



Hernando County

Value Adjustment Board

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

2026 Season Organizational Meeting

Agenda

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

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



Value Adjustment Board

AGENDA ITEM

Meeting: 08/14/2026
Department: VAB Admin
Prepared By: Heidi Prouse
Initiator: Heidi Prouse
DOC ID: 17844
Legal Request Number:
Bid/Contract Number:

TITLE

Value Adjustment Board Agenda

BRIEF OVERVIEW

Click or tap here to enter text.

FINANCIAL IMPACT

Click or tap here to enter text.

LEGAL NOTE

Click or tap here to enter text.

RECOMMENDATION

REVIEW PROCESS

**2026 HERNANDO COUNTY VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING AGENDA
August 14, 2026 - 10:00 a.m.**

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)

F. APPROVAL OF MINUTES

Minutes for VAB Final Meeting held on March 20, 2026

(Motion Needed)

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

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 – \$50
(Motion Needed)

K. INITIAL CERTIFICATIONS OF THE VALUE ADJUSTMENT BOARD

Approval of Initial Certifications
(Motion Needed)

L. 2026 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**

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(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

Hernando County 2026 Value Adjustment Board Member and Clerk Contact Information

Value Adjustment Board Members		
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	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	
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	Mark Johnson School Board Member (VAB Vice Chairman) 919 North Broad Street Brooksville, FL 34601 Cell: 352-721-1027 johnson_m2@hcsb.k12.fl.us	
Thomas Beisacher Citizen Member / Homestead Property Owner 12133 Cavern Road Spring Hill, Florida 34609-2114 Cell: 352-238-5885 tbeisacher@gmail.com	Matt Mulvaney Citizen Member / Business Owner 16288 Cortez Blvd. Brooksville, FL 34601 Phone: 352-263-9872 info@dynamicautobodyshop.com	
Clerk to Value Adjustment Board		
Heidi Prouse Administrative Services Supervisor 20 N. Main St., Rm 362 Brooksville, Florida 34601 Work: 352-540-6437 hprouse@hernandoclerk.org	Paige Jeffreys Administrative Services Clerk 20 N. Main St., Rm 362 Brooksville, Florida 34601 pjefferys@hernandoclerk.org vab@hernandoclerk.org	Nienke Osinga Administrative Services Clerk 20 N. Main St., Rm 362 Brooksville, Florida 34601 nosinga@hernandoclerk.org vab@hernandoclerk.org
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	Legal Counsel to Value Adjustment Board Holly Cosby Law Office of Holly E. Cosby, PA 602 Center Road Fort Myers, FL 33907 Phone: 239-931-0006 VABLawyer@Outlook.com	

Updated 08-07-2025



See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Hernando County
20 N. Main St. Rm. 362, Brooksville, FL 34601
(352) 754-4180

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Hernando County, a Daily newspaper of general circulation, printed and published in City of Brooksville, Hernando County, State of Florida; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates.

Publication Dates:

- Jul 30, 2026

Notice ID: W7AsJFZ56ilZqErzWPTs

Notice Name: Notice of Public Mtg - 2026 VAB Org Mtg

Publication Fee: \$0.00

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

Agent

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this:

Notary Public

PUBLIC NOTICE
2026 HERNANDO COUNTY VALUE ADJUSTMENT BOARD
TO ALL PROPERTY OWNERS AND TAXPAYERS OF HERNANDO COUNTY

Please be advised that the 2026 Hernando County Value Adjustment Board (VAB) will hold an Organizational Meeting on Friday, August 14, 2026, 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.

Publish: July 30, 2026



Board of County Commissioners

AGENDA ITEM

Exhibit "D"
Meeting: 11/18/2025
Department: VAB Admin
Prepared By: Heidi Prouse
Initiator: Jeffrey Rogers
DOC ID: 16678
Legal Request Number:
Bid/Contract Number:

TITLE

Election of Value Adjustment Board Chairman by County Governing Body and Reappointment of Thomas Beisacher as Citizen Member to Value Adjustment Board

BRIEF OVERVIEW

The Department of Revenue (DOR) has advised that they interpret Florida Statute Section 194.015 and Florida Administrative Code Section 12D-9.004 to direct that the Board of County Commissioners (BOCC) elect the two BOCC Value Adjustment Board (VAB) Members AND elect the Chair to the Value Adjustment Board.

The BOCC should thus elect the VAB Chairperson during Board/Committee Assignments each year. The current commissioners on the Value Adjustment Board are Commissioner John Allocco and Commissioner Steve Champion. Commissioner Champion is the current Value Adjustment Board Chairman.

It is further requested that the BOCC reappoint Thomas Beisacher as the Citizen Member to the Value Adjustment Board. Mr. Beisacher has served as citizen member since July 27, 2010 and meets the qualifications of 12D-9.004(c)(1), F.A.C. as outlined below:

12D-9.004 (c) Composition of the Value Adjustment Board

(c) Two citizen members:

1. One who owns homestead property in the county appointed by the county's governing body,
2. One who owns a business that occupies commercial space located within the school district appointed by the school board of the county. This person must, during the entire course of service, own a commercial enterprise, occupation, profession, or trade conducted from a commercial space located within the school district and need not be the sole owner.
3. Citizen members must not be:
 - a. A member or employee of any taxing authority in this state,
 - b. A person who represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes.
4. Citizen members shall be appointed in a manner to avoid conflicts of interest or the appearance of conflicts of interest.

FINANCIAL IMPACT

N/A

LEGAL NOTE

The Board is authorized to act in this matter pursuant to Section 194.015, Florida Statutes.

RECOMMENDATION

It is recommended that the Board elect the Chairman to the Value Adjustment Board from the two currently appointed commissioners and reappointment of Citizen Member Thomas Beisacher.

REVIEW PROCESS

Pamela Hare	Approved	11/03/2025 5:39 PM
Jon Jouben	Approved	11/07/2025 5:04 PM
Heidi Prouse	Approved	11/07/2025 5:58 PM
Toni Brady	Approved	11/10/2025 11:38 AM
Jeffrey Rogers	Approved	11/10/2025 1:23 PM
Colleen Conko	Approved	11/10/2025 2:56 PM

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



Hernando County
Value Adjustment Board
2025 Season Final Meeting
Minutes

March 20, 2026

CALL TO ORDER

The meeting was called to order at 10:00 a.m. on Friday, March 20, 2026, in the John Law Ayers County Commission Chambers, Government Center, Brooksville, Florida.

<u>Attendee Name</u>	<u>Title</u>
Steve Champion	Chairman, Commissioner
Mark Johnson	Vice Chairman, School Board Member
John Allocco	Commissioner
Thomas Beisacher	Citizen Member, Homestead Property Owner
Matt Mulvaney	Citizen Member, Business Owner
Holy Cosby	Legal Counsel
Heidi Prouse	Administrative Services Supervisor
Paige Jefferys	Deputy Clerk
Nienke Osinga	Deputy Clerk

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:	John Allocco
SECONDER:	Mark Johnson
AYES:	Champion, Johnson, Allocco, Beisacher and Mulvaney

MINUTES

The Minutes for the meeting of August 7, 2025, were submitted for approval.

Motion

To approve.

RESULT:	ADOPTED
MOVER:	Thomas Beisacher
SECONDER:	John Allocco
AYES:	Champion, Johnson, Allocco, Beisacher and Mulvaney

LIST OF WITHDRAWN AND SETTLED PETITIONS

A list of petitions filed with the 2025 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 2025 Value Adjustment Board.

PETITION ISSUES

Mrs. Cosby advised the Board of correspondences received from the Florida Department of Revenue regarding a request to reschedule a hearing from Petitioner No. 25-018; and a request for oversight and procedural review from Petitioner No. 25-258.

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:	Mark Johnson
SECONDER:	Thomas Beisacher
AYES:	Champion, Johnson, Allocco, Beisacher and Mulvaney

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:	Mark Johnson
SECONDER:	Thomas Beisacher
AYES:	Champion, Johnson, Allocco, Beisacher and Mulvaney

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 Appraisers:

\$16,603,983,607; the net change in taxable value due to actions of the VAB: \$14,755,658; and taxable value of Real Property assessment roll incorporating all changes due to action of the VAB: \$16,589,227,949; the taxable value of TPP assessment roll as submitted by the Property Appraiser: \$1,629,594,799 net change in taxable value due to the actions of the VAB: \$0; and taxable value of TPP assessment roll incorporating all changes due to action of the VAB: \$1,629,594,799.

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:	Mark Johnson
SECONDER:	Matt Mulvaney
AYES:	Champion, Johnson, Allocco, Beisacher and Mulvaney

NOTICE OF TAX IMPACT OF VAB FOR 2025

Motion

To approve.

RESULT:	ADOPTED
MOVER:	Thomas Beisacher
SECONDER:	John Allocco
AYES:	Champion, Johnson, Allocco, Beisacher and Mulvaney

RATIFICATION OF ATTORNEY RENEWAL/RETURN FOR 2026

Florida Statue, 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 accept the contract.

RESULT:	ADOPTED
MOVER:	Mark Johnson
SECONDER:	John Allocco
AYES:	Champion, Johnson, Allocco, Beisacher and Mulvaney

ADDITIONAL DISCUSSION ITEMS

Hernando County Property Appraiser Randy Mazourek spoke regarding portability and exemptions, and the education and resources available to citizens and real estate agents.

Legislative Updates

Mrs. Cosby advised the Board of an informational bulletin received from the Florida Department of Revenue regarding implementing chapter 2025-208, section 10, Laws of Florida, providing for Electronic Appearances at the Value Adjustment Board.

Report to Board re: Telephonic Hearings

The Board was provided with a memorandum from Value Adjustment Board Administration regarding Telephonic Hearings held in the 2025 season.

Report to Board on Homestead vs. Non-Homestead Petitions Files

The Board was provided with a memorandum from Value Adjustment Board Administration regarding Homestead versus Non-Homestead property petitions for the 2025 season.

Tentative Meeting Dates for 2026 Season

The Board was provided with a list of 2026 tentative meeting dates and the 2026 VAB Organizational Meeting was tentatively scheduled for August 14, 2026, at 10:00 a.m. and the 2026 VAB Final Meeting was scheduled for March 19, 2027, 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 10:35 a.m.

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

THIS AGREEMENT made this 20th day of March, 2026, 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 2027 tax year (the "2027 Tax Year") and either renews this Agreement or selects subsequent LEGAL COUNSEL for the 2028 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.



STEVE CHAMPION, CHAIRMAN

DATE

3/20/2026

ATTEST:



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



DATE

3/20/2026

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: 2026.03.31 08:50:55 -04'00'

3/31/2026

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

DATE

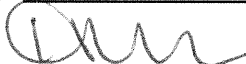
HUMAN TRAFFICKING AFFIDAVIT

In compliance with § 787.06(14), Florida Statutes, this affidavit must be completed by an officer or representative of a nongovernmental entity that is executing, renewing, or extending a contract with the Hernando County Value Adjustment Board (hereinafter referred to as the "Governmental Entity").

The undersigned, on behalf of the entity listed below (hereinafter referred to as the "Nongovernmental Entity"), hereby attests under penalty of perjury as follows:

1. I am over the age of 18 and I have personal knowledge of the matters set forth herein.
2. I am an officer or representative of Law Office of Holly E. Cosby, P.A., a non-governmental entity and I am authorized to provide this affidavit on behalf of Nongovernmental Entity.
3. Nongovernmental Entity, and any of its subsidiaries or affiliates, does not use coercion for labor or services, as those terms are defined in § 787.06, Florida Statutes, as may be amended from time to time.
4. If, at any time in the future, Nongovernmental Entity does use coercion for labor or services, Nongovernmental Entity will immediately notify Governmental Entity and no contracts may be executed, renewed, or extended between the parties.
5. I have read the foregoing affidavit and confirm that the facts stated in it are true, and are made for the benefit of, and reliance by, Governmental Entity.

Nongovernmental Entity: Law Office of Holly E. Cosby, P.A.

Authorized Signature: 

Printed Name: Holly E. Cosby

Title: President/Attorney

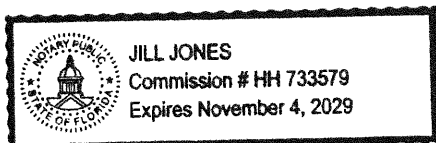
Date: June 23, 2026

STATE OF FLORIDA

COUNTY OF LEE

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 23rd day of June, 2026, by Holly E. Cosby as President on behalf of the Nongovernmental Entity. They are ☒ personally known to me or ☐ produced as identification.

(Seal)




Notary Public Signature

My commission expires: 11/4/29

Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2025 Value Adjustment Board Training, including the exam, for Board Members or Board Attorney.

I certify that I,

Holly E Cosby

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 11 of the Department of Revenue's 2025 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.

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=vablwyer@outlook.com, c=US
Date: 2025.08.22 17:19:07 -04'00'

August 22, 2025

Signature and Certification of

DATE





CERTIFICATE OF INSURANCE

This Certificate does not amend, extend, or alter the coverage afforded by the policy.

This is to certify that the policy of insurance shown below has been issued and is in force at this time.

NAMED INSURED AND ADDRESS: Law Office of Holly E. Cosby, P.A.
602 Center Road
Fort Myers, FL 33907

COVERED LAWYERS: Law Office of Holly E. Cosby, P.A.

POLICY NUMBER: 015872P2025-01

POLICY TERM: 10/13/2025 to 10/13/2026

TYPE OF INSURANCE: LAWYERS PROFESSIONAL LIABILITY

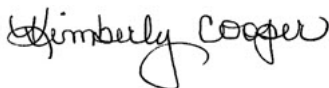
LIMITS OF LIABILITY: \$500,000 Per Claim / \$1,000,000 Total Limit

Cyber Liability Endorsement: \$50,000 Each Claim / \$50,000 Aggregate Limit

CANCELLATION: Should the above-described policy be canceled before the expiration date thereof, the issuing Company will endeavor to mail 30 days written notice to the below named Certificate Holder, but failure to mail such notice shall impose NO obligation or liability of any kind upon the Company, its agents, or representatives.

NAME AND ADDRESS OF CERTIFICATE HOLDER:
Hernando County Value Adjustment Board c/o Heidi Kurppe
20 N Main Street
Brooksville, Florida 34601

This Certificate is issued as a matter of information only and confers no rights upon the Certificate Holder.


AUTHORIZED SIGNATURE

August 18, 2025
DATE OF ISSUE

MEMORANDUM

TO: MEMBERS OF THE 2026 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 14, 2026

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.

**HERNANDO COUNTY VALUE ADJUSTMENT BOARD
VERIFICATION OF SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS**

Name of Applicant: Joseph Haynes Davis

Position(s) of Interest: Attorney Special Magistrate

New Applicant: N Returning Applicant: Y

Application Rec'd from Admin: 7/14/26 Application Reviewed by VAB Counsel: 7/14/26

F.S. §194.035 and F.A.C. §12D-9.010 Verification (performed on 7/14/26 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 and/or license information?
Y	Position: applying to hear exemption and classification appeals		
Y	Member of The Florida Bar?	Y	at least 5 years' experience in the area of ad valorem taxation, or
Y	Florida Bar Number: 458058		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
	Position: applying to hear valuation of real estate appeals		
	State certified real estate appraiser?		at least 5 years' experience in real property valuation, or
	License No.: Expires: Type of License –		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:		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, but Applicant has done so for the previous VAB session and the Hernando County VAB will be requiring this of the Applicant for the 2026 VAB session, when available.

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, Sumter, and Nassau Counties. Applicant continued to be a pleasure to work with during the 2020 through 2025 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 14th day of July, 2026.
- 2) that the Applicant is qualified to serve as an attorney Special Magistrate for 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: 2026.07.14 15:09:33 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Resume, Copy of professional licensing status from Florida Bar, Copy of professional license, Computer Experience Supplement, Service to Counties/VAB List Supplement, Writing Sample – Escambia County VAB 2025 (sufficient, thorough, compliant), as Applicant has served Hernando County for the previous two (2) years letters of recommendation are not required

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 licensed Real Estate Broker (Lic# BK534411) and has an MAI designation from the Appraisal Institute/Member #115755. Applicant serves eight (8) 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 7th day of July, 2026,
- 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: 2026.07.07 16:18:30 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Resumé/Qualifications, Copy of professional license (general appraiser), copy of Appraisal Institute MAI Member report from 2019 and guide to MAI designation requirements, Writing Sample (Sarasota – 2020 – sufficient, thorough, and compliant), as Applicant has served Hernando County for the previous two (2) years letters of recommendation are not required but Applicant supplied two (2) letters of recommendation anyway,

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: N Returning Applicant: Y

Application Rec'd from Admin: 7/14/26 Application Reviewed by VAB Counsel: 7/14/26

F.S. §194.035 and F.A.C. §12D-9.010 Verification (performed on 7/14/26 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 DOR training for current VAB session, as the same was not available at the time of submission, but Applicant has done so for the previous VAB session and the Hernando County VAB will be requiring this of the Applicant for the 2026 VAB session, when available.*

Prior Service Comments/Concerns: Per VAB Counsel, Applicant provided exceptional work product to the VAB during the 2025 VAB session, provided services with professionalism and courtesy, and is a wonderful addition to the VAB. Applicant was referred by another Special Magistrate serving Hernando County in 2025, has extensive and impressive appraisal experience, and continues to be eligible to apply for a Special Magistrate position. Per VAB Administration, 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 14th day of July, 2026,
- 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: 2026.07.14 15:29:58 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Resumé, Copy of professional license (residential appraiser), copy of Applicant's National Association of Appraisers Membership Certificate, 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: Colleen E. Millett

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

New Applicant: N Returning Applicant: Y

Application Received from Admin: 7/7/26 Application Reviewed by VAB Atty: 7/7/26

Resume Received from Admin: 7/7/26 Resume Reviewed by VAB Atty: 7/7/26

Letters of Reference: N/A

F.S. §194.035 and F.A.C. §12D-9.010 Verification (performed on 7/7/26 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.: RZ1786 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 DOR training for current VAB session, as the same was not available at the time of submission, but Applicant has done so for the previous VAB session and the Hernando County VAB will be requiring this of the Applicant for the 2026 VAB session, when available.

Prior Service Comments/Concerns: Per VAB Counsel, Applicant provided exceptional work product to the VAB during the 2024 and 2025 VAB sessions, 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 Magistrate position. Per VAB Admin, Applicant was responsive, professional, and addressed any issues in a timely manner. Applicant also holds a Florida Real Estate Sales Associate License (SL3602604).

