witnesses that will **appear in person** at the hearing: _____

By signing this request form, I understand and agree to the following:

- Any and all evidence that the Taxpayer/Agent wishes to have considered at the hearing has been or will be exchanged with the Property Appraiser pursuant to Florida law **AND** one (1) additional **HARD COPY** of any such exchanged evidence will be **MAILED** to the VAB Clerk no later than seven (7) days prior to the corresponding hearing at the address indicated below. **The VAB Clerk cannot accept evidence via e-mail.**
- All other conditions described in the Hernando County Value Adjustment Board Telephonic Hearing Procedures are available at the Value Adjustment Board link at the Clerk's website: <http://hernandoclerk.com/value-adjustment-board>

Taxpayer/Agent (**Circle One**) Signature

Printed Name

Date

Request for Telephonic Hearing must be received by the VAB clerk no later than ten (10) business days prior to the scheduled hearing date. Requests may be mailed to address above; or e-mailed to VAB@HernandoClerk.org; or faxed to (352) 754-4239

*These local policies and procedures do not change, extend or shorten statutory evidence exchange requirements. All parties must comply with statutory evidence exchange requirements, and the local procedures set forth herein are for the production of evidence to VAB Administration only, and only for matters where telephonic hearings have been permitted.



PETITIONS TO THE VALUE ADJUSTMENT BOARD

Exhibit "H.4"
Exhibit "D"

If you disagree with the Property Appraiser's valuation on your property, the Property Appraiser denied your application for an exemption or property classification, or the Tax Collector denied your application for homestead tax deferral, you have the right to file an appeal with the Value Adjustment Board.

Value Adjustment Boards

Each county has a Value Adjustment Board with five members who hear and decide petitions. The Value Adjustment Board consists of two members of the county governing board, one school board member, and two citizen members.

Since Hernando County has a population of more than 75,000, Special Magistrates conduct the hearings and recommend decisions to the Value Adjustment Board. Special Magistrates are professionals qualified in property valuation, exemptions or classifications.

When to File Your Petition

For valuation appeals, you must file a petition with the Value Adjustment Board Clerk within 25 days of the mailing of the Notice of Proposed Property Taxes (or TRIM Notice) by the Property Appraiser. These notices are usually mailed to taxpayers in mid-August, but may vary by county.

For exemption or classification appeals, you must file a petition with the Value Adjustment Board Clerk within 30 days of the date the denial notice was mailed by the Property Appraiser. These notices are usually mailed in June, but may vary by county.

For tax deferral appeals, you must file a petition within 30 days after the mailing of the notice of disapproval.

The Value Adjustment Board charges a \$50 fee for filing a petition. In certain instances where a single, joint petition is filed on contiguous or substantially similar parcels, an additional \$5 fee shall be charged for each added parcel included on the joint petition. **All filing fees are non-refundable.**

After You File Your Petition

After you file a petition with the Value Adjustment Board, and at least 25 days before your hearing, you will receive a notice with the date, time and location of your hearing. Each party is entitled to reschedule a hearing one time, for good cause ONLY, by submitting a written request to the Value Adjustment Board Clerk before your scheduled hearing.

Payment of Taxes

Florida law requires the VAB to deny a petition if the taxpayer does not make a required payment before the taxes become delinquent, usually on April 1. For an assessment or portability appeal, you are required to make a payment of at least 75% of your ad valorem taxes. For an appeal of classification, exemption, or whether an improvement was substantially complete on January 1, you must make a good faith payment of the taxes you believe you owe. These requirements do not apply to a denial of tax deferral. Additional information can be found on the VAB page of the Clerk's website at www.hernandoclerk.com

Exchange of Evidence

Please see Florida Statute Section 194.011(4) and Florida Administrative Code Section 12D-9.020, and the Exchange of Evidence Informational Notice.

At the Hearing

You may represent yourself at the hearing. Hearings before a Value Adjustment Board or Special Magistrate are not proceedings that require an attorney or agent. However, depending on the complexity or value of your property, you may want an attorney or tax agent to represent you.

You or the Property Appraiser may ask that all witnesses be sworn in at the time of your hearing.

You and the Property Appraiser's Office will have an opportunity to present evidence to the Special Magistrate. Be prepared to submit a copy of all evidence previously presented to the Property Appraiser to the Special Magistrate. There will be no bias toward or against either party. The hearing schedule will be followed as closely as possible without interfering with each party's right to be heard.

If your hearing has not started within two hours after it was scheduled, you are not required to wait. Tell the clerk that you are leaving and the clerk will reschedule your hearing.

After the Hearing

The Special Magistrate will submit a recommendation to the Value Adjustment Board which will meet to make final decisions. The Value Adjustment Board Clerk will provide you with a copy of the recommendation and will notify you of the date, time, and place that the board will make its final decision. All meetings are open to the public.

The Value Adjustment Board Clerk will notify you in writing of the final decision of the Value Adjustment Board.

Pursuant to Florida Administrative Code 12D-9.025(4)(a) and Florida Statutes, Chapter 194.034(1)(c), no evidence shall be considered by the Board or Special Magistrate except when presented and admitted during the time scheduled for the petitioner's hearing.

You may file a lawsuit in Circuit Court if you do not agree with the decision of the Value Adjustment Board.

Value Adjustment Board processes are governed by Florida Statutes, Chapter 194 and Florida Administrative Code, Chapters 12D-9 and 12D-10.

Value Adjustment Board Contact Information

20 N Main St, Room 362

Brooksville, FL 34601

(352) 754-4970

Email: vab@hernandoclerk.org

Website: www.hernandoclerk.com

Property Appraiser Contact Information

201 Howell Avenue, Suite 300

Brooksville, FL 34601

(352) 754-4190

Email: pa-vab@hernandocounty.us

Website: <https://www.hernandopa-fl.us/PAWebSite/>

MEMORANDUM

FROM: HOLLY E. COSBY
LAW OFFICE OF HOLLY E. COSBY, P.A.

SUBJECT: VALUE ADJUSTMENT BOARD RIGHT TO ACCEPT SPECIAL MAGISTRATE
RECOMMENDATIONS AS PRESENTED

DATE: 3/12/2025

Below, please find a legal synopsis for all issues where a petitioner or the property appraiser's office ("PAO") contests the outcome of their hearing to any person or entity affiliated with the Hernando County Value Adjustment Board ("VAB").

The Hernando County Value Adjustment Board appoints Special Magistrates to hear petitions filed with the Value Adjustment Board. All Special Magistrates are subjected to an application process, to ensure that if appointed, they are competent to hear petitions and make recommendations to the Value Adjustment Board on the issues presented to them. The Value Adjustment Board may, pursuant to Florida Administrative Code 12D-9.031, rely on the recommendations provided by appointed Special Magistrates without any further hearing. Additionally, pursuant to Florida Administrative Code 12D-9.031, the attorney for the Hernando County Value Adjustment Board reviews all recommendations and no recommendation is released as final unless and until the attorney for the Hernando County Value Adjustment Board affirms that the same is compliant with the Florida Statutes and the Florida Administrative Code. Each finalized recommendation is presented to the Value Adjustment Board and the Value Adjustment Board asks their attorney, on the record, whether the recommendations submitted are in compliance with Florida Statutes and the Florida Administrative Code. Once the attorney for the Hernando County Value Adjustment Board confirms that the recommendations are in compliance with Florida Statutes and the Florida Administrative Code, the Value Adjustment Board may accept said recommendations as final decisions without any further discussion or hearing. In Hernando County, in order for a recommendation to be in compliance with Florida Statutes and the Florida Administrative Code, they must contain the following, at minimum:

- 1) Findings of fact
- 2) Conclusions of law
- 3) Description of evidence presented by the parties, if any
- 4) Application of the evidence tests of credibility, relevancy and sufficiency in overcoming the presumption of correctness (presumption of correctness only for value)
- 5) Proof that the presumption of correctness was either retained or lost by the property appraiser, and how (only for value)
- 6) Description of witnesses and testimony, if any
- 7) A recommendation of acceptance or denial of relief sought
- 8) Rule or Statute reference, if necessary
- 9) Basis for recommendation

- 10) Remand information, if a remand was recommended
- 11) Denial of relief in matters where a party fails to appear and fails to state good cause for absence
- 12) Any reference to legal advice from the attorney for the Value Adjustment Board, if advice was sought and/or rendered
- 13) Any other reference to information that was exchanged or passed from one party to another or to the Value Adjustment Board

So long as a recommendation contains the above information, it shall be compliant with the Florida Statutes and Florida Administrative Code. Special Magistrates are relied upon for their knowledge and expertise in evaluating the value, classification, exemption, etc. of real property. All Special Magistrates hired by the Hernando County Value Adjustment Board meet the requirements of the Florida Statutes and Florida Administrative Codes which govern Value Adjustment Board operations. It is the responsibility of the parties to meet their burden of proof, in order to prevail. If a party does not prevail, then it is because the Special Magistrate did not, in their professional opinion, feel that said party met their burden of proof, or it is because the opposing party presented evidence that was more credible, more relevant and/or more sufficient to support their claim. All Statutory and Code references utilized as the basis for this information may be found below. In the event that a party is not satisfied with the outcome of a Value Adjustment Board recommendation or final decision, said party may seek recourse in the Hernando County Circuit Court, pursuant to the Florida Statutes and Florida Administrative Code sections cited hereinbelow. It is strongly suggested that in the event that a party wishes to pursue any action in Circuit Court, that any such party retain legal counsel.

Florida Statute Section 194.036 Appeals. - Appeals of the decisions of the board shall be as follows:

- (1) If the property appraiser disagrees with the decision of the board, he or she may appeal the decision to the circuit court if one or more of the following criteria are met:
 - (a) The property appraiser determines and affirmatively asserts in any legal proceeding that there is a specific constitutional or statutory violation, or a specific violation of administrative rules, in the decision of the board, except that nothing herein shall authorize the property appraiser to institute any suit to challenge the validity of any portion of the constitution or of any duly enacted legislative act of this state;
 - (b) There is a variance from the property appraiser's assessed value in excess of the following: 15 percent variance from any assessment of \$50,000 or less; 10 percent variance from any assessment in excess of \$50,000 but not in excess of \$500,000; 7.5 percent variance from any assessment in excess of \$500,000 but not in excess of \$1 million; or 5 percent variance from any assessment in excess of \$1 million; or
 - (c) There is an assertion by the property appraiser to the Department of Revenue that there exists a consistent and continuous violation of the intent of the law or administrative rules by the value adjustment board in its decisions. The property appraiser shall notify the department of those portions of the tax roll for which the assertion is made. The department shall thereupon notify the clerk of the board who shall, within 15 days of the notification by the department, send the written decisions of the board to the department. Within 30 days of the receipt of the decisions by the department, the department shall notify the property appraiser of its decision relative to further judicial proceedings. If the department finds upon investigation that a consistent and continuous violation of the intent of the law or administrative rules by the board has occurred, it shall so inform

the property appraiser, who may thereupon bring suit in circuit court against the value adjustment board for injunctive relief to prohibit continuation of the violation of the law or administrative rules and for a mandatory injunction to restore the tax roll to its just value in such amount as determined by judicial proceeding. However, when a final judicial decision is rendered as a result of an appeal filed pursuant to this paragraph which alters or changes an assessment of a parcel of property of any taxpayer not a party to such procedure, such taxpayer shall have 60 days from the date of the final judicial decision to file an action to contest such altered or changed assessment pursuant to s. 194.171(1), and the provisions of s. 194.171(2) shall not bar such action.

(2) Any taxpayer may bring an action to contest a tax assessment pursuant to s. 194.171.

(3) The circuit court proceeding shall be de novo, and the burden of proof shall be upon the party initiating the action.

Florida Statute Section 194.034 Hearings and Procedures; Rules (1)(f) Nothing herein shall preclude an aggrieved taxpayer from contesting his or her assessment in the manner provided by s. 194.171, regardless of whether he or she has initiated an action pursuant to s. 194.011.

Florida Statute Section 194.171 Circuit court to have original jurisdiction in tax cases.

(1) The circuit courts have original jurisdiction at law of all matters relating to property taxation. Venue is in the county where the property is located, except that venue shall be in Leon County when the property is assessed pursuant to s. 193.085(4).

(2) No action shall be brought to contest a tax assessment after 60 days from the date the assessment being contested is certified for collection under s. 193.122(2), or after 60 days from the date a decision is rendered concerning such assessment by the value adjustment board if a petition contesting the assessment had not received final action by the value adjustment board prior to extension of the roll under s. 197.323.

(3) Before an action to contest a tax assessment may be brought, the taxpayer shall pay to the collector not less than the amount of the tax which the taxpayer admits in good faith to be owing. The collector shall issue a receipt for the payment, and the receipt shall be filed with the complaint. Notwithstanding the provisions of chapter 197, payment of the taxes the taxpayer admits to be due and owing and the timely filing of an action pursuant to this section shall suspend all procedures for the collection of taxes prior to final disposition of the action.

(4) Payment of a tax shall not be deemed an admission that the tax was due and shall not prejudice the right to bring a timely action as provided in subsection (2) to challenge such tax and seek a refund.

(5) No action to contest a tax assessment may be maintained, and any such action shall be dismissed, unless all taxes on the property assessed in years after the action is brought, which the taxpayer in good faith admits to be owing, are paid before they become delinquent.

(6) The requirements of subsections (2), (3), and (5) are jurisdictional. No court shall have jurisdiction in such cases until after the requirements of both subsections (2) and (3) have been met. A court shall lose jurisdiction of a case when the taxpayer has failed to comply with the requirements of subsection (5).

Florida Statute Section 194.181 Parties to a tax suit.

(1) The plaintiff in any tax suit shall be:

(a) The taxpayer or other person contesting the assessment of any tax, the payment of which he or she is responsible for under a statute or a person who is responsible for the entire tax payment pursuant to a contract and has the written consent of the property owner, or the condominium association, cooperative association, or homeowners' association as defined in s. 723.075 which operates the units subject to the assessment; or

(b) The property appraiser pursuant to s. 194.036.

(2)(a) In any case brought by a taxpayer or a condominium or cooperative association, as defined in ss. 718.103 and 719.103, respectively, on behalf of some or all unit or parcel owners, contesting the assessment of any property, the county property appraiser is a party defendant.

(b) Other than as provided in paragraph (c), in any case brought by the property appraiser under s. 194.036(1)(a) or (b), the taxpayer is a party defendant.

(c)1. In any case brought by the property appraiser under s. 194.036(1)(a) or (b) relating to a value adjustment board decision on a single joint petition filed by a condominium or cooperative association under s. 194.011(3), the association is the only required party defendant. The individual unit or parcel owners are not required to be named as parties.

2. The condominium or cooperative association must provide unit or parcel owners with notice of the property appraiser's complaint and advise the unit or parcel owners that they may elect to:

- a. Retain their own counsel to defend the appeal for their units or parcels;
- b. Choose not to defend the appeal; or
- c. Be represented by the association.

3. The notice required in subparagraph 2. must be hand delivered or sent by certified mail, return receipt requested, except that such notice may be electronically transmitted to a unit or parcel owner who has expressly consented in writing to receiving such notices through electronic transmission. Additionally, the notice must be posted conspicuously on the condominium or cooperative property, if applicable, in the same manner as notices of board meetings under ss. 718.112(2) and 719.106(1). The association must provide at least 14 days for a unit or parcel owner to respond to the notice. Any unit or parcel owner who does not respond to the association's notice will be represented by the association.

4. If requested by a unit or parcel owner, the tax collector shall accept payment of the estimated amount in controversy, as determined by the tax collector, as to that unit or parcel, whereupon the unit or parcel shall be released from any lis pendens and the unit or parcel owner may elect to remain in or be dismissed from the action.

(d) In any case brought by the property appraiser under s. 194.036(1)(c), the value adjustment board is a party defendant.

(3) In any suit involving the collection of any tax on property, as well as questions relating to tax certificates or applications for tax deeds, the tax collector charged under the law with collecting such tax shall be the defendant.

(4) In any suit involving a tax other than an ad valorem tax on property, the tax collector charged under the law with collecting such tax shall be defendant. However, this section does not apply in any instance wherein general law provides for some other person to be the party defendant.

(5) In any suit in which the assessment of any tax, or the collection of any tax, tax certificate, or tax deed is contested on the ground that it is contrary to the State Constitution, the official of the state government responsible for overall supervision of the assessment and collection of such tax shall be made a party defendant of such suit. Any such suit shall be brought in that county having

venue under s. 194.171 or, when that section is inapplicable, in the Circuit Court of Leon County, and the attorney for the defendant county officer shall upon request represent the state official in any such suit or proceeding, for which he or she shall receive no additional compensation.

(6) In any suit in which the validity of any statute or regulation found in, or issued pursuant to, chapters 192-197, inclusive, is contested, the public officer affected may be a party plaintiff.

Florida Administrative Code Section 12D-9.001(1) & (2)(p) - Taxpayer Rights in Value Adjustment Board Proceedings.

(1) Taxpayers are granted specific rights by Florida law concerning value adjustment board procedures.

(2) These rights include: (p) The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty.

Florida Administrative Code Section 12D-9.015(14)(f) - Petition; Form and Filing Fee.

A person who files a petition may timely file an action in circuit court to preserve the right to proceed in circuit court.

Florida Administrative Code Section 12D-9.019(7)(d) - Scheduling and Notice of a Hearing.

