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MEMORANDUM

TO: Members of the Orange County Value Adjustment Board

FROM: Aaron Thalwitzer, Esq., Board Counsel

RE: Board Member Qualifications and Board Composition

DATE: May 23, 2025

The Board's composition and the members' qualifications are as follows:

There is hereby created a value adjustment board for each county, which 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 (emphasis supplied).

§ 194.015, F.S. The proposed board members and alternates are as follows:

Proposed VAB Members	
Board of County Commissioners (2)	Maribel Gomez Cordero (Chair) & Mayra Uribe (Vice Chair)
Board of County Commissioners Citizen (1)	Robert Caldwell
School Board (1 member)	Stephanie Vanos
School Board Citizen (1 member)	Dr. E. Laverne Williams

Proposed Alternate VAB Members	
Board of County Commissioners (2)	Nicole Wilson (Vice Chair) & Christine Moore
Board of County Commissioners Citizen (1)	Ruye Hawkins
School Board (1)	Maria Salamanca
School Board Citizen (1)	Ricky Artes

As required by statute and rules, I have verified each proposed Board member's qualifications, including the proposed alternates, and determined that each is qualified to serve on the VAB for the upcoming tax cycle.

Additionally, as required by the Florida Department of Revenue, the VAB's Chair, Vice Chair, and alternate Vice Chair are each members of the Orange County Commission and were each appointed by the Orange County Commission.

Furthermore, the Board is properly constituted in that it includes two members of the Orange County Commission, one member of the Orange County School Board, and one citizen member from each of the Orange County Commission and the Orange County School Board.

Therefore, the Board is properly composed and each of the Board members are qualified for their respective positions.