



OFFICE OF COMPTROLLER

**ORANGE
COUNTY
FLORIDA**

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County Comptroller as
Clerk of the Value Adjustment Board
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DATE: April 6, 2026

TO: Members of the 2025 Value Adjustment Board (VAB)

FROM: Anissa Mercado, Assistant Manager
Comptroller Clerk of the VAB

SUBJECT: Payment of Non-Ad Valorem Assessments and Partial Payment of Ad Valorem Taxes

Pursuant to [Section 194.014 F.S.](#), if the property owner has not made certain tax payments before the taxes become delinquent, the VAB must deny a petition by written decision by April 20, 2026.

The Special Magistrates have recommended approval of petitions 2025-02829 and 2025-02942. VAB staff notified the petitioners by written notice of the required tax payment. All required tax payments must be made to the Tax Collector's Office on or before March 31, 2026. As of April 1, 2026, the Tax Collector's Office has advised the property owners shown below did not make the required partial payment: There are no provisions in the law authorizing the VAB any flexibility for non-compliant petitions.

Parcel ID	Petition Number	Owner Name	Receipt Name
22-22-31-0000-00-030	2025-02829	PARLON CORP	GLOBAL VISION USA LLC
11-21-28-5602-02-000	2025-02942	ROSHAN HOSPITALITY #4 LLC	AMG PROP TAX CONSULTING SVC

ACTION REQUESTED: 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.