A petitioner is not required to wait any length of time as a prerequisite to filing an action in circuit court.

Florida Administrative Code Section 12D-9.031 Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews

(1) All recommended decisions shall comply with Sections 194.301, 194.034(2) and 194.035(1), F.S. A special magistrate shall not submit to the board, and the board shall not adopt, any recommended decision that is not in compliance with Sections 194.301, 194.034(2) and 194.035(1), F.S.

(2) As provided in Sections 194.034(2) and 194.035(1), F.S., the board shall consider the recommended decisions of special magistrates and may act upon the recommended decisions without further hearing. If the board holds further hearing for such consideration, the board clerk shall send notice of the hearing to the parties. Any notice of hearing shall be in the same form as specified in subsection 12D-9.019(3), F.A.C., but need not include items specified in subparagraphs 6. through 9., of that subsection. The board shall consider whether the recommended decisions meet the requirements of subsection (1), and may rely on board legal counsel for such determination. Adoption of recommended decisions need not include a review of the underlying record.

(3) If the board determines that a recommended decision meets the requirements of subsection (1), the board shall adopt the recommended decision. When a recommended decision is adopted and rendered by the board, it becomes final.

(4) If the board determines that a recommended decision does not comply with the requirements of subsection (1), the board shall proceed as follows:

(a) The board shall request the advice of board legal counsel to evaluate further action and shall take the steps necessary for producing a final decision in compliance with subsection (1).

(b) The board may direct a special magistrate to produce a recommended decision that complies with subsection (1) based on, if necessary, a review of the entire record.

(c) The board shall retain any recommended decisions and all other records of actions under this rule section.

Florida Statute Section 194.301 Challenge to ad valorem tax assessment.

(1) In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the property appraiser's assessment is presumed correct if the appraiser proves by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate. However, a taxpayer who challenges an assessment is entitled to a determination by the value adjustment board or court of the appropriateness of the appraisal methodology used in making the assessment. The value of property must be determined by an appraisal methodology that complies with the criteria of s. 193.011 and professionally accepted appraisal practices. The provisions of this subsection preempt any prior case law that is inconsistent with this subsection.

(2) In an administrative or judicial action in which an ad valorem tax assessment is challenged, the burden of proof is on the party initiating the challenge.

(a) If the challenge is to the assessed value of the property, the party initiating the challenge has the burden of proving by a preponderance of the evidence that the assessed value:

1. Does not represent the just value of the property after taking into account any applicable limits on annual increases in the value of the property;

2. Does not represent the classified use value or fractional value of the property if the property is required to be assessed based on its character or use; or

3. Is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county.

(b) If the party challenging the assessment satisfies the requirements of paragraph (a), the presumption provided in subsection (1) is overcome, and the value adjustment board or the court shall establish the assessment if there is competent, substantial evidence of value in the record which cumulatively meets the criteria of s. 193.011 and professionally accepted appraisal practices. If the record lacks such evidence, the matter must be remanded to the property appraiser with appropriate directions from the value adjustment board or the court, and the property appraiser must comply with those directions.

(c) If the revised assessment following remand is challenged, the procedures described in this section apply.

(d) If the challenge is to the classification or exemption status of the property, there is no presumption of correctness, and the party initiating the challenge has the burden of proving by a preponderance of the evidence that the classification or exempt status assigned to the property is incorrect.

Florida Statute Section 194.034(2)

In each case, except if the complaint is withdrawn by the petitioner or if the complaint is acknowledged as correct by the property appraiser, the value adjustment board shall render a written decision. All such decisions shall be issued within 20 calendar days after the last day the board is in session under s. 194.032. The decision of the board must contain findings of fact and conclusions of law and must include reasons for upholding or overturning the determination of the property appraiser. Findings of fact must be based on admitted evidence or a lack thereof. If a special magistrate has been appointed, the recommendations of the special magistrate shall be considered by the board. The clerk, upon issuance of a decision, shall, on a form provided by the Department of Revenue, notify each taxpayer and the property appraiser of the decision of the board. This notification shall be by first-class mail or by electronic means if selected by the taxpayer on the originally filed petition. If requested by the Department of Revenue, the clerk shall provide to the department a copy of the decision or information relating to the tax impact of the findings and results of the board as described in s. 194.037 in the manner and form requested.

Florida Statute Section 194.035(1)

In counties having a population of more than 75,000, the board shall appoint special magistrates for the purpose of taking testimony and making recommendations to the board, which recommendations the board may act upon without further hearing. These special magistrates may not be elected or appointed officials or employees of the county but shall be selected from a list of those qualified individuals who are willing to serve as special magistrates. Employees and elected or appointed officials of a taxing jurisdiction or of the state may not serve as special magistrates. The clerk of the board shall annually notify such individuals or their professional associations to make known to them that opportunities to serve as special magistrates exist. The Department of Revenue shall provide a list of qualified special magistrates to any county with a population of 75,000 or less. Subject to appropriation, the department shall reimburse counties with a population of 75,000 or less for payments made to special magistrates appointed for the purpose of taking testimony and making recommendations to the value adjustment board pursuant to this section. The department shall establish a reasonable range for payments per case to special magistrates based on such payments in other counties. Requests for reimbursement of payments outside this range shall be justified by the county. If the total of all requests for reimbursement in any year exceeds the amount available pursuant to this section, payments to all counties shall be prorated accordingly. If a county having a population less than 75,000 does not appoint a special magistrate to hear each petition, the person or persons designated to hear petitions before the value adjustment board or the attorney appointed to advise the value adjustment board shall attend the training provided pursuant to subsection (3), regardless of whether the person would otherwise be required to attend, but shall not be required to pay the tuition fee specified in subsection (3). A special magistrate appointed to hear issues of exemptions, classifications, and determinations that a change of ownership, a change of ownership or control, or a qualifying improvement has occurred shall be a member of The Florida Bar with no less than 5 years' experience in the area of ad valorem taxation. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than 5 years' experience in real property valuation. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than 5 years' experience in tangible personal property valuation.

A special magistrate need not be a resident of the county in which he or she serves. A special magistrate may not represent a person before the board in any tax year during which he or she has served that board as a special magistrate. An appraisal may not be submitted as evidence to a value adjustment board in any year that the person who performed the appraisal serves as a special magistrate to that value adjustment board. Before appointing a special magistrate, a value adjustment board shall verify the special magistrate's qualifications. The value adjustment board shall ensure that the selection of special magistrates is based solely upon the experience and qualifications of the special magistrate and is not influenced by the property appraiser. The special magistrate shall accurately and completely preserve all testimony and, in making recommendations to the value adjustment board, shall include proposed findings of fact, conclusions of law, and reasons for upholding or overturning the determination of the property appraiser. The expense of hearings before magistrates and any compensation of special magistrates shall be borne three-fifths by the board of county commissioners and two-fifths by the school board. When appointing special magistrates or when scheduling special magistrates for specific hearings, the board, the board attorney, and the board clerk may not consider the dollar amount or percentage of any assessment reductions recommended by any special magistrate in the current year or in any previous year.

Respectfully Submitted.

**VALUE ADJUSTMENT BOARD
RESOLUTION NO. 2025-01**

WHEREAS, persons filing petitions for consideration by the Value Adjustment Board should help defray the administrative and operational costs of this Board; and,

WHEREAS, Chapters 194 and 196, *Florida Statutes*, authorize the imposition of certain filing fees related to petitions filed with the Value Adjustment Board of the county where the property is situated.

NOW, THEREFORE, BE IT RESOLVED BY THE VALUE ADJUSTMENT BOARD OF HERNANDO COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Each petition filed with the Value Adjustment Board of Hernando County (“VAB”), as such petition is authorized to be filed pursuant to Chapter 194 or 196, *Florida Statutes*, shall be accompanied by a non-refundable filing fee of fifty dollars (\$50.00) to be paid to the Clerk of this Board. Said fee shall be paid for each separate parcel of property, real or personal, covered by said petition, with the exception of those parcels filed in reference to contiguous, undeveloped parcels and/or a condominium, cooperative or homeowners’ association which may file a single joint petition pursuant to Chapter 194.011(3) (e) and (f), *Florida Statutes*. In instances where a single joint petition is filed, an additional fee of \$5 shall be paid for each additional parcel included on the joint petition. Pursuant to F.A.C. Rule 12D-8.0065, in spite of F.S. Section 194.013, the taxpayer must pay a non-refundable fee of fifteen dollars (\$15.00) when filing the petition, as required by paragraph (j), of F.S. Section 193.155(8).

Section 2. The filing fee(s) described in Section 1 above shall be waived for any petition filed by a petitioner who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414, *Florida Statutes*.

Section 3. Notwithstanding the foregoing, no filing fee shall be required regarding any appeal filed pursuant to § 196.151, *Florida Statutes* (appeal from the denial of an application for homestead exemption), or any appeal filed pursuant to § 197.2425, *Florida Statutes* (appeal from the denial of an application for tax deferral).

ADOPTED by the Value Adjustment Board of Hernando County, Florida, during its **2025** Session, this **7th** day of **August, 2025**.

**VALUE ADJUSTMENT BOARD
HERNANDO COUNTY, FLORIDA**

ATTEST:

Douglas A. Chorvat, Jr.
Clerk of Circuit Court and Comptroller

Steve Champion, Chairman



INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

2	0	2	5
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The Value Adjustment Board of Hernando County has not completed its hearings and certifies on order of the Board of County Commissioners according to sections 197.323 and 193.122(1), F.S., that the

Check one.

Real Property Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

Signature, Chair of the Value Adjustment Board

08/07/25
Date



INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

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Signature, Chair of the Value Adjustment Board

08/07/25

Date



Property Tax Oversight Informational Bulletin
**Increased Filing Fee for Petitions Filed with the
Value Adjustment Board**

**July 2, 2025
PTO 25-01**

Effective July 1, 2025, section 8 of HB 7031, first applies to the 2025 property tax roll and amends section 194.013, F.S., to increase the maximum filing fee that a value adjustment board (VAB) may impose to file a petition with the VAB from \$15 to \$50 per parcel. The filing fee cannot exceed \$50 for each separate parcel of property covered in the VAB petition.

Affected Rules

The following rules will be affected based on the law change.

- Rule 12D-9.013, F.A.C., *Organizational Meeting of the Value Adjustment Board*
- Rule 12D-9.015, F.A.C., *Petition; Form and Filing Fee*

The following rule, which implements subsection 193.155(8)(j), F.S., which has the non refundable \$15 fee and is “notwithstanding s. 194.013” will not be affected based on the law change.

- Rule 12D-8.0065, F.A.C., *Transfer of Homestead Assessment Difference; “Portability”; Sworn Statement Required; Denials; Late Applications*

Information about the status of the Department’s rulemaking is available at <https://floridarevenue.com/rules>.

Questions

This bulletin is provided by the Department of Revenue for your general information. Send any questions by email DORPTO@floridarevenue.com.

Reference

The full text of House Bill 7031 is available at <https://www.flsenate.gov/Session/Bill/2025/7031>.

Implementing Date

This law is effective on July 1, 2025, and first applies to the 2025 tax roll.



Property Tax Oversight Informational Bulletin

**New Provisions Regarding Exchange of Evidence
In Value Adjustment Board Proceedings,
Effective September 1, 2025.**

**July 2, 2025
PTO 25-02**

The Florida Legislature has passed section 7 of House Bill 7031, that sets out new provisions regarding exchange of evidence in value adjustment board (VAB) proceedings, **effective September 1, 2025.**

Important information: The new provisions regarding exchange of evidence have an effective date of September 1, 2025. After amendment by the bill, sections 194.011(4) and (5)(a), F.S. will read:

(4)(a) At least 15 days before the hearing the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses.

(b) ~~At least 15~~ ~~No later than 7~~ days before the hearing, ~~if the petitioner has provided the information required under paragraph (a), and if requested in writing by the petitioner,~~ the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses. The evidence list must contain the property appraiser's property record card. Failure of the property appraiser to timely comply with the requirements of this paragraph shall result in a rescheduling of the hearing.

(5)(a) The department shall by rule prescribe uniform procedures for hearings before the value adjustment board which include requiring:

1. Procedures for the exchange of information and evidence by the property appraiser and the petitioner consistent with subsection (4) and s. 194.032.
2. That the value adjustment board hold an organizational meeting for the purpose of making these procedures available to petitioners.

The amendments will affect several existing forms. The Department will be preparing updates to existing forms and developing additional forms for use to implement the legislative changes beginning September 1, 2025. Forms affected include the Form DR-486 series relating to filing petitions, and Form DR-481 relating to Notice of Hearing.

As this is a very short time frame to implement these law changes, the Department is providing this communication so VAB personnel can review information for petitioners and be ready to begin updates as necessary to implement the effective September 1 law changes.

The Department will contact VAB clerks and VAB attorneys in advance of September 1 to both gather and provide additional information as the implementation proceeds, so that required procedures will be in place by September 1.

The legislation, HB 7031, can be accessed here:

<https://www.flsenate.gov/Session/Bill/2025/7031/BillText/er/PDF>

All questions, comments and requests for information should be sent to:

VAB@floridarevenue.com.



Property Tax Oversight Informational Bulletin

**Assessment of Citrus Packinghouse and Processor
Equipment Rendered Unused Due to Citrus
Greening**

**July 9, 2025
PTO 25-03**

The 2025 Florida Legislative Session enacted Chapter 2025-208, Laws of Florida, effective June 30, 2025. Section 3 of the law amends section 193.4516, Florida Statutes, to provide that for the 2025 tax roll only, tangible personal property (“TPP”) owned and operated by a citrus packinghouse or processor is deemed to have a market value no greater than its salvage value if the TPP is no longer used in the operation of the facility due to citrus greening.

The Department has prepared a suggested form that taxpayers may use as the 2025 application for the salvage value assessment pursuant to s. 193.4516, F.S. The filing deadline with the property appraiser is **August 1, 2025**. The suggested form is available on the Department’s [forms page](#).

The Department has prepared a second suggested form that property appraisers may use as a notice of denial of the application to send to the applicant. The suggested form is available on the Department’s [forms page](#).

If the property appraiser denies the assessment pursuant to s. 193.4516, F.S., the taxpayer can petition the value adjustment board pursuant to ss. 193.4516(4) and 194.011(3), F.S., to request the TPP be assessed at salvage value according to the statute. Taxpayers must complete and file *Petition to The Value Adjustment Board - Request for Hearing* ([Form DR-486](#)) with the value adjustment board clerk. The statute provides that such petition must be filed on or before the 25th day after the mailing by the property appraiser during the 2025 calendar year of the notice required under s. 194.011(1), F.S.

Suggested Forms

- [Suggested Form] Application for Assessment of Citrus Packinghouse and Processor Equipment Unused Due to Citrus Greening
- [Suggested Form] Notice of Disapproval of Application for Assessment of Citrus Packinghouse and Processor Equipment Unused Due to Citrus Greening

Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email DORPTO@floridarevenue.com.

Reference

The full text of the implementing law (chapter 2025-208, Laws of Florida), which amends section 193.4516, F.S., is available at <http://laws.flrules.org/2025/208>.

Implementing Date

The implementing law is effective June 30, 2025, and applies retroactively to January 1, 2025.



Property Tax Oversight Informational Bulletin
**Offset of Reductions in Ad Valorem Tax Revenue
from Refunds Due to a Catastrophic Event**

**July 25, 2025
PTO 25-04**

The 2025 Florida Legislature appropriated \$500,000 dollars for the fiscal year 2025-2026 from the General Revenue Fund to the Department of Revenue for distribution to affected taxing jurisdictions in fiscally constrained counties, as defined in section 218.67(1), Florida Statutes (F.S.). The funds are appropriated to offset reductions in ad valorem tax revenue experienced by fiscally constrained counties due to taxpayer refunds made in accordance with section 197.319, F.S., for property rendered uninhabitable by a catastrophic event. See Chapter 2025-208, section 100, Laws of Florida, effective upon becoming law, June 30, 2025.

To participate in the distribution of the appropriated funds to offset reductions in ad valorem tax revenue, **taxing jurisdictions in fiscally constrained counties must apply to the Department by October 1, 2025**. The Department adopted application **Form DR-5006, *Application to Offset Total Reductions in Ad Valorem Tax Revenue from Refunds Due to a Catastrophic Event*** by emergency rule. The application should be submitted along with any documentation supporting the taxing jurisdiction's reduction in ad valorem tax revenue including a copy of the Form DR-522, *Report of Total Reductions in Taxes From Catastrophic Events*, as reported by the county tax collector under s. 197.319, F.S. This form lists the taxing jurisdiction's total reductions in ad valorem tax revenues.

After the October 1, 2025, application deadline, the Department will review all submitted Form DR-5006's. After review of all completed applications and supporting documentation, the Department will distribute the appropriated funds as quickly as possible to affected taxing jurisdictions.

Affected Rule and Form

Form DR-5006, *Application to Offset Total Reductions in Ad Valorem Tax Revenue From Refunds Due to a Catastrophic Event*.

The emergency rule adopting Form DR-5006 is available [here](#).

Questions

This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference

The full text of Chapter 2025-208, Laws of Florida, is available at <https://laws.flrules.org/2025/208>.

Implementing Date

The implementing law is effective upon becoming law, June 30, 2025.

