



## Hernando County

### Value Adjustment Board

John Law Ayers Commission Chambers, Room 160  
20 North Main Street, Brooksville, FL 34601

#### 2026 Season Organizational Meeting

#### Agenda

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Friday, August 14, 2026 - 10:00 A.M.

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**A. CALL TO ORDER**

1. Invocation
2. Pledge of Allegiance
3. Introductions

**B. 2026 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

Value Adjustment Board Agenda

**F. APPROVAL OF MINUTES**

Motion Needed

Minutes for VAB Final Meeting Held on March 20, 2026

**G. RATIFICATION OF HOLLY E. COSBY AS LEGAL COUNSEL**

1. Ratification 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  
Laura L. Walker

**b. Real Property Valuation (Commercial & Residential)**

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

**c. Tangible Personal Property**

Steven Nystrom  
John Robinson

**2. Approval of Proposed Special Magistrate Contract and Human Trafficking Affidavit**

Motion Needed

**3. 2026 Tentative Hearing Schedule and Meeting Dates - Next Meeting March 19, 2027**

Informational

**4. Special Magistrate Orientation Converted to Recap Packet**

Motion Needed

**I. SPECIAL MAGISTRATE RECOMMENDED DECISIONS**

Informational

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

**J. PETITION FILING FEE**

Motion Needed

Adoption of Resolution Implementing Petition Filing Fee – \$50

**K. INITIAL CERTIFICATIONS OF THE VALUE ADJUSTMENT BOARD**

Motion Needed

**L. 2026 LEGISLATIVE CHANGES**

**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. Ratification of Petitioner Information Sheet  
Motion Needed
2. Ratification 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. Clerk's Report on filed petitions, FAC12D-9.013(2)  
(Informational)
2. Additional Compliance Items – VAB Counsel Organizational Meeting Checklist  
(Informational)

**Q. ADJOURNMENT**