



Hernando County

Value Adjustment Board

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

2025 Season Organizational Meeting

Agenda

Thursday, August 7, 2025 - 10:00 A.M.

A. CALL TO ORDER

1. Invocation
2. Pledge of Allegiance
3. Introductions

B. 2025 VAB MEMBER AND VAB CLERK CONTACT INFORMATION

(Informational)

C. REVIEW AFFIDAVIT OF PUBLICATION AND VERIFICATION OF QUORUM

(Informational)

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

(Motion Needed)

E. APPROVAL OF THE AGENDA FOR THIS ORGANIZATIONAL MEETING

(Motion Needed)

F. APPROVAL OF MINUTES

Minutes for VAB Final Meeting Held on March 14, 2025

(Motion Needed)

G. RATIFICATION OF HOLLY E. COSBY AS LEGAL COUNSEL

1. Approval of Contract

(Motion Needed)

2. Designate/Authorize Actions of VAB Counsel

(Motion Needed)

H. SPECIAL MAGISTRATES

1. Qualification and Appointment of Special Magistrates

(Motion Needed)

a. Exemption and Classification Petitions

Joseph Haynes Davis

b. Real Property Valuation (Commercial & Residential)

Robert Hicks

Shelley Kennedy

Colleen Millett

Steven Nystrom

John Robinson

Richard Steeves

Robert Sutte

c. Tangible Personal Property

Steven Nystrom

John Robinson

Robert Sutte

2. Approval of Proposed Special Magistrate Contract

(Motion Needed)

**3. 2025 Tentative Hearing Schedule and Meeting Dates
Next Meeting - March 20, 2026**

(Informational)

4. Special Magistrate Orientation Converted to Recap Packet

(Motion Needed)

I. SPECIAL MAGISTRATE RECOMMENDED DECISIONS

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

(Informational)

J. PETITION FILING FEE

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

(Motion Needed)

K. INITIAL CERTIFICATIONS OF THE VALUE ADJUSTMENT BOARD

Approval of Initial Certifications

(Motion Needed)

L. 2025 LEGISLATIVE CHANGES

(Informational)

M. LEGAL ISSUES

(Motion Needed to Ratify/Adopt All)

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

N. LOCAL ADMINISTRATIVE PROCEDURES

1. **Approval of Petitioner Information Sheet**

(Motion Needed)

2. **Approval of Exchange of Evidence Information Sheet**

(Motion Needed)

3. **Approval of Telephonic Hearing Policies**

(Motion Needed)

O. PUBLIC COMMENT

P. VAB ADMINISTRATION AND VAB COUNSEL CLOSING COMMENTS

- 1. Notification of Late Petition Request received after 2024 Final Meeting –
Petition 24-398 received on April 2, 2025**

(Informational)

- 2. Clerk's Report on filed petitions, FAC12D-9.013(2)**

(Informational)

- 3. Additional Compliance Items – VAB Counsel Organizational Meeting
Checklist**

(Informational)

Q. ADJOURNMENT