**HERNANDO COUNTY VALUE ADJUSTMENT BOARD
GENERAL INFORMATION
FLORIDA'S PROPERTY TAX SYSTEM
RESPECTIVE ROLES WITHIN THIS SYSTEM,
TAXPAYER OPPORTUNITIES TO PARTICIPATE IN THE SYSTEM,
AND PROPERTY TAXPAYER RIGHTS**

The following items include general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights:

- 1) The following illustrates Florida's Property Tax System, which provides a general idea of the respective roles within Florida's Property Tax System:
 - a. **Property Tax Base**
 - i. **Property Appraisers** - Florida's Constitution requires property appraisers to establish the property tax base for their county annually. In doing so, property appraisers determine the just, or market, value of each parcel of property as of January 1 of each year. Then, they apply all valid exemptions, classifications and assessment limitations to determine each property's taxable value, or relative tax burden. The property appraiser does not determine the property tax rate or the amount of property taxes levied.
 - ii. **Department of Revenue** - The Department reviews the property tax rolls of each county in July and August of every year. These reviews are conducted to ensure the tax base established by the property appraiser is equitable, uniform, and in compliance with Florida law. The Department also reviews and approves each property appraiser's annual budget.
 - b. **Property Tax Rates**
 - i. **Locally Elected Officials** - Florida has more than 640 local governments that levy a property tax. These include cities, counties, school boards, and special districts. Each year, usually in August and September, locally elected officials in each jurisdiction set a millage, or tax, rate for the upcoming fiscal year, usually beginning on October 1. Millage rates for each jurisdiction are uniform across all property types.
 - ii. **Department of Revenue** - The Department ensures that local government millage rates do not exceed state-mandated caps. In addition, the Department confirms that local governments properly and timely send notices and advertise public hearings to adopt millage rates and annual budgets.
 - c. **Annual Truth-in-Millage (TRIM) Notice**
 - i. **Property Appraisers and Locally Elected Officials** - In August, the property appraiser sends each property owner a Notice of Proposed Property Taxes, or TRIM notice. This notice contains the property's value on January 1, the millage rates proposed by each local government, and an estimate of the amount of property taxes owed based on the proposed millage rates. The date, time, and location of each local government's budget hearing are also provided on the notice. This provides property owners the opportunity to attend the hearings and comment on the millage rates before approval.
 - ii. **Department of Revenue** - The Department verifies that the information supplied to property owners is accurate and in compliance with Florida Truth-in-Millage requirements.
 - d. **Appeals Process**
 - i. **Value Adjustment Boards** - Each county has a five-member value adjustment board, which hears and rules on challenges to a property's assessment, classification, or exemptions. The value adjustment board is independent from the property appraiser and tax collector. Value adjustment boards cannot change the millage, or property tax, rates adopted by local governments.
 - ii. **Department of Revenue** - The Department provides annual training to value adjustment boards. The Department also issues mandatory procedures and forms in order to promote fair, impartial, and uniform hearings for all taxpayers.
 - e. **Billing and Payment**
 - i. **Tax Collectors** - Following the adoption of millage rates by local governments, county tax collectors send annual property tax bills, usually in late October or early November. Full payment is due by the following March 31. Discounts of up to four percent are given for early payment.
 - ii. **Department of Revenue** - The Department provides training and certification to tax collectors and their staff in order to promote uniform and cost-effective tax collection practices. The Department also reviews and approves the annual budgets of most tax collectors.

f. Collections and Refunds

- i. **Tax Collectors** - If a property tax bill is not paid by the following March 31, the tax collector sells a tax certificate on that property in order to collect the unpaid taxes. A tax deed may be sold if the property owner has not paid all back taxes, interest, and fees within two years. Tax collectors also process and issue refunds for overpayment of property taxes.
- ii. **Department of Revenue** - The Department assists those who have questions about the local property tax process. The Department also reviews property tax refunds of \$2,500 or more to verify they were issued in accordance with Florida law.

- g. **Funding of Public Education and Local Services** - The tax collector distributes property taxes to the local governments and taxing authorities. Roughly, 50 percent of Florida's public education funding and 30 percent of its local government revenues come from property taxes.

2) Florida Taxpayer Rights concerning value adjustment board procedures are enumerated in Florida Administrative Code Section 12D-9.001, and include:

- (a) The right to be notified of the assessment of each taxable item of property in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes;
- (b) The right to request an informal conference with the property appraiser regarding the correctness of the assessment or to petition for administrative or judicial review of property assessments. An informal conference with the property appraiser is not a prerequisite to filing a petition for administrative review or an action for judicial review;
- (c) The right to file a petition on a form provided by the county that is substantially the same as the form prescribed by the department or to file a petition on the form provided by the department for this purpose;
- (d) The right to state on the petition the approximate time anticipated by the taxpayer to present and argue his or her petition before the board;
- (e) The right to authorize another person to file a board petition on the taxpayer's property assessment;
- (f) The right to receive from the property appraiser a copy of the current property record card containing information relevant to the computation of the current assessment, with confidential information redacted. This includes the right to receive such property record card when the property appraiser receives the petition from the board clerk, at which time the property appraiser will either send the property record card to the petitioner or notify the petitioner how to obtain it online;
- (g) The right to be sent prior notice of the date for the hearing of the taxpayer's petition by the value adjustment board ("VAB") and the right to the hearing within a reasonable time of the scheduled hearing;
- (h) The right to reschedule a hearing a single time for good cause, as described in Chapter 194, F.S. and F.A.C. 12D-9;
- (i) The right to be notified of the date of certification of the county's tax rolls;
- (j) The right to represent himself or herself or to be represented by another person who is authorized by the taxpayer to represent the taxpayer before the board;
- (k) The right, in counties that use special magistrates, to a hearing conducted by a qualified special magistrate appointed and scheduled for hearings in a manner in which the board, board attorney, and board clerk do not consider any assessment reductions recommended by any special magistrate in the current year or in any previous year;
- (l) The right to have evidence presented and considered at a public hearing or at a time when the petitioner has been given reasonable notice;
- (m) The right to have witnesses sworn and to cross-examine the witnesses;
- (n) The right to be issued a timely written decision within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S., by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser or tax collector;
- (o) The right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language;
- (p) The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty;

- (q) The right to have federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer and other confidential taxpayer information, kept confidential; and,
- (r) The right to limiting the property appraiser's access to a taxpayer's records to only those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable non-homestead property.
- 3) As a property owner:
- a. You have the right to appeal:
 - i. The property appraiser's assessment of your property's value
 - ii. A denial of your application for an exemption such as homestead, veterans, or senior citizen.
 - iii. A denial of your application for property classification such as agricultural or historic.
 - iv. A denial of your application for tax deferral.
 - v. A determination that a change of ownership under s. 193.155(3), F.S., a change of ownership or control under s. 193.1554(5), F.S., or s. 193.1555(5), F.S., or a qualifying improvement under s. 193.1555(5), F.S., has occurred.
 - b. You may do any or all of the following:
 - i. File a petition with your local value adjustment board (VAB).
 - ii. File a lawsuit in circuit court.
 - iii. Ask for an informal conference with your county property appraiser** to discuss your value or application for a property exemption or classification. By having an informal conference, you may be able to settle the issue without going to a hearing or going to court. At this informal conference, you may:
 1. Bring any documentation you have that may support a change in your assessment or eligibility for an exemption or property classification.
 2. Ask the property appraiser to present facts that support his or her assessment of your property or the denial of an application for an exemption or classification.
- **Having an informal conference with the property appraiser does not extend your deadline to file a petition with the value adjustment board.
- 4) The VAB is charged with the duty of hearing all petitions filed with the VAB; in Hernando County, Special Magistrates are appointed to hold hearings and issue recommendations to the VAB on all petitions not withdrawn or settled.
- 5) The VAB Clerk handles the administrative functions of the VAB.
- 6) The VAB Attorney is hired to represent and counsel the VAB with regards to VAB functions and responsibilities.
- 7) The VAB is comprised of two county commissioners, one school board member, one citizen member appointed by the Board of County Commissioners who owns homestead property in Hernando County, and one citizen member appointed by the school board who owns a business occupying commercial space located within the Hernando County school district.
- 8) Other than filing a petition, a taxpayer also has the opportunity to participate in the system by:
- a. Appearing at a hearing or witnessing hearings (all are public).
 - b. Appearing at VAB meetings (all are public and public comment is permitted during all meetings).
 - c. Participating in rule development and training development handled by the Department of Revenue.

This information is provided for general informational purposes only and does not contain all information necessary to fully understand the VAB process. More information may be found online by choosing "Value Adjustment Board" at the Hernando County Clerk's website: <https://hernandoclerk.com/county-services/value-adjustment-board/>



PETITIONS TO THE VALUE ADJUSTMENT BOARD Exhibit "N.1"

If you disagree with the Property Appraiser's valuation on your property, the Property Appraiser denied your application for an exemption or property classification, or the Tax Collector denied your application for homestead tax deferral, you have the right to file an appeal with the Value Adjustment Board.

Value Adjustment Boards

Each county has a Value Adjustment Board with five members who hear and decide petitions. The Value Adjustment Board consists of two members of the county governing board, one school board member, and two citizen members.

Since Hernando County has a population of more than 75,000, Special Magistrates conduct the hearings and recommend decisions to the Value Adjustment Board. Special Magistrates are professionals qualified in property valuation, exemptions or classifications.

When to File Your Petition

For valuation appeals, you must file a petition with the Value Adjustment Board Clerk within 25 days of the mailing of the Notice of Proposed Property Taxes (or TRIM Notice) by the Property Appraiser. These notices are usually mailed to taxpayers in mid-August, but may vary by county.

For exemption or classification appeals, you must file a petition with the Value Adjustment Board Clerk within 30 days of the date the denial notice was mailed by the Property Appraiser. These notices are usually mailed in June, but may vary by county.

For tax deferral appeals, you must file a petition within 30 days after the mailing of the notice of disapproval.

The Value Adjustment Board charges a **\$50** fee for filing a petition. In certain instances where a single, joint petition is filed on contiguous or substantially similar parcels, an additional \$5 fee shall be charged for each added parcel included on the joint petition. **All filing fees are non-refundable.**

After You File Your Petition

After you file a petition with the Value Adjustment Board, and at least 25 days before your hearing, you will receive a notice with the date, time and location of your hearing. Each party is entitled to reschedule a hearing one time, for good cause ONLY, by submitting a written request to the Value Adjustment Board Clerk before your scheduled hearing.

Payment of Taxes

Florida law requires the VAB to deny a petition if the taxpayer does not make a required payment before the taxes become delinquent, usually on April 1. For an assessment or portability appeal, you are required to make a payment of at least 75% of your ad valorem taxes. For an appeal of classification, exemption, or whether an improvement was substantially complete on January 1, you must make a good faith payment of the taxes you believe you owe. These requirements do not apply to a denial of tax deferral. Additional information can be found on the VAB page of the Clerk's website at www.hernandoclerk.com

Exchange of Evidence

Please see Florida Statute Section 194.011(4) and Florida Administrative Code Section 12D-9.020, and the Exchange of Evidence Informational Notice.

At the Hearing

You may represent yourself at the hearing. Hearings before a Value Adjustment Board or Special Magistrate are not proceedings that require an attorney or agent. However, depending on the complexity or value of your property, you may want an attorney or tax agent to represent you.

You or the Property Appraiser may ask that all witnesses be sworn in at the time of your hearing.

You and the Property Appraiser's Office will have an opportunity to present evidence to the Special Magistrate. Be prepared to submit a copy of all evidence previously presented to the Property Appraiser to the Special Magistrate. There will be no bias toward or against either party. The hearing schedule will be followed as closely as possible without interfering with each party's right to be heard.

If your hearing has not started within two hours after it was scheduled, you are not required to wait. Tell the clerk that you are leaving and the clerk will reschedule your hearing.

After the Hearing

The Special Magistrate will submit a recommendation to the Value Adjustment Board which will meet to make final decisions. The Value Adjustment Board Clerk will provide you with a copy of the recommendation and will notify you of the date, time, and place that the board will make its final decision. All meetings are open to the public.

The Value Adjustment Board Clerk will notify you in writing of the final decision of the Value Adjustment Board.

Pursuant to Florida Administrative Code 12D-9.025(4)(a) and Florida Statutes, Chapter 194.034(1)(c), no evidence shall be considered by the Board or Special Magistrate except when presented and admitted during the time scheduled for the petitioner's hearing.

You may file a lawsuit in Circuit Court if you do not agree with the decision of the Value Adjustment Board.

Value Adjustment Board processes are governed by Florida Statutes, Chapter 194 and Florida Administrative Code, Chapters 12D-9 and 12D-10.

Value Adjustment Board Contact Information

20 N Main St, Room 362

Brooksville, FL 34601

(352) 754-4970

Email: vab@hernandoclerk.org

Website: www.hernandoclerk.com

Property Appraiser Contact Information

201 Howell Avenue, Suite 300

Brooksville, FL 34601

(352) 754-4190

Email: pa-vab@hernandocounty.us

Website: <https://www.hernandopa-fl.us/PAWebSite/>



PETITIONS TO THE VALUE ADJUSTMENT BOARD Exhibit "N.1"

If you disagree with the Property Appraiser's valuation on your property, the Property Appraiser denied your application for an exemption or property classification, or the Tax Collector denied your application for homestead tax deferral, you have the right to file an appeal with the Value Adjustment Board.

Value Adjustment Boards

Each county has a Value Adjustment Board with five members who hear and decide petitions. The Value Adjustment Board consists of two members of the county governing board, one school board member, and two citizen members.

Since Hernando County has a population of more than 75,000, Special Magistrates conduct the hearings and recommend decisions to the Value Adjustment Board. Special Magistrates are professionals qualified in property valuation, exemptions or classifications.

When to File Your Petition

For valuation appeals, you must file a petition with the Value Adjustment Board Clerk within 25 days of the mailing of the Notice of Proposed Property Taxes (or TRIM Notice) by the Property Appraiser. These notices are usually mailed to taxpayers in mid-August, but may vary by county.

For exemption or classification appeals, you must file a petition with the Value Adjustment Board Clerk within 30 days of the date the denial notice was mailed by the Property Appraiser. These notices are usually mailed in June, but may vary by county.

For tax deferral appeals, you must file a petition within 30 days after the mailing of the notice of disapproval.

The Value Adjustment Board charges a \$50 fee for filing a petition. In certain instances where a single, joint petition is filed on contiguous or substantially similar parcels, an additional \$5 fee shall be charged for each added parcel included on the joint petition. **All filing fees are non-refundable.**

After You File Your Petition

After you file a petition with the Value Adjustment Board, and at least 25 days before your hearing, you will receive a notice with the date, time and location of your hearing. Each party is entitled to reschedule a hearing one time, for good cause ONLY, by submitting a written request to the Value Adjustment Board Clerk before your scheduled hearing.

Payment of Taxes

Florida law requires the VAB to deny a petition if the taxpayer does not make a required payment before the taxes become delinquent, usually on April 1. For an assessment or portability appeal, you are required to make a payment of at least 75% of your ad valorem taxes. For an appeal of classification, exemption, or whether an improvement was substantially complete on January 1, you must make a good faith payment of the taxes you believe you owe. These requirements do not apply to a denial of tax deferral. Additional information can be found on the VAB page of the Clerk's website at www.hernandoclerk.com

Exchange of Evidence

Please see Florida Statute Section 194.011(4) and Florida Administrative Code Section 12D-9.020, and the Exchange of Evidence Informational Notice.

At the Hearing

You may represent yourself at the hearing. Hearings before a Value Adjustment Board or Special Magistrate are not proceedings that require an attorney or agent. However, depending on the complexity or value of your property, you may want an attorney or tax agent to represent you.

You or the Property Appraiser may ask that all witnesses be sworn in at the time of your hearing.

You and the Property Appraiser's Office will have an opportunity to present evidence to the Special Magistrate. Be prepared to submit a copy of all evidence previously presented to the Property Appraiser to the Special Magistrate. There will be no bias toward or against either party. The hearing schedule will be followed as closely as possible without interfering with each party's right to be heard.

If your hearing has not started within two hours after it was scheduled, you are not required to wait. Tell the clerk that you are leaving and the clerk will reschedule your hearing.

After the Hearing

The Special Magistrate will submit a recommendation to the Value Adjustment Board which will meet to make final decisions. The Value Adjustment Board Clerk will provide you with a copy of the recommendation and will notify you of the date, time, and place that the board will make its final decision. All meetings are open to the public.

The Value Adjustment Board Clerk will notify you in writing of the final decision of the Value Adjustment Board.

Pursuant to Florida Administrative Code 12D-9.025(4)(a) and Florida Statutes, Chapter 194.034(1)(c), no evidence shall be considered by the Board or Special Magistrate except when presented and admitted during the time scheduled for the petitioner's hearing.

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Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

EXCHANGE OF EVIDENCE

Pursuant to Florida Statutes, Chapter 194.011(4)(a) and Florida Administrative Code, Chapter 12D-9, the exchange of evidence is between the **Petitioner and the Property Appraiser only!** You will need to submit your evidence to the **Property Appraiser** at least **15 days prior** to your hearing date.

