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MEMORANDUM

TO: Orange County Value Adjustment Board
FROM: Aaron Thalwitzer, Esq., Board Counsel
RE: Board Member Qualifications and Board Composition
DATE: June 4, 2026

Section 194.015, Fla. Stat. requires the Board’s composition and members’ qualifications to be 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 ...

The proposed board members and alternates are as follows:

Category	Primary Member(s)	Alternate Member(s)
Board of County Commissioners (2)	Nicole H. Wilson (Chair) Kelly Martinez Semrad (Vice Chair)	Mayra Uribe (Vice Chair) Maribel Gomez Cordero
Board of County Commissioners Citizen (1)	Robert Caldwell <u>Homestead Address:</u> 3655 Craigsher Dr., Apopka, FL 32712 (see Exhibit A)	Ruye Hawkins <u>Homestead Address:</u> 322 E. Central Blvd., Orlando, FL 32801 (see Exhibit C)
School Board (1)	Anne Douglas	Alicia Farrant
School Board Citizen (1)	Octavian Cantilli <u>Business Address:</u> 2601 Delaney Ave., Orlando, FL 32806 (see Exhibits B)	Chelsea Cantilli

At its May 5, 2026 meeting, the Orange County Board of County Commissioners appointed Robert Caldwell as the Board of County Commissioners primary citizen member and Ruye Hawkins as the alternate Board of County Commissioners citizen member pursuant to Rule 12D-9.004(1)(c)1. and (3)(a), F.A.C.

At its May 12, 2026 meeting, the Orange County School Board appointed Octavian Cantilli as the School Board primary citizen member and Ms. Cantilli as the alternate School Board citizen member pursuant to Rule 12D-9.004(1)(c)2. and (3)(a), F.A.C. However, Ms. Cantilli does not own a business occupying commercial space located within Orange County and therefore does not meet the qualifications necessary to serve as the alternate School Board citizen member.

As required by statute and rule, I reviewed the qualifications of each proposed VAB members and verified that all proposed members except Ms. Cantilli are qualified to serve on the VAB for the upcoming tax cycle. Supporting documentation regarding the citizen members' qualifications, including homestead ownership and business occupancy within the school district, is attached hereto. See Rule 12D-9.004(1)(c)1.-4., F.A.C.

Additionally, as required by the Florida Department of Revenue, the VAB's Chair, Vice Chair, and alternate Vice Chair are members of the Orange County Commission and were appointed by the Orange County Commission pursuant to Rule 12D-9.004(1)(a) and (3)(a), F.A.C.

Therefore, the Board is properly constituted under Rule 12D-9.004, F.A.C., however Ms. Cantilli is not qualified to serve as an alternate.

Exhibit A

Parcel 35-20-27-1253-01-470 X

Print Date: 05/13/2026 System Refresh Date: 05/12/2026

Navigation bar with icons: Previous, Next, Print, Map, Street, Birdeye, Trim, Port, Estimate, Taxes, FEMA

3655 Craigsher Dr 35-20-27-1253-01-470

Name(s):

CALDWELL ROBERT W III
CALDWELL JANET E

Physical Street Address:

3655 Craigsher Dr

Property Use:

0103 - Single Fam Class III

Mailing Address On File:

3655 Craigsher Dr
Apopka, FL 32712-5861
[Incorrect Mailing Address?](#)

Postal City and Zip:

Apopka, FL 32712

Municipality:

Apopka

[View 2025 Property Record Card](#)

Navigation bar with buttons: PROPERTY FEATURES, VALUES, EXEMPTIONS AND TAXES, SALES, MARKET STATS, LOCATION

Historical Value and Tax Benefits ⓘ

Has Homestead in 2026

Exhibit B

Florida Limited Liability Company
CANTILLI VISUALS LLC

Filing Information

Document Number	L18000073734
FEI/EIN Number	82-4962403
Date Filed	03/21/2018
State	FL
Status	ACTIVE

Principal Address

2601 Delaney Ave
ORLANDO, FL 32806

Changed: 04/11/2025

Mailing Address

2423 S. ORLANDO AVE
215
ORLANDO, FL 32806

Registered Agent Name & Address

CANTILLI, OCTAVIAN
443 Page St
ORLANDO, FL 32806

Address Changed: 05/05/2021

Authorized Person(s) Detail

Name & Address

Title MGR

CANTILLI, OCTAVIAN
443 Page St
ORLANDO, FL 32806

Exhibit C

322 E Central Blvd Unit 910 25-22-29-9057-00-910

Name(s):

HAWKINS RUYE H

Physical Street Address:

322 E Central Blvd Unit 910

Property Use:

0400 - Condo-residential

Mailing Address On File:

322 E Central Blvd Unit 910

Orlando, FL 32801-4324

[Incorrect Mailing Address?](#)

Postal City and Zip:

Orlando, FL 32801


Municipality:


Orlando

Property Name:


Waverly On Lake Eola

[View 2025 Property Record Card](#)

 PROPERTY FEATURES

 VALUES, EXEMPTIONS AND TAXES

 SALES

 MARKET STATS

 LOCAL

Historical Value and Tax Benefits 

Has Homestead in 2026