



**Hernando County**  
**Value Adjustment Board**  
**Organizational Meeting**  
**Minutes**

**July 25, 2024**

**CALL TO ORDER**

The meeting was called to order at 10:00 a.m. on Thursday, July 25, 2024, in the John Law Ayers County Commission Chambers, Government Center, Brooksville, Florida.

<u><b>Attendee Name</b></u>	<u><b>Title</b></u>
Steve Champion	Chairman, Commissioner
Mark Johnson	Vice Chairman, School Board Member
John Allocco	Commissioner
Matt Mulvaney	Citizen Member
Holly Cosby	Legal Counsel
Heidi Kurppe	Administrative Services Supervisor
Patricia Tapia	Deputy Clerk

Citizen Member Thomas Beisacher was not present at the meeting.

**Invocation**

**Pledge of Allegiance**

**Introductions**

**2024 VAB MEMBER AND VAB CLERK CONTACT INFORMATION**

Pursuant to Florida Administrative Code (FAC), Chapter 12D-9.013(1)(a), the Board was provided with a Member and Clerk Contact Information List.

**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.

**CONFIRMATION OF CHAIR (Commissioner) and CHAIR APPOINTS VICE CHAIR**

Chairman Champion appointed Hernando County School Board Member, Mark Johnson, as Vice Chairman.

**APPROVAL OF AGENDA**

**Motion**

To approve.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Mark Johnson
<b>SECONDER:</b>	John Allocco
<b>AYES:</b>	Champion, Johnson, Allocco and Mulvaney
<b>ABSENT:</b>	Beisacher

**Value Adjustment Board Agenda**

**APPROVAL OF MINUTES**

The Minutes for the March 15, 2024, meeting were submitted for approval.

**Motion**

To approve.

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

Minutes for VAB Final Meeting Held on March 15, 2024

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

**Approval of Contract**

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

**Motion**

To ratify the contract.

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

**Designate/Authorize Actions of VAB Counsel**

Mrs. Cosby stated that during each Value Adjustment Board (VAB) session, there were several administrative functions that the VAB may assign to a VAB designee to perform and /or fulfill, to include good cause determinations and requests for rescheduled hearings. This

ensured efficient VAB operations, saved time and saved County resources.

Mrs. Cosby stated that during each VAB session, there is the possibility of a mid-session legislative change, which would affect the operations of the VAB, and which may be effective immediately. Permitting VAB Counsel to amend any local procedure, form, website or any other VAB operation during a VAB session, saved money and time, and permitted VAB administration to maintain an efficient VAB process, while also maintaining compliance with present-day laws and rules which govern Florida Value Adjustment Boards.

**Motion**

To designate/authorize actions of VAB Counsel.

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

**SPECIAL MAGISTRATES**

**Qualification and Appointment of Special Magistrates**

Pursuant to FS, Chapter 194.035, a Request for Proposals was issued seeking qualified individuals to serve as Special Magistrate (SM) to hear petitions dealing with Tangible Personal Property (TPP) value issues, real property value issues, and exemption and classification denials; and to prepare written recommendations for consideration by the Board.

The proposals from the following list of individuals, which included their area of expertise, were submitted to the Board: Joseph Haynes Davis, Robert Hicks, Colleen Millett, Steven Nystrom, John Robinson, Richard Steeves and Laura Walker.

Mrs. Cosby stated that as required by law she had verified that these applicants met all the statutory requirements.

**Motion**

To approve as listed.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Mark Johnson
<b>SECONDER:</b>	John Allocco
<b>AYES:</b>	Champion, Johnson, Allocco and Mulvaney
<b>ABSENT:</b>	Beisacher

**Approval of Proposed Special Magistrate Contract**

The proposed Contract for Services of Special Magistrate was provided to the Board.

**Motion**

To approve the contract with proposed changes.

(Note: The Motion included updating the Chairman on the contract to Chairman Champion.)

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

**Authorization to Conduct Telephonic Hearings Upon Request**

Mrs. Cosby advised the Board that FAC, Chapter 12D-9.026, required that the Board approve the option of hearings being conducted by electronic media, which method had been successfully utilized in the past for some petitioners.

**Motion**

To approve.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Mark Johnson
<b>SECONDER:</b>	John Allocco
<b>AYES:</b>	Champion, Johnson, Allocco and Mulvaney
<b>ABSENT:</b>	Beisacher

**2024 Tentative Hearing Schedule and Meeting Dates**

Pursuant to FAC, Chapter 12D-9.013(2), the SM orientation meeting date and a list of tentative SM petition hearing dates were provided to the Board. FAC, Chapter 12D-9.013, required that the final meeting of the Board be announced, which the staff anticipated would not occur until March of 2025.