**DO NOT SUBMIT YOUR EVIDENCE TO THE CLERK.
THE CLERK IS UNABLE TO ACCEPT YOUR EVIDENCE.**

Please submit all evidence directly to the Property Appraiser's Office:

Hernando County Property Appraiser,
201 Howell Avenue, Suite 300, Brooksville, FL 34601
Phone: 352-754-4190
Fax: 352-754-4198
Email address: pa-vab@hernandocounty.us

EVIDENCE TO BE SUBMITTED ON THE DAY OF YOUR HEARING

Although you have already submitted your evidence to the Property Appraiser, in order for your evidence to be considered, you will also need to bring your evidence with you to the hearing and submit your evidence directly to the Special Magistrate on the day of your hearing. Please do not to submit your evidence to the Clerk. The Clerk is unable to accept your evidence.

EXCEPTION:

If You are Unable to Attend Your Hearing In Person

An exception will be made if you are unable to attend the hearing in person but wish for your evidence to be considered in your absence. In this case only, the VAB Clerk will hold your evidence and present it to the Special Magistrate on the day of your scheduled hearing.

Please only provide evidence to the VAB Clerk only if you are unable to attend your hearing in person. The VAB Clerk will not be responsible for making any copies of your evidence, the VAB Clerk will only provide the Special Magistrate and Property Appraiser with the evidence packet in the exact form and quantity as it was provided to the VAB Clerk.

Please keep in mind that although you may have submitted some evidence to the Property Appraiser, if the Property Appraiser asks for evidence in writing before the hearing but you refuse to provide it, the evidence cannot be used during the hearing. ~~If you wish to receive a copy of the Property Appraiser's evidence, you must first submit your evidence to the Property Appraiser at least 15 days prior to your hearing AND request a copy of the Property Appraiser's evidence in writing. If you have submitted your evidence at least 15 days prior to your hearing and requested in writing that the Property Appraiser provide their evidence to you, the Property Appraiser must provide the information at least 7 days before the hearing.~~ If the Property Appraiser does not provide the information at least **15** days before the hearing, your hearing will be rescheduled upon request.



Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

EXCHANGE OF EVIDENCE

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Please keep in mind that although you may have submitted some evidence to the Property Appraiser, if the Property Appraiser asks for evidence in writing before the hearing but you refuse to provide it, the evidence cannot be used during the hearing. If the Property Appraiser does not provide the information at least 15 days before the hearing, your hearing may be rescheduled upon request.

Revised 07-08-2025



Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

TELEPHONIC HEARINGS POLICY

The following procedures must be followed to participate telephonically in any hearing before the Hernando County Value Adjustment Board (VAB) Special Magistrate. These local policies and procedures do not change, extend or shorten statutory evidence exchange requirements. All parties must comply with statutory evidence exchange requirements, and the local procedures set forth herein are for the production of evidence to VAB Administration only, and only for matters where telephonic hearings have been permitted.

1. A request to participate telephonically must be received by the VAB no later than ~~THREE (3)~~ **TEN (10) BUSINESS DAYS PRIOR TO THE SCHEDULED HEARING DATE** ~~to allow sufficient time to obtain the necessary approvals.~~ The request must be submitted on the local VAB form, available at the VAB link on the Clerk's website at: <http://www.clerk.co.hernando.fl.us/value-adjustment-board> ~~https://hernandoclerk.com/county-services/value-adjustment-board/~~ and e-mailed to VAB@HernandoClerk.org; or mail to Hernando County Value Adjustment Board, 20 N. Main St., Room 362, Brooksville, Florida 34601; or fax to (352) 754-4239. **By requesting a telephonic hearing, a party expressly agrees to the following procedures set forth below.**
2. ~~Telephonic hearings will be scheduled only under the following circumstances:~~
 - a) ~~The telephonic hearing is requested for fewer than ten (10) petitions, and either~~
 1. ~~The petitioner's residence or place of business is more than 450 miles from the hearing location,~~
 - OR**
 2. ~~The petitioner has a valid medical reason that does not allow him/her to be physically present.~~
3. Upon receipt of the request for a telephonic hearing, so long as said request is granted, the VAB Clerk will provide the parties with procedures for telephonic hearings and will provide the party requesting a telephonic hearing with the telephone number to the Hearing Room in which the hearing will be held.
 - a) Any and all parties and witnesses must appear in person, in the VAB Hearing Room, at the time of the scheduled telephonic hearing, unless a specific and timely request is made, in writing to the VAB Clerk, to appear by telephone.
 - b) The party requesting a telephonic hearing shall call the Hearing Room at the time designated on their revised hearing notice.
 - c) Remote parties (parties not personally present in the hearing room) shall not use a speaker phone during the telephonic hearing, as this may interfere with the recording of the hearing; clarity is of the utmost importance.
 - d) If more than one party or witness is participating telephonically, parties shall identify themselves each time they speak so that all parties will know who is addressing the Special Magistrate at all times.
 - e) The Special Magistrate will conduct all telephonic hearings according to Florida law and Florida Administrative Code 12D-9 and 12D-10.
 - f) If a petitioner requests a telephonic hearing, the petitioner is still required to follow the sections of the Florida Statutes and the Florida Administrative Code which apply to the exchange of evidence. **-All Evidence must be MAILED to the VAB Clerk at the address above. - The VAB Clerk cannot accept evidence via e-mail.**
 - g) The party requesting a telephonic hearing must also specify in their request whether any witnesses will be presenting evidence, and whether said witnesses will be appearing by telephone or in person.
 - ~~h) Any and all parties and/or witnesses appearing by telephone for a VAB hearing must be sworn in at the commencement of the hearing by a notary public, and an affidavit affirming the same must be submitted to the VAB Clerk after the hearing, via email, no later than the end of the next business day. All original affidavit documentation must be mailed to the VAB Clerk, via U.S. Mail or express courier, within seven (7) calendar days after the hearing. A separate affidavit must be supplied for each party and/or witness appearing by telephone. Affidavits for such purpose are provided on the VAB Clerk's website at <http://www.clerk.co.hernando.fl.us/value-adjustment-board>. The failure to provide the affidavit(s) required herein shall result in the testimony provided by the remote attendees to be inadmissible.~~
 - h) Any and all parties and/or witnesses appearing by telephone for a VAB hearing will be sworn in at the commencement of the hearing by the Special Magistrate.

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Rev. ~~03-13-2019~~ ~~07-23-2019~~ ~~12-20-2019~~ 07-08-2025

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Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County
 20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

TELEPHONIC HEARINGS POLICY

The following procedures must be followed to participate telephonically in any hearing before the Hernando County Value Adjustment Board (VAB) Special Magistrate. These local policies and procedures do not change, extend or shorten statutory evidence exchange requirements. All parties must comply with statutory evidence exchange requirements, and the local procedures set forth herein are for the production of evidence to VAB Administration only, and only for matters where telephonic hearings have been permitted.

1. A request to participate telephonically must be received by the VAB no later than **TEN (10) BUSINESS DAYS PRIOR TO THE SCHEDULED HEARING DATE**. The request must be submitted on the local VAB form, available at the VAB link on the Clerk's website at: <https://hernandoclerk.com/county-services/value-adjustment-board/> and e-mailed to VAB@HernandoClerk.org; or mail to Hernando County Value Adjustment Board, 20 N. Main St., Room 362, Brooksville, Florida 34601; or fax to (352) 754-4239. **By requesting a telephonic hearing, a party expressly agrees to the following procedures set forth below.**
3. Upon receipt of the request for a telephonic hearing, so long as said request is granted, the VAB Clerk will provide the parties with procedures for telephonic hearings and will provide the party requesting a telephonic hearing with the telephone number to the Hearing Room in which the hearing will be held.
 - a) Any and all parties and witnesses must appear in person, in the VAB Hearing Room, at the time of the scheduled telephonic hearing, unless a specific and timely request is made, in writing to the VAB Clerk, to appear by telephone.
 - b) The party requesting a telephonic hearing shall call the Hearing Room at the time designated on their revised hearing notice.
 - c) Remote parties (parties not personally present in the hearing room) shall not use a speaker phone during the telephonic hearing, as this may interfere with the recording of the hearing; clarity is of the utmost importance.
 - d) If more than one party or witness is participating telephonically, parties shall identify themselves each time they speak so that all parties will know who is addressing the Special Magistrate at all times.
 - e) The Special Magistrate will conduct all telephonic hearings according to Florida law and Florida Administrative Code 12D-9 and 12D-10.
 - f) If a petitioner requests a telephonic hearing, the petitioner is still required to follow the sections of the Florida Statutes and the Florida Administrative Code which apply to the exchange of evidence. **All Evidence must be MAILED to the VAB Clerk** at the address above. **The VAB Clerk cannot accept evidence via e-mail.**
 - g) The party requesting a telephonic hearing must also specify in their request whether any witnesses will be presenting evidence, and whether said witnesses will be appearing by telephone or in person.
 - h) Any and all parties and/or witnesses appearing by telephone for a VAB hearing will be sworn in at the commencement of the hearing by the Special Magistrate.



Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

**HERNANDO COUNTY VALUE ADJUSTMENT BOARD
REQUEST FOR TELEPHONIC HEARING**

Hearing Location: County Commission Chambers, Room 160, 20 N. Main St., Brooksville, Florida 34601

Petition No(s): _____ Original Hearing Date/Time: _____

TAXPAYER/AGENT INFORMATION
Name: _____
Residence Address/Place of Business Physical Location: _____ _____
Telephone: _____ Email: _____
COMPLETE ALL THAT APPLY
Names of the parties/witnesses that will participate telephonically at the hearing: _____ _____
Names of the parties/witnesses that will appear in person at the hearing: _____ _____

By signing this request form, I understand and agree to the following:

- ~~I will have a notary present at my telephonic hearing to administer an oath and complete my Affidavit(s)~~
- ~~Telephonic hearings are requested for fewer than ten (10) petitions~~
- ~~Petitioner's residence or place of business is more than 450 miles from the hearing location (or) Petitioner has a valid medical reason that does not allow him/her to be physically present.~~
- Any and all evidence that the Taxpayer/Agent wishes to have considered at the hearing has been or will be exchanged with the Property Appraiser pursuant to Florida law **AND** one (1) additional **HARD COPY** of any such exchanged evidence will be **MAILED** to the VAB Clerk no later than seven (7) days prior to the corresponding hearing at the address indicated below. **The VAB Clerk cannot accept evidence via e-mail.**
- All other conditions described in the Hernando County Value Adjustment Board Telephonic Hearing Procedures are available at the Value Adjustment Board link at the Clerk's website: <http://hernandoclerk.com/value-adjustment-board><https://hernandoclerk.com/county-services/value-adjustment-board/>

Taxpayer/Agent (Circle One) Signature _____ Printed Name _____ Date _____

Request for Telephonic Hearing must be received by the VAB clerk no later than ~~three (3)~~ten (10) business days prior to the scheduled hearing date. Requests may be mailed to address above; or e-mailed to VAB@HernandoClerk.org; or faxed to (352) 754-4239

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*These local policies and procedures do not change, extend or shorten statutory evidence exchange requirements.

All parties must comply with statutory evidence exchange requirements, and the local procedures set forth herein are for the production of evidence to VAB Administration only, and only for matters where telephonic hearings have been permitted.



Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

HERNANDO COUNTY VALUE ADJUSTMENT BOARD REQUEST FOR TELEPHONIC HEARING

Hearing Location: County Commission Chambers, Room 160, 20 N. Main St., Brooksville, Florida 34601

Petition No(s): _____ Original Hearing Date/Time: _____

TAXPAYER/AGENT INFORMATION

Name: _____

Residence Address/Place of Business Physical Location: _____

Telephone: _____ Email: _____

COMPLETE ALL THAT APPLY

Names of the parties/witnesses that will **participate telephonically** at the hearing: _____

Names of the parties/witnesses that will **appear in person** at the hearing: _____

By signing this request form, I understand and agree to the following:

- Any and all evidence that the Taxpayer/Agent wishes to have considered at the hearing has been or will be exchanged with the Property Appraiser pursuant to Florida law **AND** one (1) additional **HARD COPY** of any such exchanged evidence will be **MAILED** to the VAB Clerk no later than seven (7) days prior to the corresponding hearing at the address indicated below. **The VAB Clerk cannot accept evidence via e-mail.**
- All other conditions described in the Hernando County Value Adjustment Board Telephonic Hearing Procedures are available at the Value Adjustment Board link at the Clerk's website: <https://hernandoclerk.com/county-services/value-adjustment-board/>

Taxpayer/Agent (**Circle One**) Signature

Printed Name

Date

Request for Telephonic Hearing must be received by the VAB clerk no later than ten (10) business days prior to the scheduled hearing date. Requests may be mailed to address above; or e-mailed to VAB@HernandoClerk.org; or faxed to (352) 754-4239

*These local policies and procedures do not change, extend or shorten statutory evidence exchange requirements. All parties must comply with statutory evidence exchange requirements, and the local procedures set forth herein are for the production of evidence to VAB Administration only, and only for matters where telephonic hearings have been permitted.



Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller, Hernando County, FL
20 N. Main Street, Brooksville, FL 34601 (352) 754-4970

~~Authorization to Conduct Telephonic Hearings~~

- ~~I hereby acknowledge my consent to allow the petitioner/petitioner representative to participate telephonically during the hearing(s) for the petition(s) referenced below. I understand that I must be physically present in the hearing room, along with all other parties and witnesses.~~

- ~~I hereby decline my consent to allow the petitioner/petitioner representative to appear by telephone for the petition(s) referenced below.~~

~~Petition Number(s): _____~~

~~Date Request Received: _____~~

~~Special Magistrate _____ Date~~



Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

~~Hernando County Value Adjustment Board Telephonic Hearing Sworn Affidavit~~

Petition Number: _____

I hereby swear and affirm that all statements made by me, _____, party/witness (Circle One) in the above referenced ~~Hernando County Value Adjustment Board~~ Petition, were the truth and nothing but the truth, during the telephonic hearing held in the Value Adjustment Board Hearing Room, on _____, 20____ at _____ a.m./p.m. for the above referenced ~~Hernando County Value Adjustment Board~~ Petition.

Signature: _____

Printed Name: _____

ACKNOWLEDGEMENT

State of _____ County of _____

Before me, the undersigned authority, personally appeared _____, who produced _____ as identification, or who is personally known to me, and who by me was duly sworn, states that his/her testimony during the hearing for above referenced ~~Hernando County Value Adjustment Board~~ Petition was the truth and nothing but the truth.

In witness my hand and official seal this _____ day of _____, 20____.

Notary Public _____ (SEAL)

~~This original notarized document must be submitted by e-mail to VAB@HernandoClerk.org after the hearing, no later than the end of the next business day.~~

~~This original document must also be mailed to the address below within seven (7) days of the hearing date:
**Hernando County Value Adjustment Board
20 N. Main Street, Rm 362
Brooksville, Florida 34601**~~

Hernando County VAB – Late File/Good Cause Review – 2024 Exhibit "P.1"

Petition Number	24-398
Filing Date	Petition dated by petitioner 4/1/25 VAB rec'd complete on 4/2/25 Forwarded to VAB Designee 4/2/25
Review Date	4/2/25
Accept/Reject	Reject
Explanation	<p>This petition was dated 4/1/25, complete with an affidavit from the taxpayer dated 3/30/25, which was received complete by VAB Administration 4/2/25. The deadline for filing this VAB petition in Hernando County was 9/13/24; this petition was filed more than six months after the statutory filing deadline. Additionally, all hearings have concluded for the current VAB cycle, and the Hernando County VAB held its 2024 Final Meeting on 3/14/25. This petition is severely untimely filed, and petitioner must submit a good cause statement in order for this petition to be considered for acceptance. Petitioner submitted a good cause statement, advising that the taxpayer does not believe they ever received a TrIM notice for 2024. A review of the petition shows a mailing address for the taxpayer's counsel, therefore, VAB Counsel is unable to confirm any current mailing address alleged by the taxpayer. In reviewing the TrIM notice, the mailing address indicated on the TrIM notice [pulled from the Hernando County Property Appraiser's Office website] is identical to the address stated on the recorded deed for the subject parcel [pulled from the Hernando County Property Appraiser's Office website]. The TrIM notice states clearly that the filing deadline for a VAB petition is 9/13/24. Interestingly enough, petitioner's tax bill, which petitioner must have received as the tax bill was paid on 12/2/24 [as shown on the Hernando County Tax Collector's website], is mailed to the same address that the TrIM notice is mailed to. A statement alleging the delay or failure to receive a TrIM notice alone cannot be considered good cause, as the onus of correct addressing information is on the property owner and not the property appraiser. The VAB must rely on F.A.C. 12D-9.015(14)(a) for qualifiers for good cause determinations for late filed petitions. The VAB must strictly apply the laws and rules which govern Florida value adjustment boards without extension or deviation. Petitioner has failed to show good cause for the untimely filing of this petition pursuant to F.A.C. 12D-9.015(14)(a), and as such, this petition must be rejected. THIS REVIEW IS FINAL.</p> <p><u>As a courtesy, petitioner is hereby directed to contact the Hernando County Property Appraiser's Office immediately with regards to petitioner's mailing address information in the property appraiser's database, in order to address any further issues with TrIM notice mailings.</u></p>



PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING
Section 194.011, Florida Statutes

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board - Transfer of Homestead Assessment Difference - Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board - Tax Deferral or Penalties - Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

Form with sections: COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB), COMPLETED BY THE PETITIONER, PART 1. Taxpayer Information, PART 2. Reason for Petition. Includes fields for Petition # 24-398, County HERNANDO, Tax year 2024, Date received 4/2/2025, and various checkboxes for property type and reasons for petition.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). Please complete one of the signatures below.

