

MANATEE COUNTY VALUE ADJUSTMENT BOARD (VAB)
FINAL MEETING
COUNTY ADMINISTRATIVE CENTER
1112 Manatee Avenue West
Bradenton, Florida
June 15, 2026

Present were:

George Kruse, Acting Chairman
Silvia Foder, (Via Telephone)
Cindy Spray

Absent were

Jason Bearden, Chairman
Brady Chapman, Vice-Chairman

Also present were:

Robert Hoonhout, VAB Attorney
Vicki Tessmer, Board Records Supervisor, Clerk of the Circuit Court
Hannah Bishop, Deputy Clerk, Clerk of the Circuit Court
Caitlin Dixon, Board Records, Clerk of the Circuit Court

Acting Chairman Kruse called the meeting to order at 9:02 a.m.

INVOCATION AND PLEDGE OF ALLEGIANCE



Member Spray delivered the Invocation, and Vicki Tessmer, Deputy Clerk, led the Pledge of Allegiance.

AGENDA

VB20260615DOC001

1. **MINUTES**



A motion was made by Member Spray, seconded by Acting Chairman Kruse, and carried 3-0, with Chairman Bearden and Vice-Chairman Chapman absent, to approve the minutes of August 22, 2025.

2. **OPENING STATEMENT**



Bob Hoonhout, VAB Attorney, read an opening statement regarding the format of today's meeting.

VB20260615DOC002

3. **GOOD CAUSE/LATE FILED PETITIONS**



A motion was made by Member Spray, seconded by Acting Chairman Kruse, and carried 3-0, with Chairman Bearden and Vice-Chairman Chapman absent, to uphold the Attorney Special Magistrate's Orders and reject 36 petitions without hearings (under authority of DOR New Rule, Chapter 12D-10 Florida Administrative Code, and VAB Resolution R-25-143, Rules and Procedures of the 2025 Value Adjustment Board.

VB20260615DOC003

4. **INDIVIDUAL REQUESTS FOR RECONSIDERATION OF SPECIAL MAGISTRATES' RECOMMENDATIONS**

Individuals may speak for five (5) minutes to summarize their issues but shall not present any new evidence.

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<u>Petition</u>	<u>Petitioner(s)</u>	<u>Type</u>	<u>Magistrate</u>
 2025VB316	Shireen Michelle Rose	Residential	Robert Erickson
 Tony Amadani, representing the property owner, requested the VAB reconsider the Special Magistrate Recommendation, citing Florida Statute, 193.011, regarding property assessments being based on certain principles, and argued the amount of increase is excessive.			
VB20260615DOC004			
 2025VB665	Valencia Lowen	Homestead	Andrea Johnson
Valencia Lowen, Petitioner, explained there were issues with the post office when she requested her mail be forwarded to her summer home, and she did not receive notifications regarding the TRIM notice or that her homestead was being removed.			
VB20260615DOC005			
2025VB725	Donna Turner	Residential	Robert Hicks
 No one was present for the appeal.			
VB20260615DOC006			
2025VB808	Brooke Hartman	Residential	Robert Hicks
 No one was present for the appeal.			
VB20260615DOC007			

 A motion was made by Member Spray, seconded by Acting Chairman Kruse, and carried 3-0, with Chairman Bearden and Vice-Chairman Chapman absent, to dismiss Petitions 2025VB725 and 2025VB808 due to no one present at the meeting.

 Discussion ensued regarding Petition 2025VB316 increased values for the past few years on the Property Appraiser website, Petitioner purchased the home in 2024, which reset the value, Special Magistrate did a thorough job, the physical appearance of the property does not affect the value, comparable properties were presented, the purpose of this meeting is to determine if the Special Magistrate followed the law, was the assessment correct, and it is not the VAB's role to determine value.

A motion was made by Member Spray, seconded by Acting Chairman Kruse, and carried 3-0, with Chairman Bearden and Vice-Chairman Chapman absent, to uphold the Special Magistrate recommendation for 2025VB316.

 Discussion ensued regarding Petition 2025VB665 that it is not the responsibility of the Property Appraiser or the VAB to rule regarding a change in address, issue with how the mail was not forwarded, and if no mail was forwarded, it would be a sign for the property owner to check with the post office.

A motion was made by Member Spray and seconded by Acting Chairman Kruse to uphold the Special Magistrate recommendation for 2025VB665.

 Discussion continued regarding the mail system is a third-party system, fundamental issue regarding mail, this is a life changing decision rather than a simple error, this could be fixable, taking the homestead away costs a lot of money, there were previous cases due to mailboxes being down, were emails received by the petitioner, and revisit the process on how this particular situation is handled.

Mr. Hoonhout explained one petitioner in Manatee County is here regarding this situation, and any change to policy would need to be done by the Legislator.

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Member Spray withdrew the motion.

A motion was made by Member Spray, seconded by Member Kruse, and carried 3-0, with Chairman Bearden and Vice-Chairman Chapman absent, to deny the Special Magistrates recommendation (Resulting in the Petition being Granted).

5. **ALL REMAINING RECOMMENDATIONS**

 A motion was made by Member Spray, seconded by Acting Chairman Kruse, and carried 3-0, with Chairman Bearden and Vice-Chairman Chapman absent, to uphold all remaining Recommendations of the Special Magistrates. VB20260615DOC008

6. **2025 CERTIFICATES OF TAXABLE VALUE FOR REAL AND TANGIBLE PERSONAL PROPERTY**

 A motion was made by Member Spray, seconded by Acting Chairman Kruse, and carried 3-0, with Chairman Bearden and Vice-Chairman Chapman absent, to authorize the Chairman to execute 2025 Certificates of the Value Adjustment Board, DOR Forms DR-488, for both Real and Tangible Personal Property. VB20260615DOC009

7. **BILL RESOLUTION**

 A motion was made by Member Spray, seconded by Acting Chairman Kruse, and carried 3-0, with Chairman Bearden and Vice-Chairman Chapman absent, to authorize billing 2/5ths of 2025 Value Adjustment Board expenses to the Manatee County School Board and 3/5ths to the Board of County Commissioners, pursuant to *Florida Statute 194.015*. VB20260615DOC010

8. **PUBLIC COMMENTS**

 Kevin Rookstool, Petition 2025VB901, relayed he is currently going through a lawsuit because there are electric and water utilities under his property, and there is no easement; therefore, he feels the value of his property is too high.

 William Cook, Petition 2025VB827, argued his assessment went up too much.

Anna Mitchel, Petition 2026VB613, representing the petitioner, stated she did not receive the Recommendation (provided an email for staff to send Recommendation).

 Nicholas Hernandez, Petition 2026VB126, claimed he did not receive notifications from the VAB regarding his hearing.

Rebecca Patterson, Petition 2025VB203, agreed with the Special Magistrate's Recommendation.

Discussion ensued regarding how petitions are placed on the agenda and the rules of the VAB.

9. **BOARD COMMENTS**

Member Spray explained the VAB receives information regarding the meeting and petitions, and thanked staff for all they do.

10. **OTHER BUSINESS**

There was no other business.

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11. **ADJOURN**

There being no further business, Acting Chairman Kruse adjourned the meeting at 10:07 a.m.

Minutes approved: August 28, 2026