There was no vote was taken on this informational item.

**Special Magistrate Orientation Converted to Recap Packet**

Mrs. Cosby advised the Board that the Special Magistrate Orientation Meeting was converted to a Recap packet.

**Motion**

To approve.

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

**SPECIAL MAGISTRATE RECOMMENDED DECISIONS**

Mrs. Cosby stated that FS, Chapter 194.035(1) and FAC, Chapter 12D-9.031(2) allowed the Board to hire SMs who had expertise to conduct hearings and subsequent to the hearings, adopt the recommendations of the SMs without any further hearings.

**RESOLUTION IMPLEMENTING PETITION FILING FEE**

**Adoption of Resolution Implementing Petition Filing Fee**

Mrs. Cosby advised the Board that pursuant to FAC, Chapter 12D-9.013(1)(k), the Board was required to annually approve the filing fee by Resolution.

**Motion**

To approve (Resolution No. 2024-01).

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

**INITIAL CERTIFICATIONS OF THE VALUE ADJUSTMENT BOARD**

**Approval of Initial Certifications**

Initial 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 FS, Chapters 197.323 and 193.122(1), were provided to the Board.

The staff recommended that the Board approve the Initial Certifications of the Value Adjustment Board for real property and for Tangible Personal Property (TPP) and authorize the Chairman’s signature thereon.

**Motion**

To approve.

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

**2024 LEGISLATIVE CHANGES**

Mrs. Cosby advised the Board that there were no changes that would impact the administrative functions and proceedings of the Value Adjustment Board itself but that there were eighteen legislative changes regarding Chapter 12D-50 and pertaining to how the special magistrates run the hearings.

**LEGAL ISSUES**

**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**

**Florida Administrative Code, Chapter 12D-51.001, 12D-51.002 and 12D-51.003, Standard Assessment Procedures and Standard Measures of Value; Guidelines**

**Florida Statutes, Chapters 192 through 195, Also 119, 286, 196 and 197 Guidelines and Statutes Applicable to Assessments and Assessment Administration**

**Florida Government in the Sunshine Law**

**Florida Department of Revenue Uniform Policies and Procedures Manual**

**Ratification of all VAB forms which have been adopted by the Department of Revenue**

**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**

Mrs. Cosby advised that as required by the Uniform Rules of Procedure for VABs, the Board had been provided with website links and/or the following, which she highlighted: FAC, Chapters 12D-9 and 12D-10; FAC, Chapter 12D-9.013(1)(i), pertaining to a document discussing general information on Florida’s property tax system; FAC, Chapter 12D-9.032(6) (a), which addressed forms and Special Magistrate recommendations; and FAC 12D-51.001, 12D-51.002 and 12D-51.003, and FS, Chapters 192 through 195, 119, 286, 196 and 197, as reference information containing the guidelines and statutes applicable to assessments and assessment administration. In addition, the Board was provided with a website link to information provided by the Attorney General on the Government in the Sunshine Law. This information was also available on the websites of the DOR and the Clerk to the VAB and would be made available to taxpayers at the hearings.

**Motion**

To ratify and adopt all.

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

**LOCAL ADMINISTRATIVE PROCEDURES**

**Ratification of Petitioner Information Sheet**

**Ratification of Exchange of Evidence Information Sheet**

**Ratification of Telephonic Hearing Policies**

Mrs. Cosby advised the Board that FAC, Chapter 12D-9, required ratification of forms and local policies utilized by the Board. The Petitioner Information Sheet, Exchange of Evidence Information Sheet, and Telephonic Hearing Policy were provided to the Board.

**Motion**

To approve N-1, N-2 and N-3.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	John Allocco
<b>SECONDER:</b>	Mark Johnson
<b>AYES:</b>	Champion, Johnson, Allocco and Mulvaney
<b>ABSENT:</b>	Beisacher

**PUBLIC COMMENT**

There were no public comments.

**VAB ADMINISTRATION AND VAB COUNSEL CLOSING COMMENTS**

Notification of Late Petition Requests

Mrs. Cosby advised the Board of Late Petition Request Nos. 23-365 and 23-366 that were received after the 2023 Final Meeting of the Value Adjustment Board.

**Clerk's Report on Filed Petitions**

**Additional Compliance Items**

**VAB Legal Counsel Organizational Meeting Checklist**

**ADJOURNMENT**

The meeting was adjourned at 10:30 a.m.