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 7th day of July, 2026,
- 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.
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Holly E. Cosby, PA, ou=VAB Counsel,
email=vablawyer@outlook.com, c=US
Date: 2026.07.07 16:29:41 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Curriculum Vitae, Copy of professional license (general appraiser), proof of Applicant's Realtor status, as Applicant has served Hernando County for the previous two (2) years letters of recommendation are not required

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: Steven L. Nystrom

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

New Applicant: N Returning Applicant: Y

Application Rec'd from Admin: 7/15/26 Application Reviewed by VAB Counsel: 7/15/26

F.S. §194.035 and F.A.C. §12D-9.010 Verification (performed on 7/15/26 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.: RZ2169 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: Appraisal Institute (AI); Category: MAI Member		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, but Applicant has done so for the previous VAB session and the Hernando County VAB will be requiring this of the Applicant for the 2026 VAB session, when available.*

Prior Service Comments/Concerns: Per VAB Counsel, Applicant has served the Hernando County VAB from 2018 through 2025. 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 2025 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 15th day of July, 2026,
- 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.
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of Holly E. Cosby, PA, ou=VAB Counsel,
email=vablawyer@outlook.com, c=US
Date: 2026.07.15 16:46:58 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Executive Profile/Resumé, Copy of Applicant's General Appraiser's License, Appraisal Institute research results showing membership and status, Summary of Applicant's Florida VAB history and Applicant's TPP experience, as Applicant has served Hernando County for the previous two (2) years letters of recommendation are not required/still supplied 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: John Robinson

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

New Applicant: N Returning Applicant: Y

Application Rec'd from Admin: 7/14/26 Application Reviewed by VAB Counsel: 7/14/26

F.S. §194.035 and F.A.C. §12D-9.010 Verification (performed on 7/14/26 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.: RZ417 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: AI, ASA, CCIM Category: AI: MAI and AI-GRS Member; ASA Designation; CCIM Designation		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, but Applicant has done so for the previous VAB session and the Hernando County VAB will be requiring this of the Applicant for the 2026 VAB session, when available.*

Prior Service Comments/Concerns: VAB Counsel has prior experience with Applicant in Hernando County (2019-2025 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. Applicant also has MAI and AI GRS designations with the Appraisal Institute, and 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 14th day of July, 2026,
- 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: 2026.07.14 15:41:25 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Resumé/Qualifications, Copy of Applicant's General Appraiser's license, 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, as Applicant has served Hernando County for the previous two (2) years letters of recommendation are not required

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: Richard L. Steeves

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

New Applicant: N Returning Applicant: Y

Application Received from Admin: 7/22/26 Application Reviewed by VAB Atty: 7/22/26

Resume Received from Admin: 7/22/26 Resume Reviewed by VAB Atty: 7/22/26

Letters of Ref (2) Received from Admin: 7/22/26 Letters of Ref (2) Reviewed by VAB Atty: 7/22/26

F.S. §194.035 and F.A.C. §12D-9.010 Verification (performed on 7/22/26 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.: RZ2909 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 DOR training for current VAB session, as the same was not available at the time of submission, but Applicant has done so for the previous VAB session and the Hernando County VAB will be requiring this of the Applicant for the 2026 VAB session, when available.

Prior Service Comments/Concerns: Per VAB Counsel, Applicant served the Hernando County VAB during the 2019 through 2025 VAB sessions. He does have experience serving several other counties, including Orange, Hillsborough, Pasco, Volusia, and Seminole 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 Apopka, 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 22nd day of July, 2026,
- 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: 2026.07.22 13:37:32 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Resumé, Proof of Appraisal Institute MAI Designation, 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: None. Applicant has served as Attorney Special Magistrate for other Florida counties for seven (7) years, to include Pinellas, Hillsborough, Polk, and Sarasota Counties, and served the Hernando County VAB during the 2022, 2023, and 2024 Sessions, but did not return for the 2025 VAB Session. Applicant has an extensive real estate/legal background, and VAB Counsel will report that Applicant's work product during the 2022, 2023, and 2024 VAB Sessions was detailed and comprehensive. Applicant was professional and courteous, and appeared timely for all assigned hearings. Applicant was a pleasure to work with and her return is welcomed.

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 7th day of July, 2026,
- 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: 2026.07.07 16:45:47 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Letter from Florida Bar Certifying Applicant's Membership Status, two (2) letters of recommendation (dated 2022 and 2024), Writing Sample (2025 Hillsborough County VAB – sufficient and compliant – would send back for a revision on wording re: no show issue), Resume, 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

CONTRACT FOR SERVICES OF SPECIAL MAGISTRATE

Exhibit "H.2"

THIS AGREEMENT made this _____ day of _____, **2026**, 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 2026 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

HUMAN TRAFFICKING AFFIDAVIT

In compliance with § 787.06(14), Florida Statutes, this affidavit must be completed by an officer or representative of a nongovernmental entity that is executing, renewing, or extending a contract with the Hernando County Value Adjustment Board (hereinafter referred to as the "Governmental Entity").

The undersigned, on behalf of the entity listed below (hereinafter referred to as the "Nongovernmental Entity"), hereby attests under penalty of perjury as follows:

1. I am over the age of 18 and I have personal knowledge of the matters set forth herein.
2. I am an officer or representative of _____, a non-governmental entity and I am authorized to provide this affidavit on behalf of Nongovernmental Entity.
3. Nongovernmental Entity, and any of its subsidiaries or affiliates, does not use coercion for labor or services, as those terms are defined in § 787.06, Florida Statutes, as may be amended from time to time.
4. If, at any time in the future, Nongovernmental Entity does use coercion for labor or services, Nongovernmental Entity will immediately notify Governmental Entity and no contracts may be executed, renewed, or extended between the parties.
5. I have read the foregoing affidavit and confirm that the facts stated in it are true, and are made for the benefit of, and reliance by, Governmental Entity.

Nongovernmental Entity: _____

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____ 20____, by _____, as _____ on behalf of the Nongovernmental Entity. They are ☐ personally known to me or ☐ produced _____ as identification.

Notary Public Signature
My commission expires: _____

(Seal)



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 2026 VAB Tentative Meeting Schedule

August

VAB 2026 Organizational Meeting

August 14, 2026 @ 10:00 a.m.

Property Appraiser Mails TRIM Notice

Tentative Date: **Mid August**

September

Tentative Petition Filing Deadline (Pending TRIM)

Mid September

Tentative 2026 Special Magistrate Hearing Dates:

October 2026 – 15, 16, 20, 22, 23, 29 and 30

November 2026 – 3, 5, 6, 13, 16, 19 and 20

December 2026 – 3, 4, 7, 8, 11, 17 and 18

January 2027 – 5, 7, 8, 15, 19, 21, 22, 25, 28 and 29

ONLY for Backup and Reschedules

February 2027 – 1, 4 and 5

March 2027

VAB 2026 Final Meeting

March 19, 2027 @ 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.

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

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: 8/14/2026

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. 2026-01**

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 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. Notwithstanding F.S. Section 194.013, the taxpayer must pay a non-refundable fee of \$15 when filing a petition for the following types of VAB petitions: 1) Section 193.155(8)(j), F.S., relating to late filed applications for portability; 2) Section 193.461(3)(a), F.S., relating to denials of late filed applications for the agricultural classification; 3) Section 193.501(8), F.S., relating to late filed applications for assessment of lands with conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes; 4) Section 196.011(9), F.S., relating to late filed applications for exemption; and 5) Section 196.082(3) and (4), F.S., relating to late filed applications for the discount for disabled veterans and surviving spouse carryover under the procedure in section 196.011(9), F.S.

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 **2026** Session, this 14th day of **August, 2026**.

**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	6
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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.

08/14/2026

Signature, Chair of the Value Adjustment Board

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

2	0	2	6
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08/14/2026

Signature, Chair of the Value Adjustment Board

Date

2026 PTO Bulletins - VAB Attorney Review and Synopsis

26-01 Value Adjustment Board Petition Filing Fees

Lists certain types of petitions that a VAB may only charge \$15 for filing fees

26-02 Truth in Millage (TRIM) - Maximum Millage Rate Calculation

Addresses millage rate calculations

26-03 Exemption for Deployed Servicemembers

Updates the qualifying active-duty military operations listed in the homestead exemption for deployed servicemembers

26-04 Method of Fixing Millage

Clarifies voting threshold for adoption of millage rate for first year ad valorem taxes levied - special districts

26-05 Redevelopment Trust Fund: Special District Exemption

Provide that a certain special district is exempt from having to contribute to the community redevelopment trust fund

26-06 Commissions of Tax Collectors: School Millages

Commissions on the amount of taxes collected from school millages are required to be paid by the BoCC/tax collector may waive

24-07 Homestead Assessments: Previous Homesteads

Removes requirement that prior homestead must be "immediate" prior homestead as of January 1 of any of the 3 immediately preceding years

26-08 Agricultural Lands; Classification and Assessment

Amends the definition of agricultural purpose to include the term "compost,"

26-09 Agricultural Lands Used for Packaging of Fruits and Vegetables

Allows certain fruit and vegetable packinghouses to be classified as Ag/to be assessed using income methodology approach for Ag purposes

26-10 Assessment of Mobile Home Parks

Annual assessment for certain mobile home parks is limited to a three percent increase

26-11 VAB Hearing Purposes: Appeals of Timely Filed Returns

Allows the value adjustment board to hear appeals relating to timely filing of tax returns for TPP

26-12 Property Appraisers and Tax Collectors Final Approved Budgets & Supporting Schedules

Requires each property appraiser/tax collector include all supporting schedules when posting final approved budgets to their official website

26-13 Notice of Exemption Denials After July 1

If add'l info obtained by property appraiser after July 1/notice of disapproval must be served upon applicant on or before mailing of TRIM notice

26-14 Proof of Permanent Residency- Rental of Homestead

Deployed military retains permanent residence/rental of said home does not constitute abandonment

26-15 Disclosure of Estimated Ad Valorem Taxes

Online property listing platforms required to display estimated ad valorem taxes for residential real property visible on their platform, etc.

26-16 Non-Ad Valorem Assessments Levied on Parking Spaces or Campsites in Recreational Vehicle Parks

Restrictions on levying non-ad valorem special assessments on certain RV space/campsite

26-17 Acceptance of Electronic Payments Required by Units of Local Governments and Constitutional Officers

Requires local government units to accept electronic payments/provide online payment options

26-18 Definition of Multifamily Project; Findings of Availability of Affordable Housing; Time to Apply for Exemption

Self Explanatory

26-19 Leasehold Homestead Exemption: Death of a Lessee

98 year+ lease for house/condo with leasehold terminating upon death of lessee does not prohibit the qualification of a homestead exemption



Property Tax Oversight Informational Bulletin
Value Adjustment Board Petition Filing Fees

May 13, 2026
PTO 26-01

This bulletin serves to alert interested parties of further details concerning changes made to value adjustment board petition filing fees by the 2025 Florida Legislature. This bulletin is a continuation of Bulletin PTO BUL 25-01 entitled Increased Filing Fee for Petitions Filed with the Value Adjustment Board, which includes a more thorough and detailed explanation of these law changes and their effective date.

Effective July 1, 2025, section 8 of Chapter 2025-208, Laws of Florida (HB 7031), amended section 194.013, F.S., to increase the maximum filing fee that a value adjustment board may, by resolution, impose to file a petition with the value adjustment board from \$15 to \$50 per parcel.

Petition Filing Fee Provisions Applicable After the Amendment

By resolution of the value adjustment board, under Section 194.013(1), F.S., a petition must be accompanied by a filing fee to be paid to the board clerk in an amount determined by the board not to exceed \$50 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. The resolution may include arrangements for petitioners to pay filing fees by credit card.

Filing fees for certain categories of petitions were not amended by this legislation. The legislation did not affect fees required for late filed applications under the statutes listed below. Other than these statutorily required fees only a single filing fee may be charged to any particular parcel of real property or tangible personal property account, despite the existence of multiple issues or hearings pertaining to such units, parcels, or accounts. Any fee adopted or ratified by the board may not supersede any applicable fee set by statute in:

1. Section 193.155(8)(j), F.S., relating to late filed applications for portability;
2. Section 193.461(3)(a), F.S., relating to denials of late filed applications for the agricultural classification;
3. Section 193.501(8), F.S., relating to late filed applications for assessment of lands with conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes;
4. Section 196.011(9), F.S., relating to late filed applications for exemption; and
5. Section 196.082(3) and (4), F.S., relating to late filed applications for the discount for disabled veterans and surviving spouse carryover under the procedure in section 196.011(9), F.S.

As provided in Section 194.013(1), F.S., the value adjustment board may not require a filing fee with respect to an appeal from the disapproval of a timely filed application for homestead exemption or from the denial of a tax deferral.

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Single joint petitions may be filed pursuant to Section 194.011(3)(e), (f), or (g), F.S. Section 194.013(1), F.S., provides a single filing fee is to be charged. Such fee must be calculated as the cost of the time required for the special magistrate to hear the joint petition and may not exceed \$5 per unit, parcel, or account. This fee is in addition to any filing fee required by resolution of the value adjustment board under Section 194.013(1), F.S., for the petition.

Section 194.013(2), F.S., provides for the value adjustment board or its designee to waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing by submitting documentation issued by the Department of Children and Families with the petition, that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.

Section 194.013(3), F.S., provides “All filing fees imposed under this section shall be paid to the clerk of the value adjustment board at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected.”

Questions

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

Reference

The full text of the implementing law (chapter 2025-208, Laws of Florida), which amends section 194.031, F.S., is available at <https://laws.flrules.org/2025/208>.



Property Tax Oversight Informational Bulletin

Truth in Millage (TRIM)

Maximum Millage Rate Calculation

June 26, 2026
PTO 26-02

Effective June 24, 2026, Senate Bill [4-F](#) revises the calculation for determining the maximum millage rate that a county, municipality, special district, or municipal service taxing unit may levy.

Section 2 of SB 4-F, amends subsection 200.065(5), Florida Statutes, to remove a calculation of the current year's maximum millage rate based on the prior year's taxes and maximum millage rate and removes the option to levy the adopted rate from the prior year, if higher. The amendment provides that the maximum millage rate that may be levied is the rolled-back rate computed under 200.065(1), F.S. A taxing authority may adopt a millage rate up to 110 percent of the rolled-back rate by a two-thirds vote of the membership of the governing body. A taxing authority may adopt a millage rate exceeding 110 percent of the rolled-back rate by a unanimous vote of the membership of the governing body or three-fourths vote of the membership of a governing body with nine or more members.

Sections 1 and 3 of SB 4-F, update references in sections 200.001 and 200.068, Florida Statutes.

Section 4 of SB 4-F, reenacts sections 218.12, 218.125, and 218.136, Florida Statutes, to offset losses in fiscally constrained counties through state expenditures.

Affected Forms

The following forms will be affected based on the law change. Provisional versions are currently available at <https://floridarevenue.com/property/Pages/Forms.aspx> and have been updated in the OASYS eTRIM application.

- Form DR-420MM-P, *Maximum Millage Levy Calculation Preliminary Disclosure*
- Form DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*

Rulemaking

Rules 12D-17.002, *Definitions*, 12D-17.004, *Taxing Authority's Certification of Compliance; Notification by Department*, and 12D-16.002, F.A.C., *Index to Forms*, will be addressed through rulemaking to reflect the law change.

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 the bill is available at <https://www.flsenate.gov/Session/Bill/2026F/4F>.

Implementing Date

This law is effective on June 24, 2026, and first applies to the 2026 tax roll.



Property Tax Oversight Informational Bulletin
Exemption for Deployed Servicemembers

July 1, 2026
PTO 26-03

Effective June 29, 2026, Section 18 of HB 7031E (Taxation), first applies to the 2026 tax roll and updates the qualifying active-duty military operations listed in the homestead exemption for deployed servicemembers in section 196.173, Florida Statutes.

The amendment adds the following military operations to the list of qualifying deployments:

- Operation Atlantic Sentry, which began in April 2014 (formerly known as Atlantic Resolve)
- Operation European Assure, Deter and Reinforce, which began in 2014
- Operations in Israel and Gaza Strip's Mediterranean Territorial Seas and Air Spaces, which began in March 2023
- Operations in support of Pacific Deterrence Initiative, which began in 2021
- Operation Southern Spear, which began in 2025
- Operation Sharp Sentry, which began in 2010
- Operations by the Multinational Force and Observers, which began in 1981

The amendment removes the following military operation from the list:

- Operation Resolute Support, which began in January 2015

Section 20 of HB 7031E extends the 2026 exemption application filing deadline under s. 196.173, F.S., until **August 1, 2026**.

The amendment provides that for the 2026 exemption calculation for the operations added by this act, a servicemember may include the days he or she was on a qualifying deployment during 2023, 2024, and 2025.

A property appraiser may, under certain extenuating conditions, grant a late filed exemption application for a qualifying applicant who fails to meet the August 1, 2026, filing deadline. If the property appraiser denies the exemption, the law provides an opportunity for review by the value adjustment board (VAB), and the filing fee is waived.

Additionally, the law provides refund eligibility for taxes paid for the 2024 or 2025 tax year, or both, if the servicemember was on a qualifying deployment for military operations added by this act for a total of more than 365 days during 2023, 2024, and 2025. The amendment provides a formula for the calculation of any refunds.

For 2026 only, applicants may use provisional Form DR-501M26, *Deployed Military Exemption Application for 2026*, to apply for the exemption.

Questions

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

Implementing Date

The implementing law is effective June 29, 2026, and first applies to the 2026 tax roll.



Property Tax Oversight Informational Bulletin

Method of Fixing Millage

**July 01, 2026
PTO 26-04**

Effective July 1, 2026, section 23 of House Bill 7031-E, creates subsection 200.065(5)(a)3., F.S. to clarify the voting threshold for adoption of a millage rate for the first year ad valorem taxes are levied for a municipal service taxing unit or for dependent special districts. If a special district dependent to a county or municipality or municipal service taxing unit has not levied any millage rate in the prior year, they must adopt a rate either by a unanimous vote of the membership of the governing body, or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.

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 bill is available at <https://www.flsenate.gov/Session/Bill/2026E/7031E>.

Implementing Date

The implementing law is effective July 1, 2026.



Property Tax Oversight Informational Bulletin

Redevelopment Trust Fund: Special District Exemption

**July 13, 2026
PTO 26-05**

Effective July 1, 2026, section 1 of Chapter 2026-239, Laws of Florida (HB 7031) first applies to the 2027 tax roll and creates sub subsection 163.387(2)(c)8, Florida Statutes, to provide that a special district created pursuant to s. 125.901, F.S., is exempt from from having to contribute to the community redevelopment trust fund.

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 the implementing law (chapter 2026-239, Laws of Florida), which amends section 163.387(2)(c), F.S., is available at <https://laws.flrules.org/2026/239>.

Implementing Date

This law is effective on July 1, 2026, and first applies to the 2027 tax roll.



Property Tax Oversight Informational Bulletin

Commissions of Tax Collectors:

School Millages

July 13, 2026

PTO 26-06

Effective July 1, 2026, Section 2 of Chapter 2026-239, Laws of Florida (HB 7031-E), amends section 192.091(2)(c), Florida Statutes. Commissions on the amount of taxes collected from school millages (as defined in s. 200.001(3), F.S.) are required to be paid by the board of county commissioners.