APR 02, 2025 PM 12:01:50
Hernando Co Clerk of Court

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer

Print name

Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

- An employee of _____ (taxpayer or an affiliated entity).
 A Florida Bar licensed attorney (Florida Bar number 964115).
 A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).
 A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).
 A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.



Signature, representative

Robb Udell, Esq.

Print name

4/1/2025

Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR the taxpayer's authorized signature is in part 3 of this form.

I am an uncompensated representative filing this petition AND (check one)

the taxpayer's authorization is attached OR the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

RE: R22-222-19-2600-0000-0154

This petition is being filed after the filing deadline due to the extenuating circumstances set forth in the attached Affidavit from the Taxpayer.

AFFIDAVIT

STATE OF FLORIDA)
COUNTY OF HERNANDO)

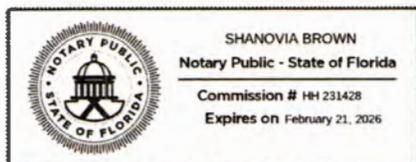
Before me, the undersigned authority, on this day personally appeared Douglas Halperin ("Affiant"), who, being by me first duly sworn, upon oath deposes and says as follows:

1. Affiant is an officer of EE of Brooksville Holdings, LLC, ("EE"). EE is the owner of the property assessed under tax folio R22-222-19-2600-0000-0154 (the "Property").
2. EE acquired the Property on October 20, 2023.
3. Affiant is responsible for overseeing the property taxes for EE.
4. Affiant receives and reviews the property tax mail on behalf of EE. Affiant is on top of real estate tax matters for the Property and does not believe he ever received the TRIM notice showing the proposed taxes for 2024.
5. In November, Affiant received the tax bill and saw that the taxable value was \$3,114,455 even though the purchase price from October 20, 2023 was for \$2,300,000, prompting him to find counsel to file this appeal.
6. Affiant respectfully requests this petition be accepted by the Value Adjustment Board.

FURTHER AFFIANT SAYETH NOT.

Douglas Halperin
Douglas Halperin, Affiant

The foregoing instrument was acknowledged this 30th day of March, 2025 by Douglas Halperin who is N/A personally known to me, or produced PASSPORT as identification and who ~~did~~/did not take an oath.



State of Florida
County of Miami Dade

Shanovia Brown 03/30/2025
Notary Public, State of Florida
Print Name: Shanovia Brown

My Commission Expires: 02/21/2026

Notarized remotely online using communication technology via Proof.



BCC Records - Receipt

Your payment has been successfully processed

BCC Records Receipt Number: 35870136

04/02/2025 11:48 AM

Service Information

Notes: Petition No, 24-398

Document Type: VAB

Payment Amount

Amount: \$15.00

Service Fee: \$0.53

Total: \$15.53

Credit Card Info

Name on Card: Jeffrey Mandler

Card Number: *****7570

There is a non-refundable 3.5% fee per transaction to provide this service.

This service fee is charged by MyFloridaCounty.com.

Your Credit Card Statement will display the vendor name of MyFloridaCounty.com for billing details.

For Information on refunds or for general inquiries, please call customer support on (877) 326 8689.

2024 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS HERNANDO COUNTY TAXING AUTHORITIES

20 N. Main St., Room 263 Brooksville, FL 34601

*** REPRINT ***

Key#: 00145113 Parcel Number: R22 222 19 2600 0000 0154 Parcel Location: 307 HOWELL AVE

Levy Code: CWBE Exem.Flag:

DO NOT PAY THIS IS NOT A BILL

Exhibit "P.1"

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION.

Each taxing authority may AMEND OR ALTER its proposals at the hearing.

Parcel Description:

HOWELLS ESTATE DIVISION LOT 15 & N24 FT OF LOT 16 ORB 375 PG 806 SUBJ TO EASMT DES IN ORB 2516 PG 1856

EE OF BROOKSVILLE HOLDINGS LLC 7320 ANDORRA PL BOCA RATON FL 33433-4952

NOTICE OF PROPOSED OR ADOPTED AD VALOREM TAXES

Table with columns: TAXING AUTHORITY, Column 1 (2023 Actual Tax Rate, 2023 Property Taxes), Column 2 (2024 Tax Rate IF NO Budget Change is Made, 2024 Taxes IF NO Budget Change is Made), Column 3 (2024 Proposed Tax Rate, 2024 Taxes IF PROPOSED Change is Made), and See reverse side for explanation.

NOTICE OF PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Table with columns: Levying Authority, Purpose of Assessment, Units, Rate, Assessment. Includes entry for Fire Rescue 352-540-3842 with an assessment of \$5,599.20.

TAX RE-CAP

Table summarizing tax amounts: Ad Valorem Tax (\$63,825.06), Non-Ad Valorem Tax (\$5,599.20), Total Tax (\$69,387.56).

ASSESSMENT REDUCTIONS/EXEMPTIONS

NON-HOMESTEAD 10% CAP APPLIES TO NON-SCHOOL LEVIES: \$0

PROPERTY APPRAISER

Table with columns: Taxing Districts, Market Value (2023, 2024), Assessed Value (2023, 2024), Exemptions (2023, 2024), Taxable Value (2023, 2024).

IF YOU FEEL THAT THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, OR IF YOU ARE ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ON THIS FORM CONTACT YOUR PROPERTY APPRAISER AT: 201 Howell Ave. Ste. 300 Brooksville, FL 34601-2042 OR 7525 Forest Oaks Blvd. Spring Hill, FL 34606-2400 OR (352) 754-4190 www.hernandocounty.us/pa

IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE CLASSIFICATION, OR AN EXEMPTION, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE:

September 13, 2024 Exhibit "P.1" Page 7 of 12

**THIS INSTRUMENT PREPARED BY
AND RETURN TO:**

Dorot & Bensimon PL
20295 NE 29th Place, Suite 201
Aventura, FL 33180
Attn: Elysa R. Merlin, Esq.

Parcel ID No. R22-222-19-2600-0000-0154

Space above this line for Recorder's use only

SPECIAL WARRANTY DEED

THIS INDENTURE, made as of October 20, 2023, by CTR PARTNERSHIP, L.P., a Delaware limited partnership, having a principal address of c/o CareTrust REIT, Inc., 905 Calle Amanecer, Suite 300, San Clemente, California 92673 (hereinafter called the "**Grantor**"), and EE OF BROOKSVILLE HOLDINGS LLC, a Florida limited liability company, having a principal address of 7320 Andorra Place, Boca Raton, Florida 33433 (hereinafter called the "**Grantee**").

WITNESSETH:

That the Grantor, for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, to it in hand paid, the receipt whereof is hereby acknowledged, by these presents does grant, bargain, sell, alien, remise, release, convey and confirm unto the Grantee, its successors and assigns forever, all that certain parcel of land lying and being in the County of Hernando, State of Florida, as more particularly described in **Exhibit "A"** attached hereto and incorporated herein by reference (the "**Property**"):

TOGETHER WITH all the tenements, hereditaments, and appurtenances thereto belonging or in anywise appertaining.

SUBJECT TO: (a) taxes and assessments for the year 2023 and subsequent years; and (b) easements, conditions, restrictions, matters, limitations and reservations of public record, if any, but this reference shall not operate to reimpose same.

TO HAVE AND TO HOLD the above described Property, with the appurtenances, unto the said Grantee, its successors and assigns, in fee simple forever.

And the Grantor does fully warrant the title to said Property subject to the matters referred to above and will defend the same against the lawful claims of all persons claiming by, through or under the Grantor, but not otherwise.

Signature and Acknowledgment on Following Page

NOTE TO RECORDER: Documentary stamp taxes in the amount of \$16,100 are being paid on consideration of \$2,300,000 in connection with this Deed as required pursuant to Section 201.02, Florida Statutes.

Space Above This Line For Recorder's Use Only

IN WITNESS WHEREOF, the Grantor has caused these presents to be duly executed in its name and by those thereunto duly authorized, the day and year first above written.

WITNESSES:

[Signature]
Print Name: Joseph Layne

[Signature]
Print Name: Rory Williams

CTR PARTNERSHIP, L.P.,
a Delaware limited partnership

By: CareTrust GP, LLC, a Delaware limited liability company
Its: General Partner

By: CareTrust REIT, Inc., a Maryland corporation
Its: Sole Member

[Signature]
By: _____
Name: James Callister
Title: Chief Investment Officer

STATE OF UTAH

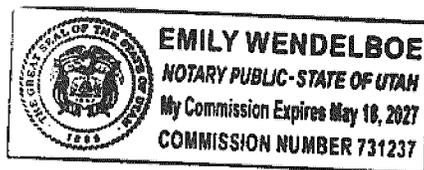
COUNTY OF UTAH

} ss

On this 9 day of October, in the year 2023, before me,
Emily Wendelboe a notary public, personally appeared James Barton Callister
proved on the basis of satisfactory evidence to be the person whose name is subscribed to this instrument,
and acknowledged he executed the same.

Witness my hand and official seal.

[Signature]
(notary signature)



(seal)

EXHIBIT "A"
LEGAL DESCRIPTION

FROM A POINT OF HOWELL AVENUE IN THE CITY OF BROOKSVILLE, HERNANDO COUNTY, FLORIDA, (WHICH STREET APPROXIMATES MORE OR LESS EXACTLY THE THOROUGHFARE FORMERLY KNOWN AS MONROE FERRY ROAD), 539.00 FEET NORTHERLY ALONG SAID AVENUE FROM THE POINT HERETOFORE DESIGNATED AND KNOWN AS "THE INTERSECTION OF BAY PORT ROAD AND MONROE FERRY ROAD" RUN THENCE NORTH 21°10'45" EAST ALONG SAID WEST SIDE OF HOWELL AVENUE 175.00 FEET, TO THE NORTHEAST CORNER OF LOT 15 OF THE HOWELL ESTATE DIVISION, AS PER PLAT RECORDED IN BOOK CD-1, PAGE 94, PUBLIC RECORDS OF HERNANDO COUNTY, FLORIDA;

THENCE SOUTH 89°49'00" WEST, 502.55 FEET TO THE NORTHWEST CORNER OF SAID LOT 15; THENCE SOUTH 162.98 FEET TO A POINT SOUTH 89°49'00" WEST OF THE POINT OF BEGINNING; THENCE NORTH 89°49'00" EAST, 439.32 FEET TO THE POINT OF BEGINNING, EMBRACING ALL OF SAID LOT 15 AND THE NORTH 24.0 FEET, MORE OR LESS, OF LOT 16 OF SAID HOWELL ESTATE DIVISION AND BEING A PART OF THE SOUTH 1/ 2 OF THE NORTHEAST 1/4 OF SECTION 22, TOWNSHIP 22 SOUTH, RANGE 19 EAST, HERNANDO COUNTY, FLORIDA.

TOGETHER WITH EASEMENT RIGHTS CREATED FOR THE BENEFIT OF THE ABOVE DESCRIBED PARCEL AS CONTAINED IN THAT DECLARATION AND GRANT OF MUTUAL EASEMENT FOR INGRESS, EGRESS AND PARKING AS RECORDED IN OFFICIAL RECORDS BOOK 2516, PAGE 1856, OF THE PUBLIC RECORDS OF HERNANDO COUNTY, FLORIDA.

ALTERNATE KEY NUMBER	ESCROW CODE	MILLAGE CODE	
145113		CWBE	HERNANDO.COUNTY-TAXES.COM

EE OF BROOKSVILLE HOLDINGS LLC
7320 ANDORRA PL
BOCA RATON, FL 33433-4952

R22-222-19-2600-0000-0154

307 HOWELL AVE

HOWELLS ESTATE DIVISION
LOT 15 & N24 FT OF LOT 16
ORB 375 PG 806 SUBJ TO EASMT
DE
See Additional Legal on Tax Roll

****All ownership changes must re-file for exemptions**

AD VALOREM TAXES

TAXING AUTHORITY	TELEPHONE	MILLAGE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
BCC GENERAL FUND	352-754-4004	6.4497	3,114,455	0	3,114,455	20,087.30
BCC TRANSPORTATION TRUST	352-754-4004	0.8091	3,114,455	0	3,114,455	2,519.91
BCC COUNTY HEALTH	352-754-4004	0.1102	3,114,455	0	3,114,455	343.21
HERNANDO COUNTY SCHOOL BOARD	352-797-7004	3.0230	3,114,455	0	3,114,455	9,415.00
BPI DISCRETIONARY	352-797-7004	0.7480	3,114,455	0	3,114,455	2,329.61
BPI CAPITAL OUTLAY	352-797-7004	1.5000	3,114,455	0	3,114,455	4,671.68
BPI OPERATIONAL VOTED	352-797-7004	1.0000	3,114,455	0	3,114,455	3,114.46
CITY OF BROOKSVILLE	352-540-3810	5.9000	3,114,455	0	3,114,455	18,375.28
EMERGENCY MEDICAL SVCS MSTU	352-754-4004	0.9100	3,114,455	0	3,114,455	2,834.15
STORMWATER MANAGEMENT MSTU	352-754-4004	0.1139	3,114,455	0	3,114,455	354.74
SWFWMD COUNTY WIDE	352-796-7211	0.1909	3,114,455	0	3,114,455	594.55
TOTAL MILLAGE		20.7548	AD VALOREM TAXES		\$64,639.89	

NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	TELEPHONE	AMOUNT
502 BROOKSVILLE FIRE ASSESSMENT	352-540-3843	5,599.20
**ALL TAXES BECOME DELINQUENT APRIL 1st		NON-AD VALOREM ASSESSMENTS
		\$5,599.20

COMBINED TAXES AND ASSESSMENTS \$70,239.09 See reverse side for important information.

If Paid By	Dec 31, 2024				
Please Pay	\$67,429.53				

ALTERNATE KEY NUMBER	ESCROW CODE	MILLAGE CODE	
145113		CWBE	HERNANDO.COUNTY-TAXES.COM

EE OF BROOKSVILLE HOLDINGS LLC
7320 ANDORRA PL
BOCA RATON, FL 33433-4952

R22-222-19-2600-0000-0154

307 HOWELL AVE

HOWELLS ESTATE DIVISION
LOT 15 & N24 FT OF LOT 16
ORB 375 PG 806 SUBJ TO EASMT
DE
See Additional Legal on Tax Roll

Pay in U.S. funds to Amy L. Blackburn, Hernando County Tax Collector, 20 N. Main St. Room 112 Brooksville, FL 34601-2892

If Paid By	Dec 31, 2024				
Please Pay	\$67,429.53				

12/03/2024 Effective Date 12/02/2024
Receipt # HSP1AX-24-0013366 \$67,429.53
Paid By

RETAIN THIS PORTION FOR YOUR RECORDS.
WALK-IN CUSTOMERS,
PLEASE BRING FOR RECEIPT.

DO NOT WRITE ON BOTTOM PORTION

RETURN WITH PAYMENT.



[Search](#) > Account Summary

Real Estate Account #R22-222-19-2600-0000-0154

Certified Roll Owner:
EE OF BROOKSVILLE HOLDINGS LLC

Situs:
307 HOWELL AVE
BROOKSVILLE 34601

[Parcel details](#)
[GIS](#)
[Property Appraiser](#)



[Get bills by email](#)

Amount Due

Your account is **paid in full**. There is nothing due at this time.
Your most recent payment was made on **12/02/2024** for **\$67,429.53**.

