

# Orange County Government

*Orange County Administration Center  
201 S Rosalind Ave.  
Orlando, FL 32801*



## **Value Adjustment Board Agenda - Final**

**Friday, June 12, 2026**

**1:00 PM**

**County Commission Chambers**

### **Value Adjustment Board**

*2026 Organizational Meeting*

*VAB Members:*

*Commissioner Nicole H. Wilson, Chair  
Commissioner Kelly Martinez Semrad, Vice Chair  
Anne Douglas - Robert Caldwell - Octavian Cantilli*

**Call to Order****Roll Call****I. Filing of the Affidavit of Publication [(FAC12D-9.014(1)(f))]**

VAB-26-022 Meeting Notices for the 2026 VAB Organizational Meeting

**Pledge of Allegiance****II. Public Comment****III. Discussion Items**

A. VAB-26-007 Appointment of VAB Legal Counsel. [FAC 12D-9.013(1)(c)]

**IV. Informational Items**

A. VAB-26-001 Contact Information of VAB Members and Comptroller Clerk of the VAB. [FAC 12D-9.013(1)(a) and (b)]

B. VAB-26-002 Qualification of VAB Members. [FAC 12D-9.014(1)]

C. VAB-26-003 Florida's Property Tax System. [FAC 12D-9.013(1)(i)]

D. VAB-26-004 2026 Legislation and Potential VAB Impacts.

E. VAB-26-005 Tentative Schedule for the 2026 VAB. [FAC 12D-9.013(2)]

F. VAB-26-006 Documents available to the public and Board Members.

1. Rule Chapter 12D-9, F.A.C., containing the Uniform Rules of Procedure for hearings before Value Adjustment Boards and Special Magistrates, and the associated forms that have been adopted by the Department of Revenue. [FAC 12D-9.013(1)(e)]
2. Rule Chapter 12D-10, F.A.C., containing the rules applicable to the requirements for hearings and decisions. [FAC 12D-9.013(1)(f)]
3. Government-In-The-Sunshine Manual, containing the requirements of Florida's Government in the Sunshine/open government laws, including information on where to obtain the current Government-In-The-Sunshine Manual. [FAC 12D-9.013(1)(g)]
4. The Uniform Policies and Procedures Manual for Value Adjustment Boards, Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 195, F.S., as reference information containing the

guidelines and statutes applicable to assessments and assessment administration. [FAC 12D-9.013(1)(j)]

Notice: Due to the document size, all exhibits referenced above are available online at <https://www.occompt.com/DocumentCenter/View/707/Laws-Code-Forms-Additional-Resources-PDF>

### III. Discussion Items (Continued)

- B. VAB-26-008 Appointment of VAB Legal Counsel to Serve as the VAB Designee.
- C. VAB-26-009 Approval and Execution of the Minutes of the April 13, 2026, Final Meeting of the 2025 VAB.
- D. VAB-26-010 Approval and Execution of Resolution Adopting Filing Fees for the 2026 VAB Tax Cycle. [FAC 12D-9.013(1)(k)]
- E. VAB-26-011 Approval of Special Magistrate fees; and further, approval of guaranteed minimum hours for Special Magistrates.
- F. VAB-26-012 Appointment of Attorney Special Magistrates for Exemption/Classification Hearings. [FAC 12D-9.010(4)(d)(1)]
- G. VAB-26-013 Appointment of Special Magistrates for Real Property Valuation Hearings. [FAC 12D-9.010(4)(d)(2)]
- H. VAB-26-014 Appointment of Special Magistrates for Tangible Personal Property Valuation Hearings. [FAC 12D-9.010(4)(d)(3)]
- I. VAB-26-015 Adoption of Local Administrative Procedures and Forms. [FAC 12D-9.013(1)(h)]
- J. VAB-26-016 Discontinuation of Fax as an Accepted Method of Communication and Filing.
- K. VAB-26-017 Adoption of Request for Reconsideration Procedures.
- L. VAB-26-018 Update from VAB Clerk and/or Legal Counsel.

**Section 286.0105, Florida Statutes, states that if a person decides to appeal any decision made by a board, agency, or commission with respect to any matter considered at a meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.**

**La Sección 286.0105 de los Estatutos de la Florida establece que si una persona decide apelar cualquier decisión tomada por una junta, agencia o comisión con respecto a cualquier asunto considerado en una reunión o audiencia, necesitará un registro de los procedimientos y que, para tal fin, es posible que deba asegurarse de que se haga un registro literal de los procedimientos. cuyo expediente incluye los testimonios y las pruebas en que se basará la apelación.**

**Seksyon 286.0105, Lwa Florida, deklare ke si yon moun deside fè apèl kont nenpòt desizyon ki te pran pa yon tablo, ajans, oswa komisyon ki gen rapò ak nenpòt pwoblèm konsidere nan yon reyinyon oswa yon odyans, li pral bezwen yon dosye sou pwosedi yo, e ke, pou rezon sa yo, li ka bezwen asire ke yon dosye vèbal nan pwosedi yo fèt, ki dosye gen ladan temwayaj ak prèv ki montre apèl la dwe baze.**

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**If you are hearing or speech impaired, you may reach the phone numbers above by dialing 711.**

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**Si tiene problemas de audición o del habla, puede comunicarse con los números de teléfono anteriores marcando 711.**

**Orange County pa fè diskriminasyon sou baz ras, koulè, orijin nasyonal, sèks, laj, relijyon, andikap oswa sitiyaasyon fanmi. Moun ki gen kesyon oswa enkyetid konsènan**

non diskriminasyon, moun ki bezwen asistans espesyal dapre Lwa Ameriken andikape yo (ADA), ak moun ki bezwen asistans nan lang (gratis) ta dwe kontakte Kowòdonatè Tit VI/Nondiscrimination nan [access@ocfl.net](mailto:access@ocfl.net) oswa lè yo rele 3-1-1 (407-836-3111).

Si w gen pwoblèm pou tande oswa pou w pale, ou ka kontakte nimewo telefòn ki anwo yo lè w konpoze 711.