New subparagraph 192.091(2)(c)2., F.S., is created, allowing the tax collector to waive the commission provided in s. 192.091(2)(b), F.S., for voted school millages described in s. 200.001(3)(c) and (e), F.S.

The tax collector must notify the board of county commissioners of any waiver no later than March 1 preceding the fiscal year beginning October 1 of the calendar year in which the waiver takes effect. A waiver remains in effect until rescinded in writing by the tax collector. Any rescindment must be made by the tax collector in writing to the board of county commissioners no later than March 1 of the fiscal year beginning October 1 of the calendar year the rescindment takes effect.

For calendar year 2026 only, the deadline for providing notice of a waiver under sub-subparagraph 192.091(2)(c)2.b., F.S., is September 1, 2026.

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 the implementing law (chapter 2026-239, Laws of Florida), which amends section 192.091(2)(c), F.S., is available at <https://laws.flrules.org/2026/239>.

Implementing Date

This law is effective on July 1, 2026.



Property Tax Oversight Informational Bulletin

Homestead Assessments:

Previous Homesteads

July 13, 2026

PTO 26-07

Effective July 1, 2026, section 3 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and amends section 193.155(8)(a) and (b), Florida Statutes, to remove the requirement that the prior homestead must be the “immediate” prior homestead as of January 1 of any of the 3 immediately preceding years. This amendment aligns the statutory language with Article VII, Section 4 of the Florida Constitution.

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 the implementing law (chapter 2026-239, Laws of Florida), which amends section 193.155(8)(a) and (b), F.S., is available at <https://laws.flrules.org/2026/239>.

Implementing Date

This law is effective on July 1, 2026, and first applies to the 2027 tax roll.



Property Tax Oversight Informational Bulletin
Agricultural Lands; Classification and Assessment

July 13, 2026
PTO 26-08

Effective July 1, 2026, Section 5 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and amends the definition of agricultural purpose in subsection 193.461(5), F.S., to include the term “compost,” as defined in section 576.011, F.S., derived entirely from agricultural activity and regulated by the Department of Environmental Protection.

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 2026-239, Laws of Florida) is available at <https://laws.flrules.org/2026/239>.

Implementing Date

The implementing law is effective July 1, 2026, and first applies to the 2027 property tax roll.



Property Tax Oversight Informational Bulletin
**Agricultural Lands Used for Packaging of Fruits
 and Vegetables**

**July 13, 2026
 PTO 26-09**

Effective July 1, 2026, section 7 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and creates section 193.4616, F.S., to allow certain packinghouses and the land on which they are located to be classified as agricultural and to be assessed using the income methodology approach to assessment of property used for agricultural purposes. The law defines “packinghouse” and requires certain fruit and vegetable packinghouses located on, or contiguous with, land with an agricultural classification to be considered a part of the average yield per acre and not subject to separate assessment. To qualify for assessment under section 193.4616, F.S., the land on which the packinghouse is located and the land from which the agricultural products are harvested must be under common ownership.

If proper application for agricultural assessment is not made, the property shall be assessed under s. 193.011, F.S.

Affected Rules and Forms:

The following rules and forms will be affected based on the law change:

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-482, *Application and Return for Agricultural Classification of Land*

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. For questions, please email DORPTO@floridarevenue.com.

Reference

The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at <https://laws.flrules.org/2026/239>.

Implementing Date

The implementing law is effective July 1, 2026, and first applies to the 2027 property tax roll.



Property Tax Oversight Informational Bulletin
Assessment of Mobile Home Parks

July 13, 2026
PTO 26-10

Effective July 1, 2026, sections 9 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and creates section 193.626, Florida Statutes. Beginning January 1, 2027, the annual assessment for certain mobile home parks is limited to a three percent increase when more than seventy-five percent of the park lots are rented to residents subject to a minimum 12-month lease agreement which requires the mobile home owners to pay a proportionate share of ad valorem taxes on their lot.

The mobile home park owner must apply to the property appraiser by March 1 of each year using a form provided by the Department. The form must include a sworn statement and be accompanied by documentation proving the mobile home park met the requirements of section 193.626, F.S., on January 1.

The Department of Revenue is authorized to adopt emergency rules pursuant to section 120.54(4), F.S., for the purpose of implementing section 193.626, F.S.

Affected Rules and Forms:

The following rules and forms will be affected based on the law change:

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-403V, *The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data*
- Form DR-489V, *The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll Value Data*
- Form DR-482MH, *Application for Assessment of Mobile Home Parks (New Form)*

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. For questions, please email DORPTO@floridarevenue.com.

Reference

The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at <https://laws.flrules.org/2026/239>.

Implementing Date

The implementing law is effective July 1, 2026, and first applies to the 2027 property tax roll.



Property Tax Oversight Informational Bulletin

VAB Hearing Purposes: Appeals of Timely Filed Returns

July 13, 2026
PTO 26-11

Effective January 1, 2027, section 11 of Chapter 2026-239, Laws of Florida (HB 7031-E), adds sub subparagraph 194.032(1)(a)6., F.S., to allow the value adjustment board to hear appeals relating to timely filing of tax returns as required in s.194.034(1)(j), F.S.

Affected Rules and Forms:

The following rules and forms will be affected based on the law change:

- Rule 12D-9.005, F.A.C., *Duties of the Board*
- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-486, *Petition to Value Adjustment Board – Request for Hearing*

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. For questions, please email DORPTO@floridarevenue.com.

Reference

The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at <https://laws.flrules.org/2026/239>.

Implementing Date

The implementing law is effective January 1, 2027, and first applies to the 2027 property tax roll.



Property Tax Oversight Informational Bulletin

Property Appraisers and Tax Collectors Final Approved Budgets & Supporting Schedules

**July 13, 2026
PTO 26-12**

Effective July 1, 2026, section 12 of Chapter 2026-239, Laws of Florida (HB 7031-E), amends section 195.087(6), Florida Statutes, to require that each property appraiser and tax collector include all supporting schedules when posting their final approved budget to their official website.

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 the implementing law (chapter 2026-239, Laws of Florida), which amends section 195.087(6), F.S., is available at <https://laws.flrules.org/2026/239>.

Implementing Date

This law is effective on July 1, 2026.



Property Tax Oversight Informational Bulletin
Notice of Exemption Denials After July 1

July 13, 2026
PTO 26-13

Effective July 1, 2026, Sections 13, 17, and 20 of Chapter 2026-239, Laws of Florida (HB 7031-E), amend sections 196.011, 196.151, and 196.193, F.S. respectively, to provide that if additional information is obtained by the property appraiser after July 1, any notice of disapproval must be served upon the applicant on or before the mailing of the notice of proposed property taxes, as provided in section 200.069, F.S.

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 the implementing law (chapter 2026-239, Laws of Florida), which amends sections 196.011, 196.151, and 196.193, F.S., is available at <https://laws.flrules.org/2026/239>.

Implementing Date

This law is effective on July 1, 2026, and first applies to the 2026 tax roll.



Property Tax Oversight Informational Bulletin

Proof of Permanent Residency– Rental of Homestead

**July 13, 2026
PTO 26-14**

Section 14 of Chapter 2026-239, Laws of Florida (HB 7031-E), operates retroactively to January 1, 2026, and creates subsection 196.015(2), F.S. The amendments provide that valid military orders transferring a member of the Armed Forces are sufficient to maintain permanent residence for the member and his or her spouse and documentation from the US government that provides terms of appointment or employment including the direction or requirement for a person to reside, be stationed, or be deployed, outside the state is sufficient to maintain the permanent residence for such individual and his or her spouse.

Section 15 of Chapter 2026-239, Laws of Florida (HB 7031-E), operates retroactively to January 1, 2026 and creates paragraph 196.061(2)(b), F.S., to provide that the rental of a homestead does not constitute abandonment when a person who is appointed or employed on a full-time basis by the US government as a diplomatic, intelligence, consular, or foreign service officer and who, as a result, is directed to reside or required to be stationed or deployed outside of Florida.

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 2026-239, Laws of Florida) is available at <https://laws.flrules.org/2026/239>.

Implementing Date

The implementing law operates retroactively to January 1, 2026, and first applies to the 2026 property tax roll.



Property Tax Oversight Informational Bulletin
Disclosure of Estimated Ad Valorem Taxes

July 13, 2026
PTO 26-15

Section 39 of Chapter 2026-239, Laws of Florida (HB 7031-E), creates subsection 689.261(3), F.S. Beginning February 1, 2027, online property listing platforms are required to display estimated ad valorem taxes for any residential real property visible on their platform.

Subparagraph 689.261(3)(b)2., F.S. requires the Department to maintain a table of links to each property appraiser's homepage and tax estimators, if available, on its website.

Subparagraph 689.261(3)(d)1., F.S. requires the Department to create a formula that may be used by a listing platform to calculate estimated ad valorem taxes. Each property appraiser shall provide the Department with any information needed to develop the formula. This information includes, at a minimum, the county name, tax district code, school district millage rate, and summary millage rate for all other applicable taxing authorities. Beginning December 15, 2026, and annually thereafter, the Department shall publish on its website the formula and the information collected from each property appraiser.

Subparagraph 689.261(3)(d)2., F.S., requires the Department to annually develop a countywide aggregate average millage rate for each county which may be used by a listing platform as an alternative method of meeting the requirements of subsection 689.261(3), F.S. Each county property appraiser shall provide the Department with any information needed to develop the countywide aggregate average millage rate. Beginning December 15, 2026, and annually thereafter, the Department shall publish on its website the countywide aggregate average millage rate and the information collected from each property appraiser.

The Department of Revenue may adopt rules to implement paragraph 689.261(3)(d), F.S.

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 2026-239, Laws of Florida) is available at <https://laws.flrules.org/2026/239>.

Implementing Date

The implementing law is effective July 1, 2026.



Property Tax Oversight Informational Bulletin**Non-Ad Valorem Assessments Levied on Parking
Spaces or Campsites in Recreational
Vehicle Parks****July 13, 2026
PTO 26-16**

Effective April 21, 2026, Chapter 2026-37, Laws of Florida (SB 118), amends sections 125.0168, 166.223, and 189.052, Florida Statutes. The legislation provides that counties, municipalities, and special districts may not levy certain non-ad valorem special assessments on the portion of a recreational vehicle (RV) parking space or campsite that exceeds the maximum square footage of an RV-type unit pursuant to s. 320.01(1)(b), F.S. It also requires these entities to consider an RV park's occupancy rates to ensure fair and reasonable apportionment of assessments among the RV parks receiving the special benefit.

Questions

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

Reference

The full text of the implementing law (chapter 2026-37 Laws of Florida) is available at <https://laws.flrules.org/2026/37>.

Implementing Date

This law is effective on April 21, 2026, and first applies to the 2026 property tax roll.



Property Tax Oversight Informational Bulletin

**Acceptance of Electronic Payments Required by
Units of Local Governments and Constitutional
Officers**

**July 13, 2026
PTO 26-17**

Effective January 1, 2027, Chapter 2026-169, Laws of Florida (HB 967), requires units of local governments to accept electronic payments and to provide online payment options. The amendments to section 215.322, F.S., provide that municipalities, counties, , special districts, and local constitutional officers, including the clerk of the circuit court, property appraiser, and tax collector must accept credit cards, debit cards, charge cards, and electronic funds transfers for payments, unless another form of payment is specifically required by law, and are authorized to surcharge amounts sufficient to pay the service fees charged by the financial institution, vending service company or credit card company

Units of local government are also required to have a method to accept such payments online.

Affected Form

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

- Form DR-528, *Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments*

Rulemaking

Rule 12D-16.002, F.A.C., *Index to Forms*, will be addressed through rulemaking to reflect the law change.

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 the implementing law (chapter 2026-169, Laws of Florida), which amends section 215.322, F.S., is available at <https://laws.flrules.org/2026/169>.

Implementing Date

This law is effective on January 1, 2027.



Property Tax Oversight Informational Bulletin

Definition of Multifamily Project; Findings of Availability of Affordable Housing; Time to Apply for Exemption

**July 13, 2026
PTO 26-18**

Effective July 1, 2026, and first applying to the 2027 tax roll, Chapter 2026-179, Laws of Florida, (HB 1389), created subparagraph 196.1978(3)(a)2, F.S., to define “multifamily project” as a development authorized under subsection 196.1978(3) that is held under common ownership or control, approved and that is built in compliance with the same site plan approval, development agreement, or order. The term excludes detached single-family homes and parcels separated by more than 200 feet of land.

Subparagraph 196.1978(3)(o)2., F.S., is renumbered as 196.1978(4)(o)2, F.S. and amended to require that a taxing authority which has elected not to exempt property tax levies for certain multifamily projects, must make a finding in its ordinance or resolution based on Shimberg Center for Housing Studies annual housing reports, regarding the availability of affordable housing within the taxing authority’s jurisdiction for each of the previous three years.

Subparagraph 196.1978(3)(o)8., F.S., is created to provide that despite any ordinance, resolution, or renewal, the owner of a property in a multifamily project that received a building permit on or after July 1, 2026, for the development of the multifamily project within 4 years before the ordinance or resolution took effect, may apply for and receive the exemption under subparagraph 196.1978(3)(d)1.a. after meeting the requirements of subsection 196.1978(3). The exemption may continue each subsequent and consecutive year if the current or each successive owner(s) apply for and are granted the exemption.

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 the implementing law (chapter 2026-179 Laws of Florida) is available at <https://laws.flrules.org/2026/179>.

Implementing Date

This law is effective on July 1, 2026, and first applies to the 2027 property tax roll.



Property Tax Oversight Informational Bulletin
Leasehold Homestead Exemption: Death of a Lessee

**July 13, 2026
PTO 26-19**

Effective June 25, 2026, Chapter 2026-162, Laws of Florida (SB 110), applies beginning with the 2026 property tax roll and amends sections 196.041, Florida Statutes. The legislation provides clarification for scenarios where a 98 year + lease on a residential or condominium parcel contains a provision terminating the leasehold interest upon of the death of the lessee, it does not defeat a finding of legal or beneficial or equitable title in order to qualify for the homestead exemption. The amendment is remedial and clarifying in nature..

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 the implementing law (chapter 2026-162, Laws of Florida), which amends section 196.041, F.S., is available at <https://laws.flrules.org/2026/162>.

Implementing Date

This law is effective on June 25, 2026, and first applies to the 2026 property tax roll.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE
REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE
VALUE ADJUSTMENT BOARDS
AMENDING RULES 12D-9.001, 12D-9.014, 12D-9.019, 12D-9.020,
12D-9.025, AND 12D-9.026

12D-9.001 Taxpayer Rights in Value Adjustment Board Proceedings.

(1) No change.

(2) These rights include:

(a) through (h) No change.

(i) The right to appear at a hearing using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law, and the right to be notified of this right on the notice of hearing;

(i) through (r) Renumbered as (j) through (s) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 192.0105, 193.074, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.301,

195.002, 195.027, 195.084, 196.151, 196.193, 196.194 FS. History–New 3-30-10, Amended 9-19-17,_____.

12D-9.014 Prehearing Checklist.

(1) The board clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) through (n) No change.

(o)1. The board has ascertained that the board has provided electronic or other communication equipment, to allow petitioners to appear at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived; or

2. Alternatively, the county has a population of less than 75,000, and the board adopted a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law.

(2) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035 FS. History–New 3-30-10, Amended 9-19-17,_____.

12D-9.019 Scheduling and Notice of a Hearing.

(1) through (2) No change.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by

the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. The Form DR-481, Value Adjustment Board – Notice of Hearing, (Form DR-481) is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. This form is for use in noticing in person hearings as well as hearings using electronic or other communication equipment. If a notice is sent under this rule for a hearing using electronic or other communication equipment, it is unnecessary to send a Form DR-481REM under Rule 12D-9.026, F.A.C., with the same hearing information.

(b) The notice shall include these elements:

1. through 10. No change

11. Any information necessary to comply with federal or state disability or accessibility acts;
and,

12. Information regarding where the petitioner may obtain a copy of the uniform rules of procedure;

13. A checkbox that the clerk will check and that when checked signifies, when it is known at the time of sending the notice, that the hearing will be conducted using electronic or other communication equipment and states

“Your hearing will be conducted using electronic or other communication equipment.”

“You will be attending the hearing using electronic or other communication equipment.”

14. A space in which, if the checkbox is checked, the clerk will identify the specific form of communication technology to be used and include the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: "The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached",

OR

c. The statement as follows: "The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at ()"

AND

d. A statement that the petitioner must upload evidence or email evidence to the designated address of the value adjustment board no later than 9:00 a.m. at least two non-holiday workdays before the hearing date;

AND

e. The designated evidence upload email address or upload weblink to the software system;

15. A checkbox which when checked signifies this county has opted out of participating in hearings conducted using electronic or other communication equipment;

16. Information on how to make a written request that the hearing be held using electronic or other communication equipment;

17. Information on requirements for written requests for such hearings;

18. Information on where to send a written request that the hearing be held using electronic or other communication equipment.

19. The notice shall also contain the following statements:

“If this notice indicates that the hearing will be conducted by sets forth a communication mode using video conference, audio visual technology, you may request an in person hearing.”

“If this notice indicates that the hearing will be conducted by is for a telephone hearing, you may request an in person hearing. You may also request to appear by video conference if such technology is available and practicable a hearing using audio visual technology or an in person hearing.”

(c) If the petitioner requests an in person hearing the clerk shall accommodate the petitioner for the date, time, hearing address, and room. If the notice indicates the hearing will be conducted by is for a telephone hearing and the petitioner requests to appear by video conference, the clerk shall accommodate the request if such technology is available and practicable. The clerk shall accommodate a petitioner’s request for a hearing using ausio visual technology, if the prearranged default mode is in person or telephone. The board may maintain information about the availability of video conference hearings on its website. Requests for hearing using electronic or other communication equipment must be made as provided in Rule 12D-9.026, F.A.C.

(4) through (8) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022 FS. History–New 3-30-10, Amended 9-26-11, 6-14-16, 7-1-16, 3-13-17, 9-19-17, _____.

12D-9.020 Exchange of Evidence.

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner in writing by the property appraiser.

2. At least 15 days before a petition hearing, the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. The property appraiser's evidence list must contain the current property record card. This provision does not preclude use of rebuttal evidence by the property appraiser. If the property appraiser does not provide the information to the petitioner within the time required, the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence. The petitioner may waive rescheduling.