[Apply for the 2025 installment payment plan](#)

Account History

BILL	AMOUNT DUE	STATUS	ACTION
2024 Annual Bill ⓘ	\$0.00 Paid \$67,429.53	12/02/2024 Receipt #HSPTAX-24-00133699	Print (PDF)
2023 Annual Bill ⓘ	\$0.00 Paid \$66,612.06	11/30/2023 Receipt #HSPTAX-23-00131945	Print (PDF)
2022 Annual Bill ⓘ	\$0.00 Paid \$64,405.58	11/21/2022 Receipt #2022817815	Print (PDF)
2021 Annual Bill ⓘ	\$0.00 Paid \$61,502.48	03/31/2022 Receipt #2021849820	Print (PDF)
2020 Annual Bill ⓘ	\$0.00 Paid \$60,012.08	03/19/2021 Receipt #2020849701	Print (PDF)
2019 Annual Bill ⓘ	\$0.00 Paid \$61,244.16	03/30/2020 Receipt #2019849648	Print (PDF)
2018 Annual Bill ⓘ	\$0.00 Paid \$56,849.59	03/29/2019 Receipt #2018116402	Print (PDF)
2017 Annual Bill ⓘ	\$0.00 Paid \$58,567.82	03/31/2018 Receipt #2017846639	Print (PDF)
2016 Annual Bill ⓘ	\$0.00 Paid \$59,845.63	03/27/2017 Receipt #2016846314	Print (PDF)
2015 Annual Bill ⓘ	\$0.00 Paid \$59,948.86	12/29/2015 Receipt #2015838612	Print (PDF)
Total Amount Due	\$0.00		

Value Adjustment Board (VAB) Historical Information

	<u>Petitions Filed</u>	<u>Withdrawn</u>	<u>Settled</u>	<u>Heard</u>	<u>Granted</u>
2009:	249	166	N/A	89	7
2010:	354	45	98	208	34
2011:	236	63	70	114	32
2012:	255	96	66	92	33
2013:	169	44	40	85	29
2014:	137	60	24	57	16
2015:	116	33	17	66	15
2016:	81	49	7	22	7
2017:	122	76	12	35	4
2018:	108	45	13	50	16
2019:	113	54	22	37	6
2020:	216	107	48	61	8
2021:	*171 *2 were late filed petitions	66	1	102	23
2022:	328 *8 were late filed petitions	89	2	229	52
2023:	366 *11 were late filed petitions (9 prior to and 2 after Final meeting on 3/15/24)	95	7	256	95
2024:	398 *7 were late filed petitions rejected (6 prior to and 1 after Final meeting on 4/2/25) + 1 late file accepted	76	15	300	89

Revised: 7/8/2025

Z:\ADMINISTRATIVE SERVICES\IVAB\IVAB PETITIONS\Historic 2008 to 2024

	<u>Special Magistrate Charges</u>	<u>County Share</u> (3/5ths)(60%)	<u>School District Share</u> (2/5ths)(40%)
2011:	\$ 24,282.28	\$ 14,569.37	\$ 9,712.91
2012:	\$ 26,868.31	\$ 16,120.99	\$ 10,747.32
2013:	\$ 21,303.75	\$ 12,782.25	\$ 8,521.50
2014:	\$ 13,991.90	\$ 5,596.76	\$ 8,395.14
2015:	\$ 16,702.47	\$ 10,021.48	\$ 6,680.99
2016:	\$ 10,826.45	\$ 6,495.87	\$ 4,330.58
2017:	\$ 9,382.20	\$ 5,629.32	\$ 3,752.88
2018:	\$ 18,633.15	\$ 11,179.89	\$ 7,453.26
2019:	\$ 14,031.25	\$ 8,418.75	\$ 5,612.50
2020:	\$ 19,007.95	\$ 11,404.77	\$ 7,603.18
2021:	\$ 17,115.72	\$ 10,269.43	\$ 6,846.29
2022:	\$ 35,034.00	\$ 21,020.40	\$ 14,013.60
2023:	\$ 48,835.81	\$ 29,301.49	\$ 19,534.32
2024:	\$ 49,179.00	\$ 29,507.40	\$ 19,674.60

Revised: 7/8/2025

Z:\ADMINISTRATIVE SERVICES\IVAB\!!VAB PETITIONS\Historic 2008 to 2024

**HERNANDO COUNTY VALUE ADJUSTMENT BOARD – 2025
VERIFICATION OF VAB COMPLIANCE – PREHEARING CHECKLIST
(to supplement Forms DOR-488p)**

Information to be verified prior to or during the Organizational Meeting, and pursuant to F.S. §194.011(5), F.A.C. §12D-9.013 and F.A.C. §12D-9.014 Verification:

Date	Criteria
HEC 7/8/25	VAB comprised of two (2) County Commissioners, one (1) School Board Member, one (1) Citizen Member appointed by the BOCC and one (1) Citizen Member appointed by the School Board - Organizational Meeting Agenda Items A3 and B; Ex. 1; Ex. 2; Ex. 3; Ex. 4; Verbatim
HEC 7/8/25	VAB Attorney verified that Citizen Members met all criteria pursuant to F.S. §194.015 and F.A.C. §12D-9.004 - Organizational Meeting Agenda Item P3; Ex. 3; Ex. 4; Verbatim
HEC 7/8/25	VAB Attorney meeting the requirements of F.S. §194.015 has been appointed or ratified - Organizational Meeting Agenda Item G; Verbatim
HEC 7/8/25	VAB Attorney verified that no VAB members represent other governmental entities or taxpayers in any administrative or judicial review of property taxes - Organizational Meeting Agenda Item P3; Ex. 3; Ex. 4; Verbatim
HEC 7/8/25	VAB Attorney verified that citizen members are not members or employees of a taxing authority for the current VAB session - Organizational Meeting Agenda Item P3; Ex. 3; Ex. 4; Verbatim
HEC 7/8/25	The organizational meeting, as well as any other board meetings, will be or were noticed in accordance with F.S. §286.011, and will be held in accordance with law - Organizational Meeting Agenda Item C, Verbatim; VAB Attorney oversees throughout VAB session
HEC 7/8/25	The organizational meeting notice includes the date, time, location, purpose of the meeting, and information required by F.S. §286.0105 - Organizational Meeting Agenda Item C; Verbatim
HEC 7/8/25	The DOR's uniform value adjustment board procedures, were made available at the organizational meeting and copies were provided to special magistrates and board members - Organizational Meeting Agenda Item M5; Verbatim
HEC 7/8/25	The DOR's uniform policies and procedures manual is available on the existing website of the board clerk - Organizational Meeting Agenda Item M5; Ex. 5; Verbatim
HEC 7/8/25	The qualifications of special magistrates were verified - Organizational Meeting Agenda Item H; Verbatim
	VAB Attorney has received DOR training and has passed the corresponding exam - Organizational Meeting Agenda Item G; Ex. 6; Verbatim
	All appointed special magistrates have received the DOR training and have completed the same and passed any corresponding exam, and special magistrates with less than five years of required experience successfully completed the DOR's training including any updated modules and an examination, and were certified - Organizational Meeting Agenda Item H; Ex. 7; Verbatim
HEC 7/8/25	The selection of special magistrates was based solely on proper experience and qualifications and neither the property appraiser nor any petitioners influenced the selection of special magistrates - Organizational Meeting Agenda Item H; Verbatim
HEC 7/8/25	The VAB is willing to consider any written complaint filed with respect to a special magistrate by any party or citizen - Organizational Meeting Agenda Item P3; Verbatim
HEC 7/8/25	All procedures and forms of the board or special magistrate are in compliance with F.S. §194 and F.A.C. §12D-9 - Organizational Meeting Agenda Items N and P3; Verbatim
	Notice(s) have been given to the chief executive officer of each municipality as provided in F.S. §193.116 – Ex. 8

HEC 7/8/25	The VAB is in compliance with F.S. §194 and F.A.C. 12D-9 - Organizational Meeting Agenda Item P3, Verbatim; VAB Attorney oversees throughout VAB session
Date	Organizational Meeting: August 7, 2025
	The VAB held organizational meeting prior to the holding of value adjustment board hearings Organizational Meeting Agenda Items C and H4; Verbatim
	The VAB introduced the members of the board and provided contact information - Organizational Meeting Agenda Items A3 and B; Verbatim
	The VAB introduced the board clerk and any designee of the board clerk and provided the board clerk's contact information - Organizational Meeting Agenda Items A3, B and G2; Verbatim
	The VAB appointed and/or ratified special magistrates - Organizational Meeting Agenda Item H; Verbatim
	The VAB made F.A.C. 12D-9 available to the public, special magistrates and board members, containing the uniform rules of procedure for hearings before value adjustment boards and special magistrates – available at organizational meeting and on the website of the board clerk - Organizational Meeting Agenda Item M1; Ex. 5; Verbatim
	The VAB made F.A.C. 12D-10 available to the public, special magistrates and board members, containing the rules applicable to the requirements for hearings and decisions – available at organizational meeting and on the website of the board clerk - Organizational Meeting Agenda Item M1; Ex. 5; Verbatim
	The VAB made the requirements of Florida's Government in the Sunshine / open government laws including information on where to obtain the current Government-In-The-Sunshine manual available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk - Organizational Meeting Agenda Item M4; Ex. 5; Verbatim
	The VAB made F.A.C. 12D-51.001, 12D-51.002 and 12D-51.003 available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk - Organizational Meeting Agenda Item M2; Ex. 5; Verbatim
	The VAB made the associated forms that have been adopted by the DOR available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk - Organizational Meeting Agenda Item M6; Ex. 5; Verbatim
	The VAB made all local administrative procedures and forms of the board or special magistrates available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk - Organizational Meeting Agenda Item N; Ex. 5; Verbatim
	The VAB made F.S. Chapters 192-195 available to the public, special magistrates and board members as reference information containing the guidelines and statutes applicable to assessments and assessment administration – available at organizational meeting and on the website of the board clerk - Organizational Meeting Agenda Item M3; Ex. 5; Verbatim
	The VAB discussed, took testimony on and adopted or ratified with any required revision or amendment any local administrative procedures and forms of the board, as necessary - Organizational Meeting Agenda Item N; Verbatim
	The VAB local procedures are ministerial in nature and are not inconsistent with governing statutes, case law, attorney general opinions or rules of the department - Organizational Meeting Agenda Items N and P3; Verbatim
	The VAB discussed general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights – this issue has a separate agenda item, supplemented with additional local

	informational handouts; this discussion will be reflected in the verbatim record and minutes - Organizational Meeting Agenda Item M7; Verbatim
	The VAB adopted/ratified, by resolution, any filing fee for petitions for the current VAB session, in an amount not to exceed \$50.00 - Organizational Meeting Agenda Item J; Verbatim
	The VAB announced the tentative schedule for the value adjustment board, taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard - Organizational Meeting Agenda Item H4; Verbatim

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following on July 8, 2025 and July 14, 2025:

- 1) that the above information regarding pre-hearing and pre-organizational requirements were verified, reviewed, and considered on July 8, 2025 and July 14, 2025,
- 2) that the Organizational Meeting for the Hernando County 2025 VAB Session was held on August 7, 2025, and the above information regarding organizational meeting requirements was verified, reviewed, and considered at said meeting, and
- 3) that hearings for the Hernando County 2025 VAB Session will commence on or after October 16, 2025.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby,
PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
Date: 2025.07.14 10:45:51 -04'00'

Holly E. Cosby, Esq.

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following on August 7, 2025:

- 1) There are three (3) items above, which could not be verified before or during the organizational meeting, which are:
 - a. VAB Attorney has received the DOR training and has passed the corresponding exam,
 - b. All appointed special magistrates have received the DOR training and have completed the same, and special magistrates with less than five years of required experience successfully completed the DOR's training including any updated modules and an examination, and were certified, and
 - c. Notice has been given to the chief executive officer of each municipality as provided in F.S. §193.116.
- 2) Items 1(a) and 1(b) could not be verified because the current DOR training was released on _____, 2025, and VAB Attorney was not able to reasonably complete said training prior to the instant meeting; further, it is only reasonable to expect that all special magistrates complete the DOR training in a timely manner, which would be defined as completing the DOR training prior to holding VAB hearings in Hernando County,
- 3) Item 1(a) will be verified as soon as the DOR training is released and VAB Attorney is able to complete the same, which will be done in a prompt and timely manner,
- 4) Item 1(b) will be verified prior to special magistrates holding VAB hearings in Hernando County,
- 5) Item 1(c) could not be verified because no VAB hearings had been scheduled prior to the organizational meeting, for such notices to be required.
- 6) Once the above referenced, unverified items are able to be verified, VAB Counsel will provide the VAB with documentation and continued updated verification for the same.

Holly E. Cosby, Esq.



BOARD OF COUNTY COMMISSIONERS
2024-2025 COMMITTEE ASSIGNMENTS

2025 Hernando VAB
 Checklist Exhibit "1"

COMMISSIONER RYAN AMSLER

Canvassing Board – Member
 Early Learning Coalition Board of Directors – Member
 Fine Arts Council – Liaison
 Hernando County Community Alliance – Member
 Metropolitan Planning Organization (MPO) – Alternate Member
 Springs Coast Steering Committee – Member
 Suncoast Transportation Planning Alliance Board – Member
 Tampa Bay Regional Planning Council (TBRPC) – Member
 TBRPC Executive Budget Committee – Member
 TBRPC Regional Cooperative Alliance – Member
 Withlacoochee Regional Water Supply Authority (WRWSA) – Member

COMMISSIONER BRIAN HAWKINS

Fair Association – Liaison
 Hernando County Community Alliance – Liaison
 Hernando County School Board - Liaison
 Local Emergency Planning Council (LEPC) – Member
 Metropolitan Planning Organization (MPO) – Vice Chair/Member
 Salvation Army – Member
 Southwest Florida Water Management District (SWFWMD) – Liaison
 Tourist Development Council (TDC) – Member

COMMISSIONER JOHN ALLOCCO

ACCESS 67
 Consortium Oversight Board
 Gulf Consortium Board of Directors (RESTORE Act) – Member
 Gulf Consortium Finance and Budget Subcommittee – Member
 Juvenile Justice Fifth Judicial Circuit Advisory Board – Member
 Juvenile Justice Subcommittee of Hernando County Community Alliance – Member
 Metropolitan Planning Organization (MPO) – Member
 Substance Abuse Advisory Board – Member
 Transportation Disadvantaged Local Coordinating Board (TDLCB) – Chair/Member
 Value Adjustment Board – Member

COMMISSIONER JERRY CAMPBELL

Affordable Housing Advisory Committee (AHAC) – Member
 Florida Forest Service Management Plan Advisory Group (MPAG) – Member
 Medical Examiner – Member
 Metropolitan Planning Organization (MPO) – Vice Chair/Member
 Public Safety Coordinating Council – Member
 Withlacoochee Regional Water Supply Authority (WRWSA) – Member

COMMISSIONER STEVE CHAMPION

Brooksville Main Street - Liaison
 Metropolitan Planning Organization (MPO) – Member
 Metropolitan Planning Organization Advisory Council (MPOAC) – Alternate Member
 Mid Florida Community Services Governing Board – Member
 Pasco-Hernando Workforce Board (CareerSource Pasco Hernando) – Liaison
 Robert Whitmore Board of Directors – Member
 Safety Council – Member
 South Brooksville CRA Steering Committee – Member
 Suncoast Transportation Planning Alliance – Alternate Member
 Value Adjustment Board – Chair/Member
 Waterways Advisory Committee – Liaison

Checklist Exhibit " _ "

Page 1 of 3



BOARD OF COUNTY COMMISSIONERS
2024-2025 COMMITTEE ASSIGNMENTS

2025 Hernando VAB
 Checklist Exhibit "1"

COMMISSIONER RYAN AMSLER

Canvassing Board – Member
 Early Learning Coalition Board of Directors – Member
 Fine Arts Council – Liaison
 Hernando County Community Alliance – Member
 Metropolitan Planning Organization (MPO) – Alternate Member
 Springs Coast Steering Committee – Member
 Suncoast Transportation Planning Alliance Board – Member
 Tampa Bay Regional Planning Council (TBRPC) – Member
 TBRPC Executive Budget Committee – Member
 TBRPC Regional Cooperative Alliance – Member
 Withlacoochee Regional Water Supply Authority (WRWSA) – Member

COMMISSIONER BRIAN HAWKINS

Fair Association – Liaison
 Hernando County Community Alliance – Liaison
 Hernando County School Board - Liaison
 Local Emergency Planning Council (LEPC) – Member
 Metropolitan Planning Organization (MPO) – Vice Chair/Member
 Salvation Army – Member
 Southwest Florida Water Management District (SWFWMD) – Liaison
 Tourist Development Council (TDC) – Member

COMMISSIONER JOHN ALLOCCO

ACCESS 67
 Consortium Oversight Board
 Gulf Consortium Board of Directors (RESTORE Act) – Member
 Gulf Consortium Finance and Budget Subcommittee – Member
 Juvenile Justice Fifth Judicial Circuit Advisory Board – Member
 Juvenile Justice Subcommittee of Hernando County Community Alliance – Member
 Metropolitan Planning Organization (MPO) – Member
 Substance Abuse Advisory Board – Member
 Transportation Disadvantaged Local Coordinating Board (TDLCB) – Chair/Member
 Value Adjustment Board – Member

COMMISSIONER JERRY CAMPBELL

Affordable Housing Advisory Committee (AHAC) – Member
 Florida Forest Service Management Plan Advisory Group (MPAG) – Member
 Medical Examiner – Member
 Metropolitan Planning Organization (MPO) – Vice Chair/Member
 Public Safety Coordinating Council – Member
 Value Adjustment Board – Alternate Member
 Withlacoochee Regional Water Supply Authority (WRWSA) – Member

COMMISSIONER STEVE CHAMPION

Brooksville Main Street - Liaison
 Metropolitan Planning Organization (MPO) – Member
 Metropolitan Planning Organization Advisory Council (MPOAC) – Alternate Member
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 Pasco-Hernando Workforce Board (CareerSource Pasco Hernando) – Liaison
 Robert Whitmore Board of Directors – Member
 Safety Council – Member
 South Brooksville CRA Steering Committee – Member
 Suncoast Transportation Planning Alliance – Alternate Member
 Value Adjustment Board – Chair/Member
 Waterways Advisory Committee – Liaison

Checklist Exhibit " _ "
 Page 2 of 3

RESULT:	ADOPTED
MOVER:	Brian Hawkins
SECONDER:	John Allocco
AYES:	Hawkins, Campbell, Allocco and Amsler
ABSENT:	Champion

COMMISSIONER JOHN ALLOCCO

Discussion Regarding Potential Request to Terminate County’s Lease With Board of Trustees of Internal Improvement Trust Fund of State of Florida for Chinsegut Hill

Comm. Campbell requested Board consensus to direct the staff to research the allegation of healthy tree removal and to verify that a procedure is in place to protect the healthy trees at Chinsegut Hill.

The Board concurred.

Motion

To bring back at least three modification options for the lease by May 2025.

RESULT:	ADOPTED
MOVER:	John Allocco
SECONDER:	Ryan Amsler
AYES:	Hawkins, Campbell, Allocco and Amsler
ABSENT:	Champion

COUNTY ADMINISTRATOR JEFFREY ROGERS

Appointment of Cynthia Lee Gandy to Fine Arts Council Until December 31, 2029

Motion

To approve the staff recommendation.

