

Orange County Government

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



Draft Meeting Minutes

Monday, April 13, 2026

10:00 AM

County Commission Chambers

Value Adjustment Board

2025 Final Meeting

Call to Order

VAB Chair Maribel Gomez Cordero called the meeting to order at 10:01 a.m.

Present 4 - Commissioner Maribel Gomez Cordero, Member Stephanie Vanos, Member Robert Caldwell, and Member Ricky Artes

Absent 1 - Commissioner Mayra Uribe

Others Present:

County Comptroller Phil Diamond as Clerk
County Property Appraiser Amy Mercado
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. Public Comment

The following individuals addressed the Board during public comment:

- Comptroller Phil Diamond
- Robert Kupke

II. Consent Items**A. VAB-25-021 REQUEST:**

Approval and execution of the minutes of the August 20, 2025, Second VAB Meeting.

A motion was made by Member Caldwell, seconded by Member Vanos to approve the minutes of the August 20, 2025 Second VAB Meeting. The motion carried by the following vote:

Aye: 4 - Commissioner Maribel Gomez Cordero, Member Stephanie Vanos, Member Robert Caldwell, and Member Ricky Artes

Absent: 1 - Commissioner Mayra Uribe

B. VAB-25-022 REQUEST:

Deny petitions 2025-02829 and 2025-02942 by written decision by April 20, 2026; and further notify the offices of the Property Appraiser and Tax Collector.

A motion was made by Member Vanos, seconded by Member Caldwell, to deny petitions 2025-02829 and 2025-02942 for failure to make the required partial tax payment prior to delinquency. The motion carried by the following vote:

Aye: 4 - Commissioner Maribel Gomez Cordero, Member Stephanie Vanos, Member Robert Caldwell, and Member Ricky Artes

Absent: 1 - Commissioner Mayra Uribe

III. Discussion Items

A. VAB-25-023 REQUEST:

Approval of the amount the taxpayer admits to owing for Petition 2025-00030 satisfies the good faith payment requirement.

The following individual addressed the Board:

- Aaron Thalwitzer

Discussion ensued.

A motion was made by Member Caldwell, seconded by Member Vanos to approve the good faith payment of zero for Petition 2025-00030, which satisfies the payment requirement. The motion carried by the following vote:

Aye: 4 - Commissioner Maribel Gomez Cordero, Member Stephanie Vanos, Member Robert Caldwell, and Member Ricky Artes

Absent: 1 - Commissioner Mayra Uribe

B. VAB-25-024 REQUEST:

This Requests for Reconsideration item has been scheduled for information purposes only, and no action is required.

The following individuals addressed the Board:

- Robert Kupke

- Aaron Thalwitzer

Discussion ensued.

A motion was made by Member Vanos, seconded by Commissioner Gomez Cordero, to deny the petitioner's Request for Reconsideration for petition 2025-00035. The motion failed by the following vote:

Aye: 2 - Commissioner Maribel Gomez Cordero, Member Stephanie Vanos

Nay: 2 - Member Robert Caldwell, Member Ricky Artes

Absent: 1 - Commissioner Mayra Uribe

Discussion ensued.

The following individual addressed the Board:

- Ana Torres

A motion was made by Member Vanos, seconded Member Caldwell, to deny the petitioner's Request for Reconsideration for petition 2025-00035. The motion carried by the following vote:

Aye: 4 - Commissioner Maribel Gomez Cordero, Member Stephanie Vanos, Member Robert Caldwell, Member Ricky Artes

Absent: 1 - Commissioner Mayra Uribe

Discussion ensued.

A motion was made by Member Caldwell, seconded Member Vanos, to deny the petitioner's Request for Reconsideration for petition 2025-00062. The motion carried by the following vote:

Aye: 4 - Commissioner Maribel Gomez Cordero, Member Stephanie Vanos, Member Robert Caldwell, Member Ricky Artes

Absent: 1 - Commissioner Mayra Uribe

A motion was made by Member Vanos, seconded by Member Caldwell, to accept Legal Counsel's recommendation and approve the balance of the Request for Reconsideration. The motion carried by the following vote:

Aye: 4 - Commissioner Maribel Gomez Cordero, Member Stephanie Vanos, Member Robert Caldwell, and Member Ricky Artes

Absent: 1 - Commissioner Mayra Uribe

C. VAB-25-025 REQUEST:

Acceptance of the Special Magistrate recommendations without further hearings.