~~(b)2-~~ To calculate the fifteen (15) days, the petitioner and property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing, using the calendar day before the hearing as day 1. The last day of the fifteen (15) day period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs ~~shall run~~ until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

~~(b) A petitioner's noncompliance with paragraph (1)(a), does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.~~

(c) No petitioner may present for consideration, nor may a board or special magistrate accept

for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. A petitioner's noncompliance with paragraph (1)(a), does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8), of this rule, and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

(2)(a) If the property appraiser receives the petitioner's documentation as described in paragraph (1)(a), and if requested in writing by the petitioner, the property appraiser shall, no later than seven (7) days before the hearing, provide to the petitioner a list of evidence to be

~~presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented by the property appraiser at the hearing. The evidence list must contain the current property record card. There is no specific form or format required for the petitioner's written request.~~

~~(b) To calculate the seven (7) days, the property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.~~

~~(3)(a) If the petitioner does not provide the information to the property appraiser described in paragraph (1)(a), the property appraiser need not provide the information to the petitioner as described in subsection (2).~~

~~(b) If the property appraiser does not provide the information to the petitioner within the time required by paragraph (2)(b), the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.~~

~~(4) through (6) Renumbered as (2) through (4) No change.~~

~~(7) A property appraiser shall not use at a hearing evidence that was not supplied to the petitioner as required. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.~~

~~(8) No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. Such evidentiary materials shall~~

~~be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. If provided to the property appraiser less than fifteen (15) days before the hearing, such materials shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing, as described in paragraph 12D-9.025(4)(f), F.A.C. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.~~

~~(5)(9)~~ No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1); 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 195.022 FS. History—New 3-30-10, Amended 6-14-16, 4-10-18, _____.

12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.

(1) through (3) No change.

(4)(a) 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, or at a time when the petitioner has been given reasonable notice. ~~The petitioner may still present evidence if he or she does not participate in the evidence exchange. However, if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special~~

~~magistrate. These requirements are more specifically described in paragraph (f), below.~~

(b) No change.

(c) In a hearing other than a remote hearing under Rule 12D-9.026, F.A.C., in order to be reviewed by the board or special magistrate, copies of any evidence filed with the board clerk shall be brought to the hearing by the party. This requirement shall not apply where:

1. through 2. No change.

(d) through (e) No change.

(f)1. No petitioner shall present for consideration, nor shall the board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate.

2. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in Rule 12D-9.020, F.A.C., and, if provided to the property appraiser less than fifteen (15) days before the hearing, shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing.

3. A petitioner's ability to introduce the evidence requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph.

4. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser. ~~For purposes of this rule and Rule 12D-9.020, F.A.C., reasonableness shall be assumed if the property appraiser does not object. Otherwise, reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. If a petitioner has acted in good faith and not denied evidence to the property appraiser prior to the hearing, as provided by Section 194.034(1)(h), F.S., but wishes to submit evidence at the hearing which is of a nature that would require investigation or verification by the property appraiser, then the special magistrate may allow the hearing to be recessed and, if necessary, rescheduled so that the property appraiser may review such evidence.~~

5.2. No change.

(g) No change.

(5) No change.

(6)(a) By agreement of the parties entered in the record, the board or special magistrate may leave the record open and postpone completion of the hearing to a date certain to allow a party to collect and provide additional relevant and credible evidence. Such postponements shall be limited to instances where, after completing original presentations of evidence, the parties agree to the collection and submittal of additional, specific factual evidence for consideration by the board or special magistrate. In lieu of completing the hearing, upon agreement of the parties the board or special magistrate is authorized to consider such evidence without further hearing.

(b) No change.

(c) In a petition to decrease the just value, the board or special magistrate may not revise the value above the property appraiser's presented value. In a petition to decrease the just value, the

following limitations shall apply if the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

1. through 6. No change.

(d) In a petition to increase the just value, the property appraiser may provide an increased just value to the petitioner before the hearing or at the hearing. In such case, if the petitioner agrees with the property appraiser's increased just value, the petitioner may settle or withdraw the petition. If the petitioner does not agree with the property appraiser's increased just value, the hearing shall not be canceled on that ground. This provision applies only in petitions to increase the just value. In a petition to increase the just value, the board or special magistrate may not revise the value below the property appraiser's presented value.

(7) through (10) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.092, 194.011, 194.032, 194.034, 194.035 FS. History—New 3-30-10, Amended 6-14-16, 9-19-17, 8-17-21, 11-26-23, ____.

12D-9.026 Procedures for Requesting and Conducting a Hearing by Electronic Media.

(1) This rule sets forth criteria for hearings in addition to those found in Rules 12D-9.024 and 12D-9.025, F.A.C. Hearings conducted by electronic media shall occur ~~only~~ under the conditions set forth in this rule section. The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment.

~~(a) The board must approve and have available the necessary equipment and procedures.~~

~~(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.~~

~~(c) The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment. The board must provide a physical location at which a~~

~~party may appear, if requested.~~

(2) A petitioner may request to appear at a hearing using electronic or other communication equipment by submitting a written request at least 10 calendar days before the date of the hearing. For any hearing conducted by electronic media, the board shall ensure that all equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The board procedures shall specify the time period within which a party must request to appear at a hearing by electronic media.

(a) Unless the request is made on the petition by checking the appropriate box, the The written request must:

1. Contain the petition number and parcel number.
2. Contain petitioner's name.
3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.
4. Contain an email address for response and follow up by the clerk.

(b) To calculate the ten (10) days, the petitioner must use calendar days and not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(c) The clerk must ensure that all parties are notified of such written request.

(d) If a request is received in any county in which the board has opted out of providing hearings using electronic communication equipment, the clerk shall promptly notify any petitioner requesting a hearing using electronic or other communication equipment of such opt

out, in accordance with Section 194.032(2)(b)4., F.S.

(3) A hearing must be noticed by the clerk sending a Value Adjustment Board - Notice of Remote Hearing (form DR-481REM, incorporated by reference in Rule 12D-16.002, F.A.C.), unless the hearing was noticed using Form DR-481 as described in Rule 12D-9.019(3)(b)13. through 14. If the clerk has sent a Form DR-481 providing for the hearing to be conducted using electronic or other communication equipment, it is not necessary to send a Form DR-481REM. However, Form DR-481REM must not be used in lieu of Form DR-481. Consistent with board equipment and procedures:

(a) The notice must read: Any party may request to appear at a hearing before a board or special magistrate, using telephonic or other electronic media. If the board or special magistrate allows a party to appear by telephone, all members of the board in the hearing or the special magistrate must be physically present in the hearing room. Unless required by other provisions of state or federal law, the board clerk need not comply with such a request if such telephonic or electronic media are not reasonably available.

“Your hearing will be conducted using electronic or other communication equipment.”

“You will be attending the hearing using electronic or other communication equipment.”

(b) The notice must: The parties must also all agree on the methods for swearing witnesses, presenting evidence, and placing testimony on the record. Such methods must comply with the provisions of this rule chapter. The agreement of the parties must include which parties must appear by telephonic or other electronic media, and which parties will be present in the hearing room.

1. Contain the petition number;

2. Contain the petitioner’s name;

3. Contain the hearing date and time;

4. Identify the specific form of communication technology to be used and include the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: "The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached",

OR

c. The statement as follows: "The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (_____)"

AND

d. A statement that the petitioner must upload evidence or email evidence to the designated address of the value adjustment board no later than 9:00 a.m. at least two non-holiday workdays before the hearing date;

AND

e. The designated evidence upload email address or upload weblink to the software system;

5. Contain the clerk's telephone number;

6. Contain the clerk's email;

7. Contain the clerk's or deputy's name and signature;

8. Any information necessary to comply with federal or state disability or accessibility acts.

(4) ~~The board must have available the necessary equipment and procedures for using the equipment in hearings.~~

(a) ~~"Electronic or other communication equipment: means:~~

~~1. Technology in compliance with applicable law which enables real time, two-way communication using electronic means in which participants are able to see, hear, and communicate with one another; or~~

~~2. telephone; or~~

~~3. a combination thereof.~~

~~(b) The board must maintain provide electronic or other communication equipment and procedures to conduct hearings and allow petitioners to appear using the petitioner's selected hearing format electronic or other communication equipment at hearings that is. The equipment must be adequate and functional to ensure for clear communication among all participants and create the for creating hearing records required by law. The board must also ensure and that petitioners are able to can submit and transmit evidence to the board in a format that can be received, processed, viewed, printed, and archived.~~

~~(b)(c) Petitioners requesting a telephone or video conference hearing remote hearings must ensure are responsible for ensuring they have the necessary connectivity and equipment to appear and participate remotely.~~

(5)(a) Hearing procedures must include applicable procedures in Rules 12D-9.024 and 12D-9.025, F.A.C.

(b) If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(6)(a) Evidence, including rebuttal evidence must be uploaded or emailed to the designated address of the value adjustment board, and received no later than 9:00 a.m. at least two non-holiday workdays before the hearing date. If a hearing is on Monday, then evidence must be uploaded by 9:00 a.m. on the previous Thursday.

(b) The petitioner must submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived. The documents must be in portable document format (".pdf").

(c) The documents must have a cover page which includes:

1. Petition number;

2. Parcel or folio number(s);

3. Petitioner name;

4. Which party is submitting the documents;

5. Telephone number; and

6. Witnesses' names and telephone numbers if they are not at petitioner's telephone number.

(d) Pages of the documents must be sequentially numbered if the clerk does not utilize any software in operating the value adjustment board and/or if the clerk's software does not number pages automatically.

(e) The process of uploading the documents into the value adjustment board's computer system, or emailing the documents to the designated address of the value adjustment board, described in this subsection is a separate process from the evidence exchange between a petitioner and the property appraiser described in Rule 12D-9.020, F.A.C. The evidence exchange process happens outside of the purview of the value adjustment board. Petitioners must participate in both of these processes, separately.

(7) Witnesses must be available.

(a) The petitioner is responsible for ensuring all witnesses called by the petitioner are available, have the necessary electronic or other communication equipment, and have copies of documents necessary to their testimony.

(b) Witness information for witnesses that will not be at the petitioner's location must be included on the cover page to the documents as specified in paragraph (6)(c).

(8)(a)(4) The board must provide a physical location at which a party may appear, if requested. Such hearings must be open to the public either by providing the ability for interested members of the public to choose either to join the hearing using electronic or other communication equipment to the extent practicable electronically or to monitor the hearing at the location of the board or special magistrate. If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(b) To be open to the public using electronic or other communication equipment, proper notice must be given and interactive access by members of the public provided to the extent practicable.

1. A list of hearings must be posted on the board's website, or the clerk must provide hearing information upon request.

2. For hearings using video conference audio-visual technology, the login information, links and passwords must be posted on the board's website to allow public access via the Internet or the clerk must provide this hearing information on request.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented
194.011, 194.032, 194.034, 195.035, 195.022, 195.084 FS. History–New 3-30-10, Amended*

_____.

Draft language to be filed for rule development

12D-9.015 Petition; Form and Filing Fee.

(1)(a) For the purpose of requesting a hearing before the value adjustment board, the department prescribes Form DR-486. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. For the purpose of providing a petitioner an additional opportunity to request a hearing using electronic or other communication equipment before the value adjustment board, the department prescribes Form DR-486RMT. The Form DR-486RMT is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Form DR-486RMT shall be an attachment to forms in the Form DR-486 series in those counties that have not opted out of providing a hearing using electronic or other communication equipment. In counties that have opted out of providing a hearing using electronic or other communication equipment, the Form DR 486REM will not be included as part of the petition form.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 195.022, 196.151, 197.2425 FS. History—New 3-30-10, Amended 11-1-12, 6-14-16, 3-13-17, 9-19-17, 6-13-22, Technical Change 9-15-25, Amended _____.



VALUE ADJUSTMENT BOARD
NOTICE OF HEARING
Section 194.032, Florida Statutes

Exhibit L
R. 01/26/17
Rule 12D-16.002
F.A.C.
Eff. 01/17
Page 1 of 3

County		Petition #		Petition type	
Petitioner name			VAB contact		
Address		Address			
Parcel number, account number, or legal address		Phone			
		Email			

- ☐ A hearing has been scheduled for
- ☐ your petition
- ☐ the continuation of your hearing after remand
- ☐ other _____

YOUR HEARING INFORMATION

Hearing date		Hearing address and room
Time (if block of time, beginning and end times)		
Time reserved		

Bring _____ copies of your evidence if you are attending your hearing in person, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.

YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING. ~~You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser, at least 15 days before the hearing and make a written request for the property appraiser's evidence. If you want to participate in the evidence exchange, your~~ Your evidence is due by _____ at _____. At the hearing, you have the right to have witnesses sworn.

Signature, deputy clerk

Date

For a list of potential magistrates	Phone	Web
For a copy of the value adjustment board uniform rules of procedure	Phone	Web

See page 2 for hearings using electronic or other communication equipment.

~~If you are disabled and~~ need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. ~~If you are hearing or voice impaired, call _____.~~ Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: _____. ~~If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).~~

County Opt Out Status

☐ A checkmark in this box signifies this county has opted out of participating in hearings conducted using electronic or other communication equipment.

Hearings Using Electronic or Other Communication Equipment

☐ A checkmark in this box signifies your hearing will be conducted using electronic or other communication equipment. You will be attending the hearing using electronic or other communication equipment.

Remote Hearing information for the Petitioner:

Instructions to Petitioner

[The clerk will identify the specific form of communication technology to be used and include one of the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: "The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached",

OR

c. The statement as follows: "The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (xxx) xxx-xxxx".]

Instructions for Petitioner to Submit Evidence to the VAB:

If your hearing will be held using electronic or other communication equipment upload evidence no later than 9:00 am at least two non-holiday workdays before the hearing date.

Designated email address or weblink to upload evidence:

Other Options for Hearings

- o If this notice indicates that the hearing will be conducted by video conference, sets forth a communication mode using audio visual technology you may request an in person hearing.
- o If this notice indicates that the hearing will be conducted by is for a telephone, hearing you may request an in person hearing. You may also request to appear by video conference if such technology is available and practicable a hearing using audio visual technology or an in person hearing.

Requests for Hearings Conducted Using Electronic or Other Communication Equipment

Rule 12D-9.026(2)(a), Florida Administrative Code provides:

The written request must:

1. Contain the petition number and parcel number.
2. Contain petitioner's name.
3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.
4. Contain an email address for response and follow up by the clerk.

Where to Send Request for Remote Hearing

If this is a participating county, send your request to this email address: _____

Hearings Using Electronic or Other Communication Equipment

Rule 12D-9.001(2)(i), Florida Administrative Code provides "You have the right to appear at the hearing using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law..."

To calculate the ten (10) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.



Attachment Page to Form DR-486 Series
Request for Hearing Using Electronic or Other
Communication Equipment

DR-486RMT
 N. 07/26
 Provisional

You have a right to a hearing conducted using electronic or other communication equipment instead of an in person hearing.

You may request a hearing conducted using electronic or other communication equipment by checking this box:

- ☐ Yes, I request a hearing conducted using electronic or other communication equipment
- ☐ I am not requesting a hearing conducted using electronic or other communication equipment at this time. I understand I may submit a written request later, provided the request is received at least 10 days before the scheduled hearing.

If you are requesting a hearing conducted using electronic or other communication equipment, you will be sent a notice of hearing and information on how to connect telephonically or log on to the hearing electronically together with information on how to upload your evidence to the value adjustment board (VAB). You are responsible for having adequate equipment from which to participate electronically.

You do not have to make this election at this time. Requests for hearings conducted using electronic or other communication equipment are timely if made at least 10 days before your scheduled hearing.

If you make such a request, you are still responsible for exchanging your evidence with the property appraiser at least 15 days before the hearing and you are responsible for uploading your evidence to the VAB by 9:00 AM at least two non-holiday work days before the hearing. Petitioners are encouraged to upload their evidence to the VAB as early as possible.

Written Requests for Hearings Conducted Using Electronic or Other
Communication Equipment

Unless the request is made on the petition by checking the appropriate box, the written request must:

1. Contain the petition number and parcel number.
2. Contain the petitioner's name.
3. Send the request to the value adjustment board email address listed on Form DR-481 that notices this hearing.
4. Contain an email address for response and follow up by the clerk.



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

DR-486
R. Exhibit L
Rule 12D-16.002
F.A.C.
Effective
Page 1 of 3

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.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name		Representative	
Mailing address for notices		Parcel ID and physical address or TPP account #	
Phone		Email	
The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax.			
☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
☐ I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property ☐ Res. 1-4 units ☐ Industrial and miscellaneous ☐ High-water recharge ☐ Historic, commercial or nonprofit			
☐ Commercial ☐ Res. 5+ units ☐ Agricultural or classified use ☐ Vacant lots and acreage ☐ Business machinery, equipment			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
☐ Real property value (check one): ☐ decrease ☐ increase ☐ Denial of exemption Select or enter type: _____			
☐ Denial of classification ☐ Denial for late filing of exemption or classification (Include a date-stamped copy of application.)			
☐ Parent/grandparent reduction			
☐ Property was not substantially complete on January 1			
☐ Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.)) ☐ Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)			
☐ Refund of taxes for catastrophic event			
☐ Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
☐ Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.			
☐ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing. You have the right to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

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.**

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 _____).

☐ 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

Print name

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 _____

Keep this information for your files. Do not return this page to the VAB clerk.

Informal Conference with Property Appraiser

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 assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

At the hearing, you have the right to have witnesses sworn.

Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025

Legislation **effective September 1, 2025** makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.

Petitioners **MUST** submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will **NOT** be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the

hearing, using the calendar day before the hearing day as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

- * All of the non-ad valorem assessments, and
- * A partial payment of at least 75 percent of the ad valorem taxes,
- * Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

Hearings Using Electronic or Other Communication Equipment. If this is a county that participates in offering hearings using electronic or other communication equipment, please see information in the **Attachment Page to this form, DR-486RMT.**



VALUE ADJUSTMENT BOARD
NOTICE OF REMOTE HEARING
 Section 194.032, Florida Statutes

DR-481REM
 N. 01/26
 Rule 12D-16.002
 F.A.C.
 Eff.

County	Petition #	VAB Contact
VAB Clerk Phone:		VAB Clerk Email:
Your hearing will be conducted using electronic or other communication equipment.		
You will be attending the hearing using electronic or other communication equipment.		

Remote Hearing Information for the Petitioner:

Petitioner name	Petition number
Hearing date and time	
Instructions to Petitioner	The clerk will identify the specific form of communication technology to be used and include one of the following: a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details, OR b. The statement as follows: "The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached". OR c. The statement as follows: "The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at ()".

Instructions for Petitioner to Submit Evidence to the VAB: Upload evidence no later than 9:00 am at least two non-holiday workdays before the hearing date.

Designated email address or weblink to upload evidence:	
Clerk or Deputy name	
Signature, clerk or deputy clerk	Date

If you need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: . If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).



**PETITION TO THE VALUE ADJUSTMENT BOARD
TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE
REQUEST FOR HEARING**

DEPARTMENT
R. 01/26 04/19
Rule 12D-16.002
F.A.C.
Effective 05/26
Eff. 04/19

This petition does not authorize the consideration or adjustment of
the just, assessed, or taxable value of the previous homestead.

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.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name		Representative	
Mailing address for notices		Email	
		Phone	
The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax. ☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement. ☐ I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.			
	PREVIOUS HOMESTEAD	NEW HOMESTEAD	
Parcel ID			
Physical address			
County			
PART 2. Reason for Petition Check all that apply.			
☐ I was denied the transfer of the assessment difference from my previous homestead to my new homestead. ☐ I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: \$ _____ ☐ I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser. ☐ My previous homestead is in a different county. I am appealing action of the property appraiser in that county. ☐ Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. ☐ There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates. IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing. You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn. You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

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.**

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 _____).

