



**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><b>Attendee Name</b></u>	<u><b>Title</b></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.

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

**MINUTES**

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

**Motion**

To approve.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Thomas Beisacher
<b>SECONDER:</b>	Matt Mulvaney
<b>AYES:</b>	Johnson, Beisacher, Campbell and Mulvaney
<b>ABSENT:</b>	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**LIST OF WITHDRAWN AND SETTLED PETITIONS**

A list of petitions filed with the 2024 Value Adjustment Board that had been withdrawn, as well as petitions for which a settlement between the petitioner and the Property Appraiser had been reached, was provided to the Board.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

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Matt Mulvaney
<b>SECONDER:</b>	Thomas Beisacher
<b>AYES:</b>	Johnson, Beisacher, Campbell and Mulvaney
<b>ABSENT:</b>	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.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Thomas Beisacher
<b>SECONDER:</b>	Matt Mulvaney
<b>AYES:</b>	Johnson, Beisacher, Campbell and Mulvaney
<b>ABSENT:</b>	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.

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

**NOTICE OF TAX IMPACT OF VAB FOR 2024**

**Motion**

To approve.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Thomas Beisacher
<b>SECONDER:</b>	Matt Mulvaney
<b>AYES:</b>	Johnson, Beisacher, Campbell and Mulvaney
<b>ABSENT:</b>	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.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Thomas Beisacher
<b>SECONDER:</b>	Matt Mulvaney
<b>AYES:</b>	Johnson, Beisacher, Campbell and Mulvaney
<b>ABSENT:</b>	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.