

SUMTER COUNTY BOARD OF COUNTY COMMISSIONERS  
EXECUTIVE SUMMARY

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**SUBJECT:** Value Adjustment Board (VAB) - BOCC Appointed Citizen Member Vacancy (Board's Option).

**REQUESTED ACTION:** Board's Option

**Meeting Type:** Regular Meeting                      **DATE OF MEETING:** 3/14/2023

**CONTRACT:**     N/A    Vendor/Entity: \_\_\_\_\_  
                         Effective Date:    Termination Date: \_\_\_\_\_  
                         Managing Division / Dept:    **Clerk of the Courts**

**BUDGET IMPACT:**    N/A

**FUNDING SOURCE:** \_\_\_\_\_  
**Type:** N/A                      **EXPENDITURE ACCOUNT:** \_\_\_\_\_

**HISTORY/FACTS/ISSUES:**

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Each year the Clerk of the Circuit Court acts as Clerk to the Sumter County Value Adjustment Board (VAB). The VAB shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district. A citizen member may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes. The terms for VAB vary because they are dependent upon when Special Magistrate hearings are able to be held and when the VAB is able to meet for the purposes of organizing and finalizing the annual cycle.

SECTOR	NAME
VAB County Commissioner Member	Jeffrey A. Bogue
VAB County Commission Member	Donald Wiley
VAB School Board Member	Sally Moss
VAB Alternate School Board Member	Russell Hogan
VAB Citizen Member (homestead property owner, appointed by BOCC)	VACANT
VAB Citizen Member (commercial business owner, appointed by School Board)	Borga Alderman
Clerk	Gloria R. Hayward

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Finance Director	William Kleinsorge
Deputy Clerk	Melissa Elliott
VAB Legal Counsel	Derrill McAteer
Sumter County Property Appraiser	Joey Hooten
Sumter County Tax Collector	Randy Mask

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**Prepared by:** Stacy Vance

**ProWritingAid Check**