☐ 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

Print name

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

Informal Conference with Property Appraiser

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 assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

At the hearing, you have the right to have witnesses sworn.

Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025

Legislation effective September 1, 2025 makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.

Petitioners MUST submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day

as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

Exchange of Evidence Rule 12D-9.020(1)(a)-(c), F.A.C.

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under s. 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

If you provide this evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

At the hearing, you have the right to have witnesses sworn.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following

the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

- * All of the non-ad valorem assessments, and
- * A partial payment of at least 75 percent of the ad valorem taxes,
- * Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.



DEPLOYED MILITARY EXEMPTION APPLICATION FOR 2026

Section 20 of House Bill 7031E
Section 196.173, Florida Statute

DR-501M26-1
Page 1 of 2
Provisional

Due to the county property appraiser by **August 1, 2026**.

Florida Law provides an additional ad valorem exemption on the homestead of servicemembers who were deployed outside the continental United States, Alaska, or Hawaii in support of main or subordinate military operations designated by the Florida Legislature.

If more than one owner of the homestead was deployed, each deployed servicemember should complete a separate application.

COMPLETED BY APPLICANT

Servicemember's name		Spouse's name	
*Social security #		*Spouse's social security #	
Parcel ID, if known		County	
Phone			
Homestead address		Mailing address, if different	

*Disclosure of your social security number is mandatory. It is required by s. 196.011(1)(b), F.S. The social security number will be used to verify taxpayer identity and exemption information submitted to the property appraiser.

For the 2026 exemption calculation, servicemembers may include the days he or she was on a qualifying deployment during 2023, 2024, and 2025.

Military operations added by Section 20 of House Bill 7031E. If you were deployed in military operations listed below, enter the dates deployed for those years and the designated operation served:

- Operation Atlantic Sentry, which began in April 2014 [Formerly named Atlantic Resolve].
- Operation European Assure, Deter and Reinforce, formerly known as European Reassurance Initiative/European Deterrence Initiative, which began in 2014.
- Operations in Israel and Gaza Strip's Mediterranean Territorial Seas and Air Spaces, which began in March 2023.
- Operations in support of Pacific Deterrence Initiative, which began in 2021.
- Operation Southern Spear, which began in 2025.
- Operation Sharp Sentry, which began in 2010.
- Operations by the Multinational Force and Observers, which began in 1981.

For an exemption in 2026, list the dates you were deployed for the calendar year **2025**:

From _____/_____/2025 to _____/_____/2025, for a total of _____ days.

Name of designated operation you were deployed to in 2025: _____

For an exemption in 2026, list the dates you were deployed for the calendar year **2024**:

From _____/_____/2024 to _____/_____/2024, for a total of _____ days

Name of operation served in 2024: _____

For an exemption in 2026, list the dates you were deployed for the calendar year **2023**:

From _____/_____/2023 to _____/_____/2023, for a total of _____ days

Name of operation served in 2023: _____

☐ I have attached proof of qualifying deployment. (Information must include dates of the qualifying deployment)

☐ I am applying after the deadline because: (Add documentation, if needed.)

Signature

Print name

Date

Signature is by ☐ Servicemember ☐ Spouse ☐ Designee under Chapter 709, F.S. ☐ Personal representative

ADDITIONAL INFORMATION

Subsection (4) of Section 20 of HB 7031E, provides for a refund of property taxes paid for the 2024 or 2025 tax year, or both, if a servicemember was on qualifying deployments for military operations added by this act for a total of more than 365 days during the 2023, 2024, and 2025 calendar years. If applicable, the county tax collector will issue a refund to the applicant.

If this application was filed on time and is denied, the property appraiser will send you a notice of disapproval, (*Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser, Form DR-490*). You have the right to appeal the decision by filing a request for hearing (use Form DR-486, *Petition to Value Adjustment Board - Request for Hearing*) with the Value Adjustment Board in your county. (Forms incorporated by reference in Rule 12D-16.002, F.A.C.).

Such petition must be filed on or before the 25th day after the property appraiser mails the notice required under s. 194.011(1), Florida Statutes. Notwithstanding s. 194.013, Florida Statutes, the servicemember is not required to pay a filing fee for such petition. Upon reviewing the petition, the value adjustment board may grant the exemption if the applicant is qualified for the exemption and demonstrates extenuating circumstances, as determined by the board, which warrant granting the exemption.

COMPLETED BY THE COUNTY PROPERTY APPRAISER:

If the applicant is eligible for the exemption and the application was timely filed, review, sign, and date the application. If a refund is owed, forward a copy of the application to the tax collector to verify the taxes and process the refund.

Provide a copy of this application, containing the property appraiser's determination, to the applicant.

FOR USE BY PROPERTY APPRAISER'S OFFICE ONLY

- ☐ Approved for _____ days, proof of qualifying deployment and dates of deployment met the requirements.
- ☐ Denied or _____ Explain: _____
- ☐ Denied in part.
- ☐ Late application. The reason for filing late was ☐ accepted or ☐ rejected.

Signature, property appraiser or deputy

Date

Calculation: Days deployed that exceed 365 days during the 2023, 2024, and 2025 tax years _____ /

730 Days in period X 100 = _____ % exempted (% of exemption cannot exceed 100%)

**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.
 - (s) The right to appear at a hearing using electronic or other communication equipment upon written request at least ten (10) calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law, and the right to be notified of this right on the notice of hearing.
- 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/>



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 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 **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.

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

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.

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 + 1 late file accepted.	76	15	300	89
2025:	433 *2 were late filed petitions rejected + 2 late file accepted.	139	21	271	111
2026:	002	TBD	TBD	TBD	TBD

Revised: 7/20/2026

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	<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
2025:	\$ 55,606.50	\$ 33,363.90	\$ 22,242.60
2026:	TBD	TBD	TBD

Revised: 7/20/2026

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**HERNANDO COUNTY VALUE ADJUSTMENT BOARD – 2026
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 7/3/26	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 7/3/26	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 P2; Ex. 3; Ex. 4; Verbatim
HEC 7/3/26	VAB Attorney meeting the requirements of F.S. §194.015 has been appointed or ratified - Organizational Meeting Agenda Item G; Verbatim
HEC 7/3/26	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 P2; Ex. 3; Ex. 4; Verbatim
HEC 7/3/26	VAB Attorney verified that citizen members are not members or employees of a taxing authority for the current VAB session - Organizational Meeting Agenda Item P2; Ex. 3; Ex. 4; Verbatim
HEC 7/3/26	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 7/3/26	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 7/3/26	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 7/3/26	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 7/22/26	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 7/3/26	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 7/3/26	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 P2; Verbatim
HEC 7/3/26	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 P2; Verbatim
	Notice(s) have been given to the chief executive officer of each municipality as provided in F.S. §193.116 – Ex. 8
HEC 7/3/26	The VAB is in compliance with F.S. §194 and F.A.C. 12D-9 - Organizational Meeting Agenda Item P2, Verbatim; VAB Attorney oversees throughout VAB session

Date	Organizational Meeting: August 14, 2026
	The VAB held organizational meeting prior to the holding of value adjustment board hearings Organizational Meeting Agenda Items C and H3; 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 P2; 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 \$15.00 or \$50.00, as appropriate - 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 H3; Verbatim
	The VAB has ascertained that the VAB has provided electronic or other communication equipment, to allow petitioners to appear remotely at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived - Organizational Meeting Agenda Item N3; Verbatim

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following on July 3, 2026, July 9, 2026, and July 22, 2026:

- 1) that the above information regarding pre-hearing and pre-organizational requirements were verified, reviewed, and considered on July 3, 2026, July 9, 2026, and July 22, 2026,
- 2) that the Organizational Meeting for the Hernando County 2026 VAB Session was held on August 14, 2026, and the above information regarding organizational meeting requirements was verified, reviewed, and considered at said meeting, and
- 3) that hearings for the Hernando County 2026 VAB Session will commence on or after October 15, 2026.

Holly E. Cosby, Esq.

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following on August 14, 2026:

- 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 _____, 2026, 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

AGENDA ITEM

2026 Hernando VAB
Checklist Exhibit "P.2"
Meeting: 11/18/2025
Department: Administration
Prepared By: Jessica Wright
Initiator: Jeffrey Rogers
DOC ID: 16191
Legal Request Number:
Bid/Contract Number:

TITLE

2025-2026 Board Member Committee Assignments

BRIEF OVERVIEW

Attached is the proposed 2025-2026 Committee Assignments list for each Commissioner. The assignments will be discussed and confirmed at the meeting. The Hernando County Community Alliance has been removed due to the committee no longer being active.

Robert Esposito, Hernando/Citrus Metropolitan Planning Organization (MPO) Director, is requesting that Commissioner Ryan Amsler, Commissioner John Allocco, Commissioner Jerry Campbell, and Commissioner Brian Hawkins be designated to serve as alternates to the Sun Coast Transportation Planning Alliance (SCTPA) and Metropolitan Planning Organization Advisory Council (MPOAC). Currently, Commissioner Steve Champion serves as the alternate to SCTPA and MPOAC.

FINANCIAL IMPACT

N/A

LEGAL NOTE

The Board has the authority to take action on this matter pursuant to Chapter 125, Florida Statutes.

RECOMMENDATION

It is recommended the Board discuss, determine, and approve the 2025-2026 Board Member Committee Assignments.

REVIEW PROCESS

Pamela Hare	Approved	10/31/2025	4:21 PM
Heidi Prouse	Approved	11/03/2025	1:23 PM
Toni Brady	Approved	11/04/2025	8:44 AM
Jeffrey Rogers	Approved	11/09/2025	2:59 PM
Colleen Conko	Approved	11/10/2025	11:14 AM

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



BOARD OF COUNTY COMMISSIONERS
2025-2026 COMMITTEE ASSIGNMENTS

COMMISSIONER RYAN AMSLER

Canvassing Board – Member
Early Learning Coalition Board of Directors – Member
Fine Arts Council – Liaison
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 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
Fair Association - Liaison

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

2025-2026 Committee Assignments	Status	How Often	Day	Time
<u>COMMISSIONER RYAN AMSLER</u>				
Canvassing Board	Member	TBD	TBD	TBD
Early Learning Coalition Board of Directors	Member	Quarterly	TBD	8:00am
Fine Arts Council	Liaison	Monthly	(2nd) Thursday	5:30pm
Metropolitan Planning Organization (MPO)	Alternate	Monthly	1st Thursday	1:30pm
Springs Coast Steering Committee	Member	3x a year	Wednesday	2:00pm
Suncoast Transportation Planning Alliance Board	Member	2x a year	TBD	TBD
Tampa Bay Regional Planning Council (TBRPC)	Member	bi-monthly	(2nd) Monday	9:00am
TBRPC Executive Budget Committee	Member	bi-monthly	(2nd) Monday	10:00am
TBRPC Regional Cooperative Alliance	Member	bi-monthly	(2nd) Monday	10:00am
Withlacoochee Regional Water Supply Authority (WRWSA)	Member	bi-monthly	(3rd) Wednesday	3:30pm
<u>COMMISSIONER BRIAN HAWKINS</u>				
Fair Association	Liaison	Monthly	(3rd) Thursday	6:30pm
Hernando County School Board	Liaison	Monthly	Wednesday	TBD
Local Emergency Planning Council (LEPC)	Member	Quarterly	Wednesday	TBD
Metropolitan Planning Organization (MPO)	Member	Monthly	(1st) Thursday	1:30pm
Salvation Army	Member	Monthly	(3rd) Thursday	12:00pm
Southwest Florida Water Management District (SWFWMD)	Alternate Member	TBD	TBD	TBD
Tourist Development Council (TDC)	Member	bi-monthly	Thursday	3:00pm
<u>COMMISSIONER JOHN ALLOCCO</u>				
ACCESS 67	Member	TBD	TBD	TBD
Consortium Oversight Board	Member	TBD	TBD	TBD
Fair Association	Liaison	Monthly	(3rd) Thursday	6:30pm
Gulf Consortium Board of Directors (RESTORE Act)	Member	Quarterly	(3rd) Thursday	5:00pm
Gulf Consortium Finance and Budget Subcommittee	Member	Quarterly	(3rd) Thursday	5:00pm
Juvenile Justice Fifth Judicial Circuit Advisory Board	Member	Quarterly	Thursday	9:00am
Juvenile Justice Subcommittee of Hernando County Community Alliance	Member	Quarterly	TBD	TBD
Metropolitan Planning Organization (MPO)	Member	Monthly	(1st) Thursday	1:30pm
Substance Abuse Advisory Board	Member	Yearly	TBD	TBD
Transportation Disadvantaged Local Coordinating Board (TDLCB)	Chair/Member	Quarterly	Thursday	1:30pm
Value Adjustment Board	Member	2x a year Jul & Feb	TBD	TBD
<u>COMMISSIONER JERRY CAMPBELL</u>				
Affordable Housing Advisory Committee (AHAC)	Member	Monthly	(2nd) Thursday	10:00am
Florida Forest Service Management Plan Advisory Group (MPAG)	Member	TBD	TBD	TBD
Medical Examiner	Member	Quarterly	(2nd) Wednesday	2:00pm
Metropolitan Planning Organization (MPO)	Member	Monthly	(1st) Thursday	1:30pm
Public Safety Coordinating Council	Member	Quarterly	(3rd) Friday	1:00pm
Suncoast Transportation Planning Alliance Board	Alternate	2x a year	TBD	TBD
Withlacoochee Regional Water Supply Authority (WRWSA)	Member	bi-monthly	(3rd) Wednesday	3:30pm
<u>COMMISSIONER STEVE CHAMPION</u>				
Brooksville Main Street	Member	TBD	TBD	TBD
Metropolitan Planning Organization (MPO)	Member	Monthly	(1st) Thursday	1:30pm
Metropolitan Planning Organization Advisory Council (MPOAC)	Alternate Member	Quarterly	(4th) Thursday	TBD
Mid Florida Community Services Governing Board (You Thrive FL)	Member	Quarterly	(2nd) Wednesday	9:30am
Pasco-Hernando Workforce Board (CareerSource Pasco Hernando)	Liaison	Monthly	(3rd) Thursday	9a, 10a, & 3p
Robert Whitmore Board of Directors	Member	TBD	TBD	TBD
Safety Council	Member	Quarterly	TBD	TBD
South Brooksville CRA Steering Committee	Member	TBD	TBD	TBD
Suncoast Transportation Planning Alliance	Alternate Member	2x a year	TBD	TBD
Value Adjustment Board	Chair/Member	2x a year Jul & Feb	TBD	TBD
Waterways Advisory Committee	Liaison	Bi-monthly	(2nd) Monday	6:00pm



BOARD OF COUNTY COMMISSIONERS

2025-2026 COMMITTEE ASSIGNMENTS

COMMISSIONER RYAN AMSLER

Canvassing Board – Member
Early Learning Coalition Board of Directors – Member
Fair Association – Liaison – Alternate Member
Fine Arts Council – Liaison
Metropolitan Planning Organization (MPO) – Alternate Member
Metropolitan Planning Organization Advisory Council (MPOAC) – Alternate Member
Springs Coast Steering Committee – Member
Suncoast Transportation Planning Alliance Board (SCTPA) – Alternate 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 School Board - Liaison
Local Emergency Planning Council (LEPC) – Member
Metropolitan Planning Organization (MPO) – Vice Chair/Member
Metropolitan Planning Organization Advisory Council (MPOAC) – Alternate Member
Salvation Army – Member
Southwest Florida Water Management District (SWFWMD) – Liaison
Suncoast Transportation Planning Alliance (SCTPA) – Alternate Member
Tourist Development Council (TDC) – Member

COMMISSIONER JOHN ALLOCCO

ACCESS 67
Consortium Oversight Board
Fair Association - Liaison
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
Metropolitan Planning Organization Advisory Council (MPOAC) – Alternate Member
Substance Abuse Advisory Board – Member
Suncoast Transportation Planning Alliance (SCTPA) – Alternate Member
Transportation Disadvantaged Local Coordinating Board (TDLCB) – Chair/Member
Value Adjustment Board – Member

COMMISSIONER JERRY CAMPBELL

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

COMMISSIONER STEVE CHAMPION

Brooksville Main Street – Liaison
Fair Association – Liaison – Alternate Member
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 (SCTPA) – Alternate Member
Value Adjustment Board – Chair/Member
Waterways Advisory Committee – Liaison



Board of County Commissioners

AGENDA ITEM

2026 Hernando VAB
Checklist Exhibit "P.2"
Meeting: 11/18/2025
Department: VAB Admin
Prepared By: Heidi Prouse
Initiator: Jeffrey Rogers
DOC ID: 16678
Legal Request Number:
Bid/Contract Number:

TITLE

Election of Value Adjustment Board Chairman by County Governing Body and Reappointment of Thomas Beisacher as Citizen Member to Value Adjustment Board

BRIEF OVERVIEW

The Department of Revenue (DOR) has advised that they interpret Florida Statute Section 194.015 and Florida Administrative Code Section 12D-9.004 to direct that the Board of County Commissioners (BOCC) elect the two BOCC Value Adjustment Board (VAB) Members AND elect the Chair to the Value Adjustment Board.

The BOCC should thus elect the VAB Chairperson during Board/Committee Assignments each year. The current commissioners on the Value Adjustment Board are Commissioner John Allocco and Commissioner Steve Champion. Commissioner Champion is the current Value Adjustment Board Chairman.

It is further requested that the BOCC reappoint Thomas Beisacher as the Citizen Member to the Value Adjustment Board. Mr. Beisacher has served as citizen member since July 27, 2010 and meets the qualifications of 12D-9.004(c)(1), F.A.C. as outlined below:

12D-9.004 (c) Composition of the Value Adjustment Board

(c) Two citizen members:

1. One who owns homestead property in the county appointed by the county's governing body,
2. One who owns a business that occupies commercial space located within the school district appointed by the school board of the county. This person must, during the entire course of service, own a commercial enterprise, occupation, profession, or trade conducted from a commercial space located within the school district and need not be the sole owner.
3. Citizen members must not be:
 - a. A member or employee of any taxing authority in this state,
 - b. A person who represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes.
4. Citizen members shall be appointed in a manner to avoid conflicts of interest or the appearance of conflicts of interest.

FINANCIAL IMPACT

N/A

LEGAL NOTE

The Board is authorized to act in this matter pursuant to Section 194.015, Florida Statutes.

RECOMMENDATION

It is recommended that the Board elect the Chairman to the Value Adjustment Board from the two currently appointed commissioners and reappointment of Citizen Member Thomas Beisacher.

