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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: August 10, 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 Exhibit B)	Matthew Hutchinson <u>Business Address:</u> 72 E. Main St., Apopka, FL 32703 (Exhibit D)

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. Mr. Cantilli has confirmed that he owns a business occupying commercial space located within Orange County and satisfies the requirements applicable to the School Board citizen member under Rule 12D-9.004(1)(c), F.A.C.

At its July 28, 2026 meeting, the Orange County School Board appointed Matthew Hutchinson as the alternate School Board citizen member. Mr. Hutchinson has confirmed that he owns a business occupying commercial space located within Orange County and satisfies the requirements applicable to a School Board citizen member under Rule 12D-9.004(1)(c), F.A.C.

Accordingly, as required by statute and rule, I reviewed the qualifications of each proposed VAB member and verified that all proposed members 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, the VAB's Board of County Commissioners members and alternates have been selected from the membership of the Orange County Board of County Commissioners consistent with Rule 12D-9.004(1)(a) and (3)(a), F.A.C., and one of the Board of County Commissioners members serves as Chair.

Therefore, the Board is properly constituted under Rule 12D-9.004, F.A.C.

Exhibit A

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

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

Previous

Next

Print

Map

Street

Birdseye

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](#)

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



LOCATION

Historical Value and Tax Benefits ⓘ

Has Homestead in 2026

Exhibit D

CENTRAL FLORIDA TANG SOO DO, LLC

Filing Information

Document Number	L19000010664
FEI/EIN Number	83-3949229
Date Filed	01/09/2019
Effective Date	01/03/2019
State	FL
Status	ACTIVE
Last Event	REINSTATEMENT
Event Date Filed	10/28/2020

Principal Address

72 E. MAIN STREET
APOPKA, FL 32703

Changed: 01/10/2023

Mailing Address

1262 LAKE FRANCIS DRIVE
APOPKA, FL 32712

Registered Agent Name & Address

HUTCHINSON, MATTHEW B
1262 LAKE FRANCIS DRIVE
APOPKA, FL 32712

Name Changed: 10/28/2020

Authorized Person(s) Detail

Name & Address

Title President

HUTCHINSON, MATTHEW B
1262 LAKE FRANCIS DRIVE
APOPKA, FL 32712

From: Central Florida Tang Soo Do <centralfloridatangsoodo@gmail.com>
Sent: Monday, August 10, 2026 10:31 AM
To: Aaron Thalwitzer <aaron@brevardlegal.com>
Subject: Re: Orange County Value Adjustment Board

All the information in this email is accurate
Kindest regards
Matthew Hutchinson
Sent from my iPhone

On Aug 10, 2026, at 10:01 AM, Aaron Thalwitzer
<aaron@brevardlegal.com> wrote:

Good Morning,

Per our call a minute ago, please confirm that you own the below business,
which occupies commercial property at **72 E. Main St., Apopka, FL 32703**.
You also confirmed that items 2-4 from my first email below are accurate.

Please respond "Confirmed" if this is accurate.

Thanks again.

<image001.jpg>
Aaron Thalwitzer, Esq.
299 N. Orlando Ave.
Cocoa Beach, FL 32931
P. 321-799-4777
Aaron@BrevardLegal.com

From: Aaron Thalwitzer
Sent: Thursday, July 30, 2026 3:22 PM
To: 'centralfloridatangsoodo@gmail.com'
<centralfloridatangsoodo@gmail.com>
Subject: Orange County Value Adjustment Board

Dear Mr. Hutchinson,

I hope you're doing well. As legal counsel to the Orange County VAB, I'm
writing to confirm that you meet the legal qualifications to serve as the
School Board's Citizen Member.

Please reply by confirming whether the following statements are accurate:

1. You own, or partially own, a business that occupies commercial space located in Orange County. **If so, please provide the business's full legal name and address.**
2. You are not a member or employee of any taxing authority, including a municipality, county, school board, or special taxing district.
3. You do not represent any taxpayer or governmental entity in property tax matters before the VAB, the Property Appraiser, or in any administrative or judicial proceeding.
4. You do not have any actual or apparent conflict of interest that would impair your ability to serve impartially on the VAB.

If any of statement above are not accurate, please explain.

Thank you,

<image001.jpg>
Aaron Thalwitzer, Esq.
299 N. Orlando Ave.
Cocoa Beach, FL 32931