



## 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 10, 2025

**TO:** Members of the 2024 Value Adjustment Board (VAB)

**FROM:** Anissa Mercado, VAB Supervisor  
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, 2025.

The Special Magistrates have recommended approval of petitions 2024-00980 and 2024-01010. 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, 2025. As of April 1, 2025, 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
27-23-30-5038-00-020	2024-00980	CITADEL I LP,	NATHAN MANDLER, ESQ.
27-23-30-5042-00-010	2024-01010	CITADEL II LIMITED PARTNERSHIP,	NATHAN MANDLER, ESQ.

**ACTION REQUESTED:** Deny petitions 2024-00980 and 2024-01010 by written decision by April 20, 2025; and further notify the offices of the Property Appraiser and Tax Collector.