REVIEW PROCESS

Pamela Hare	Approved	11/03/2025	5:39 PM
Jon Jouben	Approved	11/07/2025	5:04 PM
Heidi Prouse	Approved	11/07/2025	5:58 PM
Toni Brady	Approved	11/10/2025	11:38 AM
Jeffrey Rogers	Approved	11/10/2025	1:23 PM
Colleen Conko	Approved	11/10/2025	2:56 PM

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



Board of County Commissioners

AGENDA ITEM

2026 Hernando VAB
Checklist Exhibit "P.2"
Meeting: 06/23/2026
Department: Administration
Prepared By: Demetris Williams-Fagin
Initiator: Jeffrey Rogers
DOC ID: 17637
Legal Request Number:
Bid/Contract Number:

TITLE

Discussion Regarding 2025 - 2026 Committee Assignments

BRIEF OVERVIEW

On June 10, 2026, Commissioner Brian Hawkins resigned from his position as a County Commissioner to run as a State Representative in District 53. For this reason, the Board must determine who will replace him as a county liaison or member of the committees he served on as a Board representative.

Commissioner Brian Hawkins' Committee Assignments:

1. Fair Association - Liaison
2. Hernando County School Board - Liaison
3. Local Emergency Planning Council (LEPC) - Member
4. Metropolitan Planning Organization (MPO) - Member
5. Metropolitan Planning Organization Advisory Council (MPOAC) - Member
6. Salvation Army - Member
7. Southwest Florida Water Management District (SWFWMD) - Liaison
8. Suncoast Transportation Planning Alliance (SCTPA) - Alternate Member
9. Tourist Development Council (TDC) - Member
10. Waterways Advisory Committee - Liaison

STRATEGIC PLAN INITIATIVES

N/A

FINANCIAL IMPACT

N/A

LEGAL NOTE

The Board is authorized to act upon this matter pursuant to Chapter 125, Florida Statutes.

RECOMMENDATION

It is recommended that the Board review the options for replacement and provide staff with final determination.

REVIEW PROCESS

Jessica Wright	Approved	06/11/2026	1:56 PM
Pamela Hare	Approved	06/12/2026	2:56 PM
Heidi Prouse	Approved	06/15/2026	1:22 PM
Toni Brady	Approved	06/15/2026	1:37 PM
Jeffrey Rogers	Approved	06/17/2026	7:07 AM

Agenda Item (ID # 17637)

Meeting of June 23, 2026

Jessica Wright

Approved

06/17/2026 12:11 PM



BOARD OF COUNTY COMMISSIONERS

2025-2026 COMMITTEE ASSIGNMENTS

COMMISSIONER RYAN AMSLER

Canvassing Board – Member
Early Learning Coalition Board of Directors – Member
Fair Association – Liaison – Alternate Member
Fine Arts Council – Liaison
Metropolitan Planning Organization (MPO) – Alternate Member
Metropolitan Planning Organization Advisory Council (MPOAC) – Alternate Member
Springs Coast Steering Committee – Member
Suncoast Transportation Planning Alliance Board (SCTPA) – Alternate 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 School Board - Liaison
Local Emergency Planning Council (LEPC) – Member
Metropolitan Planning Organization (MPO) – Member
Metropolitan Planning Organization Advisory Council (MPOAC) – Member
Salvation Army – Member
Southwest Florida Water Management District (SWFWMD) – Liaison
Suncoast Transportation Planning Alliance (SCTPA) – Alternate Member
Tourist Development Council (TDC) – Member
Waterways Advisory Committee – Liaison

COMMISSIONER JOHN ALLOCCO

ACCESS 67
Consortium Oversight Board
Fair Association - Liaison
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) – Chair/Member
Metropolitan Planning Organization Advisory Council (MPOAC) – Alternate Member
Substance Abuse Advisory Board – Member
Suncoast Transportation Planning Alliance (SCTPA) – Member
Transportation Disadvantaged Local Coordinating Board (TDLCB) – Chair/Member
Value Adjustment Board – Member

COMMISSIONER JERRY CAMPBELL

Affordable Housing Advisory Committee (AHAC) – Member
Fair Association – Liaison – Alternate Member
Florida Forest Service Management Plan Advisory Group (MPAG) – Member
Medical Examiner – Member
Metropolitan Planning Organization (MPO) – Member
Metropolitan Planning Organization Advisory Council (MPOAC) – Alternate Member
Public Safety Coordinating Council – Member
Suncoast Transportation Planning Alliance (SCTPA) – Alternate Member
Value Adjustment Board – Alternate Member
Withlacoochee Regional Water Supply Authority (WRWSA) – Member

COMMISSIONER STEVE CHAMPION

Brooksville Main Street – Liaison
Fair Association – Liaison – Alternate Member
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 (SCTPA) – Alternate Member
Value Adjustment Board – Chair/Member

2025-2026 Committee Assignments	Status	How Often	Day	Time
<u>COMMISSIONER RYAN AMSLER</u>				
Canvassing Board	Member	TBD	TBD	TBD
Early Learning Coalition Board of Directors	Member	Quarterly	TBD	8:00am
Fine Arts Council	Liaison	Monthly	(2nd) Thursday	5:30pm
Metropolitan Planning Organization (MPO)	Alternate	Monthly	1st Thursday	1:30pm
Springs Coast Steering Committee	Member	3x a year	Wednesday	2:00pm
Suncoast Transportation Planning Alliance Board	Member	2x a year	TBD	TBD
Tampa Bay Regional Planning Council (TBRPC)	Member	bi-monthly	(2nd) Monday	9:00am
TBRPC Executive Budget Committee	Member	bi-monthly	(2nd) Monday	10:00am
TBRPC Regional Cooperative Alliance	Member	bi-monthly	(2nd) Monday	10:00am
Withlacoochee Regional Water Supply Authority (WRWSA)	Member	bi-monthly	(3rd) Wednesday	3:30pm
<u>COMMISSIONER BRIAN HAWKINS</u>				
Fair Association	Liaison	Monthly	(3rd) Thursday	6:30pm
Hernando County School Board	Liaison	Monthly	Wednesday	TBD
Local Emergency Planning Council (LEPC)	Member	Quarterly	Wednesday	TBD
Metropolitan Planning Organization (MPO)	Member	Monthly	(1st) Thursday	1:30pm
Metropolitan Planning Organization Advisory Council (MPOAC)	Member	Quarterly	(4 th) Thursday	TBD
Salvation Army	Member	Monthly	(3rd) Thursday	12:00pm
Southwest Florida Water Management District (SWFWMD)	Alternate Member	TBD	TBD	TBD
Suncoast Transportation Planning Alliance (SCTPA)	Alternate Member	2x a year	TBD	TBD
Tourist Development Council (TDC)	Member	bi-monthly	Thursday	3:00pm
Waterways Advisory Committee	Liaison	Quarterly	(3 rd) Thursday	1:00 pm
<u>COMMISSIONER JOHN ALLOCCO</u>				
ACCESS 67	Member	TBD	TBD	TBD
Consortium Oversight Board	Member	TBD	TBD	TBD
Fair Association	Liaison	Monthly	(3rd) Thursday	6:30pm
Gulf Consortium Board of Directors (RESTORE Act)	Member	Quarterly	(3rd) Thursday	5:00pm
Gulf Consortium Finance and Budget Subcommittee	Member	Quarterly	(3rd) Thursday	5:00pm
Juvenile Justice Fifth Judicial Circuit Advisory Board	Member	Quarterly	Thursday	9:00am
Juvenile Justice Subcommittee of Hernando County Community Alliance	Member	Quarterly	TBD	TBD
Metropolitan Planning Organization (MPO)	Member	Monthly	(1st) Thursday	1:30pm
Substance Abuse Advisory Board	Member	Yearly	TBD	TBD
Transportation Disadvantaged Local Coordinating Board (TDLCB)	Chair/Member	Quarterly	Thursday	1:30pm
Value Adjustment Board	Member	2x a year Aug & Mar	TBD	TBD
<u>COMMISSIONER JERRY CAMPBELL</u>				
Affordable Housing Advisory Committee (AHAC)	Member	Monthly	(2nd) Thursday	10:00am
Florida Forest Service Management Plan Advisory Group (MPAG)	Member	TBD	TBD	TBD
Medical Examiner	Member	Quarterly	(2nd) Wednesday	2:00pm
Metropolitan Planning Organization (MPO)	Member	Monthly	(1st) Thursday	1:30pm
Public Safety Coordinating Council	Member	Quarterly	(3rd) Friday	1:00pm
Suncoast Transportation Planning Alliance Board	Alternate	2x a year	TBD	TBD
Withlacoochee Regional Water Supply Authority (WRWSA)	Member	bi-monthly	(3rd) Wednesday	3:30pm
<u>COMMISSIONER STEVE CHAMPION</u>				
Brooksville Main Street	Member	TBD	TBD	TBD
Metropolitan Planning Organization (MPO)	Member	Monthly	(1st) Thursday	1:30pm
Metropolitan Planning Organization Advisory Council (MPOAC)	Alternate Member	Quarterly	(4th) Thursday	TBD
Mid Florida Community Services Governing Board (You Thrive FL)	Member	Quarterly	(2nd) Wednesday	9:30am
Pasco-Hernando Workforce Board (CareerSource Pasco Hernando)	Liaison	Monthly	(3rd) Thursday	9a, 10a, & 3p
Robert Whitmore Board of Directors	Member	TBD	TBD	TBD
Safety Council	Member	Quarterly	TBD	TBD
South Brooksville CRA Steering Committee	Member	TBD	TBD	TBD
Suncoast Transportation Planning Alliance	Alternate Member	TBD	TBD	TBD
Value Adjustment Board	Chair/Member	2x a year Aug & Mar	TBD	TBD



Hernando County

Board of County Commissioners

Regular Meeting

Minutes

November 18, 2025

CALL TO ORDER

The meeting was called to order at 9:00 a.m. on Tuesday, November 18, 2025, in the John Law Ayers County Commission Chambers, Government Center, Brooksville, Florida.

<u>Attendee Name</u>	<u>Title</u>
Jerry Campbell	Chairman
Ryan Amsler	Vice Chairman
Steve Champion	Second Vice Chairman
John Allocco	Commissioner
Brian Hawkins	Commissioner
Toni Brady	Deputy County Administrator
Carla Burrmann	Natural Resources Manager
Erin Dohren	Office of Management and Budget Director
Tammy Heon	Tourism Development Manager
Scott Herring	Public Works Director/County Engineer
Jon Jouben	County Attorney
Christopher Linsbeck	Community Services Director
Michelle Miller	Senior Planner
Jeffrey Rogers	County Administrator
Carla Rossiter-Smith	Director of Procurement & Strategic Initiatives
Melissa Tartaglia	Assistant County Attorney
Erin Thomas	Emergency Management Director
Nienke Osinga	Deputy Clerk
Heidi Prouse	Deputy Clerk

Invocation

Pledge of Allegiance

AGENDA

Motion

To approve with changes.

(Note: Item No. K [Consideration of Request Submitted by Jovite C. Palardis to Reduce Outstanding Special Master Order in Public Nuisance Case] was moved up in the Agenda to be heard as new Item No. E-6.)

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

ELECTION OF OFFICERS

Election of Officers - Chairman, Vice Chairman and Second Vice Chairman

Chairman

Motion

To nominate Comm. Campbell as Chairman.

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

Vice Chairman

Motion

To nominate Comm. Amsler as Vice Chairman.

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

Second Vice Chairman

Motion

To nominate Comm. Champion as Second Vice Chairman.

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

COMMISSIONER BRIAN HAWKINS

Outgoing Chairman Hawkins reflected on his past year as Chairman of the Board of County Commissioners.

COUNTY ADMINISTRATOR JEFFREY ROGERS

Recognition of Outgoing Chairman Brian Hawkins

RECESS/RECONVENE

The Board recessed at 9:10 a.m. and reconvened at 9:15 a.m.

CHAIRMAN JERRY CAMPBELL

Recognition Honoring Veterans Day by Captain Charles Philip

ELECTED OFFICIALS

Notification From Clerk of Circuit Court and Comptroller Announcing Return of Excess Fees for FY 2024-25

Notification From Hernando County Sheriff's Office Announcing Return of Excess Funds for FY 2024-25

Notification From Property Appraiser Announcing Return of Excess Fees for FY 2024-25

Notification From Supervisor of Elections Announcing Return of Excess Fees for FY 2024-25

Notification From Tax Collector Announcing Return of Excess Funds for FY 2024-25

Consideration of Request Submitted by Jovite C. Palardis to Reduce Outstanding Special Master Order in Public Nuisance Case

This item was moved up on the Agenda from Item No. K to new Item No. E-6 during approval of the Agenda.

Comm. Hawkins made the following Motion.

Motion

To grant the request to \$2500 per dog.

Comm. Champion seconded the Motion.

Comm. Hawkins amended his Motion as follows:

Amendment to Motion

To approve a reduction in fines to a total of \$5000 including administrative fees.

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

CITIZENS' COMMENTS

Citizens commented on various topics and issues.

Comm. Champion temporarily left the meeting and returned shortly thereafter.

Citizens commented on various topics and issues.

Comm. Amsler temporarily left the meeting and returned shortly thereafter.

BOARD/STAFF RESPONSES

The Board and/or staff responded to questions and concerns expressed during Citizens' Comments.

Comm. Champion requested Board consensus to direct County Attorney Jon Jouben to draft a document regarding the possible dissolving of the Waterways Advisory Committee and for that Committee to potentially be replaced by a regular evening meeting regarding waterways, and to bring this item back for discussion at a future Board meeting.

The was Board consensus.

Comm. Hawkins temporarily left the meeting and returned shortly thereafter.

Comm. Champion temporarily left the meeting and returned shortly thereafter.

Comm. Amsler temporarily left the meeting and returned shortly thereafter.

RECESS/RECONVENE

The Board recessed at 11:40 a.m. and reconvened at 11:45 a.m.

Comm. Allocco was not present when the meeting reconvened.

CONSENT AGENDA

Amendment No. 7 to Grant Agreement With Florida Fish and Wildlife Conservation Commission for Florida Boating Improvement Program Grant Funding for Improvements at Lake Townsen Park Boat Ramp

Contractual Agreement With Lake Technical College, Inc., for Paramedic Hybrid Education Program for Hernando County Fire Rescue and Emergency Services

Grant Agreement With the State Department of Environmental Protection for Septic Upgrade Incentive Program Phase 2 and Associated Budget Resolution

Lake Hideaway Water and Sewer Agreement Between Hernando County Water and Sewer District and Hawk Lake Hideaway, LLC, for Lake Hideaway Project

Modification No. 3 to Subgrant Agreement With State Division of Emergency Management for Hazard Mitigation Grant Program Funding for Disaster Assistance Resulting From Hurricane Irma for Gulf Winds Circle Elevation and Wind Retrofit

Request to Apply for Off-Cycle Capital Grant Funding for Hernando County Transit; and Resolution Authorizing Execution of Public Transportation Grant Agreement With State Department of Transportation under Federal Transit Administration Section 5311 Program Grant Funding

Pre-Application to Federal Aviation Administration for Bipartisan Infrastructure Law Grant for Airfield Pavement Improvement Design Project at Brooksville-Tampa Bay Regional Airport

Resolution Approving Retroactive Consent to Assignment of Ground Lease From Shirley L. Jordan d/b/a Equipment Supply Co., to Shirley L. Jordan as Trustee of the Shirley L. Jordan Revocable Inter Vivos Trust U/A/D 12/17/12 for 15270 Flight Path Drive at Brooksville-Tampa Bay Regional Airport

Declaration of Various Tangible Property as Surplus for Disposal and Removal From Fixed Asset Inventory

Discharge of Order and Satisfaction of Sheriff's Office Special Master Lien for Octavio Lee Penalver

Discharge of Special Master Order and Satisfaction of Lien for Dustin Bassett

Letter of Support for Pace Center for Girls, Hernando for Pace Hernando Building

Satisfaction of Second Mortgage for Eric J. Cardenas and Stacey M. Cardenas Through Neighborhood Stabilization Program Purchase Assistance Program

Transmittal of List of Accounts Payable Disbursements for Weeks Ended September 26, 2025, and October 3, 2025

Various Satisfactions of Code Enforcement Public Nuisance Abatement Special Assessment Liens

Various Satisfactions of Code Enforcement Special Master Liens

Various Satisfactions of Second Mortgages Through State Housing Initiatives Partnership Down Payment Assistance Program

Notification of Properties Placed on List of Lands Available for Taxes and Available for Purchase by County

Resolution Affirming Administrative Official's Determination to Remove Nonconforming Use for Property Located at 5025 Emerson Road, Owned by Jason E. Morphet and Ayleen N. Gallahue

Resolution to Not Exempt Certain Rental Properties From Ad Valorem Taxes if Such Properties Meet Criteria Under Section 196.1978(3) (d)1.a, Florida Statutes a/k/a Live Local Act Property Exemption Effective January 1, 2026

Resolution Proclaiming November 19, 2025, Through November 26, 2025, as Farm-City Week

Resolution Proclaiming November 2025 as Diabetes Awareness Month

Motion

To approve the Consent Agenda (Budget Resolution No. 2025-194 and Resolution Nos. 2025-195 through 2025-200).

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

CORRESPONDENCE TO NOTE

Notification From Southwest Florida Water Management District of Proposed 2026 Five-Year Water Resource Development Work Program

Receipt of Correspondence Regarding Marion County Response to Lake County and Seminole County Letter of April 18, 2025, Concerning Reassignment of Lake County to Medical Examiner District 24

Transmittal of Letter From City of Brooksville Regarding Proposed Annexation Ordinance No. 1007

Transmittal of Southwest Florida Water Management District FY 2026 Meeting Schedule and Boundaries Map

Update Regarding Weeki Wachee River Submerged Aquatic Vegetation Restoration Project Three and Four Months Post Installation

PUBLIC HEARINGS

Proof of publication of Notice of Public Hearing was noted for the scheduled public hearing.

Ordinance Providing for Adoption of New Tourist Development Plan to be Interlined as Section 27-32.1 of Hernando County Code

There was no public input.

Motion

To approve the staff recommendation (Ordinance No. 2025-16).

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

COUNTY ATTORNEY JON JOUBEN

Consideration of Request Submitted by Jovite C. Palardis to Reduce Outstanding Special Master Order in Public Nuisance Case

This item was moved up in the Agenda and heard as new Item No. E-6.

OFFICE OF MANAGEMENT AND BUDGET DIRECTOR ERIN DOHREN

Budget Amendment to True Up Accounts for FY 2025-26

Budget Amendment Transferring Funds From Impact Fee - Public Buildings to Land Acquisition for New Constitutional Building for Clerk of Circuit Court and Comptroller's Office Located at 924 Hale Avenue

Budget Amendment Transferring Funds From Reserves for Contingencies to Hernando County Sheriff Office Budget to Provide Funding for Body-Worn Camera Program

Budget Amendments Realigning Funds For FY 2025 Clean Up and Associated Budget Resolution

Budget Resolution for Tax Collector Building Construction Project

Budget Resolution to True Up Funds for Mass Transit Grant Funding Anticipated for FY 2025-26

Motion

To approve Item Nos. L-1 through L-6 (Budget Resolution Nos. 2025-201 through 2025-203).