Mr. Cerqueira reported that in addition to the Board's recent denial of petitions 2025-02829 and 2025-02942 for failure to make the required tax payment, withdrawal requests were received for petitions 2025-02779, 2025-02804, 2025-02810, and 2025-02812 after the distribution of the Agenda Packet on April 6th. As a result, the four petitions listed on page 31 of the Special Magistrate Recommendations to the Board Report have been removed from consideration, as reflected in Addendum 1 and Addendum 2.

A motion was made by Member Caldwell, seconded by Member Vanos, to accept the Special Magistrate recommendations to date without further hearings, as presented. The motion carried by the following vote:

Aye: 4 - Commissioner Maribel Gomez Cordero, Member Stephanie Vanos, Member Robert Caldwell, and Member Ricky Artes

Absent: 1 - Commissioner Mayra Uribe

D. VAB-25-026 REQUEST:

Approval and execution of the certification of the 2025 Orange County Tax Roll pursuant to Section 193.122(1), Florida Statutes.

A motion was made by Member Vanos, seconded by Member Caldwell, to authorize the VAB Chair to certify the tax roll. The motion carried by the following vote:

Aye: 4 - Commissioner Maribel Gomez Cordero, Member Stephanie Vanos, Member Robert Caldwell, and Member Ricky Artes

Absent: 1 - Commissioner Mayra Uribe

E. VAB-25-027 REQUEST:

Authorize payment of all expenses of the VAB; further, bill 2/5ths of those expenses to the Orange County School Board and 3/5ths to the Board of County Commissioners.

Mr. Cerqueira reported an additional petition was filed after the distribution of the Agenda Packet on April 6. This filing impacted the VAB Expenses - Fees vs. Expenses Report, as additional fees were collected in connection with the new petition. The figures below reflect the updated totals resulting from this filing.

Fees Collected

Previous Total: \$51,045.00

New Total: \$51,060.00.

Gain/Loss Reported

Previous Amount: \$620,401.10

New Amount: \$620,386.10

Cost Per Petition

Previous Total: \$196.62

New Total: \$196.56

In addition, the Fees vs Expense Report indicated that expenses are allocated as follows: Orange County School Board is responsible for 2/5ths of the VAB expenses, and the Board of County Commissioners is responsible for 3/5ths of the expenses.

School Board Responsibility

Original Amount: \$248,160.44

New Amount: \$248,154.44

Board of County Commissioners Responsibility

Original Amount: \$372,240.66

New Amount: \$372,231.66

A motion was made by Member Vanos, seconded by Member Caldwell to authorize the payment of all expenses of the VAB; further, bill 2/5ths of those expenses to the Orange County School Board and 3/5ths to the Board of County Commissioners, as presented. The motion carried by the following vote:

Aye: 4 - Commissioner Maribel Gomez Cordero, Member Stephanie Vanos, Member Robert Caldwell, and Member Ricky Artes

Absent: 1 - Commissioner Mayra Uribe

F. VAB-25-028 REQUEST:

Authorize the VAB Clerk to finalize the administrative duties of the VAB for the year.

A motion was made by Member Caldwell, seconded by Member Vanos, to authorize the VAB Clerk to finalize the administrative duties of the VAB for the year. The motion carried by the following vote:

Aye: 4 - Commissioner Maribel Gomez Cordero, Member Stephanie Vanos, Member Robert Caldwell, and Member Ricky Artes

Absent: 1 - Commissioner Mayra Uribe

G. VAB-25-029 REQUEST:

Acceptance of the Final Meeting Report of the 2025 Value Adjustment Board dated April 13, 2026.

Mr. Cerqueira provided an update to the Board that withdrawal requests were received for petitions 2025-02779, 2025-02804, 2025-02810, and 2025-02812 following the distribution of the Agenda Packet on April 6. Furthermore, one additional petition was filed after the distribution of the agenda. As a result, the following changes were made to the Final Meeting Report of the 2025 Value Adjustment Board:

Section 3 VAB Petition Filing Results

Section 3 of the report indicated that 3,415 petitions were filed, and 91 failed to meet good cause for missing petition-filing deadlines.

Subsequently, due to the additional petition filed, the total number of petitions filed is now 3,416, and the number of petitions denied good cause is 92. Refer to page 9 of the original Final

Meeting Report.

Section 3 VAB Petition Filing Results - Exhibit A - Addendum 3

Section 3 - Exhibit A - Addendum 3 demonstrates that the number of withdrawn petitions and parcels has been updated to reflect the four additional withdrawals. The total number of hearings has decreased, as withdrawn petitions are no longer counted as proceeding to hearing. Consequently, the number of denied petitions has also decreased by four.