RESULT:	ADOPTED
MOVER:	Ryan Amsler
SECONDER:	Jerry Campbell
AYES:	Hawkins, Campbell, Allocco and Amsler
ABSENT:	Champion

Appointment of Value Adjustment Board Alternate Member for Final Meeting

Chairman Hawkins appointed Comm. Campbell to serve as the alternate member to the Value Adjustment Board.

Hernando County School District Committee List for Board Members

Exhibit "P.3"

2025 Hernando VAB
Checklist Exhibit "2"

Committee	Facilitator	Board Member Currently Serving	Alternate Currently Serving	Board Member to Serve	Alternate to Serve
FSBA Advocacy Committee	<i>Board Committee</i>	S. Rodriguez	M. Johnson		
Small School District Council Consortium Liaison	<i>Board Committee</i>	S. Rodriguez	M. Johnson		
Value Adjustment Board (VAB)	<i>Board Committee</i>	M. Johnson	G. Guadagnino		
Value Adjustment Board (VAB) – Citizen Appointed by School Board	<i>Board Committee</i>	Board appointed citizen to serve: Matt Mulvaney			
NON-COMMITTEE ASSIGNMENTS					
Achievement Gap Committee	Gina Michalicka	L. Prescott	S. Duval/M. Johnson		
Anti-Bullying Committee	Jill Kolasa	S. Rodriguez			
Calendar Committee	Karen Jordan	S. Duval			
Capital Funds Committee	Steve Crognale	M. Johnson			
COE Review Team (Accreditation)	Radiah Dent	L. Prescott			
CTE Advisory Committee	Beth Lastra	G. Guadagnino	S. Duval		
District Safety Team Committee	Brandon DeRespiris	S. Duval	S. Rodriguez		
ESE Advisory Committee	Anna Jensen	L. Prescott	G. Guadagnino		
Family And Community Engagement (FACE) Advisory Committee	Magen Schlechter	S. Duval	G. Guadagnino		
Half Cent Sales Tax Committee	Brian Ragan	M. Johnson			
Hernando Community Coalition	Tresa Watson	L. Prescott			
Hernando County Education Foundation	Tammy Brinker	L. Prescott	G. Guadagnino		
Inclusion Committee	Anna Jensen	L. Prescott			
Insurance Committee	Awilda Fonte	S. Duval			
Planning and Growth Committee (District)	Jim Lipsey	S. Duval	M. Johnson		
Professional Services Advisory Committee (PSAC)	Brian Ragan	M. Johnson			
School Health Advisory (SHAC)	Dorine Eckert	S. Rodriguez			
STC Advisory Committee	Radiah Dent	G. Guadagnino	L. Prescott		
Truancy Committee	Jill Kolasa	L. Prescott			
Liaison to the BOCC/Interlocal		S. Duval			
Liaison to the Sheriff		G. Guadagnino	M. Johnson/S. Rodriguez		
Liaison to the Legislators		S. Rodriguez			
Priority #1 Student Success		S. Rodriguez			
Priority #2 Talent Management		L. Prescott			
Priority #3 Community Connection		M. Johnson			
Priority #4 Fiscal Stability and Capital Planning		S. Duval			
Priority #5 Safe and Healthy Learning Environment		G. Guadagnino			

Note: If a board member cannot attend a scheduled committee meeting, he/she must notify the alternate

Checklist Exhibit "2"
Page 1 of 1



**Street Level photos may not be available if structure is not visible from road.

2024 Final Tax Roll

Parcel Key: 00299545 Parcel #: R32 323 17 5160 1047 0010

Owner Information
Owner BEISACHER THOMAS E CO-TTEE LIFE ESTATE Name: BEISACHER ROSEMARIE CO-TTEE LIFE ESTATE Mailing 12133 CAVERN RD Address: SPRING HILL FL 34609-2114

Property & Assessment Values
Building: \$335,375 Assessed: \$155,413 Features: \$19,878 Exempt: \$50,000 Land: \$40,328 Capped: \$155,413 AG Land: \$0 Excl Cap: \$0 Market: \$395,581 Taxable: \$105,413



Property Information
Site Address: 12133 CAVERN RD Description: SPRING HILL UNIT 16 BLK 1047 LOT 1 DOR Code: (01) SINGLE FAMILY Levy Code: CWES Sec/Tnshp/Rng: 08-23-18 Subdivision: SPRING HILL UNIT 16 Neighborhood: SPRING HILL UNIT 16(5160)

Certified Tax Information
AdValorem: \$1,722.67 NONAdValorem: \$680.22 Total For 2024: \$2,402.89 Total For 2023: \$2,315.20 Total For 2022: \$2,223.77 Total For 2021: \$2,221.15
Real Time Tax Info Pay Taxes On-line CE Assmts/Liens Comm Fire Assmts

Land Breakdown	Units	Value
Land Use RESIDENTIAL/SQFT RATE	16,003.00 SQUARE FEET	40,328

Sales Breakdown						
Sale Date	Book/Page	Deed Type	Vacant/Improved	Qualification	Sale Price	Grantee
04/14/2025	4550/1843	WD	I	X	\$100	BEISACHER THOMAS E CO-TTEE LIFE ESTATE
10/13/2006	2342/71	QC	I	X	\$11,500	BEISACHER THOMAS E
11/03/1997	1157/611	WD	V	D	\$6,500	BEISACHER THOMAS
01/01/1980	414/887	WD	V	Q	\$2,000	SULLIVAN LLOYD S
01/01/1980					\$0	DELTONA CORP

Building Characteristics				
Bldg #	Description	Year Built	Area (Base/Aux)	Bed/Bath Value
1	SINGLE FAMILY RESIDENCE(01) NOTE: All S.F. Calculations are based on exterior building dimensions	1998	1917/1335	3/3 \$335,375

Extra Features				
Bldg#	Description	Actual Year	Dimensions	Current Value
1	COOL/EPOXY DECK(CDK)	1998	264	\$1,267
1	COOL/EPOXY DECK(CDK)	1998	108	\$518
1	ENCLOSURE-SCREEN ALUM, 3 WALL(EC7)	1998	660	\$746
1	PATIO, CONCRETE(PT2)	2005	28	\$101
1	PAVEMENT, CONCRETE WALKS/DRIVE(PV1)	1998	105	\$378
1	PAVEMENT, CONCRETE WALKS/DRIVE(PV1)	1998	864	\$3,110
1	PAVEMENT, CONCRETE WALKS/DRIVE(PV1)	2005	576	\$2,074
1	POOL, GUNITE/CONCRETE 0-300 FT(SP1)	1998	288	\$1,100

Addresses

RESULT: ADOPTED
MOVER: John Allocco
SECONDER: Steve Champion
AYES: Allocco, Narverud, Champion, Campbell and Hawkins

2023-2024 Board Member Committee Assignments

Motion

To approve with changes and ratification of Value Adjustment Board Citizen Member, Thomas Beisacher.

(Note: The Motion pertained to changes as noted above.)

RESULT: ADOPTED
MOVER: Brian Hawkins
SECONDER: Steve Champion
AYES: Allocco, Narverud, Champion, Campbell and Hawkins

Invoice From Brooksville Main Street for FY 2023-24 Funding for Participation in Florida Main Street Program

Motion

To approve the staff recommendation.

RESULT: ADOPTED
MOVER: Brian Hawkins
SECONDER: Jerry Campbell
AYES: Narverud, Campbell and Hawkins
NAYES: Allocco and Champion

Letter to Congressman Bilirakis Regarding Noisy Non-Friendly Environment Resulting From Infrastructure Installation by Open Infra, Inc.

Comm. Champion temporarily left the meeting.

Motion

To approve the staff recommendation.

RESULT: ADOPTED
MOVER: John Allocco
SECONDER: Brian Hawkins
AYES: Allocco, Narverud, Campbell and Hawkins
ABSENT: Champion



[Previous on List](#) . [Next on List](#) . [Return to List](#)

Fictitious Name Search

[Filing History](#)

Submit

Fictitious Name Detail

Fictitious Name

DYNAMIC AUTO BODY

Filing Information

Registration Number G05003700145
Status ACTIVE
Filed Date 01/03/2005
Expiration Date 12/31/2030
Current Owners 1
County HERNANDO
Total Pages 5
Events Filed 4
FEI/EIN Number 37-1451371

Mailing Address

16288 CORTEZ BLVD
BROOKSVILLE, FL 34601

Owner Information

INTEGRITY AUTO GROUP OF HERNANDO, INC.
16288 CORTEZ BLVD
BROOKSVILLE, FL 34601
FEI/EIN Number: 37-1451371
Document Number: P02000122676

Document Images

[01/03/2005 -- REGISTRATION](#)

View image in PDF format

[01/17/2025 -- Fictitious Name Renewal Filing](#)

View image in PDF format

[11/16/2020 -- Fictitious Name Renewal Filing](#)

View image in PDF format

[01/13/2015 -- Fictitious Name Renewal Filing](#)

View image in PDF format

[01/03/2011 -- RENEWAL](#)

View image in PDF format

[Previous on List](#) . [Next on List](#) . [Return to List](#)

Fictitious Name Search

2025 Hernando VAB

Checklist Exhibit "4"

[Filing History](#)

Florida Department of State, Division of Corporations



[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Search by Entity Name](#) /

Detail by Entity Name

Florida Profit Corporation
INTEGRITY AUTO GROUP OF HERNANDO, INC.

Filing Information

Document Number	P02000122676
FEI/EIN Number	37-1451371
Date Filed	11/14/2002
State	FL
Status	ACTIVE
Last Event	CANCEL ADM DISS/REV
Event Date Filed	02/07/2007
Event Effective Date	NONE

Principal Address

16288 CORTEZ BLVD.
BROOKSVILLE, FL 34601

Changed: 02/07/2007

Mailing Address

16288 CORTEZ BLVD.
BROOKSVILLE, FL 34601

Changed: 04/21/2011

Registered Agent Name & Address

MULVANEY, CHRISTINE E
11532 South Rural Terrace
BROOKSVILLE, FL 34601

Name Changed: 04/20/2012

Address Changed: 01/03/2023

Officer/Director Detail

Name & Address

Title President

Mulvaney, Christine
 11532 South Rural Terrace
 brooksville, FL 34601

2025 Hernando VAB
 Checklist Exhibit "4"

Title vice president

mulvaney, matthew
 11532 South Rural Terrace
 BROOKSVILLE, FL 34601

Annual Reports

Report Year	Filed Date
2023	01/03/2023
2024	01/09/2024
2025	01/30/2025

Document Images

01/30/2025 -- ANNUAL REPORT	View image in PDF format
01/09/2024 -- ANNUAL REPORT	View image in PDF format
01/03/2023 -- ANNUAL REPORT	View image in PDF format
01/07/2022 -- ANNUAL REPORT	View image in PDF format
01/28/2021 -- ANNUAL REPORT	View image in PDF format
02/04/2020 -- ANNUAL REPORT	View image in PDF format
04/01/2019 -- ANNUAL REPORT	View image in PDF format
02/16/2018 -- ANNUAL REPORT	View image in PDF format
01/25/2017 -- ANNUAL REPORT	View image in PDF format
03/16/2016 -- ANNUAL REPORT	View image in PDF format
01/09/2015 -- ANNUAL REPORT	View image in PDF format
04/24/2014 -- ANNUAL REPORT	View image in PDF format
04/16/2013 -- ANNUAL REPORT	View image in PDF format
04/20/2012 -- ANNUAL REPORT	View image in PDF format
04/21/2011 -- ANNUAL REPORT	View image in PDF format
04/26/2010 -- ANNUAL REPORT	View image in PDF format
04/17/2009 -- ANNUAL REPORT	View image in PDF format
01/04/2008 -- ANNUAL REPORT	View image in PDF format
02/07/2007 -- REINSTATEMENT	View image in PDF format
07/06/2005 -- ANNUAL REPORT	View image in PDF format
05/03/2004 -- ANNUAL REPORT	View image in PDF format
04/14/2003 -- ANNUAL REPORT	View image in PDF format
11/14/2002 -- Domestic Profit	View image in PDF format

2025 FLORIDA PROFIT CORPORATION ANNUAL REPORT

DOCUMENT# P02000122676

Entity Name: INTEGRITY AUTO GROUP OF HERNANDO, INC.

Current Principal Place of Business:

16288 CORTEZ BLVD.
BROOKSVILLE, FL 34601

Current Mailing Address:

16288 CORTEZ BLVD.
BROOKSVILLE, FL 34601

FEI Number: 37-1451371

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

MULVANEY, CHRISTINE E
11532 SOUTH RURAL TERRACE
BROOKSVILLE, FL 34601 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: _____

Electronic Signature of Registered Agent

_____ Date

Officer/Director Detail :

Title PRESIDENT
Name MULVANEY, CHRISTINE
Address 11532 SOUTH RURAL TERRACE
City-State-Zip: BROOKSVILLE FL 34601

Title VICE PRESIDENT
Name MULVANEY, MATTHEW
Address 11532 SOUTH RURAL TERRACE
City-State-Zip: BROOKSVILLE FL 34601

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 607, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: CHRISTINE MULVANEY

PRESIDENT

01/30/2025

Electronic Signature of Signing Officer/Director Detail

Date



Street Level photos may not be available if structure is not visible from road. Multiple Addresses Exist

2024 Final Tax Roll

Parcel Key: 00115477 Parcel #: R25 222 18 2060 0000 0150

Owner Information
Owner Name: BOST JOHN F TTEE
Mailing 16271 NANCY AVE
Address: BROOKSVILLE FL 34601-8953

Property & Assessment Values
Building: \$139,821 Assessed: \$295,791
Features: \$16,902 Exempt: \$0
Land: \$139,068 Capped: \$295,791
AG Land: \$0 Excl Cap: \$0
Market: \$295,791 Taxable: \$295,791



Property Information
Site Address: 16288 CORTEZ BLVD 1
Description: GULFLAND LOTS 15 & 16 ORB 378 PG 131 ORB 394 PG 168
DOR Code: (27) AUTO SALES, REPAIR & STORAGE
Levy Code: CWES Sec/Tnshp/Rng: 25-22-18
Subdivision: GULFLAND
Neighborhood: CORTEZ BLVD, PKWY-COBB RD(C50D)

Certified Tax Information
AdValorem: \$4,393.92
NONAdValorem: \$1,397.05
Total For 2024: \$5,790.97
Total For 2023: \$5,553.11
Total For 2022: \$5,567.07
Total For 2021: \$5,329.38

[Real Time Tax Info](#) [Pay Taxes On-line](#)
[CF Assmts/Liens](#) [Comm Fire Assmts](#)

Land Breakdown	Units	Value
Land Use RESIDENTIAL/SQFT RATE	15,350.00 SQUARE FEET	30,393
COMM SQFT	16,410.00 SQUARE FEET	103,875
IMPACT FEE VALUE	1.00 UNITS	4,800

Sales Breakdown						
Sale Date	Book/Page	Deed Type	Vacant/Improved	Qualification	Sale Price	Grantee
02/05/2020	3803/1844	QC	I	X	\$100	BOST JOHN F TTEE
12/27/2017	3538/548	QC	I	X	\$100	BOST JOHN
01/06/2017	3429/324	QC	I	X	\$100	BOST JOHN
01/01/1980	394/168	WD	I	Q	\$18,000	BOST JOHN F
01/01/1980					\$0	WOLF J C ET UX

Building Characteristics				
Bldg #	Description	Year Built	Area (Base/Aux)	Bed/Bath Value
3	SERVICE GARAGE-1(23)	1966	4790/1150	0/1 \$139,821

NOTE: All S.F. Calculations are based on exterior building dimensions

Extra Features				
Bldg#	Description	Actual Year	Dimensions	Current Value
	DOOR, OVERHEAD, COMMERCIAL(DOH)	1973	100	\$480
	DOOR, OVERHEAD, COMMERCIAL(DOH)	1973	100	\$480
	PAVEMENT, ASPHALT COMMERCIAL(PV3)	1976	3,220	\$8,694
2	DOOR, OVERHEAD, COMMERCIAL(DOH)	1973	120	\$576
2	DOOR, OVERHEAD, COMMERCIAL(DOH)	1973	120	\$576
3	DOOR, OVERHEAD, COMMERCIAL(DOH)	1973	100	\$480
3	DOOR, OVERHEAD, COMMERCIAL(DOH)	1973	100	\$480
3	DOOR, OVERHEAD, COMMERCIAL(DOH)	1973	100	\$480
3	DOOR, OVERHEAD, COMMERCIAL(DOH)	1973	80	\$384

Checklist Exhibit "4"

Page 7 of 9



Businesses

Name	TPP PIN	TPP Key	Date Filed	Date Audit	Levy Code	NAICS	Ent Zone	Curr Val	Last Yr Val	2 Yrs Ago
DYNAMIC AUTO SALES TRIM	P2004-000133-000	1499998	0	5/16/2008	CWES	441120	N	\$2,806	\$2,829	\$2,498
DYNAMIC AUTO BODY, C/O INTEGRITY AUTO TRIM	P2006-000617-000	1612160	0	4/23/2009	CWES	811121	N	\$10,039	\$10,009	\$8,941

Mobile Homes

Name	PIN	Key	Date Filed	Date Audit	Levy Code	NAICS	Ent Zone	Current Value	Last Year Value	2 Years Ago
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No Matching Records Found or the Information is Exempt per Florida Statute(s).