(Note: The Motion included a noted change to Item No. L-4 as approved by the Office of Management and Budget.)

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

DIRECTOR OF PROCUREMENT & STRATEGIC INITIATIVES CARLA ROSSITER-SMITH

Amendment No. 1 to Contract With Cross Construction Services, Inc., for Linda Pedersen Park Observation Tower Demolition and Removal Project (Contract No. 23-RFQ00435/TPR; Amount: \$40,900.00)

Award of Construction Contract to Rogar Management & Consulting of FL, LLC, for Hurricane Damaged Road Repairs on Cedar Lane and Leisure Street for Department of Public Works (Contract No. 25-CG01109/JG; Amount: \$392,401.00)

Award of Construction Contract to Summit Fire & Security, LLC, for Fire Pump Replacement Project at Chinsegut Hill Retreat and Conference Center (Contract No. 25-C01139/JG Amount: \$268,660.00)

Award of Contract to Miles Partnership, LLLP for Marketing and Advertising Services for Florida's Adventure Coast Visitors' Bureau (Contract No. 25-RFP00983/CT; Amount: \$2,040,000.00)

This item was pulled and voted on separately.

Award of Term Contract to Coastal Waste & Recycling, Inc., for Refuse Containers Rental and Collection Service for Facilities Department (Contract No. 25-T01017/JG; Amount: \$139,782.24)

Award of Term Contracts to Atlantic Pipe Services, LLC, Nu-Pipe, LLC, and Vortex Services, LLC, for Slip Lining for Gravity Sewer Lines and Storm Drain Lines for Department of Public Works (Contract No. 25-TFG00999/CT)

Change Order No. 2 to Purchase Order With Hydro-Klean, LLC, for Hernando Beach Wastewater Resiliency Manhole Coating Project for Utilities Department (Contract No. 24-TFG00704; Amount: \$200,318.50)

Increased Annual Expenditure for Utilization of Sourcewell Contract With Stryker Sales, LLC, for Critical Care and EMS Equipment for Fire Emergency Services (Contract No. 24-P0120U; Amount: \$1,500,000.00)

Utilization of Sourcewell Contract With Ron Turley Associates, Inc., d/b/a RTA for Fleet Management Technologies With Related Software Solutions for Fleet Department (Amount: \$78,000.00)

Utilization of Sourcewell Contract With Syn-Tech Systems, Inc., for Aboveground Fuel and Fluid Storage With Related Hardware, Software and Services for Fleet Department (Contract No. 25-P0191M; Amount: \$60,090.00)

Motion

To approve Item Nos. M-1 through M-3 and M55 through M-10.

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

Award of Contract to Miles Partnership, LLLP for Marketing and Advertising Services for Florida's Adventure Coast Visitors' Bureau (Contract No. 25-RFP00983/CT; Amount: \$2,040,000.00)

Motion

To approve Item No. M-4.

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

DEVELOPMENT SERVICES PLANNING DIRECTOR OMAR DEPABLO

County Settlement Agreement With School Board of Hernando County for Sunrise Development Project

Settlement Agreement With School Board of Hernando County, MAK Family Partnership, Ltd., Hawk Sunrise LLC and Others for Sunrise Development Project

Motion

To approve Item Nos. N-1 and N-2.

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

PUBLIC WORKS DIRECTOR/COUNTY ENGINEER SCOTT HERRING

Declaration of County Owned Property as Surplus Property Located on Treiman Boulevard and Consideration of Purchase Offer Submitted by Enrique Ramos (Key #1586091)

Ratification of Applications for Southwest Florida Water Management District Cooperative Funding Initiative Submittals for FY 2027

Motion

To approve Item Nos. O-1 and O-2.

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

COMMISSIONER RYAN AMSLER

Update From Hernando County Delegation of Government Efficiency a/k/a DOGE Committee Regarding Accomplishments and Recommendations

DIRECTOR OF EMERGENCY MANAGEMENT ERIN THOMAS

Update Regarding Temporary Disaster Housing Program

COUNTY ADMINISTRATOR JEFFREY ROGERS

2025-2026 Board Member Committee Assignments

Motion

To appoint Comms. Amsler, Champion and Campbell as Alternate Members to the Fair Association, and to appoint all Commissioners as Alternate Members to Suncoast Transportation Planning Alliance a/k/a SCTPA and to Metropolitan Planning Organization Advisory Council a/k/a MPOAC.

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

Election of Value Adjustment Board Chairman by County Governing Body and Reappointment of Thomas Beisacher as Citizen Member to Value Adjustment Board

Motion

To appoint Comm. Champion as Chairman and to reappoint Thomas Beisacher as Citizen Member.

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

Update Regarding Ongoing Board Directives

BOARD OF COUNTY COMMISSIONERS

The Board commented on various issues.

Comm. Hawkins requested Board consensus to direct the staff to research the potential of utilizing an owner's representative service to help facilitate the procurement of qualified bidders for contracts to be awarded, and to bring it back to the Board for discussion on a future Agenda.

The Board concurred.

ADJOURNMENT

The meeting was adjourned at 2:00 p.m.



Hernando School District

Organizational & Regular School Board Meeting

Minutes - Final

Tuesday, November 18, 2025

10:00 AM

District Office-Board Room
919 N. Broad Street
Brooksville, FL 34601

CALL TO ORDER

Present: Board Chair Kayce Hawkins
Vice Chair Shannon Rodriguez
Board Member Michelle Bonczek
Board Member Susan Duval
Board Member Mark Johnson

This meeting was called to order at 10:03 A.M. Also present were Robert Meyers, School Board Attorney, and Ray Pinder, Superintendent. Mr. Pinder stated that he will preside over the meeting until a new chair and vice chair are selected.

REFLECTION

PLEDGE OF ALLEGIANCE

ADOPTION OF AGENDA

1. [26-3383](#) Approval to adopt the agenda dated 11/18/2025.

RESULT: ADOPTED

MOVER: Susan Duval

SECONDER: Mark Johnson

AYES: Vice Chair Rodriguez, Board Member Johnson, Board Member Bonczek, Board Member Duval, and Board Chair Hawkins

REORGANIZATION OF THE SCHOOL BOARD

2. [26-3417](#) Election of a Chairperson to the School Board

Mr. Pinder called for nominations for a new chair. Ms. Duval nominated Mrs. Hawkins. Mrs. Hawkins nominated Mrs. Rodriguez. There were no other nominations. Mr. Pinder called to close the nominations. He asked for a motion to elect Kayce Hawkins as chair. Motion was made by Mrs. Bonczek and seconded by Mr. Johnson. Motion passes 3-2 with Hawkins and Rodriguez voting no.

3. [26-3418](#) Election of a Vice Chairperson to the School Board

Mr. Pinder called for nominations for a new vice chair. Mrs. Bonczek nominated Mrs. Rodriguez. There were no other nominations. Mr. Pinder called to close the

nominations. He asked for a motion to elect Shannon Rodriguez as vice chair. Motion was made by Mr. Johnson and seconded by Mrs. Bonczek. Motion passes 5-0.

The gavel was passed to Mrs. Hawkins. The board recessed at 10:11 A.M. and reconvened at 10:15 A.M.

SCHEDULING OF DATE AND TIME FOR REGULAR MEETINGS OF THE SCHOOL BOARD

4. [26-3419](#) Approval of the Schedule of Regular School Board Meetings from December 2025 through the Organizational Meeting in November 2026.

Attachments: [TENTATIVE School Board Meetings](#)

RESULT: ADOPTED

MOVER: Susan Duval

SECONDER: Michelle Bonczek

AYES: Vice Chair Rodriguez, Board Member Johnson, Board Member Bonczek, Board Member Duval, and Board Chair Hawkins

APPOINTMENTS

5. [26-3420](#) Designate School Board Members to serve on various committees.

Attachments: [Board Committee List Nov 2025 Tentative 111825](#)

RESULT: ADOPTED

MOVER: Michelle Bonczek

SECONDER: Susan Duval

AYES: Vice Chair Rodriguez, Board Member Johnson, Board Member Bonczek, Board Member Duval, and Board Chair Hawkins

The board discussed the various committee assignments.

APPROVAL OF THE MINUTES

6. [26-3421](#) Approval of the Minutes from the Interlocal Governmental Meeting on October 15, 2025; and the Minutes from the Workshop and Regular School Board Meeting on October 21, 2025.

Attachments: [10-15-25 Interlocal Minutes with links DRAFT](#)
[10-21-25 Workshop Minutes with links DRAFT](#)
[10-21-25 Regular Meeting Minutes with links DRAFT](#)

RESULT: ADOPTED

MOVER: Susan Duval

SECONDER: Michelle Bonczek

AYES: Vice Chair Rodriguez, Board Member Johnson, Board Member Bonczek, Board Member Duval, and Board Chair Hawkins

CITIZEN INPUT ON AGENDA ITEMS (GREEN FORMS)

7. [26-3422](#) Citizen Input on agenda items (Green Form)

Attachments: [Citizen Input Speaker Green Form 110917 ACC](#)

No one came forward to speak on this item.

ADOPTION OF CONSENT AGENDA

Personnel Recommendations

RESULT: APPROVED THE CONSENT AGENDA

MOVER: Susan Duval

SECONDER: Michelle Bonczek

AYES: Vice Chair Rodriguez, Board Member Johnson, Board Member Bonczek, Board Member Duval, and Board Chair Hawkins

8. [26-3428](#) Approval of the Personnel Recommendations

Attachments: [25-26 BOARD AGENDA NOV 18 2025](#)
[11-18-25 CORE OOF Board Agenda](#)
[ESOL - 11.18.25 Agenda](#)
[2026 Noninst., PTS & Adm. Supplements for 11-18-25](#)
[2026 Inst. Supplements & Differentiated Pay for 11-18-25](#)

All Other Teaching & Learning Agenda Items

9. [26-3435](#) Approve an Overnight Field Trip for F.W. Springstead High School Students to Attend the 2026 Florida Future Educators of America (FFEA) State Conference in Orlando, FL from January 16 - 18, 2026.

Attachments: [Budget Sheets](#)

All Other Support Operations Agenda Items

10. [26-3403](#) Approval of Two Revised Settlement Agreements for the Sunrise Development.

Attachments: [26-3403 PE Developer Settlement Agreement Owner and CJW signed](#)
[26-3403 PE Hernando County Settlement Agreement CJW Signed](#)
[26-3403 Budget Sheet NO Financial Impact ACC](#)

ITEMS REMOVED FROM CONSENT AGENDA FOR ACTION

ADDENDUM ITEMS

CITIZEN INPUT ON GENERAL TOPICS (PINK FORMS)

11. [26-3423](#) Citizen Input on Hernando County School issues on which the School Board customarily takes action (Pink Form - non-agenda items)

Attachments: [Citizen Input Speaker Pink Form 110917 ACC](#)
[11-18-25 Meeting Handout by DR Lewis \(pink\)](#)

Mr. Meyers read the instructions for this item. The following citizens came forward to speak: D. Robert Lewis, Thomas Kelly, and Misty Laushot.

GENERAL COUNSEL

SCHOOL BOARD COMMENTS

ADJOURNMENT

This meeting adjourned at 10:48 A.M.

Superintendent

Board Chair

Mission Statement

The Hernando County School District Collaborates with students, parents and other community stakeholders to effectively prepare all students for a successful transition into a diverse and changing world.

Hernando County School District Committee List for Board Members

2026 Hernando VAB
Checklist Exhibit "P-2"

Committee	Facilitator	Current Board Member	Current Alternate	Board Member to Serve	Alternate to Serve
FSBA Advocacy Committee	Board Committee	S. Rodriguez	M. Bonczek		
Small School District Council Consortium Liaison	Board Committee	S. Rodriguez	K. Hawkins		
Value Adjustment Board (VAB)	Board Committee	M. Johnson			
Value Adjustment Board (VAB) – Citizen Appointed by School Board	Board Committee	Matt Mulvaney			
Achievement Gap Committee	Gina Michalicka xtn: 70404	K. Hawkins	S. Rodriguez/S. Duval		
Anti-Bullying Committee	Jill Kolasa xtn: 70413	M. Bonczek	M. Johnson		
Calendar Committee	Aaron Ellerman xtn: 70129	K. Hawkins	S. Duval		
Capital Funds Committee	Steve Crognale xtn: 71430	M. Johnson	K. Hawkins		
CTE Advisory Committee	Beth Lastra xtn: 70474	S. Duval	S. Rodriguez		
District Safety Team Committee	Angel Pagan xtn: 70498	S. Duval	S. Rodriguez		
ESE Advisory Committee	Anna Jensen xtn: 70485	S. Rodriguez	M. Bonczek		
Family And Community Engagement (FACE) Advisory Committee	Magen Schlechter xtn: 70295	M. Bonczek	S. Duval		
Half Cent Sales Tax Committee	Brian Ragan xtn: 71428	K. Hawkins	M. Bonczek		
Hernando Community Coalition	Tresa Watson 352-596-8000	M. Johnson	K. Hawkins		
Hernando County Education Foundation	Tammy Brinker xtn: 70165	S. Rodriguez	M. Johnson		
Inclusion Committee	Anna Jensen xtn: 70485	M. Bonczek	S. Duval		
Insurance Committee	Awilda Fonte xtn: 70430	S. Duval	M. Johnson		
Planning and Growth Committee (District)	Jim Lipsey xtn: 71410	M. Johnson	S. Duval		
Professional Services Advisory Committee (PSAC)	Brian Ragan xtn: 71428	M. Johnson	S. Rodriguez		
School Health Advisory (SHAC)	Dorine Eckert 352-540-6800	M. Bonczek	S. Rodriguez		
STC Advisory Committee	Radiah Dent xtn: 70415	S. Duval	K. Hawkins		
STC COE Review Team (Accreditation)	Radiah Dent	K. Hawkins	M. Johnson		
Truancy Committee	Jill Kolasa xtn: 70413	K. Hawkins	M. Bonczek		
NON-COMMITTEE ASSIGNMENTS					
Liaison to the BOCC/Interlocal		S. Duval	S. Rodriguez		
Liaison to the Sheriff		M. Johnson	K. Hawkins		
Liaison to the Legislators		S. Rodriguez	M. Bonczek		
Priority #1 Student Success	Cabinet	M. Bonczek			
Priority #2 Talent Management	Cabinet	K. Hawkins			
Priority #3 Community Connection	Cabinet	M. Johnson			
Priority #4 Fiscal Stability and Capital Planning	Cabinet	S. Duval			
Priority #5 Safe and Healthy Learning Environment	Cabinet	S. Rodriguez			

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

2026 HERNANDO COUNTY VALUE ADJUSTMENT BOARD VERIFICATION OF BOCC CITIZEN MEMBER QUALIFICATIONS

Name of Applicant: Thomas E. Beisacher

Position of Interest: Citizen Board Member Appointed by Board of County Commissioners (BoCC)

New Applicant: N Returning Applicant: Y

Application Received: Y (6/28/10) Application Reviewed: Y (7/27/10
& 6/9/21)

F.S. §194.015 and F.A.C. §12D-9.004 Verification (performed by HEC on 7/9/26 and 7/22/26):

Y/N	Criteria
Y	Own homestead property in Hernando County?
Y	Verified Address of Homestead: (from HernandoPA-FL.US) 12133 CAVERN ROAD SPRING HILL, FLORIDA 34609
N	Member of a taxing authority in Florida?
N	Employee of a taxing authority in Florida?
N	Represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes?

Prior Service Comments/Concerns: Applicant has been, and continues to be, a wonderful and helpful addition to the VAB since the 2011 VAB session. VAB Counsel has served the Hernando VAB since 2017 and feels that the Applicant has been an invaluable part of the VAB process.

Concerns/Potential Conflicts/Additional Comments: VAB Counsel reviewed Applicant's application and resumé, and although it is dated twelve years ago, all information remains consistent. VAB Counsel verified homestead status on July 9, 2026. VAB Counsel and VAB Administration believe that Applicant will continue to be a wonderful and valuable part of the Hernando County VAB and find no conflicts of interest in Applicant continuing to serve on the same. VAB Counsel performed thorough research in 2021 and provided the VAB with a complete compliance packet. Continuing forward, a homestead check and confirmation of appointment by the BoCC should be sufficient to maintain compliance.

Supplements Attached: Proof of Homestead (recheck for 2026), BoCC Minutes Confirming Reappointment – November, 2025

Date Applicant appointed by BoCC: July 27, 2010 – continuous until resignation

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 9th and 22nd day of July, 2026,
- 2) that the Applicant continues to be qualified to serve as Citizen Board Member Appointed by BoCC,
- 3) that this review has been based solely upon the experience and qualifications of the Applicant,
- 4) that the approval of the Applicant is not influenced by the property appraiser,
- 5) 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 appointee, and
- 6) that the approval of the Applicant 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=vablwyer@outlook.com, c=US
Date: 2026.07.22 13:21:52 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Owner Information

Parcel Key: 00299545

Owner Name: BEISACHER THOMAS E CO-TTEE LIFE ESTATE, BEISACHER
ROSEMARIE CO-TTEE LIFE ESTATE

Mailing Address: 12133 CAVERN RD
SPRING HILL FL 34609-2114

Parcel Number: R32 323 17 5160 1047 0010

Property & Assessment Values

Building: \$331,286

Features: \$19,711

Land: \$51,690

Market: \$402,687

Assessed: \$159,920

Exempt: \$50,722

Capped: \$159,920

Excl Cap: N/A

Taxable: \$109,198

Certified Tax Information

Ad Valorem: \$1,720

Total For 2025: \$2,412

Total For 2024: \$2,403

Total For 2023: \$2,315

Total For 2022: \$2,224



Board of County Commissioners

AGENDA ITEM

2026 Hernando VAB
Checklist Exhibit "P.2"
Meeting: 11/18/2025
Department: VAB Admin
Prepared By: Heidi Prouse
Initiator: Jeffrey Rogers
DOC ID: 16678
Legal Request Number:
Bid/Contract Number:

TITLE

Election of Value Adjustment Board Chairman by County Governing Body and Reappointment of Thomas Beisacher as Citizen Member to Value Adjustment Board

BRIEF OVERVIEW

The Department of Revenue (DOR) has advised that they interpret Florida Statute Section 194.015 and Florida Administrative Code Section 12D-9.004 to direct that the Board of County Commissioners (BOCC) elect the two BOCC Value Adjustment Board (VAB) Members AND elect the Chair to the Value Adjustment Board.

The BOCC should thus elect the VAB Chairperson during Board/Committee Assignments each year. The current commissioners on the Value Adjustment Board are Commissioner John Allocco and Commissioner Steve Champion. Commissioner Champion is the current Value Adjustment Board Chairman.