In addition, the following figures reflects the impact of the recently filed petition:

Total Petition Filing Results

Before the additional petition was filed:

Total number of petitions filed: 3,415

Total number of parcels filed: 3,414

Total number of petitions denied good cause: 91

After the additional petition was filed:

Total number of petitions filed: 3,416

Total number of parcels filed: 3,415

Total number of petitions denied good cause: 92

Furthermore, the percentage of petitions denied good cause as of 2024, was 90% and now reflects an increase of 92%. Refer to page 11 of the original Final Meeting Report.

Section 4 VAB Hearings & Special Magistrate Recommendations - Addendum 4

Section 4 - Addendum 4 reflects the updated totals for petitions and parcels that proceeded to hearing, consistent with the changes described under Addendum 3. Refer to page 12 of the original Final Meeting Report.

Section 4 VAB Hearings & Special Magistrate Recommendations - Exhibit B - Addenda 5 and 6

Section 4 - Exhibit B- Addendum 5 mirrors Addendum 1, which is an excerpt pulled from the original file to illustrate the four withdrawn petitions previously denied.

Section 4 - Exhibit B - Addendum 6 reflects the same revisions described in Addendum 2, which is an excerpt of the revised full Special Magistrate Recommendations packet with the four withdrawn petitions removed. Refer to page 44 of the original Final Meeting Report.

Section 5 VAB Fees and Expenses

Section 5 refers to the VAB Clerk collecting \$51,045.00 in filing fees as previously discussed.

With the addition of the new petition, the total fees collected is now \$51,060.00. Refer to page 61 of the original Final Meeting Report.

Section 5 VAB Fees and Expenses - Exhibit D

Section 5 - Exhibit D refers to the annual VAB petitions expense portions. As discussed, the report reflected the following:

Fees Collected

Previous Total: \$51,045.00

New Total: \$51,060.00.

Gain/Loss Reported

Previous Amount: \$620,401.10

New Amount: \$620,386.10

Cost Per Petition

Previous Total: \$196.62

New Total: \$196.56

In addition, the Fees vs Expense Report indicated that expenses are allocated as follows: Orange County School Board is responsible for 2/5ths of the VAB expenses, and the Board of County Commissioners is responsible for 3/5ths of the expenses.

School Board Responsibility

Original Amount: \$248,160.44

New Amount: \$248,154.44

Board of County Commissioners Responsibility

Original Amount: \$372,240.66

New Amount: \$372,231.66

Refer to page 62 of the original Final Meeting Report.

Section 6 - Illustration 1 - VAB Petitions and Parcels Filed per Tax Year

Section 6 - Illustration 1 indicated 3,415 petitions and 3,414 parcels filed. Due to the additional petition filed, the total number of petitions increased to 3,416 and the total number of parcels increased to 3,415. Refer to page 63 of the original Final Meeting Report.

Section 6 - Illustration 2 - VAB Parcels Withdrawn and Resolved per Tax Year - Addendum 7

Section 6 - Illustration 2 - Addendum 7 illustrates the updated figures to reflect the additional four withdrawn parcels. Furthermore, the total number of parcels increased from 3,414 to 3,415. Refer to page 64 of the original Final Meeting Report.

Section 6 - Illustration 3 - Total Hearings, No Show Hearings, and No Show Petitioners - Addendum 8

Section 6 - Illustration 3 - Addendum 8 demonstrates that the total number of hearings has been reduced, consistent with the changes described in Addendum 3. Refer to page 65 of the original Final Meeting Report.

Section 6 - Illustration 5 - VAB Petition Filing Fees and VAB Expenses per Tax Year

Section 6 - Illustration 5 reported \$51,045.00 in fees collected. With the addition of the new petition the total is now \$51,060.00. Refer to page 67 of the original Final Meeting Report.

A motion was made by Member Caldwell, seconded by Member Vanos, to accept the 2025 Final Meeting Report, as presented and revised. The motion carried by the following vote:

Aye: 4 - Commissioner Maribel Gomez Cordero, Member Stephanie Vanos, Member Robert Caldwell, and Member Ricky Artes

Absent: 1 - Commissioner Mayra Uribe

H. VAB-25-030 REQUEST:

The update from VAB Clerk and/or Legal Counsel item has been scheduled for information purposes only, and no action is required.

The Board took no action.

There being no further business to conduct, VAB Chair Gomez Cordero adjourned the meeting.

- MEETING ADJOURNED, 10:56 a.m.

ATTEST:

Phil Diamond
County Comptroller as Clerk of the VAB

VAB Chair Date

Anissa Mercado
Clerk of the VAB Date