

# **Orange County Government**

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



## **Draft Meeting Minutes**

**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**

VAB Vice Chair Kelly Martinez Semrad called the meeting to order at 01:06 p.m.

**Roll Call**

**Present** 4 - Commissioner Kelly Martinez Semrad, Member Anne Douglas, Member Octavian Cantilli, and Member Robert Caldwell

**Absent** 1 - Commissioner Nicole Wilson

Others Present:

County Comptroller Phil Diamond as Clerk  
VAB Legal Counsel Aaron Thalwitzer  
Comptroller Deputy Clerk of the VAB Jennifer Lara-Klimetz  
Comptroller Assistant Deputy Clerk of the VAB Anissa Mercado  
VAB Senior Coordinator Lucas Cerqueira  
VAB Coordinator Ishama Medilien

**I. Filing of the Affidavit of Publication [(FAC12D-9.014(1)(f))]****VAB-26-022** Meeting Notices for the 2026 VAB Organizational Meeting

The following individual addressed the Board:

- Anissa Mercado

These items were received and filed.

**Pledge of Allegiance****II. Public Comment**

The following individual addressed the Board during public comment:

- Comptroller Phil Diamond

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

A motion was made by Member Caldwell, seconded by Member Douglas, to appoint representation of the Orange County VAB by the Law Office of Gordon & Thalwitzer at Law, pursuant to Legal Services Contract No. 2026-01-RAD, dated March 27, 2026. The motion carried by the following vote:

**Aye:** 4 - Commissioner Kelly Martinez Semrad, Member Anne Douglas, Member Octavian Cantilli, and Member Robert Caldwell

**Absent:** 1 - Commissioner Nicole Wilson

**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)]

VAB Members and Clerk of the VAB contact information was announced as the following:

BCC Citizen Member:

Robert Caldwell

Phone: 321-228-4564

Email: caldrealty@aol.com

Mailing address: 3655 Craigsher Dr. Apopka, FL 32712

BCC Member:

Commissioner Kelly Martinez Semrad

District 5

Mailing address: P.O. Box 1393, Orlando, FL 32802-1393

School Board Citizen Member:

Octavian Cantilli

Phone: 239-273-3968

Email: oc32801@yahoo.com

School Board Member:

Anne Douglas

Phone: 407-317-3235

Email: anne.douglas@ocps.net

Mailing address: P.O Box 271, Orlando, FL 32802

VAB Legal Counsel

Aaron Thalwitzer

Phone: 321-799-4777

Email: aaron@brevardlegal.com

Mailing address: 299 N. Orlando Ave. Cocoa Beach, FL 32931

VAB Clerk

Phone: 407-836-5447

Email: vab@occompt.com

Hearing site location: 109 E Church St., 4th Floor Orlando, FL

These items were received and filed.

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

The following individual addressed the Board:

- Aaron Thalwitzer

These items were received and filed.

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

The following individual addressed the Board:

- Aaron Thalwitzer

These items were received and filed.

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

The following individual addressed the Board:

- Aaron Thalwitzer

Discussion ensued.

These items were received and filed.

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

VAB Chair Martinez Semrad read the tentative 2026 VAB schedule into the record.

These items were received and filed.

**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>

VAB Chair Martinez Semrad read into the record the documents that the VAB is required to

make available to the public and Board members.

These items were received and filed.