It is further requested that the BOCC reappoint Thomas Beisacher as the Citizen Member to the Value Adjustment Board. Mr. Beisacher has served as citizen member since July 27, 2010 and meets the qualifications of 12D-9.004(c)(1), F.A.C. as outlined below:

12D-9.004 (c) Composition of the Value Adjustment Board

(c) Two citizen members:

1. One who owns homestead property in the county appointed by the county's governing body,
2. One who owns a business that occupies commercial space located within the school district appointed by the school board of the county. This person must, during the entire course of service, own a commercial enterprise, occupation, profession, or trade conducted from a commercial space located within the school district and need not be the sole owner.
3. Citizen members must not be:
 - a. A member or employee of any taxing authority in this state,
 - b. A person who represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes.
4. Citizen members shall be appointed in a manner to avoid conflicts of interest or the appearance of conflicts of interest.

FINANCIAL IMPACT

N/A

LEGAL NOTE

The Board is authorized to act in this matter pursuant to Section 194.015, Florida Statutes.

RECOMMENDATION

It is recommended that the Board elect the Chairman to the Value Adjustment Board from the two currently appointed commissioners and reappointment of Citizen Member Thomas Beisacher.

REVIEW PROCESS

Pamela Hare	Approved	11/03/2025	5:39 PM
Jon Jouben	Approved	11/07/2025	5:04 PM
Heidi Prouse	Approved	11/07/2025	5:58 PM
Toni Brady	Approved	11/10/2025	11:38 AM
Jeffrey Rogers	Approved	11/10/2025	1:23 PM
Colleen Conko	Approved	11/10/2025	2:56 PM

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

2026 HERNANDO COUNTY VALUE ADJUSTMENT BOARD

Position of Interest: Citizen Board Member Appointed by School Board

Information Received: Y (2017) Information Reviewed: Y (March, 2017 & 6/9/21)

F.S. §194.015 and F.A.C. §12D-9.004 Verification (performed and finalized by HEC on 7/9/26 and 7/22/26):

Y/N	Criteria
Y	Own a business/commercial enterprise, occupation, profession, or trade occupying and conducted from commercial space located within the school district of Hernando County?
Y	Verified Name and Address of Business: (sunbiz.org) Integrity Auto Group of Hernando, Inc. d/b/a Dynamic Auto Body 16288 Cortez Blvd. Brooksville, Florida 34601
Y	Verify ownership of business: (sunbiz.org)
N	Member of a taxing authority in Florida?
N	Employee of a taxing authority in Florida?
N	Represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes?

Prior Service Comments/Concerns: Applicant has been a wonderful and helpful addition to the VAB since the 2018 VAB session.

Concerns/Potential Conflicts/Additional Comments: VAB Counsel reviewed Applicant's information, and all information remains consistent. VAB Counsel reviewed the State of Florida Department of Corporations website (sunbiz.org) to verify that Applicant's company is still in good standing, that Applicant continues to own the company (he is Vice-President) and that the address of the company is a commercial space in Hernando County. VAB Counsel and VAB Administration are grateful for Applicant's continued service, believe that Applicant will continue to be a great addition to the Hernando County VAB, and find no conflicts of interest in Applicant serving on the same. VAB Counsel performed thorough research in 2021 and provided the VAB with a complete compliance packet. Continuing forward, a corporate check and confirmation of appointment by the School Board should be sufficient to maintain compliance.

Supplements attached: Company (DBA) Verification - Sunbiz.org, Company (Corporation) Verification - Sunbiz.org, Company Annual Report - Sunbiz.org, Verification of Commercial Space -HernandoPA.fl.us, 2025-26 School Board documentation confirming reappointment

Date reappointed/ratified by School Board: May 10, 2022 – appointment continuous until resignation.

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 9th and 22nd of July, 2026,
- 2) that the Applicant is qualified to serve as Citizen Board Member Appointed by School Board,
- 3) that this review has been based solely upon the experience and qualifications of the Applicant,
- 4) that the approval of the Applicant is not influenced by the property appraiser,
- 5) 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 appointee, and
- 6) that the approval of the Applicant 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: 2026.07.22 13:19:21 -04'00'

Holly E. Cosby, Esq. - VAB Counsel



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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](#)

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

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

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[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
0
Floral City, FL 34436

Name Changed: 04/20/2012

Address Changed: 01/05/2026

Officer/Director Detail

Name & Address

Title President

Mulvaney, Christine
11532 South Rural Terrace
Floral City, FL 34436

Title vice president

mulvaney, matthew
11532 South Rural Terrace
Floral City, FL 34436

Annual Reports

Report Year	Filed Date
2024	01/09/2024
2025	01/30/2025
2026	01/05/2026

01/05/2026 -- ANNUAL REPORT	View image in PDF format
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

2026 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
0
FLORAL CITY, FL 34436 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: FLORAL CITY FL 34436

Title VICE PRESIDENT
Name MULVANEY, MATTHEW
Address 11532 SOUTH RURAL TERRACE
City-State-Zip: FLORAL CITY FL 34436

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

01/05/2026

Electronic Signature of Signing Officer/Director Detail

Date

Parcel Record Summary

2025 Final Tax Roll

Printed: 7/9/2026 3:01 PM

Parcel Key: 00115477

Parcel #: R25 222 18 2060 0000 0150

Owner

BOST JOHN F TTEE
16271 NANCY AVE
BROOKSVILLE FL 34601-8953

Situs / Legal

Situs: 16288 CORTEZ BLVD
Sec/T/R: 25-22-18
DOR: 27 - AUTO SALES, REPAIR & STORAGE
Levy: CWES
Subdivision: GULFLAND LOTS 15 & 16

Owner Information

Parcel Key: 00115477

Owner Name: BOST JOHN F TTEE

Mailing Address: 16271 NANCY AVE
BROOKSVILLE FL 34601-8953

Parcel Number: R25 222 18 2060 0000 0150

Property & Assessment Values

Building: \$137,370

Features: \$16,902

Land: \$142,968

Market: \$297,240

Assessed: \$297,240

Exempt: N/A

Capped: \$297,240

Excl Cap: N/A

Taxable: \$297,240

Certified Tax Information

Ad Valorem: \$4,243

Total For 2025: \$5,737

Total For 2024: \$5,791

Total For 2023: \$5,553

Total For 2022: \$5,567

Property Information

Situs Address: 16288 CORTEZ BLVD

Sec/Tnshp/Rng: 25-22-18

DOR Code: 27 - AUTO SALES, REPAIR & STORAGE

Legal Description: GULFLAND LOTS 15 & 16 ORB 378 PG 131 ORB 394 PG 168

Levy Code: CWES

Subdivision: [GULFLAND LOTS 15 & 16](#)

Land

Land Use	Units	Value
RESIDENTIAL/SQFT RATE	15,350 (SQUARE FEET)	\$30,393
COMM SQFT	16,410 (SQUARE FEET)	\$103,875
IMPACT FEE VALUE	1 (UNITS)	\$8,700



Hernando School District

Organizational & Regular School Board Meeting

Minutes - Final

Tuesday, November 18, 2025

10:00 AM

District Office-Board Room
919 N. Broad Street
Brooksville, FL 34601

CALL TO ORDER

Present: Board Chair Kayce Hawkins
Vice Chair Shannon Rodriguez
Board Member Michelle Bonczek
Board Member Susan Duval
Board Member Mark Johnson

This meeting was called to order at 10:03 A.M. Also present were Robert Meyers, School Board Attorney, and Ray Pinder, Superintendent. Mr. Pinder stated that he will preside over the meeting until a new chair and vice chair are selected.

REFLECTION

PLEDGE OF ALLEGIANCE

ADOPTION OF AGENDA

1. [26-3383](#) Approval to adopt the agenda dated 11/18/2025.

RESULT: ADOPTED

MOVER: Susan Duval

SECONDER: Mark Johnson

AYES: Vice Chair Rodriguez, Board Member Johnson, Board Member Bonczek, Board Member Duval, and Board Chair Hawkins

REORGANIZATION OF THE SCHOOL BOARD

2. [26-3417](#) Election of a Chairperson to the School Board

Mr. Pinder called for nominations for a new chair. Ms. Duval nominated Mrs. Hawkins. Mrs. Hawkins nominated Mrs. Rodriguez. There were no other nominations. Mr. Pinder called to close the nominations. He asked for a motion to elect Kayce Hawkins as chair. Motion was made by Mrs. Bonczek and seconded by Mr. Johnson. Motion passes 3-2 with Hawkins and Rodriguez voting no.

3. [26-3418](#) Election of a Vice Chairperson to the School Board

Mr. Pinder called for nominations for a new vice chair. Mrs. Bonczek nominated Mrs. Rodriguez. There were no other nominations. Mr. Pinder called to close the

nominations. He asked for a motion to elect Shannon Rodriguez as vice chair. Motion was made by Mr. Johnson and seconded by Mrs. Bonczek. Motion passes 5-0.

The gavel was passed to Mrs. Hawkins. The board recessed at 10:11 A.M. and reconvened at 10:15 A.M.

SCHEDULING OF DATE AND TIME FOR REGULAR MEETINGS OF THE SCHOOL BOARD

4. [26-3419](#) Approval of the Schedule of Regular School Board Meetings from December 2025 through the Organizational Meeting in November 2026.

Attachments: [TENTATIVE School Board Meetings](#)

RESULT: ADOPTED

MOVER: Susan Duval

SECONDER: Michelle Bonczek

AYES: Vice Chair Rodriguez, Board Member Johnson, Board Member Bonczek, Board Member Duval, and Board Chair Hawkins

APPOINTMENTS

5. [26-3420](#) Designate School Board Members to serve on various committees.

Attachments: [Board Committee List Nov 2025 Tentative 111825](#)

RESULT: ADOPTED

MOVER: Michelle Bonczek

SECONDER: Susan Duval

AYES: Vice Chair Rodriguez, Board Member Johnson, Board Member Bonczek, Board Member Duval, and Board Chair Hawkins

The board discussed the various committee assignments.

APPROVAL OF THE MINUTES

6. [26-3421](#) Approval of the Minutes from the Interlocal Governmental Meeting on October 15, 2025; and the Minutes from the Workshop and Regular School Board Meeting on October 21, 2025.

Attachments: [10-15-25 Interlocal Minutes with links DRAFT](#)
[10-21-25 Workshop Minutes with links DRAFT](#)
[10-21-25 Regular Meeting Minutes with links DRAFT](#)

RESULT: ADOPTED

MOVER: Susan Duval

SECONDER: Michelle Bonczek

AYES: Vice Chair Rodriguez, Board Member Johnson, Board Member Bonczek, Board Member Duval, and Board Chair Hawkins

CITIZEN INPUT ON AGENDA ITEMS (GREEN FORMS)

7. [26-3422](#) Citizen Input on agenda items (Green Form)

Attachments: [Citizen Input Speaker Green Form 110917 ACC](#)

No one came forward to speak on this item.

ADOPTION OF CONSENT AGENDA

Personnel Recommendations

RESULT: APPROVED THE CONSENT AGENDA

MOVER: Susan Duval

SECONDER: Michelle Bonczek

AYES: Vice Chair Rodriguez, Board Member Johnson, Board Member Bonczek, Board Member Duval, and Board Chair Hawkins

8. [26-3428](#) Approval of the Personnel Recommendations

Attachments: [25-26 BOARD AGENDA NOV 18 2025](#)
[11-18-25 CORE OOF Board Agenda](#)
[ESOL - 11.18.25 Agenda](#)
[2026 Noninst., PTS & Adm. Supplements for 11-18-25](#)
[2026 Inst. Supplements & Differentiated Pay for 11-18-25](#)

All Other Teaching & Learning Agenda Items

9. [26-3435](#) Approve an Overnight Field Trip for F.W. Springstead High School Students to Attend the 2026 Florida Future Educators of America (FFEA) State Conference in Orlando, FL from January 16 - 18, 2026.

Attachments: [Budget Sheets](#)

All Other Support Operations Agenda Items

10. [26-3403](#) Approval of Two Revised Settlement Agreements for the Sunrise Development.

Attachments: [26-3403 PE Developer Settlement Agreement Owner and CJW signed](#)
[26-3403 PE Hernando County Settlement Agreement CJW Signed](#)
[26-3403 Budget Sheet NO Financial Impact ACC](#)

ITEMS REMOVED FROM CONSENT AGENDA FOR ACTION

ADDENDUM ITEMS

CITIZEN INPUT ON GENERAL TOPICS (PINK FORMS)

11. [26-3423](#) Citizen Input on Hernando County School issues on which the School Board customarily takes action (Pink Form - non-agenda items)

Attachments: [Citizen Input Speaker Pink Form 110917 ACC](#)
[11-18-25 Meeting Handout by DR Lewis \(pink\)](#)

Mr. Meyers read the instructions for this item. The following citizens came forward to speak: D. Robert Lewis, Thomas Kelly, and Misty Laushot.

GENERAL COUNSEL

SCHOOL BOARD COMMENTS

ADJOURNMENT

This meeting adjourned at 10:48 A.M.

Superintendent

Board Chair

Mission Statement

The Hernando County School District Collaborates with students, parents and other community stakeholders to effectively prepare all students for a successful transition into a diverse and changing world.

Hernando County School District Committee List for Board Members

Committee	Facilitator	Current Board Member	Current Alternate	Board Member to Serve	Alternate to Serve
FSBA Advocacy Committee	Board Committee	S. Rodriguez	M. Bonczek		
Small School District Council Consortium Liaison	Board Committee	S. Rodriguez	K. Hawkins		
Value Adjustment Board (VAB)	Board Committee	M. Johnson			
Value Adjustment Board (VAB) – Citizen Appointed by School Board	Board Committee	Matt Mulvaney			
Achievement Gap Committee	Gina Michalicka xtn: 70404	K. Hawkins	S. Rodriguez/S. Duval		
Anti-Bullying Committee	Jill Kolasa xtn: 70413	M. Bonczek	M. Johnson		
Calendar Committee	Aaron Ellerman xtn: 70129	K. Hawkins	S. Duval		
Capital Funds Committee	Steve Crognale xtn: 71430	M. Johnson	K. Hawkins		
CTE Advisory Committee	Beth Lastra xtn: 70474	S. Duval	S. Rodriguez		
District Safety Team Committee	Angel Pagan xtn: 70498	S. Duval	S. Rodriguez		
ESE Advisory Committee	Anna Jensen xtn: 70485	S. Rodriguez	M. Bonczek		
Family And Community Engagement (FACE) Advisory Committee	Magen Schlechter xtn: 70295	M. Bonczek	S. Duval		
Half Cent Sales Tax Committee	Brian Ragan xtn: 71428	K. Hawkins	M. Bonczek		
Hernando Community Coalition	Tresa Watson 352-596-8000	M. Johnson	K. Hawkins		
Hernando County Education Foundation	Tammy Brinker xtn: 70165	S. Rodriguez	M. Johnson		
Inclusion Committee	Anna Jensen xtn: 70485	M. Bonczek	S. Duval		
Insurance Committee	Awilda Fonte xtn: 70430	S. Duval	M. Johnson		
Planning and Growth Committee (District)	Jim Lipsey xtn: 71410	M. Johnson	S. Duval		
Professional Services Advisory Committee (PSAC)	Brian Ragan xtn: 71428	M. Johnson	S. Rodriguez		
School Health Advisory (SHAC)	Dorine Eckert 352-540-6800	M. Bonczek	S. Rodriguez		
STC Advisory Committee	Radiah Dent xtn: 70415	S. Duval	K. Hawkins		
STC COE Review Team (Accreditation)	Radiah Dent	K. Hawkins	M. Johnson		
Truancy Committee	Jill Kolasa xtn: 70413	K. Hawkins	M. Bonczek		
NON-COMMITTEE ASSIGNMENTS					
Liaison to the BOCC/Interlocal		S. Duval	S. Rodriguez		
Liaison to the Sheriff		M. Johnson	K. Hawkins		
Liaison to the Legislators		S. Rodriguez	M. Bonczek		
Priority #1 Student Success	Cabinet	M. Bonczek			
Priority #2 Talent Management	Cabinet	K. Hawkins			
Priority #3 Community Connection	Cabinet	M. Johnson			
Priority #4 Fiscal Stability and Capital Planning	Cabinet	S. Duval			
Priority #5 Safe and Healthy Learning Environment	Cabinet	S. Rodriguez			

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



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

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Employment Opportunity

Special Magistrates to the Value Adjustment Board

Hernando County is seeking individuals to serve as Special Magistrates to the Value Adjustment Board (VAB) for legal and value appeals. Requirements are set forth in Florida Statute Section 194.035. Applicants may not represent any taxpayer or property owner before the VAB, and may not be an elected or appointed official or employee of the county, a taxing jurisdiction or the State. Candidates for issues of exemptions, classifications, portability assessment difference transfers, change of ownership, qualifying improvements, homestead tax deferrals, and any other VAB appeal which is legal in nature must be members of The Florida Bar with no less than five years' experience in the area of ad valorem taxation and must have received training by the Department of Revenue (DOR), or have no less than three years of such experience, have completed the DOR VAB training and the corresponding DOR training exam. Real estate valuation candidates must be State-certified general real estate appraisers or State-certified residential real estate appraisers, certified under Florida Statutes, Chapter 475, Part II, with no less than five years' experience in real property valuation, or have no less than three years of such experience and have completed the DOR VAB training and the corresponding DOR training exam. Tangible Personal Property (TPP) candidates must be designated members of a nationally-recognized appraisal organization with no less than five years' experience in TPP valuation and have received DOR VAB training, or have no less than three years of such experience and have completed DOR VAB training and the corresponding DOR training exam. The compensation rate is \$175 per hour (travel and/or travel expenses not compensated). **The deadline to submit your application is July 17, 2026.** The VAB reserves the right to accept or reject any or all applications received and to waive any technical informality as may be considered to be in the best interest of the VAB. Applicant/Respondent is hereby notified that Section 287.05701, Florida Statutes, requires that the Value Adjustment Board may not request documentation of or consider a vendor's social, political, or ideological interests when determining if the vendor is a responsible vendor.

The application can be found in the [Forms & Documents](#) section of our website.

Please email your complete application to: vab@hernandoclerk.org

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

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.

2026 Holiday Schedule

The Clerk's Office will be closed in observance of the following holidays during 2026:

New Year's Day	Thursday, January 1
Martin Luther King, Jr., Day	Monday, January 19
Presidents' Day	Monday, February 16
Good Friday	Friday, April 3
Memorial Day	Monday, May 25
Independence Day	Friday, July 3
Labor Day	Monday, September 7

Veterans' Day	Wednesday, November 11
Thanksgiving Holiday	Thursday, November 26 and Friday, November 27
Christmas Holiday	Thursday, December 24 and Friday, December 25

Office will be closed to the public for employee in-service day on Yom Kippur, Monday, September 21, 2026

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 submitted via 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 14, 2026

Special Magistrate Orientation Date

TBD

VAB Final Meeting Date

March 19, 2027

Special Magistrate Hearing Dates

October 2026 through February 2027

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

Laws & Links

Department Of Revenue

- [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