Hernando County School District Committee List for Board Members

Exhibit "P.3"

2025 Hernando VAB
Checklist Exhibit "4"

Committee	Facilitator	Board Member Currently Serving	Alternate Currently Serving	Board Member to Serve	Alternate to Serve
FSBA Advocacy Committee	<i>Board Committee</i>	S. Rodriguez	M. Johnson		
Small School District Council Consortium Liaison	<i>Board Committee</i>	S. Rodriguez	M. Johnson		
Value Adjustment Board (VAB)	<i>Board Committee</i>	M. Johnson	G. Guadagnino		
Value Adjustment Board (VAB) – Citizen Appointed by School Board	<i>Board Committee</i>	Board appointed citizen to serve: Matt Mulvaney			
NON-COMMITTEE ASSIGNMENTS					
Achievement Gap Committee	Gina Michalicka	L. Prescott	S. Duval/M. Johnson		
Anti-Bullying Committee	Jill Kolasa	S. Rodriguez			
Calendar Committee	Karen Jordan	S. Duval			
Capital Funds Committee	Steve Crognale	M. Johnson			
COE Review Team (Accreditation)	Radiah Dent	L. Prescott			
CTE Advisory Committee	Beth Lastra	G. Guadagnino	S. Duval		
District Safety Team Committee	Brandon DeRespiris	S. Duval	S. Rodriguez		
ESE Advisory Committee	Anna Jensen	L. Prescott	G. Guadagnino		
Family And Community Engagement (FACE) Advisory Committee	Magen Schlechter	S. Duval	G. Guadagnino		
Half Cent Sales Tax Committee	Brian Ragan	M. Johnson			
Hernando Community Coalition	Tresa Watson	L. Prescott			
Hernando County Education Foundation	Tammy Brinker	L. Prescott	G. Guadagnino		
Inclusion Committee	Anna Jensen	L. Prescott			
Insurance Committee	Awilda Fonte	S. Duval			
Planning and Growth Committee (District)	Jim Lipsey	S. Duval	M. Johnson		
Professional Services Advisory Committee (PSAC)	Brian Ragan	M. Johnson			
School Health Advisory (SHAC)	Dorine Eckert	S. Rodriguez			
STC Advisory Committee	Radiah Dent	G. Guadagnino	L. Prescott		
Truancy Committee	Jill Kolasa	L. Prescott			
Liaison to the BOCC/Interlocal		S. Duval			
Liaison to the Sheriff		G. Guadagnino	M. Johnson/S. Rodriguez		
Liaison to the Legislators		S. Rodriguez			
Priority #1 Student Success		S. Rodriguez			
Priority #2 Talent Management		L. Prescott			
Priority #3 Community Connection		M. Johnson			
Priority #4 Fiscal Stability and Capital Planning		S. Duval			
Priority #5 Safe and Healthy Learning Environment		G. Guadagnino			

Note: If a board member cannot attend a scheduled committee meeting, he/she must notify the alternate

ATTENTION:

Effective 7/1/25, passport photos will increase to \$14 each plus tax

2025 Hernando VAB
Checklist Exhibit "5"

Come see our new chapel at the Spring Hill location. You can now request marriage ceremony photos for
\$14.00 plus tax at both locations



Office of Doug Chorvat Jr.
Clerk of Circuit Court & Comptroller
Hernando County, Florida

HOME ABOUT US ▾ COURT SERVICES ▾ COUNTY SERVICES ▾
 ADDITIONAL SERVICES ▾ COMMENTS CONTACT US

Public Notice

2025 HERNANDO COUNTY VALUE ADJUSTMENT BOARD TO ALL PROPERTY OWNERS AND TAXPAYERS OF HERNANDO COUNTY

Please be advised that the 2025 Hernando County Value Adjustment Board (VAB) will hold an Organizational Meeting on Thursday, August 7, 2025, at 10:00 a.m., in the Hernando County Government Center, John Law Ayers Commission Chambers, 20 N. Main Street, Room 160, Brooksville, Florida, 34601, to consider matters pursuant to the requirements of Florida Statutes, Chapter 194; and to discuss other related issues at the suggestion or request of the Chairman, staff, or Board members prior to or during the meeting.

Petitions, complaints, and appeals filed with the VAB will be referred to hearings conducted by Special Magistrates at the Hernando County Government Center, John Law Ayers Commission Chambers, 20 N. Main Street, Room 160, Brooksville, Florida, 34601; or at other designated locations as needed. This meeting is open to the public, and interested citizens are invited to attend. No decisions concerning Special Magistrate recommendations will be made by the Board at this meeting.

If a person decides to appeal a decision made by the Hernando County VAB with respect to any matter considered at this meeting, a record of the proceeding will be needed for such purpose, and such person will need to ensure that a verbatim record of the proceeding is made, to include the testimony and evidence upon which any such appeal is to be based.

If you have a disability that will require special assistance or accommodations for your attendance at this meeting, please contact the VAB Clerk at 352-754-4970.

PLEASE GOVERN YOURSELF ACCORDINGLY.

2025 Hernando VAB
Checklist Exhibit "5"

General Information

The Clerk of Circuit Court serves as the Clerk to the Value Adjustment Board (VAB). The VAB consists of two County Commissioners, one School Board member, and two citizen members and makes the final decisions regarding appeals of assessed valuation of property and homestead, widow(er)s and disability exemptions, denial of agricultural (greenbelt) classifications and portability issues. The Clerk is responsible for receiving VAB petitions, scheduling hearings, all administrative paperwork, and notifying petitioners of the decisions of the VAB. For a general overview of the VAB process, please refer to the [Petitioner Information Sheet](#). To review a list of laws and regulations governing the VAB process, please refer to the [Law and Links](#) section.

Where Can I Get A Petition?

- Petitions are available through the Department of Revenue <https://floridarevenue.com/property/Pages/VAB.aspx> or
- Hernando County Property Appraiser <https://hernandopa-fl.us/>

How Much Does It Cost?

- There will be a **\$50** petition filing fee
- In instances where a single, joint petition is filed, an additional \$5 fee shall be charged for each added parcel included on the joint petition.
- **All filing fees are non-refundable and petitions are not considered "filed" until the filing fee is received.**
- Contact our office at (352) 754-4970 to pay the \$50.00 filing fee with a credit card.
- Make checks payable to **Hernando County Clerk of Circuit Court**.

How Do I Submit My Petition?

- Completed petitions should be mailed to **Clerk to the Value Adjustment Board, 20 N. Main Street, Room 362, Brooksville, FL 34601**, or submitte email to vab@hernandoclerk.org .
- Petitions must be received in the office of the Clerk to the Value Adjustment Board by the filing deadline (see "When to File Your Petition" on the Petitioner Information Sheet). **Postmarks will not be considered.**

NOTICE: Under Florida law, e-mail addresses are public record. By consenting to communicate with this office electronically, your e-mail address will be released in response to any applicable public records request.

What Are The Filing Deadlines?

The deadline for filing VAB Value petitions will be provided on the TRIM Notice sent from the Property Appraiser's Office.

[https://www.hernandopa-fl.us/trimonline/\(S\(oflh3zlgvy01bgfxlfg4gn5f\)\)/default.aspx](https://www.hernandopa-fl.us/trimonline/(S(oflh3zlgvy01bgfxlfg4gn5f))/default.aspx)

- Value Petitions
 - May be filed at any time during the taxable year on or before the 25th day following the mailing of the Notice of Proposed Property Taxes by the Property Appraiser as provided in Florida Statutes 194.011(1).
- Exemptions
 - Late Filing – any applicant who is qualified to receive any exemption under Florida Statute 196.011(1) and who fails to file an application by March 1 may file a petition any time during the taxable year on or before the 25th day following the mailing of the Notice of Proposed Property Taxes by the Property Appraiser.
 - Denial – 30 days from the date of denial. (\$50 filing fee is not required for homestead exemption).
- Agricultural Classification
 - Late Filing – any applicant who is qualified to receive an agricultural classification who fails to file an application by March 1 may file a petition any time during the taxable year on or before the 25th day following the mailing of the Notice of Proposed Property Taxes by the Property Appraiser.
 - Denial – 30 days from the date of denial.

- Portability
 - Late Filing – any applicant who is qualified to receive Transfer of Homestead Assessment Difference (“Portability”) who fails to file an application by March 1 may file a petition any time during the taxable year on or before the 25th day following the mailing of the Notice of Proposed Property Taxes by the Property Appraiser.
- Tax Deferral
 - Must be filed within 30 days after the mailing of the notice of disapproval.
- Good Cause Filing
 - Pursuant to Florida Administrative Code (FAC) 12D-9.015(11), the failure to meet the statutory deadline for filing a petition to the board does not prevent consideration of such a petition by the board or special magistrate when the board or board designee determines that the petitioner has demonstrated good cause justifying consideration and that the delay will not, in fact, be harmful to the performance of board functions in the taxing process.
 - “Good cause” means the verifiable showing of extraordinary circumstances, as follows: A good cause petition must be accompanied by a written explanation for the delay in filing.
 - Personal, family or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person’s attention to be diverted from filing or appearing;
 - Physical or mental illness, infirmity or disability that would reasonably affect the petitioner’s ability to timely file or appear; or,
 - Miscommunication with, or misinformation received from, the board clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing that would cause a reasonable person’s attention to be diverted from timely filing; or,
 - any other cause beyond the control of the petitioner that would prevent a reasonably prudent taxpayer from timely filing.
 - If you would like to request that your hearing be rescheduled due to “good cause”, submit your request, along with all supporting documentation , to VAB@HernandoClerk.org.

Petition Withdrawal

- Requests to withdraw petitions must be made in writing to the VAB Clerk. The Clerk will cancel the hearing upon receiving a notice of withdrawal from the petitioner and there shall be no further proceeding on the matter.
- Click here to download the withdrawal form: <http://floridarevenue.com/property/Documents/dr485wi.pdf>.
- Withdrawal forms may be hand-delivered, mailed, e-mailed to 20 North Main Street, Room 362, Brooksville, FL 34601, vab@hernandoclerk.org.

Payment Of Property Taxes

Effective July 1, 2011, as specified in Florida Statutes, Chapter 194.014, if you petition for anything other than a denial of tax deferral you must pay all non-ad Valorem assessments and a portion of ad valorem taxes before they become delinquent, usually on April 1. For an assessment or portability appeal, you are required to make a payment of at least 75% of your ad valorem taxes. For an appeal of classification, exemption, or whether an improvement was substantially complete on January 1, you must make a good faith payment of the taxes you believe you owe.

Members, Meetings, & Special Magistrates

VAB Members

Steve Champion	Chairman
Thomas Beisacher	Citizen, Appointed by the governing body of the county (owns homestead property within the county)
John Allocco	County Commissioner
Mark Johnson	School Board Member
Matt Mulvaney	Citizen, Appointed by the School Board (owns business occupying commercial space located within the school district)

Special Magistrates Appointed To Hear VAB Petitions

- Joseph Haynes Davis
- Robert Hicks
- Shelley Kennedy
- Colleen Millett
- Steven Nystrom
- John Robinson
- Richard Steeves
- Robert Sutte

VAB Organizational Meeting Date

August 7, 2025



Special Magistrate Orientation Date

TBD

VAB Final Meeting Date

March 20, 2026

Special Magistrate Hearing Dates

October 2025 through February 2026

If you have any questions, contact the Clerk to the VAB at (352) 754-4970
or vab@hernandoclerk.org.

Department Of Revenue

2025 Hernando VAB
Checklist Exhibit "5"

- **Department of Revenue Value Adjustment Board Information Page**
- **Uniform Policies and Procedures Manual and Other Legal Resources and Reference Materials**

Florida Administrative Code

- **Rule Chapter 12D-9**
- **Rule Chapter 12D-10**
- **Rule Chapter 12D-51.001 Through 12D-51.003**

Florida Statutes

- **Florida Statutes Chapter 192**
- **Florida Statutes Chapter 193**
- **Florida Statutes Chapter 194**
- **Florida Statutes Chapter 195**

Local Administrative Forms And Procedures

- **Government In Sunshine Manual**

VIEW FORMS & DOCUMENTS

VAB Hearing & Meeting Files

To access VAB Hearing and Meeting Files from 2022 through the present, visit

<https://hernandocountyfl.legistar.com/calendar.aspx>

For Historical Files, see files below

— Historic Audio Files

2025 Hernando VAB
Checklist Exhibit "5"

2021 Audio

- 21-025 Lawson 10.08.21
- 21-019, 21-020, 21-021 BRE DDR 12.3.21
- 21-035 Spring Hill Business Center 11.02.21
- 21-028 Madison Reserve 10.22.21
- 21-037 Cemex Constrtuction 11.30.21
- 21-039 Vulcan Materials 11.30.21
- 21-041 Walmart 10.28.21
- 21-045 – SFR 10.08.21
- 21-046 – SFR 10.08.21
- 21-047 – SFR 10.08.21
- 21-048 – SFR 10.08.21
- 21-061 thru 21-070 SFR JV 1 Property 11.05.21
- 21-072 thru 21-081 SFR JV 1 Property 11.05.21
- 21-082 thru 21-116 (25 Petitions) Ryan, Peyton 12.17.21
- 21-096 thru 21-105 SFR JV 1 Property 12.10.21
- 21-106 thru 21-115 SFR JV 1 Property 12.10.21
- 21-125, 21-126 Walmart 10.22.21
- 21-130 Brooksville Square 11.12.21
- 21-131 HCA Oak Hill 11.12.21
- 21-134 Flagstone Pavers 12.6.21
- 21-136 thru 21-139 Walgreens 11.02.21
- 21-140 thru 21-142 Professional Resource 11.12.21
- 21-165 Mariner SH 11.12.21
- 21-166 Popeyes 11.02.21
- 21-167 7-Eleven 11.02 21
- 21-168 Singer 11.2.21
- VAB-2021-Final-Meeting-2-24-22
- 21-007 Perry 10.01.21
- 21-010 Lahera 10.01.21
- 21-015, 21-016, 21-018 Coastal Way 12.03.21

- 2020 Audio
 - 2020-12-29 Hearings
 - 20-215 Clegg (Remand)
 - 2020-12-18 Hearings

- 20-068 Singer
- 20-099 Gutierrez
- 20-202 Polecritti
- 20-211 Fleischer
- 20-156 Oak Hill
- 2020-12-04 Hearings
 - 20-061 15407 Cortez Blvd
 - 20-062 7347 FO
 - 20-157, 20-158, 20-160
 - 20-064 Florida Eagle Investments
 - 20-063 Tender Care
 - 20-198 SFR 2012-1
 - 20-199 GAHC4 Grande
 - 20-216 Wellman
- 2020-11-24 Hearings
 - 20-215 Clegg
- 2020-11-20 Hearings
 - 20-074 County Line (Applebees)
 - 20-091 Zambito
 - 20-093 Nantucket Cove
 - 20-171, 20-172, 20-173 Paradigmtax
 - 20-197, 20-214 Apamea Capital
 - 20-203 Pop Florida Properties
 - 20-204 Pop Florida Properties
 - 20-049 Madison Reserve
 - 20-073 M & D Properties (Applebees)
- 2020-11-10 Hearings
 - 20-071 DeCola
 - 20-072 Cicione
 - 20-054 Kline
- 2020-11-06 Hearings
 - 20-058 Bayfront Spring Hill
 - 20-070 Chick Fil A
 - 20-050, 051, 052, 053, 087 – Property Tax Alliance Group
- 2020-10-30 Hearings
 - 20-094, 20-095 Buckner
 - 20-060 Maconi
 - 20-108, 20-109, 20-110 Dollar Tree
 - 20-107 Behzadi

- 20-169, 20-170 Ridge Manor Campground
- 20-174, 20-175, 20-176 Mazas Hernando Holdings
- 20-212 and 20-213 Wawa
- 2020-10-23 Hearings
 - 20-067 Walmart
 - 20-076, 20-077, 20-080 Walgreens
 - 20-090 EPRE Spring Hill
 - 20-209, 20-210 7 Eleven
- 2020-10-02 Hearings
 - 20-001 Wolf
 - 20-002 Barry

[^ TOP](#)

Locations

Main Office

20 N. Main Street
Brooksville FL 34601

Office Hours: 8 AM to 5 PM

Monday – Friday

352-754-4201

(Main Correspondence Location)

Spring Hill

7405 Forest Oaks Boulevard
Spring Hill FL 34606

Office Hours: 8 AM to 4:30 PM

Monday – Friday

352-754-4201

-  [Satisfaction of Judgment](#)
-  [Small Claims - General Information](#)
-  [Small Claims - Statement of Claim](#)
-  [Small Claims Worksheet](#)
-  [Statement of Responsibility](#)

2025 Hernando VAB
Checklist Exhibit "5"

Tax Deed

-  [Affidavit of Claim](#)
-  [Java Settings for Viewing Tax Deeds](#)

Traffic Forms

-  [Affidavit in Lieu of Proof of Compliance Form](#)
-  [Affidavit of Defense in Lieu of Appearance](#)
-  [Determination of Civil Indigent Status](#)
-  [Driver Improvement School Affidavit](#)
-  [Plea of No Contest \(Infraction with Crash\)](#)
-  [Plea of No Contest \(Infraction\)](#)
-  [Request and Order for Continuance](#)
-  [Written Plea of Not Guilty](#)

Value Adjustment Board

-  [VAB Forms](#)
-  [VAB Petitioner Information Sheet](#)
-  [VAB Request for Telephonic Hearing](#)
-  [VAB Special Magistrate Application](#)