### **III. Discussion Items (Continued)**

**B. VAB-26-008** Appointment of VAB Legal Counsel to Serve as the VAB Designee.

A motion was made by Member Caldwell, seconded by Member Douglas, to appoint Gordon & Thalwitzer Attorneys at Law as the board designee to review, grant or deny late filed petitions for good cause and good cause reschedule requests. The motion carried by the following vote:

**Aye:** 4 - Commissioner Kelly Martinez Semrad, Member Anne Douglas, Member Octavian Cantilli, and Member Robert Caldwell

**Absent:** 1 - Commissioner Nicole Wilson

**C. VAB-26-009** Approval and Execution of the Minutes of the April 13, 2026, Final Meeting of the 2025 VAB.

A motion was made by Member Caldwell, seconded by Member Cantilli, to approve the minutes of the April 13, 2026, VAB Final Meeting of 2025. The motion carried by the following vote:

**Aye:** 4 - Commissioner Kelly Martinez Semrad, Member Anne Douglas, Member Octavian Cantilli, and Member Robert Caldwell

**Absent:** 1 - Commissioner Nicole Wilson

**D. VAB-26-010** Approval and Execution of Resolution Adopting Filing Fees for the 2026 VAB Tax Cycle. [FAC 12D-9.013(1)(k)]

The following individual addressed the Board:

- Aaron Thalwitzer

Discussion ensued.

The following individual addressed the Board:

- Anissa Mercado

A motion was made by Member Cantilli, seconded by Member Caldwell, to approve and execute the Resolution and adopt the filing fee of \$50.00 for all petitions with the exception of petitions filed pursuant to § 193.155(8)(j), § 193.461(3)(a), § 193.501(8), and § 196.011(9) Florida Statutes, which the petitioner must pay the nonrefundable \$15.00 fee required by the statute for the 2026 tax cycle. The motion carried by the following vote:

**Aye:** 4 - Commissioner Kelly Martinez Semrad, Member Anne Douglas, Member Octavian Cantilli, and Member Robert Caldwell

**Absent:** 1 - Commissioner Nicole Wilson

- E. VAB-26-011** Approval of Special Magistrate fees; and further, approval of guaranteed minimum hours for Special Magistrates.

A motion was made by Member Caldwell, seconded by Member Douglas, to approve the Special Magistrate hourly fee at a pay rate of \$155.00; and further, to approve guaranteed minimum hours for Special Magistrates, as presented in the staff approval memo. The motion carried by the following vote:

**Aye:** 3 - Commissioner Kelly Martinez Semrad, Member Anne Douglas, and Member Robert Caldwell

**Nay:** 1 - Member Octavian Cantilli

**Absent:** 1 - Commissioner Nicole Wilson

- F. VAB-26-012** Appointment of Attorney Special Magistrates for Exemption/Classification Hearings. [FAC 12D-9.010(4)(d)(1)]

The following individuals addressed the Board:

- Aaron Thalwitzer  
- Anissa Mercado

Discussion ensued.

A motion was made by Member Douglas, seconded by Member Cantilli, to appoint Karen Wonsetler to serve as Attorney Special Magistrates for exemption/classification hearings. The motion carried by the following vote:

**Aye:** 4 - Commissioner Kelly Martinez Semrad, Member Anne Douglas, Member Octavian Cantilli, and Member Robert Caldwell

**Absent:** 1 - Commissioner Nicole Wilson

- G. VAB-26-013** Appointment of Special Magistrates for Real Property Valuation Hearings. [FAC 12D-9.010(4)(d)(2)]

The following individuals addressed the Board:

- Aaron Thalwitzer  
- Anissa Mercado

A motion was made by Member Caldwell, seconded by Member Douglas, to appoint Camille Bassil, Dennis Black, Robert Busler (Residential 1-4 Units only), Roger Crews (Residential 1-4 Units only), Kathryn Edmundson, Lawrence J. Golicz, Ph.D., Robert Gelman, Harvel Gray, William Hafner, Kelly Johnson (Residential 1-4 Units only), Lori Kogan (Residential 1-4 Units only), Glen Kemp, Douglas B. Lawson, Philicia Lloyd, Diego Lopez, Robert Mauer (Residential 1-4 Units only), Epaminondas Eppy Paspallis (Residential 1-4 Units only), Terrie Peltier (Residential 1-4 Units only), Thomas Riddle, John Robinson, Richard Steeves, Robert Sutte, David Taylor, David Troncoso (Residential 1-4 Units only), Scott H. Watson and Jose Wong to serve as Special Magistrates for real property valuation hearings. The motion carried by the following vote:

**Aye:** 4 - Commissioner Kelly Martinez Semrad, Member Anne Douglas, Member Octavian Cantilli, and Member Robert Caldwell

**Absent:** 1 - Commissioner Nicole Wilson

**H. VAB-26-014** Appointment of Special Magistrates for Tangible Personal Property Valuation Hearings. [FAC 12D-9.010(4)(d)(3)]

The following individuals addressed the Board:

- Aaron Thalwitzer  
- Anissa Mercado

A motion was made by Member Cantilli, seconded by Member Douglas, to appoint Camille Bassil, Carl Chrappa, Harvel Gray, John Robinson, Alex Ruden, and Robert Sutte to serve as Special Magistrates for tangible personal property valuation hearings. The motion carried by the following vote:

**Aye:** 4 - Commissioner Kelly Martinez Semrad, Member Anne Douglas, Member Octavian Cantilli, and Member Robert Caldwell

**Absent:** 1 - Commissioner Nicole Wilson

**I. VAB-26-015** Adoption of Local Administrative Procedures and Forms. [FAC 12D-9.013(1)(h)]

The following individual addressed the Board:

- Aaron Thalwitzer

A motion was made by Member Caldwell, seconded by Member Cantilli, to approve the Adoption of Local Administrative Procedures and forms dated June 12, 2026. The motion carried by the following vote:

**Aye:** 4 - Commissioner Kelly Martinez Semrad, Member Anne Douglas, Member Octavian Cantilli, and Member Robert Caldwell

**Absent:** 1 - Commissioner Nicole Wilson

**J. VAB-26-016** Discontinuation of Fax as an Accepted Method of Communication and Filing.

The following individual addressed the Board:

- Aaron Thalwitzer

A motion was made by Member Douglas, seconded by Member Cantilli, to approve the discontinuation of fax as an accepted method of communication and filing effective beginning with the 2026 tax cycle. The motion carried by the following vote:

**Aye:** 4 - Commissioner Kelly Martinez Semrad, Member Anne Douglas, Member Octavian Cantilli, and Member Robert Caldwell

**Absent:** 1 - Commissioner Nicole Wilson

**K. VAB-26-017** Adoption of Request for Reconsideration Procedures.

A motion was made by Member Caldwell, seconded by Member Douglas, to approve the Adoption of Requests for Reconsideration Procedures provided by Legal Counsel, Aaron Thalwitzer in his memorandum to the VAB Clerk dated March 13, 2026. The motion carried by the following vote:

**Aye:** 4 - Commissioner Kelly Martinez Semrad, Member Anne Douglas, Member Octavian Cantilli, and Member Robert Caldwell

**Absent:** 1 - Commissioner Nicole Wilson

**L. VAB-26-018** Update from VAB Clerk and/or Legal Counsel.

The Board took No Action.

Announcement

Commissioner Martinez Semrad announced the next Board meeting is tentatively scheduled for Thursday, August 20, 2026. For information regarding the next Board Meeting, please be sure to monitor the VAB webpage or contact the VAB Clerk at [vab@occompt.com](mailto:vab@occompt.com) for important updates. Further, the VAB's Local Administrative Procedures, 2026 VAB Tentative Schedule, Department of Revenue's Uniform Policies and Procedures Manual, and the Government-in-the-Sunshine Manual are all available on the Comptroller's website at [occompt.com](http://occompt.com).

There being no further business to conduct, VAB Vice Chair Martinez Semrad adjourned the meeting.

- MEETING ADJOURNED, 02:02 p.m.

ATTEST:

Phil Diamond  
County Comptroller as Clerk of the VAB

\_\_\_\_\_  
VAB Chair                      Date

\_\_\_\_\_  
Deputy Clerk                      Date